



For year ended June 30, 2019

**EBR** **2018-2019**  
**Comprehensive**  
**Annual Financial Report**

East Baton Rouge Parish School System \* Baton Rouge, Louisiana

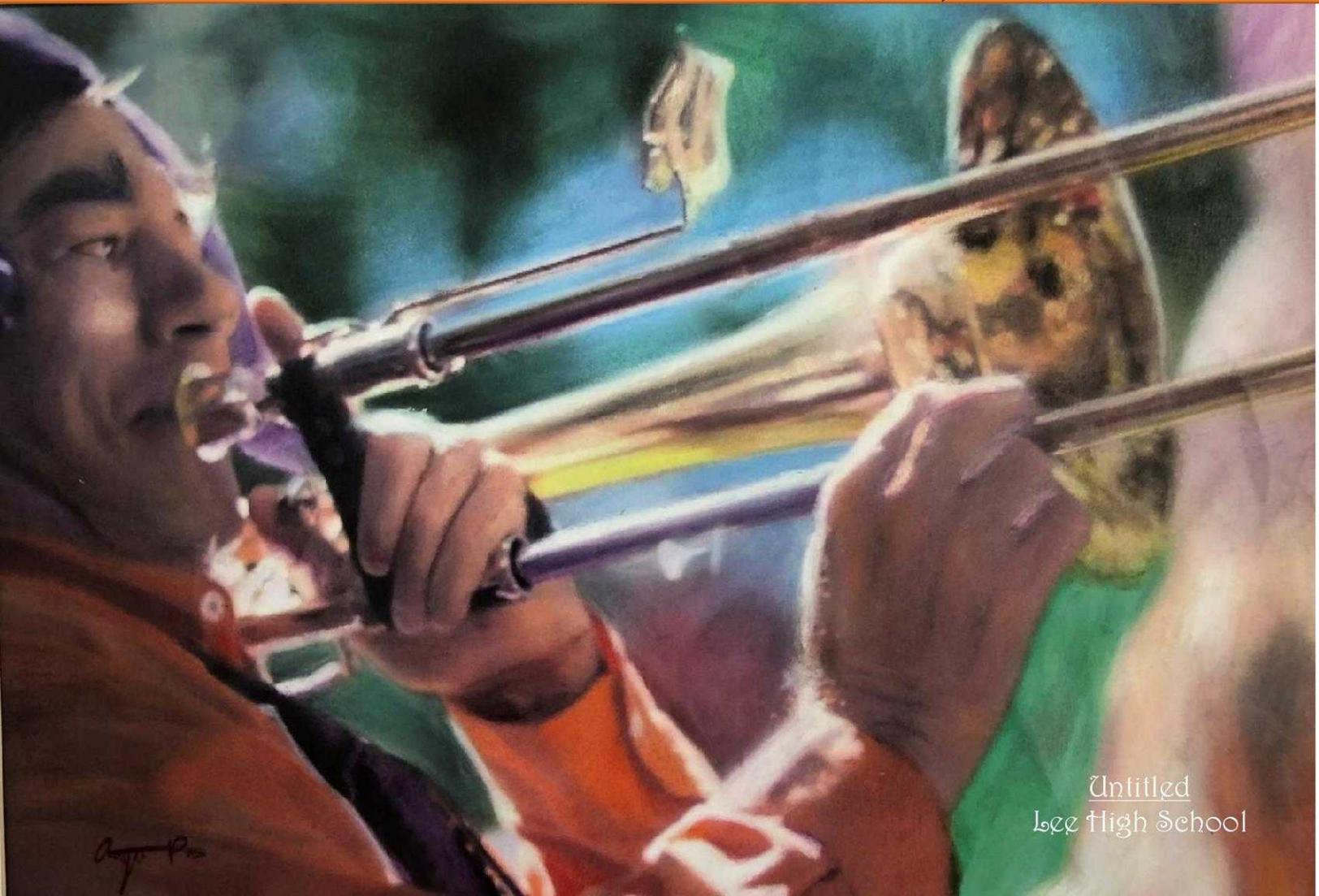


# ARTWORK

The artwork contained in this Comprehensive Annual Financial Report is provided compliments of Lee High School students.

*"The East Baton Rouge Parish Schools' Fine Arts Department provides students with unique outlets for expression. When students engage in the arts it builds confidence, empathy, problem solving and creativity. We will continue to make the arts a priority, so that we may educate the whole child and provide pathways for students of all academic interests. I am proud to support the arts rich heritage here in EBR. I anticipate great things to come as we move forward as one dynamic and multi-faceted unit."*

Warren Drake, Superintendent



Untitled  
Lee High School

Art by Lee High School students



**East Baton Rouge Parish School System  
Baton Rouge, Louisiana**

**For the Year Ended June 30, 2019**

**Prepared by the  
Finance and Budget Management Staff**

**James P. Crochet, CPA  
Chief Business Operations Officer**

**Kelly Lopez, MBA  
Chief Financial Officer**



*Masters of Rhythm*  
Lee High School

**EBR**

2018-2019

# **Introductory Section**

**Comprehensive Annual Financial Report**



**EAST BATON ROUGE PARISH SCHOOL SYSTEM  
BATON ROUGE, LOUISIANA**

**Comprehensive Annual Financial Report**

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# Board Members



Warren Drake  
Superintendent



Michael Gaudet  
District 7  
President



Tramell Howard  
District 3  
Vice President



Mark Bellue  
District 1



Dadrius Lanus  
District 2



Dawn Chanet Collins  
District 4



Evelyn Ware-Jackson  
District 5



Jill C. Dyason  
District 6



Connie Bernard  
District 8



David Tatman  
District 9



We are Blood  
Lee High School

## Administrative Officers

|   |                     |
|---|---------------------|
| Superintendent of Schools                             | Warren Drake        |
| General Counsel                                       | Gwynn Shamlin       |
| Associate Superintendent                              | Adam Smith          |
| Assistant Superintendent for Instructional Services   | Ben Necaie          |
| Assistant Superintendent for Curriculum & Instruction | Dr. Quintina Timoll |
| Chief Officer for Accountability & Assessments        | Andrea O’Konski     |
| Chief Officer for Human Resources                     | Millie Williams     |
| Chief Officer for Business Operations                 | James P. Crochet    |
| Director of Communications                            | Taylor Halsey       |
| Chief Officer of Technology                           | Richard Ellis       |

December 5, 2019

President and Members of the  
East Baton Rouge Parish School Board

Dear Board Members:

The Comprehensive Annual Financial Report of the East Baton Rouge Parish School System for the fiscal year ended June 30, 2019, is presented herewith. This financial report represents a comprehensive portrait of the School System's financial condition. It is structured in such a manner as to make it a very useful management instrument as well as an informative public document.

The Comprehensive Annual Financial Report, along with internal audit activities and other budgetary reports, combine to provide for an effective internal fiscal management control system. This combination of accounting and financial reporting serves the purpose of satisfying our responsibility to provide the public with complete and accurate financial data.

This fiscal year 2018 Comprehensive Annual Financial Report received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association and the Certificate of Excellence in Financial Reporting from the Association of School Business Officials. This was the thirty-third consecutive year that the School Board received both of these prestigious awards.

The staff members of the Operations and Budget Management, Finance, and Graphic Arts Departments are to be commended for the attainment of such high standards for their financial reporting and their efforts in the preparation of this report on a timely basis. In addition, Postlethwaite & Netterville, our independent auditors, are to be commended for the professional, thorough, and timely manner in which the audit was conducted.

Respectfully submitted,



Warren Drake  
Superintendent of Schools



Mazel Childhood  
Lee High School

Katie Smith



December 5, 2019

President and Members of the East Baton Rouge Parish School Board and  
Residents of East Baton Rouge Parish:

We are pleased to submit to you the Comprehensive Annual Financial Report (CAFR) of the East Baton Rouge Parish School System (School System), for the fiscal year ended June 30, 2019, which provides full disclosure of the financial operations of the School System. The basic financial statements within this CAFR, which have been audited by Postlethwaite & Netterville, APAC, a firm of licensed certified public accountants, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management and with the School Board. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of various funds and account groups of the School System. All disclosures necessary to enable the reader to gain an understanding of the School System's financial activities have been included.

This letter of transmittal is designed to complement the Management Discussion and Analysis (MD&A) and should be read in conjunction with it. The MD&A is located immediately following the report of the independent auditors and provides an objective, easy to understand narrative overview and analysis of the basic financial statements. The MD&A explains the financial position and results of operations of the School System for the past fiscal year.

### **REPORTING ENTITY**

This report includes all funds of the School System. The School System is a political subdivision of the State of Louisiana created under the Constitution of Louisiana. As such, it has the power to sue and be sued. The School System has the power to make rules and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the State Board of Elementary and Secondary Education (BESE). It is the responsibility of the School Board to make public education available to the residents of East Baton Rouge Parish.

The elected Board is chosen from nine (9) single-member districts with each member serving a concurrent four-year term. The School Board is authorized to formulate policy, to establish public schools as it deems necessary, to provide adequate school facilities for the children of East Baton Rouge Parish, to determine the number of teachers to be employed and to determine their salaries. Additionally, the School Board selects the Superintendent of Schools to serve as the School System's Chief Executive Officer.

The School System provides a full range of public education services at all grade levels ranging from pre- kindergarten through grade twelve to approximately 41,000 students and employs approximately 5,800 persons. Total enrollment includes students participating in regular and enriched academic education, alternative education, exceptional student services education for the handicapped to age twenty-two, career and technical education and ten (10) Charter schools (three elementary, one middle, five K-8, and one high). Services provided to students include instructional staff, instructional materials, instructional facilities, administrative support, business services, food services, system operations, facility maintenance, student health services and bus transportation. In addition, the School System serves approximately 2,600 adult education students annually.

The public is invited to attend regular meetings of the School Board which are held the third Thursday of each month at 5:00 p.m. in the Board Room of the School System's Central Office, located at 1050 South Foster Drive. Meetings are also televised live on Cox Cable Channel 21 and replayed at various times during the following weeks.

### **ECONOMIC CONDITION AND OUTLOOK**

The School System is located in Baton Rouge, Louisiana, in the southeastern section of the State, along the Mississippi River. In addition to being the second largest city in the State, Baton Rouge is also the capital of Louisiana and the principal home of two major state universities: Southern University (SU) and Louisiana State University (LSU).

Baton Rouge is the home of one of the largest oil refining and petrochemical centers in the nation and is the hub of the industrial region that stretches eighty (80) miles to New Orleans. Located 230 river miles (434 kilometers) above the mouth of the Mississippi River, with a 45-foot channel, Baton Rouge is the furthest inland deep-water port on the Gulf of Mexico via the Mississippi River. The expanding Port of Greater Baton Rouge ranks ninth among the major ports of the nation. The Port of Greater Baton Rouge is a strategic gateway for the handling of international and domestic commerce. The Greater Baton Rouge area is designated as a U.S. Customs Port of Entry.



According to “The Louisiana Outlook: 2018-2019, prepared by Loren C. Scott, Professor Emeritus in Economics and Judy S. Collins Managing Editor, published by Division of Economic Development, Ourso College of Business, Louisiana State University, Baton Rouge, Louisiana:

*Virtually all of the almost \$16 billion in industrial projects in the Baton Rouge MSA are completed or drawing to an end. Vanishing construction jobs will lower Baton Rouge’s super-heated growth rates over 2014-2016 to a more modest 0.7% rate in 2018 and 0.9% in 2019. Offsetting the industrial construction job loss will be four major projects in the healthcare sector, the Baton Rouge Port, and the high-tech sector. Resolution of the “fiscal cliff” will likely add drag to this state-government-job-rich area.*

*Baton Rouge provides jobs for about 409,100 non-farm workers. The petro-chemical industry looms large in this MSA with the largest concentration of chemical employment in the state, the country’s fourth largest refinery, and an unusually high concentration of industrial construction workers to support that base.*

Baton Rouge is the home for several high-technology research facilities such as Louisiana State University’s C. B. Pennington Biomedical Research Center and its Center for Advanced Microstructure and Devices. Opened in 1988, the Pennington Center now houses 43 research laboratories that span the Center’s three programs – Basic Research, Clinical Research, and Population Science (thirteen core service laboratories). The center also includes inpatient and outpatient clinics, a research kitchen, and an administrative area. Sixty-three (63) faculty members, eighteen (18) postdoctoral researchers, and approximately 450 research associates, research technicians, and support personnel focus their research efforts on ten (10) research program areas: Epidemiology and Prevention, Physical Activity and Health, Cancer, Diabetes, Obesity, Neurodegeneration, Genomics and Molecular Genetics, Stem Cell and Developmental Biology, Neurobiology, and Nutrient Sensing and Signaling.

The Baton Rouge Community College (BRCC), a two-year institution of higher education, opened in the fall of 1998. When classes began at BRCC in 1998, enrollment was just under 1,900 students. Enrollment has steadily grown and more locations were founded. There are now eight (8) locations which cover six (6) parishes, East and West Baton Rouge, Iberville, Point Coupee, and West and East Feliciana. The community college system builds a system of higher education that is more affordable for young people and provides opportunities for training and certification in a number of skills. BRCC is jointly under the control, supervision, and management of the Board of Supervisors of Southern University and Louisiana State University.

## **BATON ROUGE DEVELOPMENTS**

All three scheduled buildings have been completed for the Water Campus. The Water Campus is an independent research institute dedicated to confronting the problems of coastal land loss. It encompasses 1.6 million square feet of space. Joining three tenants that occupy space will be the Louisiana National Guard will establish a major cybersecurity center. Also sharing leasing space with the guard will be LSU's Stephenson Technologies Corporation and Radiance Technologies.

Our Lady of the Lake Children's Hospital opened in October 2019. Covering 350,000 square feet, the hospital houses eighty patient beds, a pediatric emergency room, surgical unit, and a hematology/oncology unit. The hospital employs five hundred workers.

Marriott Hotel opened a new 1200 room facility.

The Riverfront Plaza will undergo renovations as a new amphitheater will be constructed.

Architect Trey Trahan is planning one of the most ambitious developments yet for downtown Baton Rouge Riverfront—a 24-story, high rise of luxury condominium overlooking the Mississippi River.

A dozen condos and roughly 7,000 square feet of retail space are going up at The Village at Willow Grove. The residential and commercial space will fill the development's fourth building.

Top Golf Entertainment opened a \$10 million facility. Included are 70 climate-controlled hitting bays, full-service restaurant, rooftop terrace with fire pit, and private event spaces.

Matheme's Market will be the new retail anchor tenant of LSU's Nicholson Gateway Project, a mixed-use development of student housing, restaurant and retail space currently under construction on a 28-acre site.

Interstate 10 expansion has begun. A third lane is being constructed from Highland Road to exit 173. More expansion from the Mississippi River Bridge to the I-10/12 split is also planned. The project will take approximately five years to complete costing \$600 million.

The Bikeshare Program began with 17 hubs and five hundred bikes. The first phase put bikes where demand was expected to be strongest, which includes downtown, LSU, Southern University, City Park, and the Lakes. A second phase will add about three hundred more bikes to Mid-City, where the state is building bike lanes on Government Street.

## **LOCAL SALES TAX AND MINIMUM FOUNDATION PROGRAM**

Actual sales tax collections through June 2019 were finalized and received from the City Parish Government in August 2019. Actual collections decreased by 1.6% for the fiscal year ended June 30, 2019. Sales tax collections represent a major component or 23% of general operating revenue for the School System. In 2018, the East Baton Rouge Tax

Assessor has placed a value of \$163.7 million on all taxable property located within the School System's boundaries, up from \$161.6 million the previous year. Ad valorem tax collections represent a major component or 37% of general fund operating revenue for the School System. The effect of the national recovery has impacted the local economy by an increase in available jobs.

The Minimum Foundation Program (MFP) provides funding from the State of Louisiana based on per-pupil allocations and additional funding for weighted areas including career and technical, at-risk, or special education. The base per-pupil allocation for 2018- 2019 was \$3,961. State Minimum Foundation Program (MFP) funding decreased by approximately \$11.2 million when compared to the prior year. This decrease in MFP funding was due to normalization of prior spikes in funding due to the Flood of 2016 and charter school projections. After the Flood of 2016, the District received an increase in students receiving SNAP (Supplemental Nutrition Assistance Program) benefits. Those receiving SNAP benefits increase the economically disadvantaged student count which, in turn, temporarily increased the amount of MFP funding the District received on a yearly basis following the Flood of 2016. As the economy returns to normal and the number of students receiving SNAP benefits decreases, the MFP received by the school system has decreased.

Louisiana gained 3,700 jobs during the 2018-2019 year for a total of 1.9 million employed citizens.

The eight metro areas job activity are as follows:

- 1) New Orleans up 12,900;
- 2) Alexandria down 100;
- 3) Lake Charles up 300;
- 4) Shreveport down 2,100;
- 5) Houma down 2,700;
- 6) Lafayette up 2,400;
- 7) Baton Rouge down 4,700;
- 8) Monroe down 100.

The June 2019 preliminary adjusted unemployment rate for Louisiana was 4.3%, a decrease from the June 2018 rate of 4.7%. The national unemployment rate for June 2019 was 3.7%.

Student enrollment had declined by approximately 21,000 since 1994; however, approximately 8,500 of this decrease is attributable to the Baker, Zachary, and Central separations and 8,000 is attributable to the increase in Type 1, Type 2, and Type 5 charters throughout the District. This decline in student enrollment has resulted in State funding to the District being reduced by millions of dollars.

The October 1, 2018 enrollment approved for the purpose of funding by the State was 39,023 students, which was 352 students more than the October 1, 2017 State enrollment count. This count includes Type 1 charter schools. The projected October 1, 2019 enrollment for staffing purposes is 39,574 students, inclusive of Type 1 charter schools. This is a projected increase of 581 students in the upcoming school year. Recently reported October 1, 2019 State enrollment was 39,615, inclusive of Type 1 charter schools. This is an increase of 41 students over student projections for 2019-2020.

For the 2019-2020 fiscal year, the State MFP funding is projected to increase by approximately \$19.4 million. This amount is based upon Senate Concurrent Resolution 3 (SCR3) the 2019 Regular Session of the Louisiana Legislature. The Louisiana Department of Education (LDOE) presented simulations to the Board of Elementary and Secondary Education (BESE) and the Louisiana Legislature to give a \$1,000 raise to every school based employee and a \$500 raise to every support employee. Along with the raises, LDOE presented a 1.375% increase to the MFP amount received by every District in the State. These increases were adopted by the Louisiana Legislature in June 2019.

At this time the district maintains eighty-eight facilities which range in age from three to eighty-nine years old. These locations rest on 1,299 acres of land throughout East Baton Rouge Parish and have the capacity to accommodate 58,330 students. See pages 153-156 of the statistical section for further details.

## MAJOR INITIATIVES

**Current Year** - During the 2018-2019 year, the School System continued its efforts to improve student performance and community support through various programs.

### **Strategic Plan**

The School System's Strategic Plan is as follows:

**Vision**: All East Baton Rouge Parish School System students will graduate with the knowledge, skills, and values necessary to become active and successful members of a dynamic community.

**Mission**: The East Baton Rouge Parish School System, in partnership with our community, educates all students to their maximum potential in a caring, rigorous and safe environment.

**Bold Goal**: The East Baton Rouge Parish School System will be a top ten district by 2020, building an innovative and globally-competitive educational choice for all families.

The School System's Objectives are as follows: 1) Early Childhood Education; 2) Academic Expectations; 3) Governance/Accountability/Efficiency; 4) Culture and Safety/School Climate and Human Capital; 5) Neighborhood Schooling and School Choice; and 6) Community and Parental Involvement.

### **Tax Plan – Phase I**

All projects in the first five (5) year phase of the 1998 One-Cent Sales Tax Plan were completed in the 2004-2005 fiscal year at a total cost of \$168.5 million. All projects were completed on time and within budget constraints with this pay-as-you-go plan.

### **Tax Plan - Phase II**

In May 2003, the community continued to support the School System by voting to continue the five (5) year one- cent sales tax. The continuation was again in the form of three propositions, mirroring the form it took in 1998 with collections to begin April 1, 2004 and continue through 2010. Proposition 1 called for the construction of six new schools (4 new, 2 rebuilt), major renovations at another four (3 high schools, 1 middle) and much needed repairs at another forty (7 high schools, 9 middle schools, 24 elementary schools). Both the new and renovated schools have provided appropriate educational spaces that are more conducive to teaching and learning, provided adequate special program and laboratory facilities; improved safety and security, and increased technology implementation and accessibility.

### **Tax Plan - Phase III**

In March 2008, the community continued to support the School System by voting to continue the one-cent sales tax for an additional ten years. The continuation was again in the form of three propositions, mirroring the form it took in 1998 with collections to begin April 1, 2009 and continue through 2019. Proposition 1 calls for the construction of eight new schools (3 new, 5 rebuilt), major renovations and additions at one high school, two middle schools, ten elementary schools, and much needed repairs at another forty-five schools. Both the new and renovated schools will provide appropriate educational spaces that are more conducive to teaching and learning, provide adequate special program and laboratory facilities; improve safety and security, and increase technology implementation and accessibility. Propositions 2 and 3 have continued to fund the continuation of discipline programs and employee compensation at current levels for each Tax Plan phase. A Community Oversight Committee continues to ensure that the money approved by the voters is spent appropriately.

### **Tax Plan – Phase IV**

In April 2018, the community continued to support the School System by voting to continue the ten year one- cent sales tax. The continuation was again in the form of three propositions, mirroring the form it took in 1998 with collections to begin July 1, 2019 and continue through June 30, 2029. Proposition 1 called for the construction of eight new schools (2 new, 6 rebuilt), major renovations and additions at six (6) high schools, three (3) middle schools, and five (5) elementary schools. Both the new and renovated schools have provided appropriate educational spaces that are more conducive to teaching and learning, provided adequate special program and laboratory facilities; improved safety and security, and increased technology implementation and accessibility.

### **TECHNOLOGY INITIATIVE AND ONLINE TESTING**

The Louisiana Department of Education unrolled an online testing platform for grades 5-8 in its LEAP 2025 state mandated assessments. To support readiness efforts, the District implemented several technology related initiatives. 2016-2017 was the initial year for 1:1 district-wide implementation with 5<sup>th</sup> – 8<sup>th</sup> grade students. Scotlandville and Belaire

High Schools were selected to pilot the 9<sup>th</sup> grade implementation. Over 44 elementary schools, 14 middle schools, and 2 high schools each received technology totaling approximately 14,000 devices. To support the 1:1 environment, the *1:1 Handbook and Administrative Guidelines, Strategic Plan for Technology Integration and Principal's Guide to Computer Based Testing (CBT)* were created. To further support the 1:1 learning environment, district wide technology integration Professional Development included the: Initial 1:1 Chromebook training, Digital Literacy Guidelines, LDOE Technology standards, EdTech Paloozas, Flip Flop Ed Tech Summit, EdTech Bootcamps, EdTech Twitter, EdTech YouTube channel, and the Q & A forum. In 2017-2018, all students in grades 4<sup>th</sup>-9<sup>th</sup> were in possession of individual Chromebooks to further implement the 1:1 learning environment. In 2018-2019, high school students were added to the students who possessed Chromebooks making all students in grades 4<sup>th</sup>-12<sup>th</sup> grade having this tool for learning.

### **PROFESSIONAL DEVELOPMENT FOR EDUCATORS THROUGHOUT THE DISTRICT**

With support from our IT Department, Canvas was selected as the District's online Professional Learning Community (oPLC) and Learning Management System. With on-demand courses, professional learning communities, and professional development at our fingertips, Canvas has organized our work and centralized our online learning allowing educators to connect, communicate, collaborate and celebrate. The strategic plan for Canvas was created in 2016 to provide guidance to the implementation and use of the platform. Canvas is the platform used for MAPS, which is a course designed to assist teachers in implementing the curriculum standards. The MAPS course within Canvas enables educators from across the district to view footage of lessons taught by EBR's teachers to EBR's students, within EBR classrooms. During the 2016-2017 school term, over 200 lessons were videoed which were built into courses that provided meaningful lessons with resources for teachers across the district. Currently, there are over 400 lessons available to East Baton Rouge Parish School System employees.

Overseen by 4 district administrators, Canvas has over 1,700 students enrolled in active courses designed for East Baton Rouge Parish School System users, and 300 teachers overseeing courses. Currently, over 115 departments and schools in EBR have created courses for EBR employees to use and we are expanding to include other departments annually.

### **NMSI Partnership, Dual Enrollment, GRADU8 Program and REACH**

The district continues to focus support efforts on the Gradu8 Initiative, which focuses efforts on the primary goal of college and career readiness for our high school students. The district launched the Gradu8 initiative in 2017-2018 and is built around eight pillars that include, but are not limited to, stakeholder partnerships, increased course choice, attendance, increased diploma pathways and increased job skill development. All high school teams focus on data driven decision making centered around each Gradu8 Pillar and complete data reviews with the district leadership team each semester to monitor their efforts to achieve student growth. To ensure middle school alignment, the REACH initiative was developed to focus on pillars similar to the Gradu8 initiatives but with a

more specific middle school focus. To support the goal of college and career readiness, the district has greatly expanded dual enrollment and Advanced Placement (AP®) course offerings at all of our high schools. Currently the district offers almost 800 Dual Enrollment course seat opportunities and over 5,100 AP® course seats opportunities during the school year. These opportunities were made possible by Supplemental Course Allocation (SCA) funds and a district partnership with the National Math and Science Institute (NMSI) via an Exxon Grant to provide incentives and training to teachers and students around advanced placement courses. The district is also expanding the course offerings by which middle school students may earn high school credit. During the Fall 2018 district performance score release, EBR earned an “A” in the credit accumulation index awarded to middle schools.

To support the articulation of course credit to four year universities, the EBR - Career and Technical Education Center (EBR-CTEC) opened in August 2018. EBR CTEC provides students with credentials, certifications, and degrees for viable high- demand, high-wage job pathways in the Greater Baton Rouge area. This program offers students the opportunity to spend half of their school day on campus training in a career pathway in one of four critical areas (Medical, Technology, Manufacturing, or Skilled Crafts).

#### **FACILITIES UPDATE 2018-2019 SCHOOL YEAR**

- ❖ Park Elementary – Completed in the summer of 2019.
- ❖ Jefferson Home Site – Construction has begun and is scheduled to open in August 2020.
- ❖ Broadmoor Elementary School – Completed for the 18-19 school year.
- ❖ EBR Career and Technical Education Center – Completed for the 18-19 school year.
- ❖ Classroom Additions and Renovations at Melrose Elementary, LaSalle Elementary, Parkview Elementary, LaBelle Aire Elementary, Sharon Hills Elementary, Westdale Middle School, and Park Forest Middle School, the conversion to Scotlandville Middle School, Scotlandville High School, University Terrace Elementary, Riveroaks Elementary School and Wedgewood Elementary School are all complete.
- ❖ Istrouma High School Main Campus – Phase 1 and 2 of the annex buildings have been completed.
- ❖ Istrouma High School – Additional parking is begin added and will be completed by 2020.
- ❖ Pre-K Classrooms – Completed for Audubon Elementary, Glen Oaks Park Elementary, and Wedgewood Elementary Schools.

- ❖ Scotlandville High School Gym improvements and the Tara High School Gym Floor replacement projects.
- ❖ Crestworth Elementary School roof and HVAC replacement completed.
- ❖ Broadmoor High School stadium lighting replacement completed

## **TEACH BATON ROUGE**

Teach Baton Rouge, the East Baton Rouge School System's alternative certification program, is in its nineteenth year of operation. The program aims to attract high-quality professionals to a career of teaching. Selection for the program is highly competitive. In the first year, only one out of ten applicants was selected. For the 2018-2019 school year, over seventy-five people applied to the program and seven began teaching. All participants must be deemed high qualified according to the current ESSA (Every Student Succeeds Act) standards before participants enter the classrooms as teachers. The program has been responsible for bringing over four hundred new teachers into the School System's classrooms. Program members teach in critical shortage areas. All program members participate in a certification program that leads to full certification within eighteen months.

Teach Baton Rouge recruiting efforts focus on building a more diverse teaching force. Teach Baton Rouge teachers work in the hardest-to-staff school and enjoy success in the classroom. Teach Baton Rouge teachers have been named teacher of the year in the schools and at the district level. Several Teach Baton Rouge teachers have earned their National Board Certification and many of them have moved into leadership roles within the district.

## **TEST SCORES AND AWARDS**

### **LEAP 2025**

Third through eighth graders in the East Baton Rouge Parish School System participate in the state mandated LEAP 2025 summative assessments in all four core content areas. High School students also participate in LEAP 2025 End of Course Testing. The East Baton Rouge Parish School System grew by +2% in one year and +5% over the past two years in overall grades and subjects for mastery and above. ELA saw 1% and math earned 3% growth in mastery and above. District subgroups also closed the achievement gap. The African American subgroup for all grades and all content areas grew by 2% and outperformed the state average by 4 percentage points. The Students with disabilities subgroup also outperformed the state average and grew by 2% while the Economically Disadvantaged subgroup tracked with its peers across the state growing by 1%.

## **Elementary and Middle Schools**

The district continues to close the achievement gap in other areas. Per the state's new progress measures, 48% of EBR students demonstrated "top growth" in all grades for ELA. This is one percentage point above the state average. 43% of EBR students demonstrated "top growth" in all grades for math. While this is 1% below the state average, the district grew by 3% while the state demonstrated a 1% increase in the same measure. The African American (+3%), Economically Disadvantaged (+3%) and Total Population (+3%) subgroups all equaled state subgroup achievement averages in top growth and outpaced their state peers in one year change rates. Five district schools were recognized by the Louisiana Department of Education for Outstanding Top Growth Schools with achievement rates above 62%. During the 2018 District Performance Score release, over 70% of district schools earned an "A" or "B" in Progress Letter grades.

## **High Schools**

The district grad rate released in May 2019 for the Class of 2018 showed a 5.7% increase over the previous year. The district earned a "C" in graduation rate for the 2018 District Performance Score indicator in this area, and earned a "B" in the strength of diploma measure. The class of 2018 also increased the number of students earning credentials thus strengthening the quality of their diplomas. Strength of Diploma is positively impacted by increases in dual enrollment and Advanced Placement seat counts. The district continues to see increases in the number of Advanced Placement and Dual Enrollment seat counts. The district ranked first in the state for the number of Advanced Placement tests taken and the number taken with qualifying scores of 3 or higher. The district outperforms the state by 2% with 37.1% of students earning qualifying scores on Advanced Placement exams. EBR high schools grew in the number of students scoring 3+ on the exams and the district is one of only eleven school systems statewide to grow in this area. EBR ranked first in African American participation in Advanced Placement exams across the state and second in participation for Economically Disadvantaged students sitting for Advanced Placement exams.

The district demonstrates additional gains to promote college and career readiness. The percent of East Baton Rouge Parish School System graduates enrolling in college for the first time increased from the previous year and shows a +4.8% gain in the past two years. For the third consecutive year, the district average (59.8%) remains above the state average (57.4%) in first-time freshmen data according to Board of Regents annual college enrollment reports.

## **RECOGNITIONS FOR THE DISTRICT'S SCHOOLS DURING 2018-2019 INCLUDED:**

- ❖ Mayfair Lab and Southeast Middle Schools were recognized as Nationally Magnet Certified Schools for merit.

- ❖ Principals Jessica Mitchell (Mayfair Lab) and Amber Boyd (Southeast Middle) were named Principals of the Year by Magnet Schools of America.

- ❖ The district has several high school students who have earned perfect ACT scores. Members of the graduating class of 2018 (6 students), 2019 (6 students), 2020 (9 students thus far), and 2021 (1 student thus far) have received perfect scores on the national ACT test.
- ❖ Southeast Middle School students won first prize in the Global Student Voice Film Festival.
- ❖ Lee High School's ROTC Raider Team was named state champions of the Raider Challenge.
- ❖ Superintendent Warren Drake was named Superintendent of the Year by Magnet Schools of America.
- ❖ There were ten students in the District who were named National Merit Semifinalists.
- ❖ Seventeen students in the District were named National Merit Commended Students.
- ❖ One student in the District earned the title of National Hispanic Recognition.
- ❖ Scotlandville Magnet High School students won the bridge competition at the 2<sup>nd</sup> Annual Engineering Symposium.
- ❖ BRCPVA's Librarian, Karen Dafoe, was named as the 2018-2019 LACUE Elementary Teacher of the Year.
- ❖ Woodlawn Middle School and its counselors were named as "Recognized American School Counseling Association Model Program School".
- ❖ Woodlawn Elementary received the Louisiana Library Association's James O. Modisette Award.
- ❖ Lee High School Girls' Basketball Team won the 2019 Allstate Sugar Bowl/LHSAA Girls' State Basketball Title for Division II.
- ❖ Scotlandville Magnet High School Boys' Basketball team won the 2019 Allstate Sugar Bowl/LHSAA Boys' State Basketball Title for Division I for the third consecutive year.
- ❖ Woodlawn High student won the 2019 Electric Cooperative Youth Tour Essay Contest.
- ❖ Lee Magnet High School's JROTC was one of three teams invited to compete in Washington D.C. from Louisiana and the only team to compete in the Leadership category.
- ❖ Five Lee High School art students won (1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, and 2 runners up) the US Congressional Art Contest.

- ❖ Tara High School’s JROTC Un-armed Drill Team placed 2<sup>nd</sup> in the Army nationals Knock-out Drill competition.
- ❖ Scotlandville Magnet High School’s Future Entrepreneurs won 1<sup>st</sup> place at the local and state Junior Achievement Pitch Competition.
- ❖ Scotlandville Magnet High School reached the highest level of achievement with earning the Distinguished Level in the NAF Network.
- ❖ Scotlandville Magnet High School’s principal received the LLA/LASL Sue Hefley Educator of the Year Award.
- ❖ Brookstown Middle is a 2019 U.S. Department of Education Green Ribbon School honoree. Honorees were named from a pool of candidates nominated by 28 states. The pool included public schools, charter schools, non-public schools, universities, and colleges across the nation. Official awards will be presented on the steps of the United States Capital in Washing D.C. in September.

### **EDUCATIONAL PROGRAMS/AWARDS**

Magnet programs are specialized, accelerated programs which offer students an opportunity to explore an enhanced curriculum in the visual and performing arts, the Montessori Method, Foreign Language Immersion, engineering, medical, and academic models with a strong focus on science, technology, and math. Gifted classes provide a high degree of complexity and extend beyond the prescribed curriculum offered in regular classes. Classes are taught by teachers certified in Gifted Education and have a reduced class size in order to individualize each student’s educational program.

The Junior Reserve Officers’ Training Corp (JROTC) is currently offered in ten (10) high schools. This program is federally funded. Three middle schools are taking part in the National Middle School Cadet Corp Program, which is 100% district funded. The focus of Army JROTC is reflected in the mission, "To motivate young people to be better citizens". JROTC accomplishes the mission by providing exceptional educational opportunities and lifelong skills to America’s youth. The Character Education Partnership identifies programs that build character as those with less violence, higher self-esteem, less absenteeism, higher achievement scores and academic performance, more connected to school, engaged in lessons, and committed to success. The curriculum helps cadets develop life-long leadership and decision making skills. These skills are exhibited on a daily basis and set a model for the student body to emulate. The curriculum supports the school's mission and mandates by integrating technology, linking content to state standards, integrating reading and writing, providing character and financial education. The benefits of this curriculum are not limited to JROTC cadets. In an evaluation that led to accreditation by the Southern Association of Colleges and Schools (SACS), the quality assurance review team noted, "JROTC serves to reinforce the competencies taught in the other academic subjects in which students are enrolled".

The School System's enrollment in Career and Technical Education (formerly vocational education) includes 14,488 high school students and 2,530 middle school students. A variety of innovative programs prepare students for productive citizenship and life-long learning and are designed to assist all students in making a successful transition from school to the workplace or post-secondary education. A portion of funding for Career and Technical Education programs is obtained through the Carl Perkins IV Applied Technology Act of 2006. The Basic Grant and Tech Prep initiatives resulted in funding of approximately \$598,804 for the fiscal year 2018-2019. The goals of this department are accomplished by providing students with assistance in career development activities, selection of an area of concentration of courses with the development of a graduation plan, purposeful course selection that develops both academic and technical skills, development of employable skills while providing opportunities for students to obtain an Industry Based Certification when in Career and Technical Education.

The School System continues to expand opportunities in pre-school (Pre-K) programs. Pre-K students are provided transportation to a number of sites for six (6) hours of instruction daily along with before and after school care. EBRPSS quality pre-school environments provide small pupil-teacher ratios, certified teachers and a curriculum based on the National Association for the Education of Young Children standards of developmentally appropriate practices.

A range of services are offered based on mentally and/or physically disabled children. Exceptional students can be placed in the following settings: the regular education classroom with extra support available, resource classrooms, or the self-contained and community-based classes.

High schools in the School System are providing students with curriculum opportunities to pursue: 1) college degrees at the nation's colleges and universities; 2) college degrees after attending community colleges; 3) associate degrees at community and technical colleges; 4) employment opportunities; and 5) careers in the United States Military.

During the 2018-2019 school year, many high school students participated in dual enrollment courses in partnership with Baton Rouge Community College, Southern University, and Louisiana Technical College. Additionally, students took honors courses, advanced placement courses, and courses which were articulated with various colleges and universities. The School System works with many educational institutions to offer its students rigorous and varied educational opportunities, allowing students the opportunity to earn industry-based certifications and other post-secondary credits.

Jump Start is a pathway for students preparing for graduation. With this program, students can attain industry credentials while still in high school. It also gives students the opportunity to complete career readiness courses, internships (either workplace or virtual workplace experiences), and develop financial literacy. With this program, students can continue their education after graduation through employer training, technical college, and eventually a four year university. This program is offered through East Baton Rouge Parish Schools at Arlington Preparatory Academy, Belaire High, Broadmoor High, EBR Readiness Superintendent's Academy, McKinley High, Northdale Superintendent's Academy, Northeast High, Scotlandville Magnet High, Tara High, and Woodlawn High Schools.

## **CHILD NUTRITION PROGRAM**

One goal of the School System's Child Nutrition Program (CNP) is to serve nutritious, appetizing, wholesome, affordable meals to students and staff. The administration believes that good nutrition is a key to learning and that every child has the right to a nutritious breakfast and lunch at the lowest possible price. The Food Service Department provides approximately 55,000 meals daily, including breakfast, lunch and Snacks. Through the U.S. Department of Agriculture (USDA) Community Eligibility Provision, the Child Nutrition Program offers students a breakfast, lunch and extended day snacks at no charge to students. Additionally, seventy schools (70) will participate in the after school Supper Program monitored by the USDA Child and Adult Care Food Program which is free of charge. Fifteen schools participate in the Fresh Fruit and Vegetable Program allowing students to receive 1/2 cup fresh fruit or vegetables at no cost and at a time other than breakfast and lunch but within the school day. School meals are planned to comply with the District Wellness Policy and all federal and state regulations for nutritious meals. The USDA, through the Louisiana Department of Education, Division of Nutrition Support, provides regulatory guidance and monitoring of the School System's Child Nutrition Program.

The Chief Financial Director of CNP is a registered dietitian and holds a doctorate degree in Food Systems Management from Texas Woman's University. Nine (9) of the Child Nutrition Program administrative and office staff have a BS degree or an advanced degree with specific training in the field of Dietetics and Nutrition. Thirteen CNP school managers have a two or a four year degree from an accredited university with at least eighteen hours in food and nutrition course work.

## **TRANSPORTATION DEPARTMENT**

During the 2018-2019 school year, the School System transported 32,000 students for a total of 5.8 million miles. With a total of 531 buses, the Transportation Department travels about 31,411 miles daily. Free bus service is provided to all eligible students living more than one mile from their attendance zone schools.

## **FACILITIES MANAGEMENT PARTNERSHIP CONTRACT**

Approximately seventeen years ago, following extensive investigation and research, the School System developed a partnership arrangement with Service Master to provide management services for some aspects of physical plant services, facilities, maintenance, and grounds. Subsequently, ServiceMaster was acquired by ARAMARK. The contract was amended slightly and the School System continued a similar partnership with ARAMARK. On March 1, 2004, the School Board negotiated a five-year partnership arrangement with ARAMARK, with a five-year renewal option approved on March 1, 2009 to provide total Facilities Management Services. The contract was extended again on February 29, 2016 until June 30, 2017. On August 21, 2017, the School Board approved a new five-year partnership arrangement with ARAMARK, with the option to cancel after two years. The contract provides services in the following areas: maintenance, custodial, grounds, materials management/warehousing, and workforce management.

The contract made a number of staffing, procedural, and work flow adjustments. Changes were also made to delivery and procurement systems aimed at improving service to the School System, all while capitalizing on efficiencies gained through the application of ARAMARK'S world-wide services and experience. The School System will gain reduced operational costs, predictable labor costs, rapid staffing adjustments, and renewed focus on core business functions. Additionally, in 2007 the Board approved ARAMARK to provide management services for the implementation of an energy program aimed at reducing energy costs.

### **CHARTER SCHOOL DEMONSTRATION PROGRAMS**

The Louisiana Legislature passed Senate Bill 1305 (Act 192 of 1995) which established a Charter School Demonstration (pilot) program and gave parents, teachers, and citizens an opportunity to create independent public schools. The School Board received the Board of Elementary and Secondary Education's (BESE) approval to be one of the eight demonstration School Systems and in the fall of 1997 began operation of three charter schools each with approximately 54 students. Since that time seven more charter schools have been created. Funding for enrollment increases have been approved by the School Board.

Presently, the charter schools are:

| Grade Level | School                              | Date of Operation | 2018-2019 Enrollment Number |
|-------------|-------------------------------------|-------------------|-----------------------------|
| K-4         | BASIS Baton Rouge                   | 2018              | 390                         |
| K-5         | Children's Charter School           | 1997              | 188                         |
| 6-8         | Community School for Apprenticeship | 1997              | 278                         |
| Birth-K     | Emerge School for Autism            | 2018              | 20                          |
| K-8         | IDEA – Bridge                       | 2018              | 494                         |
| K-8         | IDEA – Innovation                   | 2018              | 320                         |
| K-8         | Inspire Charter Academy             | 2010              | 599                         |
| K-6         | JK Haynes Charter, Inc.             | 1997              | 212                         |
| 9-12        | Mentorship STEAM                    | 2010              | 518                         |
| K-6         | South Baton Rouge Charter Academy   | 2014              | 640                         |
|             | Total                               |                   | 3659                        |

The total General Fund appropriation to the charter schools for the 2018-2019 fiscal year was \$40,977,699 million.

### **VOLUNTEERS IN PUBLIC SCHOOLS**

Since 1981, Volunteers-In-Public Schools (VIPS) has recruited, trained, and screened citizens to serve underperforming students in the School System. VIPS strives to foster student success and build support for public education. During the 2018-2019 school year, volunteers contributed 37,556 hours of support to schools. According to the Independent Sector of Washington D.C., volunteer services are valued at \$25.43 per hour which equates to an investment of \$955,049.08. Through its Partners in Education project, VIPS worked with district principals to enlist, engage, and retain active community partners.

## **Truancy Initiative**

Through strong partnerships between the School System, the East Baton Rouge District Attorney's Office, the local Sheriff's Office and the Office of the Mayor-President, the School System is expanding the levels of care and concern for students and their families by taking specific steps in identifying and addressing truancy and all the familiar issues that may cause it. The truancy initiative was created to address problems associated with truancy systematically and create preventive measures involving parents. If a student receives five or more unexcused absences, parents or guardians are considered in violation of the truancy statute. This action is not meant to punish the parent but assist them and the students. The premise is that if parents and guardians work with law enforcement and the School System on this matter as partners, then juvenile crime will decrease, learning will increase and students will have a better start in life and in their chosen careers.

The Truancy Assessment and Family Service Center is a community-based, one-stop site for truant students and their family members. The center provides assessable, blended and comprehensive services to meet their needs in a timely and effective manner. Its mission is to identify students who have exhibited truant tendencies, assess the causes and provide access to services for the identified students and their families. To meet this mission, the center provides health, education and human services programs, as well as support for families in need and assist their progress toward self-sufficiency.

## **FOR THE FUTURE**

### **PBIS Implementation**

The School System will implement a school-wide approach to a positive support system for providing students with clearly stated, uniformly defined expectations and rules for behaving throughout schools in the District. This plan conforms to the Positive Behavior Intervention Support (PBIS) Model.

### **Charter Schools**

The 2019-2020 school year will add seven (7) new charter schools to EBRPSS. These new schools are CSAL Elementary, Helix-Aviation, Helix-Legal, IDEA's third campus, BASIS 2, Kipp K-8, and Kip 9-12.

### **Believe and Succeed**

The original three-year school improvement program was extended. The four schools eligible for Round 6 of this program are Claiborne, Howell Park, Merrydale, and Park Forest which are all elementary. Park Elementary, gaining eligibility, will also be included for Round 7.

### **STEM Literacy**

The School System approved a professional service contract with Louisiana State University Gordon A. Cain Center for STEM Literacy and pathway courses to be created at Lee High School and McKinley High School. This program “relates to a student’s ability to understand and apply concepts from science, technology, engineering and mathematics in order to solve complex problems”. This contract is renewable for five years. The Board reviews this contract each year and at this point many of the pathways incubated at these schools have expanded to other EBR high schools and schools across the state.

### **Louisiana Department of Education School Improvement**

A three year grant was awarded to Park Elementary that will provide professional development for teachers, summer enrichment programs for students, and incentive awards to retain teachers.

### **Manners of the Heart**

The School System renewed this program thru June 30, 2020. The curriculum is designed to strengthen morals, improve social and emotional skills, and increase respectfulness in K-5 elementary students.

### **Tax Plan - Phase IV**

In March 2018, the community elected once again to support the School System by voting for the one-cent sales tax that will sustain for ten years. The continuance will again be in the form of three propositions, mirroring the form it took in 2008 with collections to begin in 2019 and continue through 2029. The Community Oversight Committee will continue to ensure that the money approved by the voters is spent appropriately. The Superintendent of Schools and the Community Oversight Committee are currently determining which projects will be included in Proposition 1. Propositions 2 and 3 have continued to fund the continuation of discipline programs and employee compensation at current levels for each Tax Plan phase.

### **Internal Control**

Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse. Management also ensures that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the costs of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgments by management. The District utilizes a fully automated accounting system as well as an automated system of control for fixed assets and payroll. During the 2018-2019 fiscal year, the District implemented the Positive Pay

System for all accounts, inclusive of the individual schools' accounts. With Positive Pay, all checks are compared against previously provided data to ensure that only checks with matching information are cashed. It is believed that the School System's internal controls adequately safeguard assets and provide reasonable and proper recording of financial transactions.

### **Single Audit**

As a recipient of Federal and State financial assistance, the School System is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to these programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff of the School System. As a part of the School System's single audit described earlier, tests are made to determine the extent of audit work to be performed, including that portion related to Federal financial assistance programs, and to determine that the School System has complied with applicable laws and regulations.

### **Budgeting Controls and Policy**

The School System maintains budgetary controls. The objective of this system control is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the School System's governing body. Activities of the General Fund and Special Revenue Funds are included in the annual appropriated budget. The level of budgetary control (the level at which expenditures cannot exceed the appropriated amount) is established at the individual fund level for all funds.

The School System also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Remaining encumbered amounts in the General Fund at year-end are re-appropriated as part of the next year's budget. The approved budget presents revenues by source and expenditures by function as defined by the Louisiana Board of Elementary and Secondary Education's Bulletin #1929. The Superintendent is authorized to transfer amounts between line items in accordance with budget policy established by the School System's governing body. However, budget amendments are required when total revenues drop 5% or more below expectations, total expenditures exceed budget estimates by 5% or more, and when beginning fund balance is less than 5% or more of its projected amount. Budget to actual comparisons are provided in this report for the General Fund and each Special Revenue Fund.

### **Capital Projects Funds**

Proposition 1 - Capital Projects Fund is funded by 51% of a one-cent sales tax in Proposition 1 for facilities and technology as approved by the voters in November 1998 as mentioned previously. The effective collection date for this proposition was July 1, 1999. The collection of this tax was for a five-year period and was for the purpose of funding repairs and renovations, enhancing technology, and constructing new schools and classrooms. On May 2, 2003, the voters approved the continuation of the Tax Plan for an additional five (5) years, on March 8, 2008, voters approved an additional continuation of the Tax Plan for ten (10) years, and on March 10, 2018 voters once again approved a continuation of the Tax Plan for an additional ten (10) years. Total sales tax revenues in Proposition 1 for the year ended June 30, 2019 amounted to \$43.3 million.

## **Financial Policies**

The School Board adopted a Fund Balance policy for the General Fund in 2009-2010. A fund balance goal of 15% of total revenues was established. The primary reasons for this policy are to provide adequate resources for: 1) Cash Flow; 2) Unforeseen Events; 3) Financial Security; 4) Daily Operations; and 5) Compliance. For the years ended June 30, 2017 and June 30, 2018 the total General Fund balance was approximately \$81.0 million or 18.7% and \$70.9 million or 17% of total revenues, respectively. For the year ending June 30, 2019, the total General Fund balance was approximately \$43.5 million or 10% of total revenues

## **OTHER INFORMATION**

### **Independent Audit**

State statutes require an annual audit by independent certified public accountants. The public accounting firm of Postlethwaite & Netterville, APAC was selected by the School System several years ago to perform its annual financial audit. In addition to meeting the requirements set forth in State statutes, this audit was designed to comply with requirements of the Federal Single Audit Act Amendments of 1996 and related OMB Uniform Guidance. The auditors' reports on the basic financial statements are included in the financial section of this report. The auditors' reports related specifically to the single audit, internal control, and compliance with laws and regulations are included in a separate report and are available for review at the School System.

### **AWARDS**

#### **Government Finance Officers Association**

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the School System for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2018. This was the thirty-third consecutive year that the School System has received this prestigious award. In order to be awarded a Certificate of Achievement, the School System published an easily readable and efficiently organized CAFR. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Management believes that the 2018-2019 CAFR continues to meet the Certificate of Achievement program's requirements and will submit it to the GFOA for review in determining eligibility for another certificate.

### Association of School Business Officials

The School System has received the Association of School Business Officials (ASBO) Certificate of Excellence in Financial Reporting for the fiscal year ended June 30, 2018. This was the thirty-third consecutive year that the School System has received this prestigious award. This award certifies that the CAFR, for the fiscal year ended June 30, 2018, substantially conforms to the principles and standards of financial reporting as recommended and adopted by the ASBO International. The award is granted only after an intensive technical review of financial reports by an expert panel of certified public accountants and practicing school business officials has been made. The Certificate of Excellence is the highest form of recognition in school financial reporting issued by the ASBO International.

A Certificate of Achievement is valid for a period of one year only. Management believes that the CAFR, for the fiscal year ended June 30, 2019, which will be submitted to ASBO for review, also conforms to its principles and standards.

### ACKNOWLEDGEMENTS

It is desired that this report contains the necessary information and data that will provide a better understanding of the operations of the School System. It is further hoped that this report has been designed in such a manner as to be used as an administrative tool and general source of information to enhance the School System's accountability to the public.

The preparation of this report in a timely manner could not have been achieved without a dedicated and highly qualified staff. I would like to take this opportunity to express my sincere appreciation to the entire Budget Management and Finance Department staff, whose extraordinary efforts and dedication contributed significantly in the timely, accurate preparation of this report. The professional, thorough, and timely manner in which our independent auditors, Postlethwaite & Netterville, conducted the audit is also appreciated. The Graphic Arts Department is to be commended on its creative input in the design and timely reproduction of this document. Additionally, members of the School Board are to be thanked for their interest and support in planning and conducting the financial operations of the School System in a responsible and progressive manner.

Sincerely,



Kelly Lopez, MBA  
Chief Financial Officer



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**East Baton Rouge  
Parish School System  
Louisiana**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2018**

*Christopher P. Morill*

Executive Director/CEO



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**ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL**

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**The Certificate of Excellence in Financial Reporting  
is presented to**

## **East Baton Rouge Parish School System**

**for its Comprehensive Annual Financial Report (CAFR)  
for the Fiscal Year Ended June 30, 2018.**

The CAFR meets the criteria established for  
ASBO International's Certificate of Excellence.



A handwritten signature in black ink, reading 'Tom Wohlleber'.

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**Tom Wohlleber, CSR**  
President

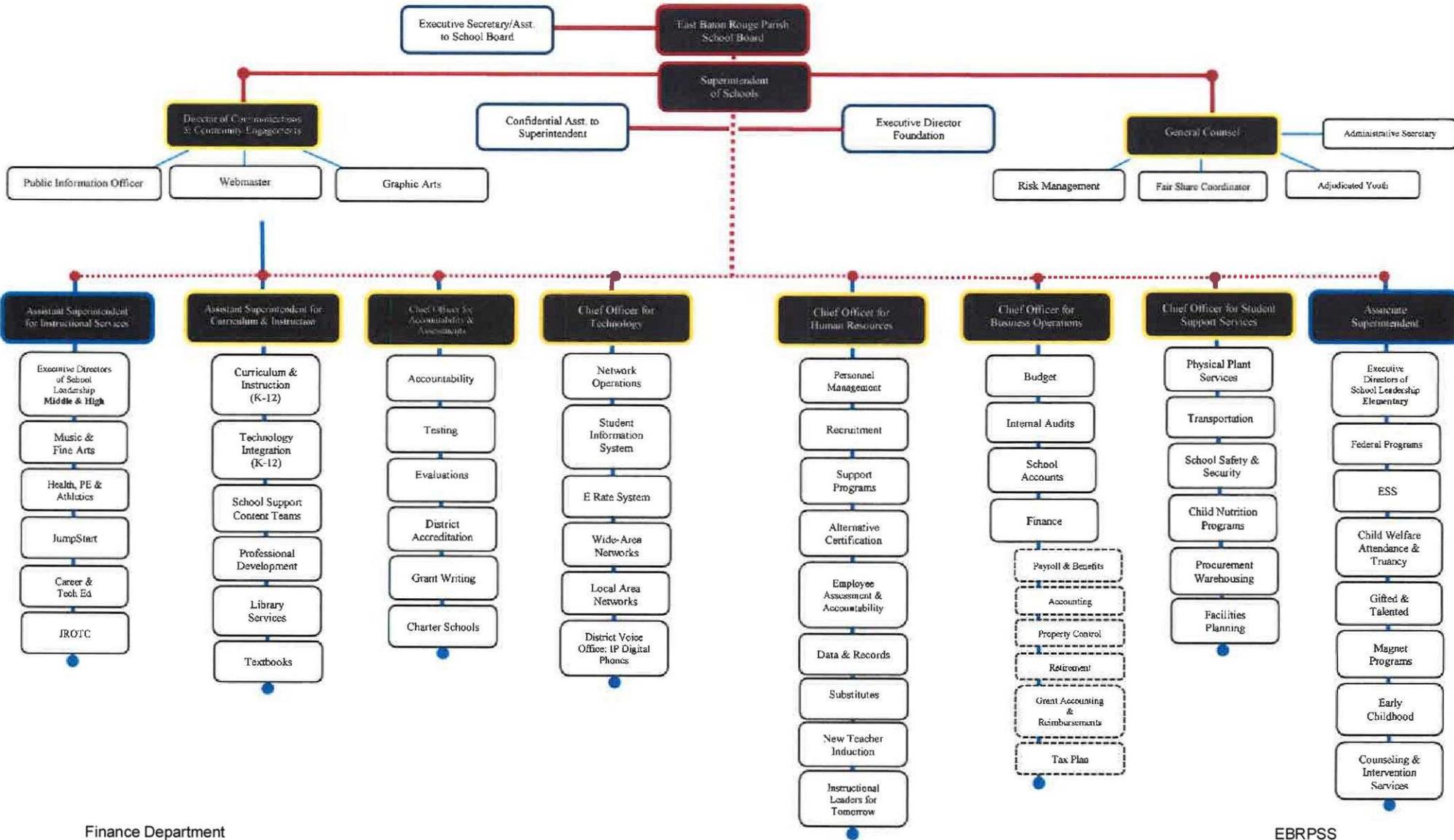
A handwritten signature in black ink, reading 'Siobhán McMahon'.

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**Siobhán McMahon, CAE**  
Chief Operating Officer



## EAST BATON ROUGE PARISH SCHOOL SYSTEM CITIZENS



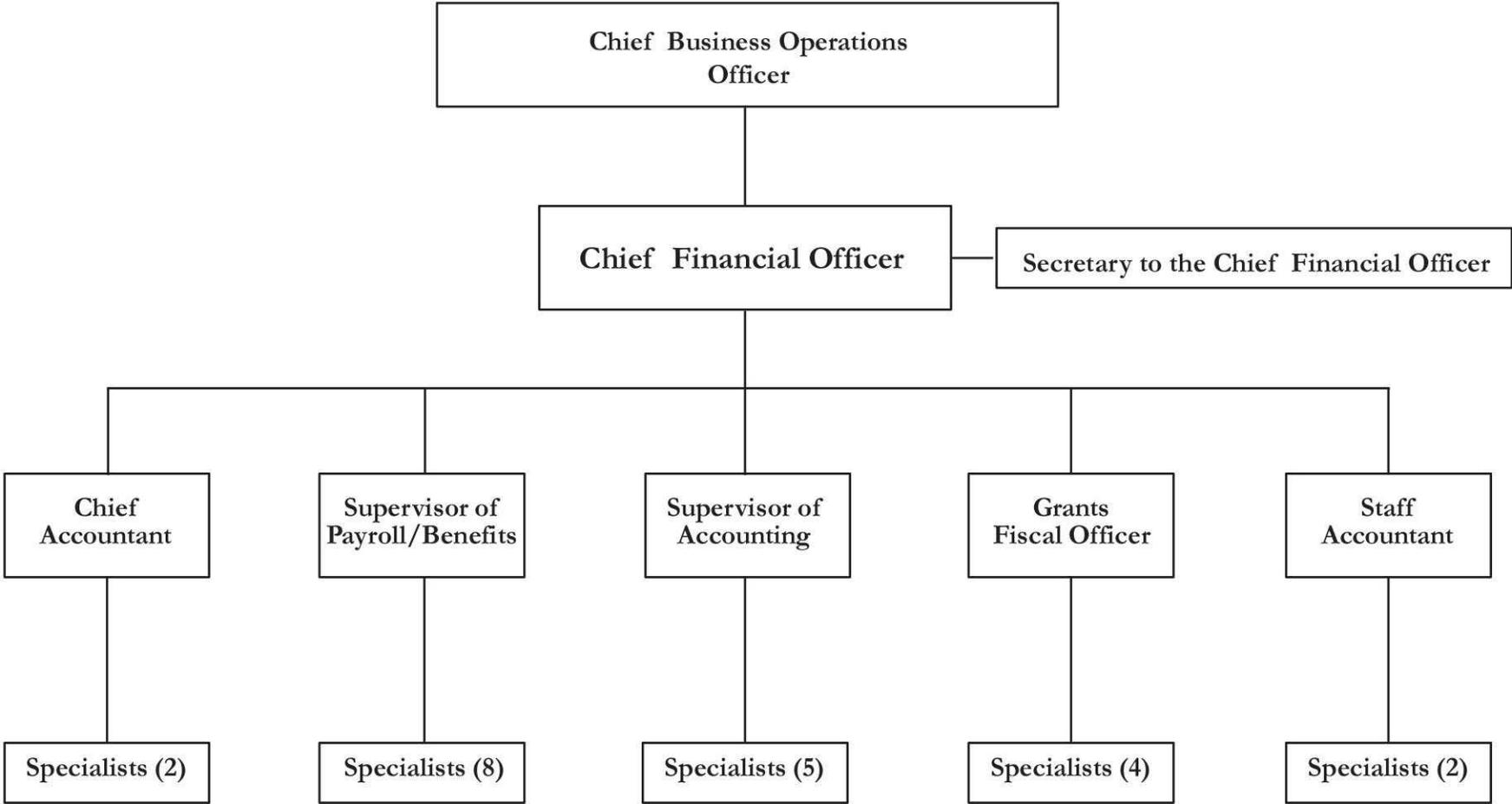
Finance Department

EBRPSS

111111

# East Baton Rouge Parish School System

## Finance Department Chart



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Traditional Aboriginal Art  
Lyz High School

**EBR**

2018-2019

# Financial Section

Comprehensive Annual Financial Report



## INDEPENDENT AUDITORS' REPORT

The East Baton Rouge Parish School System  
Baton Rouge, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the East Baton Rouge Parish School System (School System) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the East Baton Rouge Parish School System as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages xxxviii through liii, the schedule of changes in total other post-employment benefit plan liability and related ratios on page 51, the schedule of the School System's proportionate share of the net pension liability for the retirement systems on page 52, the schedule of employer contributions to the retirement systems on page 53, budgetary comparison information on pages 54 through 59, and the related notes to the required supplementary information on pages 60 through 62 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Baton Rouge Parish School System's basic financial statements. The accompanying supplementary information consisting of the introductory section, schedules of revenue, expenditures and changes in fund balance – budget and actual for non-major governmental funds, combining and individual non-major fund financial statements and schedules, the schedule of compensation, benefits, and other payments to the superintendent, the schedule of board members' compensation and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements, budgetary comparison schedules, the schedule of compensation, benefits, and other payments to the superintendent and the schedule of board members' compensation are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.



Postlethwaite & Netterville

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2019 on our consideration of the East Baton Rouge Parish School System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the East Baton Rouge Parish School System's internal control over financial reporting and compliance.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
December 5, 2019





Peacock  
Lee High School

**EBR**

2018-2019

Comprehensive Annual Financial Report

**Required  
Supplemental  
Information**

**Part I**



East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2019**

The Management's Discussion and Analysis (MD&A) of the East Baton Rouge Parish School System's (District) financial performance provides an overall review, objective and easily readable analysis of the District's financial activities for the fiscal year-ended June 30, 2019. The intent of the MD&A is to look at the District's overall financial performance as a whole and to assist readers in assessing the financial position as a result of the year's operations in comparison to the prior year. Therefore, readers should read the MD&A in conjunction with the Comprehensive Annual Financial Report's (CAFR) Letter of Transmittal (page ix) of the Introductory Section, the District's Basic Financial Statements (Financial Section, page 1), and the Notes to the Basic Financial Statements.

**FINANCIAL HIGHLIGHTS**

- Total liabilities and deferred inflows of resources exceeded total assets and deferred outflows of resources at June 30, 2019 by \$(297.9) million (net position). The unrestricted portion of net position was \$(832.0) million. Negative net position is largely a result of the District's prior adoption of Government Accounting Standards Board (GASB) Statement Number 68, "Accounting and Financial Reporting for Pensions," an amendment of GASB Statement No. 27 as well as Statement Number 71 "Pension Transition for Contributions Made Subsequent to the Measurement Date," an amendment of GASB Statement No. 68, as well as the prior year adoption of GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits other than Pensions".
- Net position decreased \$7.5 million for the year ended June 30, 2019. Net position investment in capital assets increased by \$17.3 million resulting from ongoing construction projects. The final phase of the one-cent sales tax, which was renewed by the voters in April 2018, continued with numerous construction projects in progress. Phase IV of the tax plan includes the construction of eight new schools (2 new, 6 rebuilt), major renovations and additions at six (6) high schools, three (3) middle schools, and five (5) elementary schools. Both the new and renovated schools have provided appropriate educational spaces that are more conducive to teaching and learning, provided adequate special program and laboratory facilities; improved safety and security, and increased technology implementation and accessibility. During the 2018-2019 fiscal year, several construction projects were completed. Park Elementary was completed and opened its doors in August 2019. Broadmoor Elementary and EBR Career and Technical Education center were completed and opened in August 2018. The Jefferson Home site design work was completed and construction work began. The school's completion date is August 2020. Istrouma High School's main campus and both phases of the annex buildings have been completed. The additional parking area at Istrouma High School is under construction and will be completed by August 2020. New pre-kindergarten classrooms were completed at Audubon Elementary, Glen Oaks Park Elementary, and Wedgewood Elementary. Classroom additions and renovations were completed by August 2019 at Melrose Elementary, LaSalle Elementary, Parkview Elementary, LaBelle Aire Elementary, Sharon Hills Elementary, Westdale Middle School, Park Forest Middle School, University Terrace Elementary, and Riveroaks Elementary. The final conversion to Scotlandville Middle School was completed. Scotlandville High School gym improvements, Broadmoor High School stadium lighting replacement, and the Tara High School gym floor replacement projects were completed. Crestworth Elementary received both a new roof and HVAC system during the 2018-2019 fiscal year.
- Restricted net position increased by a net amount of \$0.8 million primarily from an increase in amounts restricted for capital improvements of \$3.9 million and an increase in restricted net position for the federal and state grant programs of \$0.7 million. These increases are due the completion of several projects at the end of the final phase of the tax plan and an increase in grant funding during the fiscal year. Restricted net position for compensation and child nutrition decreased by \$2.2 million and \$2.0 million, respectively. The restricted net position for discipline increased by \$0.4 million. The increase in restricted net position for capital improvements is mainly attributable to the Proposition 1, "Capital Projects Fund," and Fund 29, "Flood Relief Capital Projects Fund". A deficit position in unrestricted overall net position exists as a result of the District's retirement related liabilities required to be recorded under Government Accounting Standards Board (GASB) Statement Number 68, "Accounting and Financial Reporting for Pensions," and

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2019**

GASB Statement Number 71 "*Pension Transition for Contributions Made Subsequent to the Measurement Date*" and GASB Statement No. 75 "*Accounting and Financial Reporting for Postemployment Benefits other than Pensions*".

- As the District completed the fiscal year-ended June 30, 2019, its major funds reported fund balances of \$101.7 million as compared to \$128.5 million as of June 30, 2018. The fund balances include the General Fund at \$43.5 million, Propositions 1, 2, and 3 at \$41.6 million, \$2.5 million and \$10.3 million, respectively, as of June 30, 2019. The Child Nutrition Fund reported a fund balance as of June 30, 2019 of \$8.2 million. The Flood Relief Capital Projects Fund reported a deficit fund balance as of June 30, 2019 of (\$4.2) million.
- At the close of the current fiscal year, the General Fund ended the year with a fund balance of \$43.5 million, a decrease of \$27.5 million when compared to the prior year. The decrease in fund balance is attributable to expenditures surpassing revenue. General Fund revenues decreased \$4.4 million when compared to the prior year.
  - Ad valorem tax revenue increased \$2.8 million over last year with a 2018 assessment roll increase of approximately 1.31% and an overall collection rate of 99%. This increase reflects the growth in both commercial and residential properties for the parish.
  - Sales tax collections increased as compared to prior year's collections by \$1.6 million. Sales and use tax collection increases are welcomed, but it is not known how long the growth will continue.
  - State Minimum Foundation Program (MFP) funding decreased by approximately \$10.4 million when compared to the prior year. This decrease in MFP funding was due to normalization of prior spikes in funding due to the Flood of 2016. After the Flood of 2016, the District received an increase in students receiving SNAP (Supplemental Nutrition Assistance Program) benefits. Those receiving SNAP benefits increase the economically disadvantaged student count which, in turn, temporarily increased the amount of MFP funding the District received on a yearly basis following the Flood of 2016. As the economy returns to normal and the number of students receiving SNAP benefits decreases, the MFP received by the school system has decreased.
- A total of \$8.0 million was transferred to the General Fund from the self-insured Medical Insurance Fund. In 2004 and 2005, the District transferred a total of \$8.0 million from the General Fund to the self-insured Medical Insurance Fund. These transfers were in excess of required contributions to alleviate the deficit net position at that time.
- General Fund expenditures increased by \$15.9 million from the prior year. The most significant reasons for the increase in expenditures were:
  - Career and Technical Education costs increased approximately \$1.3 million with the opening of the EBR Career and Technical Education Center,
  - Pupil Support Services costs increased approximately \$1.8 million,
  - School Administration costs increased approximately \$0.8 million,
  - Student transportation services costs increased approximately \$1.1 million,
  - Building improvements and acquisitions increased approximately \$0.9 million,
  - Charter school, OJJ, and RSD schools appropriations increased approximately \$12.3 million,
  - One time transfer for Glen Oaks High School Phase II, included in Disaster Relief Fund appropriations, totaled \$8.0 million.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2019**

The unassigned fund balance of \$43.5 million is approximately 10% of annual expenditures. This fund balance will be necessary to support increased retirement costs and other unforeseen emergencies.

- Non-major governmental fund balances were \$4.3 million for the fiscal year-ended June 30, 2019 as compared to \$3.6 million as of June 30, 2018. The increase in fund balance is a result of the increase in Alcohol and Drug Abuse funding due to ad valorem tax increases and funding through the Volkswagen Clean Diesel program during the fiscal year.
- The Internal Service Funds ended the year with a net position at June 30, 2019 of \$59.3 million. The Worker's Compensation, Risk Management, and Medical Insurance Funds net position balances were \$3.6 million, \$12.8 million, and \$42.8 million, respectively.

**USING THE BASIC FINANCIAL STATEMENTS**

The District's basic financial statements consist of the government-wide financial statements, the fund financial statements, and the associated notes to those statements. Other information, including the statistical schedules and combining financial statements, and the required supplemental information such as the MD&A. The statements are organized so the reader can understand the operations of the District as a financial whole, i.e., an entire operating entity, its funds, and its fiduciary responsibilities. The government-wide financial statements, consisting of the Comparative Statement of Net Position and the Statement of Activities (pages 1-3), provide highly consolidated financial information and render a government-wide perspective of the District's financial position and results of operations for the year. The Fund Financial Statements (pages 4-5, 7-10, and 12-15) provide the next level of detail and look at the District's most significant funds and a total of all other non-major funds.

***Reporting the District as a Whole***

*Comparative Statement of Net Position and Statement of Activities*

The Statement of Net Position and the Statement of Activities present an aggregate view of the District's finances and a long-term view of those finances. These statements seek to answer the question, "How did the District as a whole do financially during the 2018-2019 fiscal year?" These statements include *all non-fiduciary assets and liabilities* using the *accrual basis* of accounting used by most private-sector enterprises. The *accrual basis* takes into account all of the District's current year revenues when earned and expenses when incurred regardless of when they are received or paid. These two statements report the District's net position and changes in net position. By showing the change in net position for the year, the reader may ascertain whether the District's financial condition has improved or deteriorated. The causes of the change may be the result of many factors, both financial and non-financial in nature. Non-financial factors which may have an impact on the District's financial condition include the District's property and sales tax base, student enrollment, facility conditions, required educational programs for which little or no funding is provided or other external factors.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2019**

The following table reflects the condensed Statement of Net Position for 2019 and 2018:

**Table I**

Comparative Statement of Net Position  
Years-ended June 30, 2019 and June 30, 2018  
(In millions)

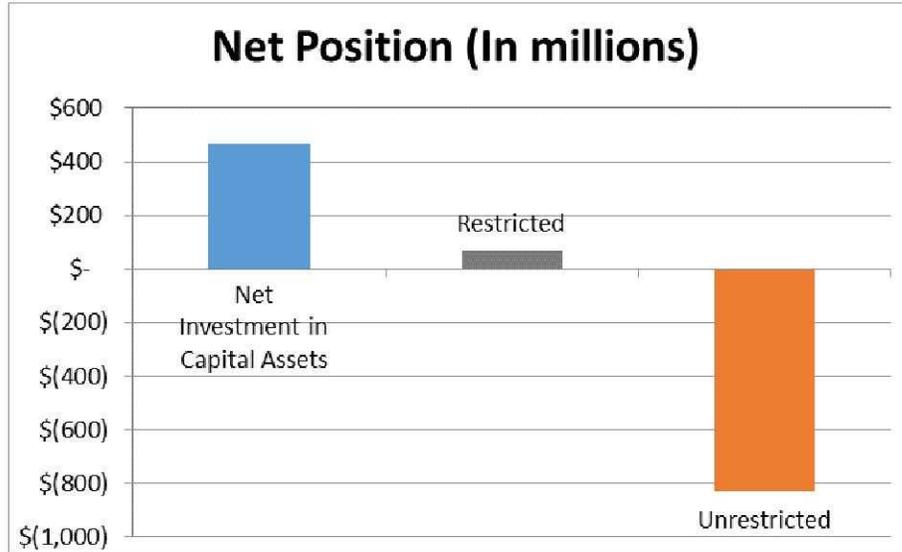
|   | <u>2019</u>       | <u>2018</u>       | <b>Increase<br/>(Decrease)</b> |
|---|-------------------|-------------------|--------------------------------|
| <u>Assets</u>   |                   |                   |                                |
| Current & Other Assets                                | \$ 198.4          | \$ 243.1          | \$ (44.7)                      |
| Capital Assets  | <u>487.0</u>      | <u>472.6</u>      | <u>14.4</u>                    |
| Total Assets  | \$ 685.4          | \$ 715.7          | \$ (30.3)                      |
| <u>Deferred Outflows of Resources</u>                 |                   |                   |                                |
| Deferred Outflow Amounts Related to OPEB Liability    | \$ 89.8           | \$ -              | \$ 89.8                        |
| Deferred Outflow Amounts Related to Pension Liability | <u>105.8</u>      | <u>\$ 80.9</u>    | <u>\$ 24.9</u>                 |
| Total Deferred Outflows of Resources                  | \$ 195.6          | \$ 80.9           | \$ 114.7                       |
| <u>Liabilities</u>                                    |                   |                   |                                |
| Current Liabilities                                   | \$ 49.3           | \$ 34.9           | \$ 14.4                        |
| Long-Term Liabilities                                 | <u>1,059.5</u>    | <u>1,004.4</u>    | <u>55.1</u>                    |
| Total Liabilities                                     | \$ 1,108.8        | \$ 1,039.3        | \$ 69.5                        |
| <u>Deferred Inflows of Resources</u>                  |                   |                   |                                |
| Deferred Inflow Amounts Related to OPEB Liability     | \$ 8.9            | \$ 10.0           | \$ (1.1)                       |
| Deferred Inflow Amounts Related to Pension Liability  | <u>\$ 61.2</u>    | <u>\$ 37.7</u>    | <u>23.5</u>                    |
| Total Deferred Inflows of Resources                   | \$ 70.1           | \$ 47.7           | \$ 22.4                        |
| <u>Net Position</u>                                   |                   |                   |                                |
| Net Investment in Capital Assets                      | \$ 467.6          | \$ 450.3          | \$ 17.3                        |
| Restricted  | 66.5              | 65.7              | 0.8                            |
| Unrestricted  | <u>(832.0)</u>    | <u>(806.4)</u>    | <u>(25.6)</u>                  |
| Total Net Position                                    | <u>\$ (297.9)</u> | <u>\$ (290.4)</u> | <u>\$ (7.5)</u>                |

*For more detailed information refer to pages 1-2.*

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT’S DISCUSSION AND ANALYSIS**  
**June 30, 2019**

The following table reflects an overview of Net Position for the year-ended June 30, 2019:



*For more detailed information, refer to pages 1-2.*

Total assets and deferred outflows of resources increased by \$84.4 million from the previous fiscal year with a \$14.4 million increase in the area of capital assets. Construction projects for Broadmoor Elementary School and EBR Career and Technical Education Center were completed. Both were opened in August 2018 for the beginning of the school year. Construction projects for Park Elementary were completed. The school opened in August 2019. Construction began on the Jefferson Terrace Academy School in 2018. The school is scheduled to open in August 2020. The Istrouma High School Main Campus Phases 1 and 2 were completed for August 2018. The additional parking lot construction has begun and will be completed in August 2020. Scotlandville High School Gym improvement have been completed. The Tara High School gym floor was replaced and completed in August 2019. Broadmoor High School stadium lighting replacement was completed for August 2019. Crestworth Elementary School roof and HVAC replacements have been completed for August 2019.

Deferred outflows of resources increased by \$114.7 from the previous year due to the inclusion of deferred outflow amounts related to OPEB liability. Deferred outflow amounts related to pension liability increased by \$24.9 million from the previous year. These increases are in accordance with the District’s implementation of Governmental Accounting Standards Board (GASB) Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Cash and cash equivalents decreased \$41.1 million, while receivables decreased \$0.6 million. Ad valorem tax receivable increased \$0.2 million and sales tax receivable decreased by \$0.2 million. Accounts receivable decreased by \$0.6 million. Due from governments decreased by \$2.9 million mainly from fluctuations in outstanding grant reimbursement claims and a decrease in outstanding claims from the Disaster Relief Fund.

Total liabilities and deferred inflows of resources increased by a net amount of \$92.0 million from the previous fiscal year. The net pension liability decreased by \$30.2 million and deferred inflows of resources increased \$22.4 million. Additionally, the long-term obligation for retiree benefits other than pensions increased by \$104.4 million from the June 30, 2018 liability of \$403.6 million in accordance with the District’s continued application of Governmental Accounting Standards Board (GASB) Statement Number 68, *Accounting and Financial Reporting for Pensions*, an amendment of GASB Statement No. 27 and Statement Number 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*, an amendment of GASB Statement No. 68, as well as, Governmental Accounting Standards Board (GASB) Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The 2018-2019 condensed financials have been restated throughout Managements' Discussion and Analysis for comparative data purposes.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2019**

As a result of debt service payments, a decrease of \$2.8 million in the long-term obligation of the Qualified School Construction Bonds (QSCB) debt reduced long-term liabilities. Current liabilities increased by a net amount of \$14.4 million. In addition, deferred inflow amounts related to pension liability increased \$23.5 million. A decrease in accounts, salaries and other payables is primarily attributable to a \$1.8 million and \$6.1 million accounts payable balances in the Flood Relief Capital Projects Fund and Proposition 1. The Flood Relief Capital Projects Fund account maintains all costs to repair and remediate the affected District sites and resources due to the Flood of 2016. The accounts payable balance also decreased in the Proposition 1 fund due to the decrease in construction during the 2018-2019 fiscal year with the end of Phase III of the tax plan. The current portion of claims payable increased \$2.1 million, which was a result of settlements of several long-term claims in the Worker's Compensation and Risk Management Funds.

***Governmental Activities***

The Condensed Statement of Changes in Net Position presented in Table II reflects the cost of the District's governmental activities for the year-ended June 30, 2019 of \$621.0 million which is a 5.4% increase from the prior year. This statement portrays the activity in a traditional revenue over expense format and the numbers are derived from those presented in the Statement of Activities on page 3. The Statement of Activities shows the detailed cost of program services and the charges for services, grants, and contributions offsetting some of the costs of those program expenses. Operating grants and contributions totaling \$85.4 million subsidized certain programs of the District. The Child Nutrition Program is the largest federally funded program with \$28.0 million in federal revenue compared to Title I with \$23.7 million. In addition, Charges for Services - such as fees from other governmental agencies, school systems, and students, for transportation services, school lunches, extended day tuition, and summer school tuition totaling \$2.9 million – were collected to help cover the costs of certain programs of the District.

The net decrease of \$16.8 million in capital grants and contributions is primarily attributable to federal grant reimbursements to the Plant Operations and Maintenance department in FEMA reimbursements. While total expenditures decreased \$2.1 million from prior year, the Plant Operations and Maintenance department had a decrease of \$16.8 million in capital grants and contributions. Due to the Flood of 2016, the District received FEMA funds for remediation and repair of District sites and resources. The majority of the work was completed during fiscal years 2017 and 2018. Due to many of these expenditures being related to capital projects and the Flood of 2016, a reclassification was completed by the District for these funds from operating grants and contributions to capital grants and contributions. Instructional staff services had an increase of \$3.7 million with the receiving of the Every Student Succeed Act (ESSA) funding during the fiscal year for professional development of teachers. This grant helps to support and grow local innovations, including evidence-based and place-based interventions, developed by local leaders and educators.

Due to the decrease in program revenues, the program expenses were funded by the taxpayers in East Baton Rouge Parish through ad-valorem and sales and use taxes totaling \$350.5 million and unrestricted intergovernmental revenues totaling \$4.0 million. The MFP from the State of Louisiana funded \$154.8 million, interest and investment earnings funded \$3.0 million. E-Rate, Medicaid reimbursement and other general revenues contributed \$6.0 million. Ad valorem taxes increased by approximately \$2.8 million or 1.7%, which reflects growth in both commercial and residential properties for the parish. Sales tax collections increased as compared to prior year's collections by \$2.8 million or 1.6%. State revenue sources from unrestricted grants-in-aid MFP, reflect a decrease of \$11.2 million or 6.7%. This decrease in MFP funding was due to normalization of prior spikes in funding due to the Flood of 2016. After the Flood of 2016, the District received an increase in students receiving SNAP (Supplemental Nutrition Assistance Program) benefits. Those receiving SNAP benefits increase the economically disadvantaged student count which, in turn, temporarily increased the amount of MFP funding the District received on a yearly basis following the Flood of 2016. As the economy returns to normal and the number of students receiving SNAP benefits decreases, the MFP received by the District has decreased.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2019**

Earnings on investments increased \$1.5 million due to the increase in earnings by the District. During the 2018-2019 fiscal year, the District began to invest in Certificates of Deposit (CDs) through Capital One at an average of 2% interest. After working with Capital One investment services, the District is now earning interest at the market rate that is reviewed on a monthly basis. This allows the District to earn a higher interest rate on all deposits within Capital One Bank. Miscellaneous revenue increased slightly by approximately \$0.6 million.

Expenses, or costs of services, experienced an increase for 2019. Several factors contributed to the net increase in the cost of services by \$31.6 million from the previous year. Total instructional expenses increased by \$8.5 million in 2018-2019, while total support service and appropriations expenses increased by a net of \$23.1 million. Instructional and support expense fluctuations were largely attributable to: 1) The District's prior adoption of GASB Statement No. 75, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions"; 2) The District's prior year adoption of Government Accounting Standards Board (GASB) Statement Number 68 "Accounting and Financial Reporting for Pensions," an amendment of GASB Statement No. 27, and Statement Number 71 "Pension Transition for Contributions Made Subsequent to the Measurement Date," an amendment of GASB Statement No. 68; 3) Increased instructional costs due implementing Tier 1 textbooks and curriculum in four subject area; 4) Increased student population in traditional District schools; 5) Increased transportation costs in 2018-2019 fiscal year due to the District taking advantage of both the Clean Diesel/DERA funding and Volkswagen Settlement funding to purchase new buses; and 6) Increased population in the charter schools with the opening of four new Type I Charter schools.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2019**

The key elements of the increase of the District's Net Position for the year-ended June 30, 2019 with comparative figures from 2018 are as follows:

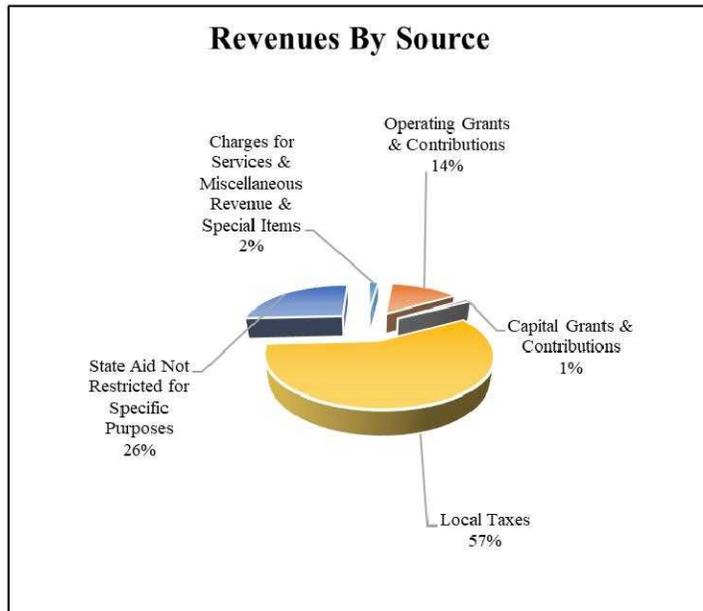
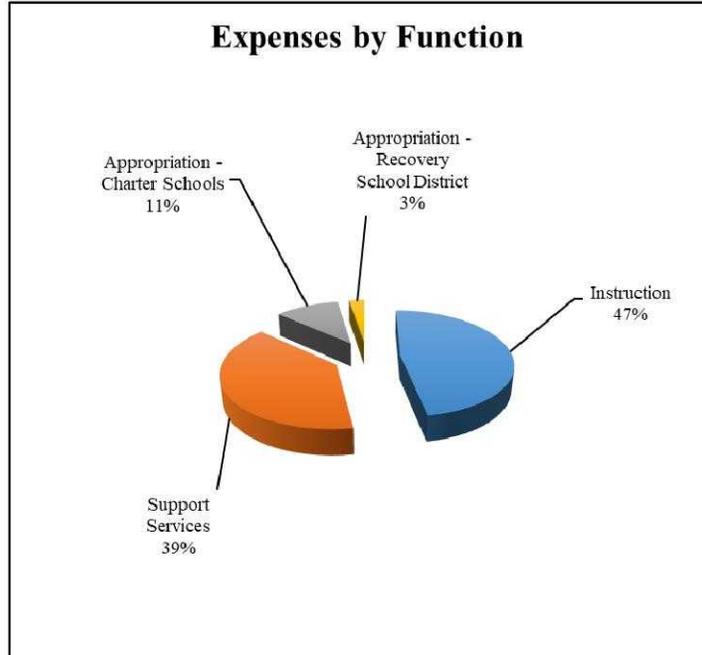
**Table II**  
Condensed Statement of Changes in Net Position  
Years-ended June 30, 2019 and June 30, 2018  
(In millions)

| <b>Revenue</b>                             | <b><u>2019</u></b> | <b><u>2018</u></b> | <b><u>Increase<br/>(Decrease)</u></b> |
|--|--------------------|--------------------|---------------------------------------|
| <b>Program revenues:</b>                   |                    |                    |                                       |
| Charges for services                       | \$ 2.9             | \$ 2.8             | \$ 0.1                                |
| Operating grants and contributions         | 85.4               | 76.3               | 9.1                                   |
| Capital grants and contributions           | 6.9                | 23.7               | (16.8)                                |
| <b>General revenues:</b>                   |                    |                    |                                       |
| Ad Valorem taxes                           | 168.3              | 165.5              | 2.8                                   |
| Unrestricted intergovernmental revenues    | 4.0                | 4.0                | -                                     |
| Sales and use taxes                        | 182.2              | 179.4              | 2.8                                   |
| State aid not restricted (MFP)             | 154.8              | 166.0              | (11.2)                                |
| Interest and investment earnings           | 3.0                | 1.5                | 1.5                                   |
| Miscellaneous                              | 6.0                | 5.4                | 0.6                                   |
| Total revenues                             | <u>\$ 613.5</u>    | <u>\$ 624.6</u>    | <u>\$ (11.1)</u>                      |
| <b>Expenses</b>                            |                    |                    |                                       |
| <b>Instruction:</b>                        |                    |                    |                                       |
| Regular education programs                 | \$ 185.5           | \$ 179.8           | \$ 5.7                                |
| Special education programs                 | 58.1               | 58.7               | (0.6)                                 |
| Other education programs                   | 51.1               | 47.7               | 3.4                                   |
| <b>Support Services:</b>                   |                    |                    |                                       |
| Pupil support services                     | 40.9               | 38.6               | 2.3                                   |
| Instructional staff services               | 31.8               | 28.1               | 3.7                                   |
| General administration services            | 13.7               | 12.3               | 1.4                                   |
| School administration services             | 27.4               | 26.8               | 0.6                                   |
| Business and central services              | 14.9               | 14.5               | 0.4                                   |
| Plant operating and maintenance            | 47.9               | 50.0               | (2.1)                                 |
| Transportation                             | 37.2               | 33.3               | 3.9                                   |
| Child nutrition                            | 30.4               | 29.7               | 0.7                                   |
| Debt service - interest and bank charges   | 0.3                | 0.4                | (0.1)                                 |
| <b>Appropriations:</b>                     |                    |                    |                                       |
| Charter Schools - Type 1                   | 41.4               | 30.1               | 11.3                                  |
| Charter Schools - Type 2                   | 25.8               | 23.2               | 2.6                                   |
| Office of Juvenile Justice                 | 0.1                | 0.1                | -                                     |
| Recovery School District                   | 14.5               | 16.1               | (1.6)                                 |
| Total expenses                             | <u>\$ 621.0</u>    | <u>\$ 589.4</u>    | <u>\$ 31.6</u>                        |
| <b>Increase (Decrease) in net position</b> | <u>\$ (7.5)</u>    | <u>\$ 35.2</u>     | <u>\$ (42.7)</u>                      |
| <b>Net Position - beginning</b>            | <u>(290.4)</u>     | <u>(325.6)</u>     | <u>35.2</u>                           |
| <b>Net Position - ending</b>               | <u>\$ (297.9)</u>  | <u>\$ (290.4)</u>  | <u>(7.5)</u>                          |

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2019**

The following reflects revenue and expense components in proportion to the respective totals included in the Statement of Activities:



*For more detailed information, refer to page 3.*

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2019**

*Reporting the District's Most Significant Funds*

*Fund Financial Statements*

The balance sheet of the District's major funds begins on page 4. Fund Financial Statements provide more in-depth reporting of the District's financial position and the results of operations. Fund basis financial information is presented in the "Fund Financial Statements" Section. The District uses many funds to account for the numerous funding sources provided annually. However, the Fund Financial Statements look at the District's most significant funds with all non-major funds presented in total in one column. These statements report governmental activities on a more current basis rather than a long-term basis, indicating sources and uses of funding, and resources available for spending in future periods.

Fund Financial Statements provide more in-depth data on the District's most significant funds, such as its General Fund, Title I Fund, Proposition 1 "Capital Projects Fund," Proposition 2 "Discipline Fund," Proposition 3 "Compensation Fund," Flood Relief Capital Projects Fund, and the Child Nutrition Fund. These funds are considered "major funds" under GASB Statement No. 34.

*Governmental Funds* – Most of the District's activities are reported in governmental funds, which generally focus on how money flows in and out of those funds, the balances that are left at year-end, and the amount available for spending in future periods. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash.

The relationship between governmental activities reported in the Government-Wide Financial Statements and the governmental funds reported in the Fund Financial Statements are reconciled to provide a more comprehensive picture of the District's financial position.

*Proprietary Funds* – Proprietary funds use the accrual basis of accounting which is the same basis used by the private sector. Proprietary funds attempt to recover costs through charges to the user. The District uses the Internal Services Funds (proprietary funds) to account for activities for workers' compensation, risk management, and medical insurance.

*Statement of Fiduciary Assets and Liabilities* – This statement presents financial information relative to assets held by the District on behalf of students (student activity funds), employees (deferred pay), and others (payroll deductions).

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2019**

**THE DISTRICT'S FUNDS**

The District uses governmental funds to control and permit measurement in the short-term of revenues and expenditures of a particular activity or purpose (e.g., dedicated taxes and grant programs). The Governmental Fund Financial Statements allow the District to demonstrate its stewardship over and accountability for resources provided by taxpayers and other entities. These statements also allow the reader to obtain more insight into the financial management of the District and assess further the District's overall financial stability.

The fund balances for all major and non-major funds in the aggregate for the fiscal year-ended June 30, 2019 are as follows:

- As the District completed the fiscal year-ended June 30, 2019, its major funds reported fund balances of \$101.7 million as compared to \$128.5 million as of June 30, 2018. The fund balances include the General Fund at \$43.5 million, Propositions 1, 2, and 3 at \$41.6 million, \$2.5 million and \$10.3 million, respectively, as of June 30, 2019. The Child Nutrition Fund reported a fund balance as of June 30, 2019 of \$8.2 million. The Flood Relief Capital Projects Fund reported a deficit fund balance as of June 30, 2019 of (\$4.2) million including all expenditures related to flood recovery, FEMA reimbursements, and insurance proceeds. The fund balance for the Proposition 1, "Capital Projects Fund," increased by \$3.9 million when compared to the prior year, which is primarily a result of the completion of many of the Flood of 2016 repairs over the past two fiscal year. The fund balance for the Child Nutrition Fund decreased by \$2.0 million, which is a result of several large equipment purchases during the year. The fund balance for the Proposition 3, "Compensation Fund," decreased by \$2.2 million, which is primarily attributable to increases in staffing. The fund balance for the Proposition 2, "Discipline Fund," increased by \$0.4 million due to having better than expected operating results. The Title I Fund expenditures increased \$2.9 million as compared to the prior year, which is primarily attributable to increases in staffing.

The unassigned fund balance in the general fund of \$43.5 million is approximately 9% of annual expenditures. This fund balance will be necessary to support increased retirement costs and other unforeseen emergencies.

- Non-major governmental fund balances were \$4.3 million for the fiscal year-ended June 30, 2019 as compared to \$3.6 million as of June 30, 2019. The increase in fund balance is a result of the increase in Alcohol and Drug Abuse funding due to ad valorem tax increases and funding through the Volkswagen Clean Diesel program during the fiscal year.
- The Internal Service Funds ended the year with a net position at June 30, 2019 of \$59.3 million. The Worker's Compensation, Risk Management, and Medical Insurance Funds net position balances were \$3.6 million, \$12.8 million, and \$42.8 million, respectively.

***General Fund Budgetary Highlights***

The District's budget is prepared according to Louisiana law. During the course of the year, the District revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less than or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more. The original budget for the District was adopted on June 21, 2018 and the final revised budget was adopted on May 16, 2019. A statement showing the District's original and final budget compared with actual operating results is provided in this CAFR beginning on page 55. The District's year-end actual results were improved when compared to the final budget, as conservative budgetary practices are customary. Revenues are forecasted conservatively and expenditures are budgeted in anticipation of all possible costs and projects.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2019**

The General Fund's actual revenues exceeded final budget by \$0.8 million and increased \$4.4 million when compared to the prior year. Ad valorem tax revenue increased \$2.8 million over last year with a 2018 assessment roll increase of approximately 1.3% and an overall collection rate of 99%. Actual collections exceeded projections by \$0.4 million or 0.2%. This increase reflects the growth in both commercial and residential properties for the parish. The total millage levied by the District is 43.45 mills, which generates approximately \$3.7 million per mill.

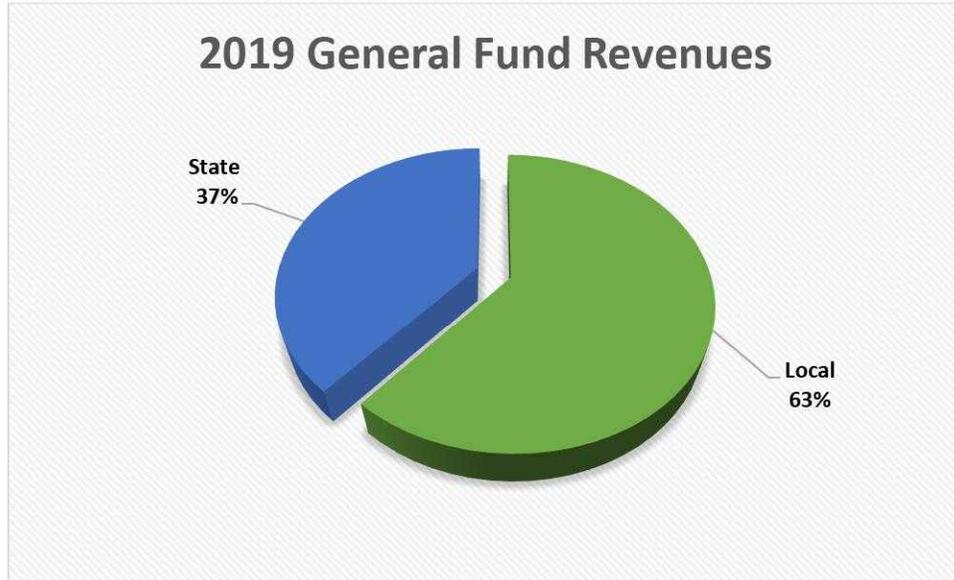
Sales tax collections increased as compared to prior year's collections by \$1.6 million or 1.6% and failed to meet budget by \$1.7 million or 1.7%. As was expected, sales tax has fluctuated back to its typical growth prior to the Flood of 2016. Medicaid reimbursement increased by \$1.2 million, when compared to the prior year, due to an increase of eligible students and the reimbursement of prior years' claims by the Department of Health and Hospitals. Earnings on Investments increased by \$1.0 million, when compared to the prior year, due to an increase in investment interest earned by the District. Other local revenue increased by a net amount of approximately \$0.7 million when compared to the prior year, which mainly represents increases in earnings on investments, transportation fees, earnings from 16<sup>th</sup> section property, charter school administrative fees, and other miscellaneous revenues.

One of the more significant costs to the General Fund and to the School System as a whole is health benefits to current and retired employees. Health insurance benefits have been under constant review. Medical and pharmacy cost trends for the District's self-insured health plan for active and retired employees and their dependents continue to increase by approximately 7% annually. The District is constantly reviewing its health plan for cost avoidance and cost reduction measures, such as, the implementation of the Medicare Advantage Program effective January 1, 2014 for Medicare eligible retirees.

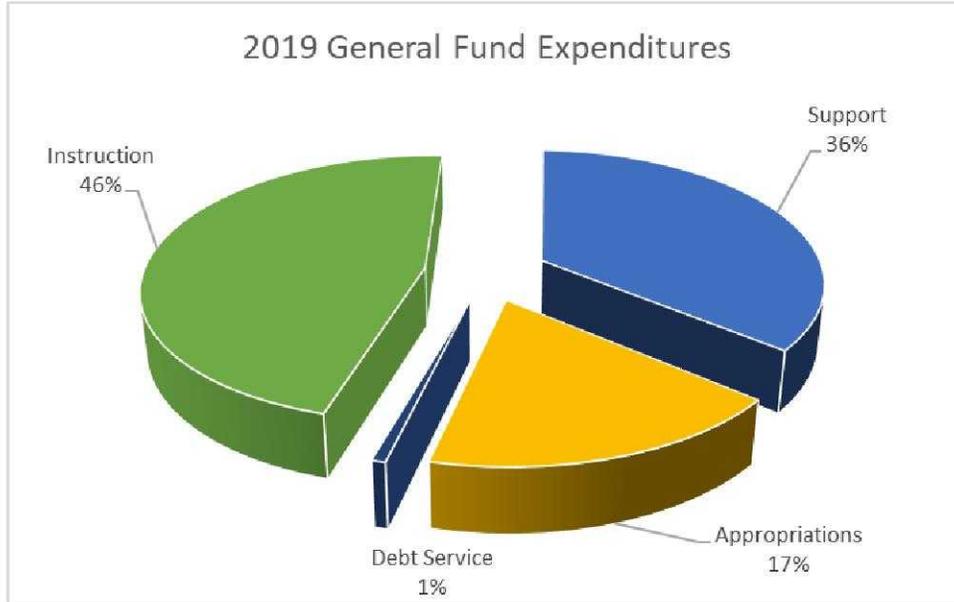
An analysis of the General Fund expenditures by function indicates actual expenditures exceeded prior year expenditures in instruction by \$15.9 million. Career and Technical instructional expenditures exceeded the prior year by \$1.3 million. This increase is due to the opening of the new EBR Career and Technical Education Center and its staffing needs. Pupil Support Services expenditures exceeded the prior year by \$1.8 million, and School Administration exceeded the prior year by \$0.8 million. Both of these increases are largely due to the increase in the number of pupil support and school administrative staffs necessary to support the instructional staff. Transportation services expenditures increased \$1.1 million as result of equipment purchases made with the matching grants Geaux Clean and the Volkswagen EPA settlement. Building improvements and acquisitions expenditures exceeded prior year expenditures by \$0.9 million. This increase was due to the final purchase of temporary buildings for the Glen Oaks High temporary campus after the Flood of 2016. Special Education instructional expenditures decreased from prior year expenditures by \$1.4 million. This decrease is due to staffing adjustments throughout the District. Operations and Plant Maintenance expenditures decreased from the prior year \$0.4 million as a result of lower repairs and maintenance; as well as, lower purchased professional and technical services.

The appropriation – Type I charter schools' expenditures increased by \$11.4 million as compared to the prior year. This decrease is largely attributable to the opening of IDEA Innovation, IDEA Bridge, The Emerge School, and BASIS BR in the 2018-2019 school year. The appropriation – Type II charter schools' expenditures increased by \$2.6 million. The growth of Type II charters is decreasing due to the increase of Type I charter within the District. The appropriation – Recovery School District expenditures decreased by \$1.6 million due to decreased enrollment. The Disaster Relief Fund increased by \$5.7 million as compared to the prior year. This increase is due to a vast majority of the projects being completed during fiscal year 2018-2019, as well as, Glen Oaks High Phase II.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2019**



*For more detailed information, refer to page 55*



*For more detailed information, refer to page 56*

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT’S DISCUSSION AND ANALYSIS**  
**June 30, 2019**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

*Capital Assets*

At June 30, 2019, the District had approximately \$487.0 million invested in a broad range of capital assets, including land, buildings, furniture, vehicles, computers, and other equipment. This amount is net of accumulated depreciation to date. Increases during the year represent additional purchases and capital outlays for construction, the effect of depreciable assets and retirements of assets. During the 2018-2019 fiscal year, several construction projects were completed. Park Elementary was completed and opened its doors in August 2019. Broadmoor Elementary and EBR Career and Technical Education center were completed and opened in August 2018. The Jefferson Home site design work was completed and construction work began. The school’s completion date is August 2020. Istrouma High School’s main campus and both phases of the annex buildings have been completed. The additional parking area at Istrouma High School is under construction and will be completed by August 2020. New pre-kindergarten classrooms were completed at Audubon Elementary, Glen Oaks Park Elementary, and Wedgewood Elementary. Classroom additions and renovations were completed by August 2019 at Melrose Elementary, LaSalle Elementary, Parkview Elementary, LaBelle Aire Elementary, Sharon Hills Elementary, Westdale Middle School, Park Forest Middle School, University Terrace Elementary, and Riveroaks Elementary. The final conversion to Scotlandville Middle School was completed. Scotlandville High School gym improvements, Broadmoor High School stadium lighting replacement, and the Tara High School gym floor replacement projects were completed. Crestworth Elementary received both a new roof and HVAC system during the 2018-2019 fiscal year.

**Table III**

Capital Assets

Years ended June 30, 2019 and June 30, 2018

(In Millions)

|                            | <u>2019</u>            | <u>2018</u>            | <u>Increase<br/>(Decrease)</u> |
|----------------------------|------------------------|------------------------|--------------------------------|
| Land                       | \$ 12.3                | \$ 12.3                | \$ -                           |
| Buildings and Improvements | 429.1                  | 398.4                  | 30.7                           |
| Furniture and Equipment    | 19.9                   | 19.0                   | 0.9                            |
| Construction in Progress   | <u>25.7</u>            | <u>42.9</u>            | <u>(17.2)</u>                  |
| <b>TOTALS</b>              | <b><u>\$ 487.0</u></b> | <b><u>\$ 472.6</u></b> | <b><u>\$ 14.4</u></b>          |

*For more detailed information, refer to footnote 5 to the financial statements.*

Accumulated depreciation for the year-ended June 30, 2019 was \$327.4 million for buildings and improvements and \$49.0 million for furniture and equipment. Major construction and renovation projects will continue for the 2019-2020 fiscal year and will be funded with both the Flood Relief Capital Projects Fund and the Proposition 1 “pay-as-you-go” sales tax initially approved by the voters in 1998 for a five-year period and renewed on May 2, 2003 for an additional five years, and on March 8, 2008 for an additional ten years. It was recently renewed for an additional ten years on April 28, 2018.

**Debt Administration**

As a part of the American Recovery and Reinvestment Act (ARRA), school boards were authorized to issue Qualified School Construction Bonds (QSCB). A direct allocation was made to the District for the authority to issue \$21.4 million in QSCBs that were issued in December 2009 and another \$21.7 million issued in August 2010. The QSCBs are scheduled for complete repayment in December 2025 with debt service payments of \$1.3 million and \$1.4 million

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2019**

due annually in December for both the 2009 QSCBs and the 2010 QSCBs, respectively. At June 30, 2019, the District had outstanding \$9.4 million and \$10.1 million for the 2009 QSCBs and the 2010 QSCBs, respectively.

In accordance with LA-R.S.39: 554 (D), the District is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of the taxable property (including homestead exempt and nonexempt property) within the parish. At June 30, 2019, the statutory limit was \$ 1,318,728,950.

The District applies Governmental Accounting Standards Board (GASB) Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* requiring the recording of a total other post-employment benefit liability. This total OPEB liability is \$508 million as of the end of the fiscal year. More detailed information is available in footnote 7 to the financial statements.

The District applies Government Accounting Standards Board (GASB) Statement Number 68, "*Accounting and Financial Reporting for Pensions*", an amendment of GASB Statement No. 27 and Statement Number 71, "*Pension Transition for Contributions Made Subsequent to the Measurement Date*", an amendment of GASB Statement No. 68 which continues to significantly impact the District's net position. The standards require recognition of the District's proportionate share of state-wide pension plan liabilities, which resulted in a net pension liability of \$528.0 million as of the end of the fiscal year. More detailed information is available in footnote 6 to the financial statements.

Other long-term obligations include accrued sick leave and annual leave. The balance at June 30, 2019 of both current and long-term portions of these accrued benefits was \$20.4 million. More detailed information is available on page 40.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The financial well-being of the District is tied in large measure to the State funding formula and the sales and property tax base, which represents the majority of general revenues. Actual ad valorem tax collections for the fiscal year-ended June 30, 2019, reflect an increase of 1.7% as a result of growth in the property assessment rolls. Sales tax collections increased by 1.6% in comparison to the prior year due to flattening of sales tax after the Flood 2016. Actual State MFP revenues decreased by 6.4%. This decrease in MFP funding was due to the Flood of 2016 and charter school projections. After the Flood of 2016, the District received an increase in students receiving SNAP (Supplemental Nutrition Assistance Program) benefits. Those receiving SNAP benefits increase the economically disadvantaged student count which, in turn, increases the amount of MFP funding the District receives on a yearly basis. With the number of students receiving SNAP benefits decreasing in 2018-2019, the MFP received by the school system was decreased. Actual October 1, 2018, student enrollment approved for the purpose of funding by the State was 39,023 students as compared to February 1, 2018, enrollment of 38,770 or 253 students above the prior year. Additionally, student funding adjustments were made for District schools that remain under the jurisdiction of the Recovery School District and charter schools – Type II. The initial unassigned fund balance projected for the General Fund for the fiscal year-ending June 30, 2020 is \$24.2 million. The 2019-2020 budgeted revenues are projected to increase by \$12.2 million as compared to the actual prior year. This is largely attributable to a 1.375% increase in MFP state funding. The 2019-2020 budgeted expenditures are projected to decrease by \$15.6 million as compared to the prior year, which is largely attributable to staffing decreases and the final appropriation to the 10% non-reimbursable FEMA funding.

The Teachers' Retirement System's rate decreased from 26.7% to 26.0% effective July 1, 2019. The Louisiana School Employees' Retirement System provided notification that the employer contribution rate will increase from 28.0% to 29.4% for the 2019-2020 fiscal year. Decreased retirement contribution rates effective July 1, 2018 will result in lower contributions since the majority of employees are in the TRSL retirement system.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2019**

The recently reported October 1, 2019, student enrollment figure of 39,615 students (excludes pre-kindergarten) was 592 students more than the State MFP funded student count of 39,023 reported October 1, 2018. Kindergarten through twelfth grade enrollment is still subject to student audit adjustments and current special education counts and weight adjustments.

Health insurance benefits have been under constant review. Medical and pharmacy cost trends for the District's self-insured health plan for active and retired employees and their dependents continue to increase by approximately 7% annually for the 2019 plan year. EBRPSS is constantly reviewing its health plan for cost avoidance and cost reduction measures, such as, the implementation of the Medicare Advantage Program effective January 1, 2014 for Medicare eligible retirees.

All of the factors and conditions cited above are encompassed in the 2019-2020 budget, which projects an operating surplus (revenue exceeds expenditures) of approximately \$0.3 million. The unassigned general fund balance of \$43.5 million for fiscal year-ended 2018-2019 may increase in the upcoming year due to the surplus. Maintaining, and even restoring, unassigned fund balance will be imperative for future budgets to support increased retirement costs, health care premiums, and other unforeseen emergencies. *The overall financial position of the District has deteriorated; however, measures are being taken to improve the District's overall position.*

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This CAFR is designed to provide full and complete disclosure of the financial condition and operations of the District. However, citizen groups, taxpayers, parents, students, other parish officials, investors or creditors may need further detail. To obtain such details, please contact Kelly Lopez, Chief Financial Officer, East Baton Rouge Parish School System, Post Office Box 2950, Baton Rouge, Louisiana, 70821. Feel free to also contact the Finance Department at (225) 922-5440 during regular office hours, Monday through Friday, 8:00 a.m. to 4:30 p.m., Central Standard Time, or e-mail at [klopez@ebrschools.org](mailto:klopez@ebrschools.org).



Swim Lesson  
Luz High School

**EBR**

2018-2019

**Basic  
Financial  
Statements**

**Comprehensive Annual Financial Report**



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**STATEMENT OF NET POSITION**

**JUNE 30, 2019**

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

**ASSETS**

|  |                        |
|--|------------------------|
| Cash and cash equivalents                                | \$ 152,821,029         |
| Receivables  |                        |
| Accounts   | 1,085,963              |
| Sales tax  | 22,209,072             |
| Ad valorem tax   | 556,627                |
| Miscellaneous  | 93,196                 |
| Due from governments                                     | 20,149,781             |
| Inventory  | 1,444,886              |
| Capital Assets   |                        |
| Land and construction in progress                        | 38,063,255             |
| Buildings and equipment, net of accumulated depreciation | <u>448,995,215</u>     |
| <br>TOTAL ASSETS   | <br><u>685,419,024</u> |

**DEFERRED OUTFLOWS OF RESOURCES**

|   |                    |
|---|--------------------|
| Deferred outflow amounts related to OPEB liability    | 89,865,851         |
| Deferred outflow amounts related to pension liability | <u>105,773,259</u> |
|   | <u>195,639,110</u> |

**TOTAL ASSETS AND DEFERRED  
OUTFLOWS OF RESOURCES** \$ 881,058,134

The accompanying notes to the basic financial statements are an integral part of these statements.

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION**

**LIABILITIES**

|   |               |
|---|---------------|
| Accounts, salaries and other payables                                     | \$ 16,637,964 |
| Unearned revenues   | 122,471       |
| Insurance claims payable  |               |
| Due within one year   | 9,002,342     |
| Due in more than one year   | 7,195,059     |
| Non-current liabilities (Note 8):   |               |
| Due within one year (bonds and compensated absences)                      | 5,370,604     |
| Total other post-employment benefit liability - due in one year           | 18,200,000    |
| Due in more than one year (bonds and compensated absences)                | 34,496,761    |
| Total other post-employment benefit liability - due in more than one year | 489,781,831   |
| Net pension liability   | 528,033,675   |
|   | <hr/>         |
| TOTAL LIABILITIES   | 1,108,840,707 |

**DEFERRED INFLOWS OF RESOURCES**

|  |            |
|--|------------|
| Deferred inflow amounts related to OPEB liability    | 8,913,059  |
| Deferred inflow amounts related to pension liability | 61,224,631 |
|  | <hr/>      |
|  | 70,137,690 |

**NET POSITION**

|                                  |               |
|----------------------------------|---------------|
| Net investment in capital assets | 467,566,535   |
| Restricted for                   |               |
| Capital improvements             | 41,560,232    |
| Compensation                     | 10,277,082    |
| Discipline                       | 2,503,506     |
| Federal and state grant programs | 4,037,631     |
| Child nutrition                  | 8,155,869     |
| Unrestricted                     | (832,021,118) |
|                                  | <hr/>         |
| TOTAL NET POSITION               | (297,920,263) |

**TOTAL LIABILITIES, DEFERRED INFLOWS  
OF RESOURCES, AND NET POSITION**

**\$ 881,058,134**

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED JUNE 30, 2019**

|   |                    | <u>Program Revenues</u> |                      |                      | <u>Net (Expense)</u>                                 |
|---|--------------------|-------------------------|----------------------|----------------------|--|
|   |                    |                         | <u>Operating</u>     | <u>Capital</u>       | <u>Revenue and</u>                                   |
|   | <u>Expenses</u>    | <u>Charges for</u>      | <u>Grants and</u>    | <u>Grants and</u>    | <u>Changes in Net</u>                                |
|   |                    | <u>Services</u>         | <u>Contributions</u> | <u>Contributions</u> | <u>Position</u>                                      |
|   |                    |                         |                      |                      | <u>Governmental</u>                                  |
|   |                    |                         |                      |                      | <u>Unit</u>  |
| <u>Functions/Programs</u>                           |                    |                         |                      |                      |  |
| Instruction:  |                    |                         |                      |                      |  |
| Regular education programs                          | \$ 185,523,786     | \$ -                    | \$ 2,224,013         | \$ 1,232,677         | \$ (182,067,096)                                     |
| Special education programs                          | 58,144,412         | -                       | 1,090,188            | -                    | (57,054,224)   |
| Other education programs                            | 51,112,058         | 1,803,247               | 26,139,000           | 9,321                | (23,160,490)   |
| Support Services:                                   |                    |                         |                      |                      |  |
| Pupil support services                              | 40,907,044         | -                       | 6,152,146            | -                    | (34,754,898)   |
| Instructional staff services                        | 31,823,186         | -                       | 18,664,629           | -                    | (13,158,557)   |
| General administration services                     | 13,672,238         | -                       | 825,755              | -                    | (12,846,483)   |
| School administration services                      | 27,371,935         | -                       | 180,964              | -                    | (27,190,971)   |
| Business and central services                       | 14,897,594         | -                       | 422,192              | -                    | (14,475,402)   |
| Plant operations and maintenance                    | 47,871,663         | -                       | 335,173              | 5,638,148            | (41,898,342)   |
| Transportation                                      | 37,217,097         | 502,780                 | 1,444,722            | 42,272               | (35,227,323)   |
| Child nutrition                                     | 30,443,276         | 581,867                 | 27,960,199           | 68                   | (1,901,142)  |
| Interest on long term debt                          | 285,610            | -                       | -                    | -                    | (285,610)  |
| Community service                                   | 12,350             | -                       | -                    | -                    | (12,350)   |
| Appropriations:                                     |                    |                         |                      |                      |  |
| Charter schools - Type 1                            | 41,387,463         | -                       | -                    | -                    | (41,387,463)   |
| Charter schools - Type 2                            | 25,791,105         | -                       | -                    | -                    | (25,791,105)   |
| Office of Juvenile Justice                          | 143,873            | -                       | -                    | -                    | (143,873)  |
| Recovery School District                            | 14,505,579         | -                       | -                    | -                    | (14,505,579)   |
| <b>Total Governmental Activities</b>                | <b>621,110,269</b> | <b>2,887,894</b>        | <b>85,438,981</b>    | <b>6,922,486</b>     | <b>(525,860,908)</b>                                 |
| General Revenues                                    |                    |                         |                      |                      |  |
| Taxes:  |                    |                         |                      |                      |  |
| Ad valorem taxes                                    |                    |                         |                      |                      | 168,294,581  |
| Sales and use taxes                                 |                    |                         |                      |                      | 182,207,657  |
| State aid not restricted to specific programs (MFP) |                    |                         |                      |                      | 154,821,849  |
| Unrestricted intergovernmental revenues             |                    |                         |                      |                      | 4,004,201  |
| Interest and investment earnings                    |                    |                         |                      |                      | 3,048,423  |
| Miscellaneous                                       |                    |                         |                      |                      | 5,918,398  |
|   |                    |                         |                      |                      | <u>518,295,109</u>                                   |
|   |                    |                         |                      |                      | Change in Net Position (7,565,799)                   |
|   |                    |                         |                      |                      | Net Position - July 1, 2018 (290,354,464)            |
|   |                    |                         |                      |                      | <u>Net Position - June 30, 2019 \$ (297,920,263)</u> |

The accompanying notes to the basic financial statements are an integral part of this statement.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**JUNE 30, 2019**

|  | General              | Title I             | Proposition 1<br>Capital<br>Projects | Proposition 2<br>Discipline |
|--|----------------------|---------------------|--------------------------------------|-----------------------------|
| <b>ASSETS</b>                                  |                      |                     |                                      |                             |
| Cash and cash equivalents                      | \$ 16,608,234        | \$ 49,772           | \$ 41,283,900                        | \$ 1,665,240                |
| Receivables:                                   |                      |                     |                                      |                             |
| Accounts                                       | 609,148              | 3,402               | -                                    | 3,442                       |
| Sales tax                                      | 11,773,646           | -                   | 5,394,313                            | 854,234                     |
| Ad valorem tax                                 | 547,403              | -                   | -                                    | -                           |
| Miscellaneous                                  | -                    | -                   | 91,437                               | 1,506                       |
| Due from other funds                           | 17,096,549           | -                   | -                                    | -                           |
| Due from other governments                     | 2,955,711            | 3,868,240           | -                                    | -                           |
| Inventory                                      | 46,171               | -                   | -                                    | -                           |
| <b>TOTAL ASSETS</b>                            | <b>\$ 49,636,862</b> | <b>\$ 3,921,414</b> | <b>\$ 46,769,650</b>                 | <b>\$ 2,524,422</b>         |
| <b>LIABILITIES AND FUND BALANCES</b>           |                      |                     |                                      |                             |
| Liabilities:                                   |                      |                     |                                      |                             |
| Accounts payable                               | \$ 6,073,358         | \$ 708,117          | \$ 5,209,418                         | \$ 20,916                   |
| Salaries and benefits payable                  | -                    | 4,546               | -                                    | -                           |
| Due to other funds                             | -                    | 3,208,751           | -                                    | -                           |
| Unearned revenues                              | 112,942              | -                   | -                                    | -                           |
| <b>TOTAL LIABILITIES</b>                       | <b>6,186,300</b>     | <b>3,921,414</b>    | <b>5,209,418</b>                     | <b>20,916</b>               |
| Fund balances:                                 |                      |                     |                                      |                             |
| Nonspendable                                   |                      |                     |                                      |                             |
| Inventory                                      | 46,171               | -                   | -                                    | -                           |
| Restricted                                     |                      |                     |                                      |                             |
| Grant programs and tax propositions            | -                    | -                   | -                                    | 2,503,506                   |
| Capital projects                               | -                    | -                   | 41,560,232                           | -                           |
| Child nutrition                                | -                    | -                   | -                                    | -                           |
| Assigned                                       |                      |                     |                                      |                             |
| Coverage of medical claims                     | 6,250,000            | -                   | -                                    | -                           |
| Coverage of risk management claims             | 4,000,000            | -                   | -                                    | -                           |
| Facilities                                     | 1,250,000            | -                   | -                                    | -                           |
| Current operations                             | 6,000,000            | -                   | -                                    | -                           |
| Special revenue fund                           | -                    | -                   | -                                    | -                           |
| Unassigned                                     | 25,904,391           | -                   | -                                    | -                           |
| <b>TOTAL FUND BALANCES</b>                     | <b>43,450,562</b>    | <b>-</b>            | <b>41,560,232</b>                    | <b>2,503,506</b>            |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCES</b> | <b>\$ 49,636,862</b> | <b>\$ 3,921,414</b> | <b>\$ 46,769,650</b>                 | <b>\$ 2,524,422</b>         |

The accompanying notes to the basic financial statements are an integral part of this statement.

| Proposition 3<br>Compensation | Child<br>Nutrition  | Flood Relief<br>Capital<br>Projects | Other<br>Non-major<br>Governmental | Total                 |
|-------------------------------|---------------------|-------------------------------------|------------------------------------|-----------------------|
| \$ 6,138,322                  | \$ 6,406,189        | \$ -                                | \$ 4,373,737                       | \$ 76,525,394         |
| 8,162                         | -                   | -                                   | 47,963                             | 672,117               |
| 4,186,879                     | -                   | -                                   | -                                  | 22,209,072            |
| -                             | -                   | -                                   | 9,224                              | 556,627               |
| -                             | -                   | -                                   | -                                  | 92,943                |
| -                             | -                   | -                                   | -                                  | 17,096,549            |
| -                             | 688,310             | 7,351,827                           | 5,285,693                          | 20,149,781            |
| -                             | 1,398,715           | -                                   | -                                  | 1,444,886             |
| <u>\$ 10,333,363</u>          | <u>\$ 8,493,214</u> | <u>\$ 7,351,827</u>                 | <u>\$ 9,716,617</u>                | <u>\$ 138,747,369</u> |
| \$ 56,281                     | \$ 337,345          | \$ 2,032,425                        | \$ 987,457                         | \$ 15,425,317         |
| -                             | -                   | -                                   | 2,515                              | 7,061                 |
| -                             | -                   | 9,518,311                           | 4,369,487                          | 17,096,549            |
| -                             | -                   | -                                   | 9,529                              | 122,471               |
| <u>56,281</u>                 | <u>337,345</u>      | <u>11,550,736</u>                   | <u>5,368,988</u>                   | <u>32,651,398</u>     |
| -                             | 1,398,715           | -                                   | -                                  | 1,444,886             |
| 10,277,082                    | -                   | -                                   | 4,037,631                          | 16,818,219            |
| -                             | -                   | -                                   | -                                  | 41,560,232            |
| -                             | 6,757,154           | -                                   | -                                  | 6,757,154             |
| -                             | -                   | -                                   | -                                  | 6,250,000             |
| -                             | -                   | -                                   | -                                  | 4,000,000             |
| -                             | -                   | -                                   | -                                  | 1,250,000             |
| -                             | -                   | -                                   | -                                  | 6,000,000             |
| -                             | -                   | -                                   | 309,998                            | 309,998               |
| -                             | -                   | (4,198,909)                         | -                                  | 21,705,482            |
| <u>10,277,082</u>             | <u>8,155,869</u>    | <u>(4,198,909)</u>                  | <u>4,347,629</u>                   | <u>106,095,971</u>    |
| <u>\$ 10,333,363</u>          | <u>\$ 8,493,214</u> | <u>\$ 7,351,827</u>                 | <u>\$ 9,716,617</u>                | <u>\$ 138,747,369</u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2019**

|   |                     |                         |
|---|---------------------|-------------------------|
| Total Fund Balances at June 30, 2019 - Governmental Funds                   |                     | \$ 106,095,971          |
| Cost of capital assets at June 30, 2019                                     | \$ 863,524,617      |                         |
| Less: Accumulated depreciation as of June 30, 2019:                         |                     |                         |
| Buildings   | (327,456,125)       |                         |
| Movable property  | <u>(49,010,022)</u> | 487,058,470             |
| Consolidation of internal service funds                                     |                     | 59,306,747              |
| Elimination of interfund assets and liabilities                             |                     |                         |
| Due from other funds  | (17,096,549)        |                         |
| Due to other funds  | <u>17,096,549</u>   | -                       |
| Long-term liabilities at June 30, 2019                                      |                     |                         |
| Compensated absences payable  | (20,375,430)        |                         |
| Bonds payable - QSCB  | <u>(19,491,935)</u> | <u>(39,867,365)</u>     |
| Total post-employment benefit liabilities and deferred inflows of resources |                     |                         |
| Total other post-employment benefit liability                               | (507,981,831)       |                         |
| Deferred outflows of resources related to OPEB liability                    | 89,865,851          |                         |
| Deferred inflows of resources related to OPEB liability                     | <u>(8,913,059)</u>  | <u>(427,029,039)</u>    |
| Pension liabilities, deferred inflows and deferred outflows of resources    |                     |                         |
| Net pension liability   | (528,033,675)       |                         |
| Deferred outflow amounts related to pension liability                       | 105,773,259         |                         |
| Deferred inflow amounts related to pension liability                        | <u>(61,224,631)</u> | <u>(483,485,047)</u>    |
| Total net position at June 30, 2019 - Governmental Activities               |                     | <u>\$ (297,920,263)</u> |

The accompanying notes to the basic financial statements are an integral part of this statement.



Grandpa and Baby  
Lee High School

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|  | General             | Title I           | Proposition 1<br>Capital<br>Projects | Proposition 2<br>Discipline |
|--|---------------------|-------------------|--------------------------------------|-----------------------------|
| <b><u>REVENUES</u></b>   |                     |                   |                                      |                             |
| Local sources:   |                     |                   |                                      |                             |
| Ad valorem taxes   | \$ 165,572,324      | \$ -              | \$ -                                 | \$ -                        |
| Sales and use taxes  | 97,279,857          | -                 | 43,313,099                           | 6,794,217                   |
| Earnings on investments  | 2,275,195           | -                 | 590,146                              | 27,751                      |
| Extended day program tuition   | 1,607,215           | -                 | -                                    | -                           |
| Other  | 5,903,094           | -                 | -                                    | -                           |
| State sources:   |                     |                   |                                      |                             |
| Unrestricted state sources - other                                   | 153,141,067         | -                 | -                                    | -                           |
| Intergovernmental revenues   | 4,004,201           | -                 | -                                    | -                           |
| Restricted grants-in-aid   | 229,895             | -                 | -                                    | -                           |
| Federal grants   | 894,187             | 23,733,068        | -                                    | -                           |
| <b>TOTAL REVENUES</b>  | <b>430,907,035</b>  | <b>23,733,068</b> | <b>43,903,245</b>                    | <b>6,821,968</b>            |
| <b><u>EXPENDITURES</u></b>   |                     |                   |                                      |                             |
| Current:   |                     |                   |                                      |                             |
| Instruction:   |                     |                   |                                      |                             |
| Regular education programs   | 137,465,950         | -                 | 1,591,623                            | -                           |
| Special education programs   | 51,512,975          | -                 | -                                    | -                           |
| Other education programs   | 23,027,982          | 15,337,394        | 19,070                               | 3,310,944                   |
| Support:   |                     |                   |                                      |                             |
| Pupil support services   | 30,814,367          | 1,052,657         | -                                    | 1,969,701                   |
| Instructional staff services   | 12,323,475          | 4,802,697         | -                                    | 516,681                     |
| General administration services                                      | 11,238,563          | 4,628             | 476,180                              | 75,290                      |
| School administration services                                       | 24,984,145          | 142,626           | -                                    | 471,603                     |
| Business and central services  | 12,224,326          | 11,140            | 1,574,593                            | -                           |
| Plant operations and maintenance                                     | 40,354,747          | 271,306           | 6,736,242                            | 52,283                      |
| Transportation   | 31,217,888          | 153,137           | -                                    | 1,100                       |
| Community service operations   | 12,350              | -                 | -                                    | -                           |
| Child nutrition  | -                   | -                 | -                                    | -                           |
| Appropriations:  |                     |                   |                                      |                             |
| Charter Schools - Type 1 (State/Local)                               | 40,977,699          | -                 | -                                    | -                           |
| Charter Schools - Type 2 (Local)                                     | 25,791,105          | -                 | -                                    | -                           |
| Office of Juvenile Justice   | 143,873             | -                 | -                                    | -                           |
| Recovery School District   | 14,505,579          | -                 | -                                    | -                           |
| Facilities and acquisition   | 1,181,341           | -                 | 29,606,411                           | -                           |
| Debt service - Principal retirement                                  | 2,784,562           | -                 | -                                    | -                           |
| Debt service - Interest and bank charges                             | 285,610             | -                 | -                                    | -                           |
| <b>TOTAL EXPENDITURES</b>  | <b>460,846,537</b>  | <b>21,775,585</b> | <b>40,004,119</b>                    | <b>6,397,602</b>            |
| <b>(DEFICIENCY) EXCESS OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | <b>(29,939,502)</b> | <b>1,957,483</b>  | <b>3,899,126</b>                     | <b>424,366</b>              |

The accompanying notes to the basic financial statements are an integral part of this statement.

| Proposition 3<br>Compensation | Child<br>Nutrition | Flood Relief<br>Capital<br>Projects | Other<br>Non-major<br>Governmental | Total               |
|-------------------------------|--------------------|-------------------------------------|------------------------------------|---------------------|
| \$ -                          | \$ -               | \$ -                                | \$ 2,722,257                       | \$ 168,294,581      |
| 34,820,484                    | -                  | -                                   | -                                  | 182,207,657         |
| 123,084                       | -                  | -                                   | -                                  | 3,016,176           |
| -                             | -                  | -                                   | -                                  | 1,607,215           |
| 26,228                        | 581,866            | -                                   | 699,888                            | 7,211,076           |
| -                             | 1,500,000          | -                                   | 180,782                            | 154,821,849         |
| -                             | -                  | -                                   | -                                  | 4,004,201           |
| -                             | -                  | -                                   | 5,046,712                          | 5,276,607           |
| -                             | 27,960,199         | 6,922,486                           | 27,574,921                         | 87,084,861          |
| <u>34,969,796</u>             | <u>30,042,065</u>  | <u>6,922,486</u>                    | <u>36,224,560</u>                  | <u>613,524,223</u>  |
| 16,240,648                    | -                  | 2,789,439                           | 2,206,106                          | 160,293,766         |
| 6,708,458                     | -                  | -                                   | 1,087,847                          | 59,309,280          |
| 2,728,432                     | -                  | -                                   | 8,787,508                          | 53,211,330          |
| 3,368,225                     | -                  | -                                   | 5,124,737                          | 42,329,687          |
| 1,543,933                     | -                  | -                                   | 13,849,923                         | 33,036,709          |
| 528,593                       | -                  | -                                   | 847,435                            | 13,170,689          |
| 2,653,523                     | -                  | 21,092                              | -                                  | 28,272,989          |
| 904,066                       | -                  | -                                   | 420,129                            | 15,134,254          |
| 51,182                        | -                  | 12,758,631                          | 40,764                             | 60,265,155          |
| 2,151,965                     | -                  | 95,658                              | 1,319,428                          | 34,939,176          |
| -                             | -                  | -                                   | -                                  | 12,350              |
| 284,312                       | 31,633,570         | 154                                 | -                                  | 31,918,036          |
| -                             | 409,764            | -                                   | -                                  | 41,387,463          |
| -                             | -                  | -                                   | -                                  | 25,791,105          |
| -                             | -                  | -                                   | -                                  | 143,873             |
| -                             | -                  | -                                   | -                                  | 14,505,579          |
| -                             | -                  | -                                   | -                                  | 30,787,752          |
| -                             | -                  | -                                   | -                                  | 2,784,562           |
| -                             | -                  | -                                   | -                                  | 285,610             |
| <u>37,163,337</u>             | <u>32,043,334</u>  | <u>15,664,974</u>                   | <u>33,683,877</u>                  | <u>647,579,365</u>  |
| <u>(2,193,541)</u>            | <u>(2,001,269)</u> | <u>(8,742,488)</u>                  | <u>2,540,683</u>                   | <u>(34,055,142)</u> |

(continued)

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>General</u>       | <u>Title I</u>     | <u>Proposition 1<br/>Capital<br/>Projects</u> | <u>Proposition 2<br/>Discipline</u> |
|--|----------------------|--------------------|---|-------------------------------------|
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                      |                    |   |                                     |
| Transfers in                                 | \$ 11,985,380        | \$ -               | \$ -  | \$ -                                |
| Transfers out                                | <u>(9,504,081)</u>   | <u>(1,957,483)</u> | <u>-</u>                                      | <u>-</u>                            |
| TOTAL OTHER FINANCING SOURCES (USES)         | <u>2,481,299</u>     | <u>(1,957,483)</u> | <u>-</u>                                      | <u>-</u>                            |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>    | <u>(27,458,203)</u>  | <u>-</u>           | <u>3,899,126</u>                              | <u>424,366</u>                      |
| Fund balances, June 30, 2018                 | <u>70,908,765</u>    | <u>-</u>           | <u>37,661,106</u>                             | <u>2,079,140</u>                    |
| FUND BALANCES, JUNE 30, 2019                 | <u>\$ 43,450,562</u> | <u>\$ -</u>        | <u>\$ 41,560,232</u>                          | <u>\$ 2,503,506</u>                 |

The accompanying notes to the basic financial statements are an integral part of this statement.

| <u>Proposition 3<br/>Compensation</u> | <u>Child<br/>Nutrition</u> | <u>Flood Relief<br/>Capital<br/>Projects</u> | <u>Other<br/>Non-major<br/>Governmental</u> | <u>Total</u>                         |
|---------------------------------------|----------------------------|--|---|--------------------------------------|
| \$ -                                  | \$ -                       | \$ 9,304,081                                 | \$ 200,000                                  | \$ 21,489,461                        |
| -                                     | (2,410)                    | -  | (2,025,487)                                 | (13,489,461)                         |
| -                                     | (2,410)                    | 9,304,081                                    | (1,825,487)                                 | 8,000,000                            |
| (2,193,541)                           | (2,003,679)                | 561,593                                      | 715,196                                     | (26,055,142)                         |
| <u>12,470,623</u>                     | <u>10,159,548</u>          | <u>(4,760,502)</u>                           | <u>3,632,433</u>                            | <u>132,151,113</u>                   |
| <u>\$ 10,277,082</u>                  | <u>\$ 8,155,869</u>        | <u>\$ (4,198,909)</u>                        | <u>\$ 4,347,629</u>                         | <u>\$ 106,095,971</u><br>(concluded) |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS -**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|  |                    |                       |
|--|--------------------|-----------------------|
| Net Change in Fund Balances - Total Governmental Funds                       |                    | \$ (26,055,142)       |
| Capital Assets:  |                    |                       |
| Capital outlay and other expenditures capitalized                            | 48,607,174         |                       |
| Depreciation expense for year ended June 30, 2019                            | (32,753,990)       |                       |
| Loss on fixed assets   | <u>(1,420,143)</u> | 14,433,041            |
| Change in net position of internal service funds                             |                    | (16,379,663)          |
| Pension contributions in excess of pension expense                           |                    | 31,581,360            |
| Benefit payments in lesser amount than other post-employment benefit expense |                    | (13,446,370)          |
| Long Term Debt:  |                    |                       |
| Principal portion of debt service payments                                   | 2,784,562          |                       |
| Excess of compensated absences earned over amounts used                      | <u>(483,587)</u>   | <u>2,300,975</u>      |
| Change in Net Position - Governmental Activities                             |                    | <u>\$ (7,565,799)</u> |

The accompanying notes to the basic financial statements are an integral part of this statement.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**PROPRIETARY FUNDS - INTERNAL SERVICE**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2019**

|  | <u>Internal Service<br/>Funds</u> |
|--|-----------------------------------|
| <b><u>ASSETS</u></b>                       |                                   |
| Current:                                   |                                   |
| Cash and cash equivalents                  | \$ 76,295,635                     |
| Reimbursements receivable                  | <u>414,099</u>                    |
| TOTAL ASSETS                               | <u><u>\$ 76,709,734</u></u>       |
| <b><u>LIABILITIES AND NET POSITION</u></b> |                                   |
| Liabilities:                               |                                   |
| Current:                                   |                                   |
| Accounts payable                           | \$ 1,205,586                      |
| Claims payable                             | <u>9,002,342</u>                  |
| Total current liabilities                  | 10,207,928                        |
| Noncurrent:                                |                                   |
| Claims payable                             | <u>7,195,059</u>                  |
| Total noncurrent liabilities               | 7,195,059                         |
| TOTAL LIABILITIES                          | <u>17,402,987</u>                 |
| Net Position:                              |                                   |
| Unrestricted                               | <u>59,306,747</u>                 |
| TOTAL LIABILITIES AND<br>NET POSITION      | <u><u>\$ 76,709,734</u></u>       |

The accompanying notes to the basic financial statements are an integral part of this statement.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**PROPRIETARY FUNDS - INTERNAL SERVICE**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|                                       | <u>Internal Service<br/>Funds</u> |
|---------------------------------------|-----------------------------------|
| <b><u>OPERATING REVENUES</u></b>      |                                   |
| Premiums received                     | \$ 81,467,368                     |
| Refunds received                      | 982,589                           |
| TOTAL OPERATING REVENUES              | <u>82,449,957</u>                 |
| <b><u>OPERATING EXPENSES</u></b>      |                                   |
| Claims expense                        | 88,037,427                        |
| Insurance premiums                    | 2,206,626                         |
| Materials and supplies                | 23,749                            |
| Administrative fees                   | 594,065                           |
| TOTAL OPERATING EXPENSES              | <u>90,861,867</u>                 |
| NET OPERATING LOSS                    | (8,411,910)                       |
| <b><u>NON-OPERATING REVENUES</u></b>  |                                   |
| Interest income                       | 32,247                            |
| TOTAL NON-OPERATING REVENUES          | <u>32,247</u>                     |
| LOSS BEFORE TRANSFERS                 | (8,379,663)                       |
| Transfers out to the General Fund     | (8,000,000)                       |
| <b>Change in net position</b>         | <u>(16,379,663)</u>               |
| Net Position, at June 30, 2018        | <u>75,686,410</u>                 |
| <b>NET POSITION, AT JUNE 30, 2019</b> | <u><u>\$ 59,306,747</u></u>       |

The accompanying notes to the basic financial statements are an integral part of this statement.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**PROPRIETARY FUNDS - INTERNAL SERVICE**  
**STATEMENT OF CASH FLOWS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

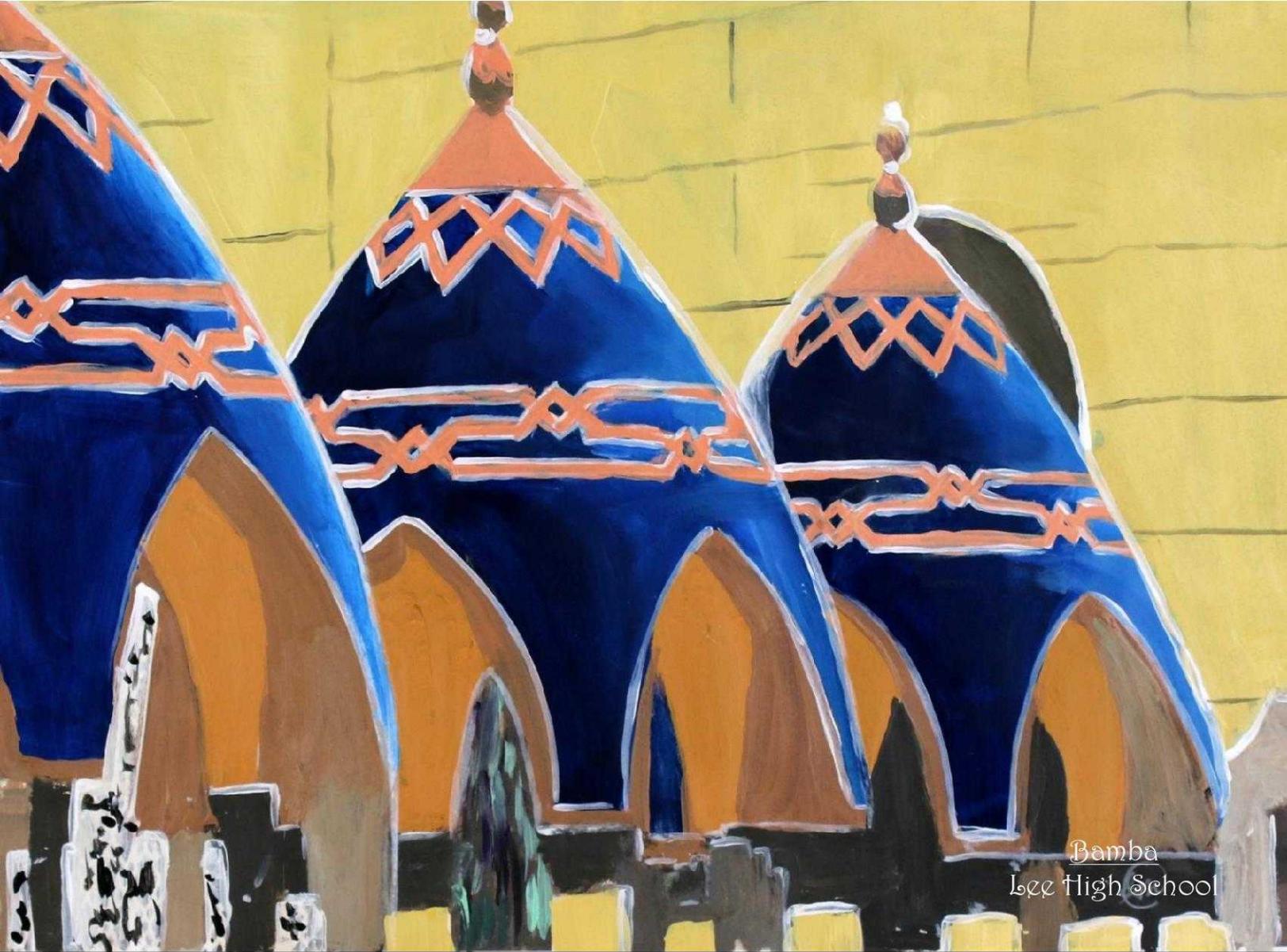
|   | <u>Internal Service<br/>Funds</u> |
|---|-----------------------------------|
| <b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>   |                                   |
| Cash premiums received  | \$ 82,399,414                     |
| Cash refunds received   | 982,589                           |
| Cash paid in claims and benefits  | (84,383,292)                      |
| Cash paid for expenses  | <u>(2,954,359)</u>                |
| NET CASH USED IN OPERATING ACTIVITIES   | <u>(3,955,648)</u>                |
| <b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>                              |                                   |
| Interfund transfer out  | <u>(8,000,000)</u>                |
| NET CASH USED IN NONCAPITAL FINANCING ACTIVITIES  | <u>(8,000,000)</u>                |
| <b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>   |                                   |
| Interest income   | <u>32,247</u>                     |
| NET CASH PROVIDED BY INVESTING ACTIVITIES   | <u>32,247</u>                     |
| NET CHANGE IN CASH  | (11,923,401)                      |
| Cash at beginning of year   | <u>88,219,036</u>                 |
| Cash at end of year   | <u><u>\$ 76,295,635</u></u>       |
| <b><u>Reconciliation of operating loss to net cash<br/>used in operating activities</u></b> |                                   |
| Operating loss  | \$ (8,411,910)                    |
| Adjustments to reconcile operating loss to<br>net cash used in operating activities:        |                                   |
| Changes in:   |                                   |
| Reimbursement receivables   | 932,046                           |
| Accounts and claims payable   | <u>3,524,216</u>                  |
| NET CASH USED IN OPERATING ACTIVITIES   | <u><u>\$ (3,955,648)</u></u>      |

The accompanying notes to the basic financial statements are an integral part of this statement.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**FIDUCIARY FUNDS**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**JUNE 30, 2019**

|                               |    | Agency<br>Funds |
|-------------------------------|----|-----------------|
| <b><u>ASSETS</u></b>          |    |                 |
| Cash and cash equivalents     | \$ | 24,898,469      |
| Accounts receivable           |    | 66,876          |
|                               |    | 66,876          |
| TOTAL ASSETS                  | \$ | 24,965,345      |
| <b><u>LIABILITIES</u></b>     |    |                 |
| Accounts payable              | \$ | 20,330          |
| Benefits payable              |    | 6,085,393       |
| Salaries payable              |    | 12,348,252      |
| Amounts held for other groups |    | 6,444,494       |
| Other payable                 |    | 66,876          |
|                               |    | 66,876          |
| TOTAL LIABILITIES             | \$ | 24,965,345      |

The accompanying notes to the basic financial statements are an integral part of this statement.



Bamba  
High School

**EBR**

2018-2019

Comprehensive Annual Financial Report

**Required  
Supplemental  
Information  
Part II**



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**1. GENERAL INFORMATION**

The East Baton Rouge Parish School System (the School System) is a corporate body created under Louisiana Revised Statutes 17:51. A board consisting of 9 members (the Board) elected from legally established districts is charged with the management and operation of the School System.

The School System is composed of a central office, 80 schools, including Type I Charters in district buildings, and several support facilities. Student enrollment for the year ended June 30, 2019 was approximately 40,000 students in pre-kindergarten through Grade 12. The School System employs approximately 5,800 persons, approximately 3,500 of whom are directly involved in the instructional process. The remainder provides ancillary support such as general administration, bus transportation and food service. The regular school term normally begins during the first half of August and is completed by the end of May.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The School System's basic financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units and promulgated by the Governmental Accounting Standards Board (GASB) Codification of Accounting and Financial Reporting Standards. Both the government-wide financial statements and the proprietary fund financial statements follow the guidance included in GASB Statement No. 62 – *Codification of Accounting and Financial Reporting Guidance Contained In Pre-November 30, 1989 FASB and AICPA Pronouncements*.

**A. Financial Reporting Entity**

The basic criterion established by GASB for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary government unit's reporting entity for basic financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and either the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in its reporting entity. The financial statements present the East Baton Rouge Parish School System (the primary government). Based on the aforementioned criteria, there are no component units included in the School System's reporting entity.

**B. Basis of Presentation**

The School System's *Basic Financial Statements* consist of the government-wide statements on all of the non-fiduciary activities and the fund financial statements (individual major funds and combined non-major funds). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

**Government-Wide Financial Statements**

The government-wide financial statements include the statement of net position and the statement of activities for all non-fiduciary activities. Interfund activity consists of interfund advances, transfers and charges from the internal service funds to the governmental funds. As a general rule, the effect of interfund activity has been eliminated from both the statement of net position and the statement of activities. Exceptions to the general rule are advances between fiduciary funds and the various functions of the School System and interfund services provided and used, which are not eliminated in the process of consolidation. Charges from the internal service funds to the governmental funds are eliminated in consolidation. The government-wide presentation focuses primarily on the long-term sustainability of the School System as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

B. Basis of Presentation (continued)

Government-Wide Financial Statements (continued)

All programs of the School System are considered *Governmental Activities* which are normally supported by taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Program revenues included in the Statement of Activities are derived from parties outside the School System's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the School System's general revenues.

The School System reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

Fund Financial Statements

The report includes all funds of the School System, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in current assets.

The funds of the School System are classified into three broad categories: Governmental, Proprietary and Fiduciary.

Governmental Fund Types:

The School System reports the following governmental funds as major funds:

*General Fund* - The General Fund is the primary operating fund of the School System. It is used to account for all financial resources except those required to be accounted for in another fund.

*Title I Fund* - *Title I* includes programs in the areas of language development, reading, and math. These programs strive to meet the special needs of economically and educationally deprived children through federal funds for teachers, aides, instructional materials, equipment, and parental involvement. This program is federally funded.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

B. Basis of Presentation (continued)

Fund Financial Statements (continued)

Governmental Fund Types: (continued)

*Proposition 1 – Capital Projects Fund – The Proposition 1 Fund* accounts for the proceeds of a \$0.51 cent sales tax approved as part of a plan to improve and construct school facilities. The intent of the plan tax is to fund buildings, structures, and other improvements.

*Proposition 2 – Discipline Funds – The Proposition 2 Fund* accounts for the proceeds of a \$0.08 cent sales tax approved as part of a plan to improve discipline in the schools. The intent of the plan is to remove disruptive and academically deficient students from the regular education classroom, reduce truancy, and provide more effective alternative education.

*Proposition 3 – Compensation Fund – The Proposition 3 Fund* accounts for the proceeds of a \$0.41 cent sales tax approved as part of a plan to improve compensation. The intent of the plan is to improve ability to recruit and retain certified and qualified teachers, assistant principals and principals; to have more productive support employees; and to have the ability to reward performance that meets and/or exceeds standards.

*Child Nutrition Fund* – The *Child Nutrition Fund* is used to account for the operations of the school food service program that operates during the regular school term and during the summer break. The majority of the child nutrition program is federally funded; state minimum foundation program (MFP) funding and local funding also support the program. The basic goals of the school food service program are to serve nutritionally adequate, attractive, and moderately priced meals, to help children grow socially and emotionally, to extend educational influences to the homes of school children, and to provide learning experiences that will improve children's eating habits with the ultimate goal of physically fit adults.

*Flood Relief Capital Projects Fund – The Flood Relief Capital Projects Fund* accounts for the proceeds of funds received from FEMA and insurance as part of a plan to rebuild school facilities damaged in the Flood of 2016.

Proprietary Fund Type:

*Internal Service Funds* – Internal Service Funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The Workers' Compensation Fund, the Risk Management Fund and the Medical Insurance Fund are reported as Internal Service Funds on a combined basis.

Fiduciary Fund Type:

*Agency Funds* – Agency Funds are used to account for assets held by the School System as an agent for individuals, private organizations or other governmental units. The School System employs three separate Agency Funds: one fund accounts for the transactions of the student activity accounts maintained at the schools, one accounts for voluntary and mandatory payroll withholdings, and another accounts for bridge funding for the Truancy Assessment and Service Center.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

C. Basis of Accounting/Measurement Focus

Government-Wide Financial Statements (GWFS)

The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability has been incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Sales taxes are recognized when the underlying sales transactions occur. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Proprietary Fund type is accounted for on a flow of economic resources measurement focus (accrual basis). With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The Proprietary Fund type's operating statement presents increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Agency Funds have no measurement focus, but follow the accrual basis of accounting.

Governmental Funds are accounted for using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The following paragraphs describe the revenue recognition practices under the modified accrual basis of accounting:

Revenues

Governmental Fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for services, fines and forfeits, and most governmental miscellaneous revenues, including investment earnings are recorded as earned since they are measurable and available. The School System's definition of available means expected to be received within six months of the end of the fiscal year, except for property taxes, for which the period is sixty days of the end of the fiscal year.

Non-exchange transactions in which the School System received value without directly giving value in return, includes sales tax, property tax, grants, entitlements, and donations. Property taxes are considered measurable in the calendar year of the tax levy and are recognized as revenue if collected soon enough to meet the availability criteria. Sales taxes are considered measurable when the underlying transaction occurs and are recognized as revenue if collected soon enough to meet the availability criteria. Anticipated refunds of such taxes are recorded as fund liabilities and reductions of revenue when they are measurable and valid. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied subject to the availability criteria. Eligibility requirements include timing requirements, which specify the year when the resources can be used.

Internal Service Funds consist solely of those established to account for self-insurance programs. Premium revenues are considered operating revenues while all other revenues are non-operating.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

C. Basis of Accounting/Measurement Focus (continued)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable rather than the period earned by employees, and general long-term obligations principal and interest payments are recognized only when due.

D. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. These outstanding encumbrances are added to the budget in the subsequent year and are reported as expenditures when incurred.

E. Cash and Cash Equivalents

Cash and cash equivalents include interest-bearing demand deposits and short-term investments (usually time certificates of deposit with a maturity date within three (3) months of the date of acquisition).

State statutes authorize the School System to invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

The School System maintains three checking accounts, exclusive of the individual schools' bank accounts, with the School System's fiscal agent bank. These three accounts are the consolidated cash account and two interest bearing imprest accounts for disbursements of payrolls and disbursements to vendors.

Interest earned on investments is distributed to the individual funds based on the invested balance of the participating fund during the year.

F. Inventory

Government-Wide Level

Inventory is stated at average cost and consists of expendable supplies held for consumption. The costs of inventory items are recognized as expenses when used.

Fund Level

Inventory of the general fund is stated at average cost and consists of expendable supplies held for consumption. The costs of inventory items are recognized as expenditures when used. The reportable inventories are equally offset by a non-spendable fund balance which indicates that they do not constitute "available spendable resources" even though they are a component of total assets.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

F. Inventory (continued)

Fund Level (continued)

Inventory of the Child Nutrition Special Revenue Fund consists of food purchased by the School System and commodities granted by the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry. Inventory items purchased are valued at average cost. Costs are recorded as expenditures at the time individual items are consumed (consumption method). Commodities are assigned values based on information provided by the USDA, also on average cost basis.

G. Capital Assets

All capital assets are capitalized at historical cost or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The School System maintains threshold levels for capitalizing capital assets as follows:

Movable capital assets with a cost of \$5,000 or more per unit.

All land and land improvements with a cost of \$25,000 or more.

Buildings and building improvements that extend the useful life of a building with a cost of \$25,000 or more.

Capital assets are recorded in the GWFS, but are not reported in the FFS. All capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes by the School System, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 5 to 20 years for machinery and equipment and 10 to 50 years for buildings and improvements.

H. Restricted Net Position

For the government-wide statement of net position, net positions are reported as restricted when constraints placed on assets use are either:

Externally imposed by creditors (such as debt covenants), grants, contributors, laws, or regulations of other governments; or

Imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

I. **Fund Equity of Fund Financial Statements**

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

**Non-spendable** – Represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

**Restricted** – Represents balances where constraints have been established by parties outside the School System or imposed by law through constitutional provisions or enabling legislation.

**Committed** – Represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the School System's highest level of decision-making authority (the School Board).

**Assigned** – Represents balances that are constrained by the School System's intent to be used for specific purposes, but are not restricted nor committed. The procedure within the School System is for the Chief Business Operations Officer to assign fund balance based on needs of the School System or approved budget line items.

**Unassigned** – Represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

**Minimum fund balance** – The School System has an internal policy that sets forth a minimum fund balance goal in the general fund of equal to fifteen percent of the current year's total revenues. The School System's fund balance at June 30, 2019 was approximately ten percent of total revenue and therefore the System has not met this goal.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the School System reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned, and unassigned amounts are available, the School System reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

J. **Interfund Transactions**

During the course of normal operations, the School System has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying fund financial statements generally reflect such transactions as transfers.

K. **Compensated Absences**

Teachers and other school employees accrue from 10 to 12 days of sick leave per year depending upon the number of months worked. Sick leave may be accumulated without limitation. Upon employees' death or retirement, unused accumulated sick leave of up to 25 days is paid to employees or their heirs at the employees' current rate of pay. The accrual for earned sick leave is calculated based on a 25-day maximum per employee. Sick leave is not payable upon discharge or termination (non-retirement). Upon retirement, accumulated sick leave may be used in the retirement benefit computation as earned service. Extended sick leave will be paid at 65% of salary with a maximum of 90 days allowed every six years for all employees.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

K. **Compensated Absences** (continued)

All 12-month employees earn from 10 to 20 days of annual vacation leave per year depending on length of service with the School System. Such leave is credited on a pro rata basis at the end of each payroll reporting period and accumulates. A maximum of 400 hours of unused annual leave is carried over to future periods and may be paid to the employee upon termination of employment.

All amounts reported are salary related, and include no fringe benefits since the amount of said benefits would be immaterial.

Sabbatical leave may be granted for medical/professional purposes. Any employee with a professional teaching certificate is entitled, subject to approval by the School System, to one (1) semester of sabbatical leave after three (3) years of continuous service, or two (2) semesters of sabbatical leave after six (6) or more years of continuous service. Continuous service must be as an employee of the School System. Sabbatical leave will be paid at 65% of salary. Sabbatical leave, which involves professional and cultural improvement, provides a continuing benefit to the employer and should not be accrued. Since sabbatical leave for medical purposes requires a doctor's certificate prior to being granted, it is similar to an extended sick leave benefit and should not be accrued as sabbatical leave benefits. Consequently, sabbatical leave benefits are recorded as current expenditures (in the FFS) in the period paid.

L. **Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

M. **Non-Operating and Operating Revenues – Proprietary Funds**

Premium revenues, claims expenses and administrative costs customarily associated with self-insurance programs are accounted for as operating revenues and expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. Interest income and grant income are reported as non-operating revenues.

N. **Pension Plans**

The East Baton Rouge Parish School System is a participating employer in three defined benefit pension plans (plans) as described in Note 6. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions from each plans' fiduciary net position have been determined on the same basis as they are reported by each of the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within each plan.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

3. **CASH AND CASH EQUIVALENTS**

Under Louisiana R.S. 33:2955, as amended, the School System may invest in obligations of the U.S. Treasury, U.S. Agencies and instrumentalities, repurchase agreements, certificates of deposit, and other investments as provided in the statute. However, the School System's only investments consist of bank demand deposits and certificates of deposit.

The carrying amount of the deposits at June 30, 2019 were as follows:

|                                    |                           |
|------------------------------------|---------------------------|
| Governmental Funds:                |                           |
| General Fund                       | \$ 16,608,234             |
| Title I                            | 49,772                    |
| Proposition 1 Fund                 | 41,283,900                |
| Proposition 2 Fund                 | 1,665,240                 |
| Proposition 3 Fund                 | 6,138,322                 |
| Child Nutrition Fund               | 6,406,189                 |
| Other Non-Major Governmental Funds | 4,373,737                 |
| Subtotal – Governmental Funds      | <u>76,525,394</u>         |
| Fiduciary Fund Types:              |                           |
| School Activity Fund               | 6,444,494                 |
| Consolidated Payroll Fund          | 18,453,975                |
| Subtotal – Fiduciary Funds         | <u>24,898,469</u>         |
| Proprietary Fund Types:            |                           |
| Workers' Compensation Fund         | 10,050,559                |
| Group Health Fund                  | 48,157,569                |
| Risk Management Fund               | 18,087,507                |
| Subtotal – Proprietary Funds       | <u>76,295,635</u>         |
| <br>TOTAL                          | <br><u>\$ 177,719,498</u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

3. **CASH AND CASH EQUIVALENTS** (continued)

Deposits

Custodial credit risk for deposits is the risk that in the event of financial institution failure, the School System's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. The School System has a written policy for custodial credit risk. In accordance with the policy, funds on deposit shall be collateralized in an amount at all times equal to 100% by pledged approved securities in accordance with state law to adequately protect the funds of the School System. The policy also calls for the School Board to periodically monitor the custodial credit risk. The School System had no custodial credit risk as of June 30, 2019.

Securities that may be pledged as collateral consist of obligations of the U.S. Government and its agencies, obligations of the State of Louisiana and its municipalities and school districts.

Interest Rate Risk – The School System's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – Under Louisiana R.S. 33:2955, as amended, the School System may invest in obligations of the U.S. Treasury, U.S. Agencies and instrumentalities, repurchase agreements, certificates of deposits, Louisiana Asset Management Pool (LAMP), and other investments as provided in the statute. The System's investment policy does not further limit its investment choices.

Concentration of Credit Risk – The School System's investment policy does not limit the amount the School System may invest in any one issuer.

4. **AD VALOREM TAXES**

Ad valorem taxes were levied by the School System on May 17, 2018, for the calendar year 2018, based on the assessed valuation of property as of January 1 of the calendar year. The taxes become due on December 1 of each year, and become delinquent on December 31. However, before the taxes can be collected, the assessment list (tax roll) must be submitted to the Louisiana Tax Commission for approval. From the day the tax roll is filed in the parish Clerk of Court's Office, it shall act as a lien on each specific piece of real estate thereon assessed, which shall be subject to a legal mortgage after the 31<sup>st</sup> day of December of the current year for the payment of the tax due on it. The taxes are generally collected in December, January, and February of the fiscal year. A list of property on which taxes have not been paid is published in the official journal by the East Baton Rouge Parish Tax Collector Office, which is a division of the East Baton Rouge Parish Sheriff's Department. If taxes are not paid within the period stipulated in the public notice, the property is sold for taxes due at a tax sale, usually held prior to the end of the School System's fiscal year.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

4. **AD VALOREM TAXES** (continued)

The following is a summary of authorized and levied ad valorem taxes:

|  | <u>Authorized<br/>Millage</u> | <u>Levied<br/>Millage</u> | <u>Expires</u> |
|--|-------------------------------|---------------------------|----------------|
| Parish-wide taxes:                                       |                               |                           |                |
| Constitutional tax                                       | 5.25                          | 5.25                      | Not applicable |
| Special maintenance tax                                  | 1.04                          | 1.04                      | 2026           |
| Special tax – additional aid to public schools           | 6.50                          | 6.50                      | 2023           |
| Special tax – additional teachers                        | 2.78                          | 2.78                      | 2024           |
| Special tax – employee salaries and benefits             | 1.86                          | 1.86                      | 2024           |
| Special tax – employee salaries and benefits             | 7.14                          | 7.14                      | 2028           |
| Special tax – replacing reduced state and local receipts | 4.98                          | 4.98                      | 2027           |
| Special tax – employee salaries and benefits             | 5.99                          | 5.99                      | 2025           |
| Special tax – employee salaries and benefits             | 7.19                          | 7.19                      | 2023           |
| Special tax – support ADAPP                              | 0.72                          | 0.72                      | 2026           |

Under the Louisiana Constitution, ad valorem taxes other than Constitutional and Bond taxes must be renewed by popular vote every ten (10) years.

All property taxes are recorded in the General and Alcohol and Drug Abuse Funds on the basis explained in Note 2C. Revenues in such funds are recognized in the accounting period in which they become measurable and available. Property taxes are considered measurable in the calendar year of the tax levy. Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. Available means due, or past due, and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. The remaining property taxes receivable are considered available because they are substantially collected within 60 days subsequent to year end.

Historically, virtually all ad valorem taxes receivable were collected since they are secured by property; therefore, there is no allowance for uncollectible taxes.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

5. **CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2019, are as follows:

|  | <u>Beginning<br/>Balance</u> | <u>Increases</u>     | <u>Decreases</u>       | <u>Ending<br/>Balance</u> |
|--|------------------------------|----------------------|------------------------|---------------------------|
| <b>Governmental activities:</b>              |                              |                      |                        |                           |
| Capital assets, not being depreciated:       |                              |                      |                        |                           |
| Land   | \$ 12,319,612                | \$ -                 | \$ -                   | \$ 12,319,612             |
| Construction in progress                     | <u>42,872,721</u>            | <u>44,106,925</u>    | <u>(61,236,003)</u>    | <u>25,743,643</u>         |
| Total capital assets, not being depreciated  | <u>55,192,333</u>            | <u>44,106,925</u>    | <u>(61,236,003)</u>    | <u>38,063,255</u>         |
| Capital assets, being depreciated:           |                              |                      |                        |                           |
| Buildings and improvements                   | 700,067,800                  | 61,236,003           | (4,712,219)            | 756,591,584               |
| Machinery and equipment                      | <u>65,821,964</u>            | <u>4,507,448</u>     | <u>(1,459,634)</u>     | <u>68,869,778</u>         |
| Total capital assets, being depreciated      | 765,889,764                  | 65,743,451           | (6,171,853)            | 825,461,362               |
| Total capital assets                         | 821,082,097                  | 109,850,376          | (67,407,856)           | 863,524,617               |
| Less accumulated depreciation for:           |                              |                      |                        |                           |
| Buildings and improvements                   | (301,652,959)                | (28,587,758)         | 2,784,592              | (327,456,125)             |
| Machinery and equipment                      | <u>(46,803,709)</u>          | <u>(4,166,232)</u>   | <u>1,959,919</u>       | <u>(49,010,022)</u>       |
| Total accumulated depreciation               | <u>(348,456,668)</u>         | <u>(32,753,990)</u>  | <u>4,744,511</u>       | <u>(376,466,147)</u>      |
| Total capital assets, being depreciated, net | <u>417,433,096</u>           | <u>32,989,461</u>    | <u>(1,427,342)</u>     | <u>448,995,215</u>        |
| Governmental activities capital assets, net  | <u>\$ 472,625,429</u>        | <u>\$ 77,096,386</u> | <u>\$ (62,663,345)</u> | <u>\$ 487,058,470</u>     |

Net depreciation expense for the year ended June 30, 2019 was charged to the following governmental functions:

Instruction:

|                            |               |
|----------------------------|---------------|
| Regular education programs | \$ 28,900,729 |
| Special education programs | 34,531        |
| Other educational programs | 73,745        |

Support:

|                                 |                      |
|---------------------------------|----------------------|
| Instructional staff services    | 129,939              |
| General administration services | 9,110                |
| Business and central services   | 220,446              |
| Transportation                  | 2,882,550            |
| Child nutrition                 | <u>502,940</u>       |
|                                 | <u>\$ 32,753,990</u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

6. **DEFINED BENEFIT PENSION PLANS**

The East Baton Rouge Parish School System (the School System) is a participating employer in several cost-sharing defined benefit pension plans. These plans are administered by three public employee retirement systems, the Teachers' Retirement System of Louisiana (TRSL), the Louisiana School Employees' Retirement System (LSERS) and the Louisiana State Employees' Retirement System (LASERS). Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of these plans to the State Legislature. Each system is administered by a separate board of trustees and all Systems are component units of the State of Louisiana.

Each of the Systems issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. These reports may be obtained by writing, calling or downloading the reports as follows:

TRSL:  
8401 United Plaza Blvd.  
P. O. Box 94123  
Baton Rouge, Louisiana 70804-9123  
(225) 925-6446  
www.trsl.org

LSERS:  
8660 United Plaza Blvd.  
Baton Rouge, LA 70804  
(225) 925-6484  
www.lasers.net

LASERS:  
8401 United Plaza Blvd.  
P. O. Box 44213  
Baton Rouge, Louisiana 70804-4213  
(225) 925-0185  
www.lasersonline.org

**Plan Descriptions:**

**Teachers' Retirement System of Louisiana (TRSL)** is the administrator of a cost-sharing defined benefit pension plan. The plan provides retirement, disability, and survivor benefits to employees who meet the legal definition of a "teacher" as provided for in LRS 11:701. Eligibility for retirement benefits and the calculation of retirement benefits are provided for in LRS 11:761.

**Louisiana State Employees' Retirement System (LASERS)** administers a cost-sharing defined benefit pension plan to provide retirement, disability, and survivor benefits to eligible state employees and their beneficiaries as defined in LRS 11:411-414. The age and years of creditable service required in order for a member to receive retirement benefits are established by LRS 11:441 and vary depending on the member's hire date, employer and job classification.

**Louisiana School Employees' Retirement System (LSERS)** is the administrator of a cost-sharing defined benefit pension plan. The plan provides retirement, disability, and survivor benefits to school employees as defined in LRS 11:1002. Eligibility for retirement benefits and the computation of retirement benefits are provided for in LRS 11:1141.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

6. **DEFINED BENEFIT PENSION PLANS** (continued)

A brief summary of eligibility and benefits of the plans are provided in the following table:

|   | <b>TRSL</b>  | <b>LSERS</b>  | <b>LASERS</b>   |
|---|--|---|---|
| <b>Final average salary</b>                                       | Highest 36 or 60 months <sup>1</sup>   | Highest 36 or 60 months <sup>1</sup>  | Highest 36 or 60 months <sup>1</sup>  |
| <b>Years of service required and/or age eligible for benefits</b> | 30 years any age <sup>5</sup><br>25 years age 55<br>20 years any age <sup>2</sup><br>5 years age 60<br>5 years age 62 <sup>7</sup> | 30 years any age<br>25 years age 55<br>20 years any age <sup>2</sup><br>5-10 years age 60 <sup>6</sup><br>5 years age 62 <sup>7</sup> | 30 years any age<br>25 years age 55<br>20 years any age <sup>2</sup><br>5-10 years age 60 <sup>6</sup><br>5 years age 62 <sup>7</sup> |
| <b>Benefit percent per years of service</b>                       | 2% to 3.0% <sup>4</sup>  | 2.5% to 3.33% <sup>4</sup>  | 2.5% to 3.5% <sup>3</sup>   |

<sup>1</sup> Employees hired after a certain date use the revised benefit calculation based on the highest 60 months of service

<sup>2</sup> With actuarial reduced benefits

<sup>3</sup> Members in regular plan 2.5%, hazardous duty plan 3.33%, and judges 3.5%

<sup>4</sup> Benefit percent varies depending on when hired

<sup>5</sup> For school food service workers, hired on or before 6-30-15. 30 years at age 55

<sup>6</sup> Five to ten years of creditable service at age 60 depending upon the plan or when hired

<sup>7</sup> Hired on or after 7/1/15, age eligibility is 5 years at age 62

**Cost of Living Adjustments**

The pension plans in which the School System participates have the authority to grant cost-of-living adjustments (COLAs) on an ad hoc basis. COLAs may be granted to these systems, (TRSL LSERS, and LASERS) if approved with a two-thirds vote of both houses of the Legislature, provided the plan meets certain statutory criteria related to funded status and interest earnings.

**Contributions**

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In accordance with state statute, TRSL receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

6. **DEFINED BENEFIT PENSION PLANS** (continued)

**Contributions** (continued)

Contributions to the plans are required and determined by State statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended June 30, 2019, for the School System and covered employees were as follows:

|                                     | School System | Employees     |
|-------------------------------------|---------------|---------------|
| Teachers' Retirement System:        |               |               |
| Regular Plan                        | 26.74%        | 8.00%         |
| Plan A                              | 26.74%        | 9.10%         |
| School Employees' Retirement System | 28.00%        | 7.50%- 8.00%  |
| State Employees' Retirement System  | 37.90%        | 7.50% - 8.00% |

The contributions made to the Systems for the past three fiscal years, which equaled the required contributions for each of these years, were as follows:

|                                     | 2019          | 2018          | 2017          |
|-------------------------------------|---------------|---------------|---------------|
| Teachers' Retirement System:        |               |               |               |
| Regular Plan                        | \$ 65,005,417 | \$ 62,400,932 | \$ 58,855,196 |
| Plan A                              | 56,662        | 53,842        | 61,952        |
| School Employees' Retirement System | 3,875,785     | 3,477,245     | 3,694,116     |
| State Employees' Retirement System  | 164,242       | 164,435       | 146,534       |

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The following schedule lists the School System's proportionate share of the Net Pension Liability allocated by each of the pension plans based on the June 30, 2018 measurement date. The School System uses this measurement to record its Net Pension Liability and associated amounts as of June 30, 2019 in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at June 30, 2018 along with the change compared to the June 30, 2017 rate. The School System's proportion of the Net Pension Liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

|                                     | Net Pension<br>Liability at June 30,<br>2018 | Allocation Rate<br>at June 30, 2018 | Increase (Decrease)<br>to June 30, 2017<br>Rate |
|-------------------------------------|--|-------------------------------------|---|
| Teachers' Retirement System         | \$ 497,097,121                               | 5.0579%                             | (0.0791)%                                       |
| School Employees' Retirement System | 29,783,986                                   | 4.4578%                             | (0.2558)%                                       |
| State Employees' Retirement System  | 1,152,568                                    | 0.0169%                             | (0.0037)%                                       |
|                                     | \$ 528,033,675                               |                                     |   |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

6. **DEFINED BENEFIT PENSION PLANS** (continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (continued)

The following schedule list each pension plan's proportionate share of recognized pension expense for the School System for the year ended June 30, 2019:

|                                     |    |                          |
|-------------------------------------|----|--------------------------|
| Teachers' Retirement System         | \$ | 35,151,849               |
| School Employees' Retirement System |    | 2,335,920                |
| State Employees' Retirement System  |    | <u>32,977</u>            |
|                                     | \$ | <u><u>37,520,746</u></u> |

At June 30, 2019, the School System reported deferred outflows of resources and deferred inflows of resources related to each pension plan and total from the following sources:

**Deferred Outflows:**

|  | <u>TRSL</u>                 | <u>LSERS</u>               | <u>LASERS</u>            | <u>Total</u>                 |
|--|-----------------------------|----------------------------|--------------------------|------------------------------|
| Changes of assumptions   | \$ 31,940,120               | \$ 1,254,745               | \$ 11,728                | \$ 33,206,593                |
| Net difference between projected and actual earnings on pension plan investments | -                           | 591,446                    | 14,945                   | 606,391                      |
| Changes in proportion  | 2,598,055                   | 198,566                    | 23,351                   | 2,819,972                    |
| Differences between contributions and proportionate share of contributions       | 35,743                      | -                          | 2,454                    | 38,197                       |
| Employer contributions subsequent to the measurement date                        | <u>65,062,079</u>           | <u>3,875,785</u>           | <u>164,242</u>           | <u>69,102,106</u>            |
| Total  | <u><u>\$ 99,635,997</u></u> | <u><u>\$ 5,920,542</u></u> | <u><u>\$ 216,720</u></u> | <u><u>\$ 105,773,259</u></u> |

**Deferred Inflows:**

|  | <u>TRSL</u>                   | <u>LSERS</u>                 | <u>LASERS</u>              | <u>Total</u>                  |
|--|-------------------------------|------------------------------|----------------------------|-------------------------------|
| Differences between expected and actual experience                               | \$ (16,375,401)               | \$ (821,903)                 | \$ (12,925)                | \$ (17,210,229)               |
| Changes of assumptions   | -                             | -                            | -                          | -                             |
| Net difference between projected and actual earnings on pension plan investments | (32,036,978)                  | -                            | -                          | (32,036,978)                  |
| Changes in proportion  | (9,842,863)                   | (1,128,060)                  | (170,479)                  | (11,141,402)                  |
| Differences between contributions and proportionate share of contributions       | (756,411)                     | (73,222)                     | (6,389)                    | (836,022)                     |
| Total  | <u><u>\$ (59,011,653)</u></u> | <u><u>\$ (2,023,185)</u></u> | <u><u>\$ (189,793)</u></u> | <u><u>\$ (61,224,631)</u></u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

6. **DEFINED BENEFIT PENSION PLANS** (continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (continued)

The School System reported a total of \$69,102.106 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2018 which will be recognized as a reduction in Net Pension Liability in the year ended June 30, 2020. The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan:

|   | Subsequent<br>Contributions |
|---|-----------------------------|
| Teachers' Retirement System                 | \$ 65,062.079               |
| School Employees' Retirement System (LSERS) | 3,875.785                   |
| State Employees' Retirement System (LASERS) | 164,242                     |
|   | \$ 69,102.106               |

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year | TRSL            | LSERS      | LASERS       | Total           |
|------|-----------------|------------|--------------|-----------------|
| 2020 | \$ 3,503,460    | \$ 821,612 | \$ (29,903)  | \$ 4,295,169    |
| 2021 | (7,777,565)     | (39,160)   | (75,026)     | (7,891,751)     |
| 2022 | (17,365,135)    | (899,391)  | (28,167)     | (18,292,693)    |
| 2023 | (2,798,495)     | 138,510    | (4,218)      | (2,664,203)     |
|      | \$ (24,437,735) | \$ 21,571  | \$ (137,314) | \$ (24,553,478) |

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability for each pension plan as of June 30, 2018 are as follows:

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

6. **DEFINED BENEFIT PENSION PLANS** (continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (continued)

|  | <b>TRSL</b>   | <b>LSERS</b>   | <b>LASERS</b>   |
|--|---|--|---|
| <b>Valuation Date</b>                          | June 30, 2018   | June 30, 2018  | June 30, 2018   |
| <b>Actuarial Cost Method</b>                   | Entry Age Normal  | Entry Age Normal   | Entry Age Normal  |
| <b>Actuarial Assumptions:</b>                  |   |  |   |
| <b>Expected Remaining Service Lives</b>        | 5 years   | 3 years  | 3 years   |
| <b>Investment Rate of Return</b>               | 7.65% net of investment expenses (decreased from 7.70% in 2017)   | 7.0625% per annum; net of plan investment expenses, including inflation (decreased from 7.125% in 2017)  | 7.65% net of investment expenses (decreased from 7.70% in 2017)   |
| <b>Inflation Rate</b>                          | 2.5% per annum  | 2.50% per annum, (decreased from 2.625% in 2017)   | 2.75% per annum   |
| <b>Mortality</b>                               | Mortality rates were projected based on:<br><b>Active Members</b> – RP-2014 White Collar Employee tables, adjusted by 1.010 for males and by 0.997 for females.<br><br><b>Non-Disabled retiree/inactive members</b> – RP-2014 White Collar Healthy Annuitant tables, adjusted by 1.366 for males and by 1.189 for females.<br><br><b>Disability Retiree Mortality</b> – RP-2014 Disability tables, adjusted by 1.111 for males and by 1.134 for females.<br><br>These base tables are adjusted from 2014 to 2018 using the MP-2017 generational improvement table, with continued future mortality improvement projected using the MP-2017 generational mortality improvement tables. | Mortality rates based on the RP-2014 Healthy Annuitant Tables<br>RP-2014 Sex Distinct Employee Tables<br>RP-2014 Sex Distinct Disabled tables. | <b>Non-disabled members</b> - Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015.<br><br><b>Disabled members</b> – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement. |
| <b>Termination, Disability, and Retirement</b> | Termination, disability, and retirement assumptions were projected based on a five year (July 1, 2012 – June 30, 2017) experience study of the System's members.  |  | Termination, disability, and retirement assumptions were projected based on a five-year (2009-2013) experience study of the System's members.   |
| <b>Salary Increases</b>                        | 3.3% - 4.8% varies depending on duration of service   | Salary increases were projected based on the 2013-2017 experience study, 3.25%.  | Salary increases were projected based on a 2009-2013 experience study of the System's members. The salary increase ranges for specific types of members are:  |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

6. **DEFINED BENEFIT PENSION PLANS** (continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources  
 Related to Pensions** (continued)

|                                   | TRSL        | LSERS  | LASERS   |             |             |             |         |       |        |        |       |       |             |       |        |                |       |        |          |       |        |
|-----------------------------------|-------------|--|--|-------------|-------------|-------------|---------|-------|--------|--------|-------|-------|-------------|-------|--------|----------------|-------|--------|----------|-------|--------|
|                                   |             |  | <table border="1"> <thead> <tr> <th style="text-align: center;">Member Type</th> <th style="text-align: center;">Lower Range</th> <th style="text-align: center;">Upper Range</th> </tr> </thead> <tbody> <tr> <td>Regular</td> <td style="text-align: center;">3.80%</td> <td style="text-align: center;">12.80%</td> </tr> <tr> <td>Judges</td> <td style="text-align: center;">2.80%</td> <td style="text-align: center;">5.30%</td> </tr> <tr> <td>Corrections</td> <td style="text-align: center;">3.40%</td> <td style="text-align: center;">14.30%</td> </tr> <tr> <td>Hazardous Duty</td> <td style="text-align: center;">3.40%</td> <td style="text-align: center;">14.30%</td> </tr> <tr> <td>Wildlife</td> <td style="text-align: center;">3.40%</td> <td style="text-align: center;">14.30%</td> </tr> </tbody> </table> | Member Type | Lower Range | Upper Range | Regular | 3.80% | 12.80% | Judges | 2.80% | 5.30% | Corrections | 3.40% | 14.30% | Hazardous Duty | 3.40% | 14.30% | Wildlife | 3.40% | 14.30% |
| Member Type                       | Lower Range | Upper Range  |  |             |             |             |         |       |        |        |       |       |             |       |        |                |       |        |          |       |        |
| Regular                           | 3.80%       | 12.80%   |  |             |             |             |         |       |        |        |       |       |             |       |        |                |       |        |          |       |        |
| Judges                            | 2.80%       | 5.30%  |  |             |             |             |         |       |        |        |       |       |             |       |        |                |       |        |          |       |        |
| Corrections                       | 3.40%       | 14.30%   |  |             |             |             |         |       |        |        |       |       |             |       |        |                |       |        |          |       |        |
| Hazardous Duty                    | 3.40%       | 14.30%   |  |             |             |             |         |       |        |        |       |       |             |       |        |                |       |        |          |       |        |
| Wildlife                          | 3.40%       | 14.30%   |  |             |             |             |         |       |        |        |       |       |             |       |        |                |       |        |          |       |        |
| <b>Cost of Living Adjustments</b> | None.       | Not substantively automatic. The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present value and accrued liabilities include future COLA, though not yet authorized by the legislature by including the recognition of the existing balance in the Experience Account together with the present value of future contributions to the account up to the maximum permissible value of the account based upon current amount limitations. | The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.   |             |             |             |         |       |        |        |       |       |             |       |        |                |       |        |          |       |        |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

6. **DEFINED BENEFIT PENSION PLANS** (continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (continued)

The following schedule list the methods used by each of the retirement systems in determining the long term rate of return on pension plan investments:

| <u>TRSL</u>   | <u>LSERS</u>   | <u>LASERS</u>   |
|---|--|---|
| The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return was 8.07% for 2018. | The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation, of 2%, and an adjustment for the effect of rebalancing/diversification. The resulting long-term arithmetic nominal expected return is 7.76%. | The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 3.25% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.83% for 2018. |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

6. **DEFINED BENEFIT PENSION PLANS** (continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (continued)

The following table provides a summary of the best estimates of arithmetic/geometric real rates of return for each major asset class included in each of the Retirement Systems target asset allocations as of June 30, 2018:

| Asset Class                        | Target Allocation |         |         | Long-Term Expected Real Rate of Return |        |        |
|------------------------------------|-------------------|---------|---------|--|--------|--------|
|                                    | TRSL              | LSERS   | LASERS  | TRSL                                   | LSERS  | LASERS |
| Cash                               | -                 | -       | -       | -                                      | -      | -0.48% |
| Domestic equity                    | 27.00%            | -       | 25.00%  | 4.01%                                  | -      | 4.31%  |
| International equity               | 19.00%            | -       | 32.00%  | 4.90%                                  | -      | 5.26%  |
| US equity                          | -                 | 20.00%  | -       | -                                      | 6.15%  | -      |
| Developed equity                   | -                 | 18.00%  | -       | -                                      | 7.11%  | -      |
| Emerging markets equity            | -                 | 10.00%  | -       | -                                      | 9.41%  | -      |
| Global REITs                       | -                 | 3.00%   | -       | -                                      | 5.77%  | -      |
| Domestic fixed income              | 13.00%            | -       | 8.00%   | 1.36%                                  | -      | 1.49%  |
| International fixed income         | 5.50%             | -       | 6.00%   | 2.35%                                  | -      | 2.23%  |
| Core fixed income                  | -                 | 8.00%   | -       | -                                      | 1.68%  | -      |
| High yield fixed income            | -                 | 5.00%   | -       | -                                      | 4.13%  | -      |
| Emerging markets debt fixed income | -                 | 7.00%   | -       | -                                      | 4.42%  | -      |
| Global fixed income                | -                 | 10.00%  | -       | -                                      | 1.63%  | -      |
| Alternatives                       | -                 | -       | 22.00%  | -                                      | -      | 7.67%  |
| Alternative - private equity       | -                 | 5.00%   | -       | -                                      | 10.28% | -      |
| Alternative - hedge fund or funds  | -                 | 3.00%   | -       | -                                      | 3.94%  | -      |
| Alternative - real estate          | -                 | 5.00%   | -       | -                                      | 4.90%  | -      |
| Private equity                     | 25.50%            | -       | -       | 8.47%                                  | -      | -      |
| Other private equity               | 10.00%            | -       | -       | 3.51%                                  | -      | -      |
| Global asset allocation            | -                 | -       | 7.00%   | -                                      | -      | 4.96%  |
| Real assets - timber               | -                 | 2.00%   | -       | -                                      | 5.67%  | -      |
| Real assets - oil and gas          | -                 | 2.00%   | -       | -                                      | 10.57% | -      |
| Real assets - infrastructure       | -                 | 2.00%   | -       | -                                      | 6.25%  | -      |
| Total                              | 100.00%           | 100.00% | 100.00% |  |        |        |

**Discount Rate**

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net positions was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for TRSL, LSERS and LASERS was 7.65%, 7.063% and 7.65%, respectively for the year ended June 30, 2018. The discount rates for TRSL and LASERS decreased by 0.05% since the prior measurement date, and the discount rate of LSERS decreased 0.0625% since the prior measurement date.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

6. **DEFINED BENEFIT PENSION PLANS** (continued)

**Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following table presents the School System's proportionate share of the Net Pension Liability (NPL) using the discount rate of each Retirement System as well as what the School System's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Retirement Systems:

|                     | <u>1.0% Decrease</u> | <u>Current Discount Rate</u> | <u>1.0% Increase</u> |
|---------------------|----------------------|------------------------------|----------------------|
| <b>TRSL</b>         |                      |                              |                      |
| Rates               | 6.65%                | 7.65%                        | 8.65%                |
| EBRPSS Share of NPL | \$ 658,533,348       | \$ 497,097,121               | \$ 360,917,254       |
| <b>LSERS</b>        |                      |                              |                      |
| Rates               | 6.063%               | 7.063%                       | 8.063%               |
| EBRPSS Share of NPL | \$ 40,886,359        | \$ 29,783,986                | \$ 20,293,680        |
| <b>LASERS</b>       |                      |                              |                      |
| Rates               | 6.65%                | 7.65%                        | 8.65%                |
| EBRPSS Share of NPL | \$ 1,454,617         | \$ 1,152,568                 | \$ 892,429           |

**Payables to the Pension Plan**

The East Baton Rouge School System recorded accrued liabilities to each of the Retirement Systems for the year ended June 30, 2019 mainly due to the accrual for payroll at the end of each of the fiscal years. The amounts due are included in liabilities under the amounts reported as accounts, salaries and other payables. The balance due to each for the retirement systems at June 30, 2019 is as follows:

|        | <u>June 30, 2019</u> |
|--------|----------------------|
| TRSL   | \$ 5,850,007         |
| LSERS  | 206,372              |
| LASERS | 16,188               |
|        | <u>\$ 6,072,567</u>  |

7. **POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

**General Information about the OPEB Plan**

*Plan description* – The East Baton Rouge Parish School System (the School System) provides certain continuing health care and life insurance benefits for its retirees, disabled retirees and their eligible beneficiaries. Current employees are eligible for these plan benefits if they retire as members of one of three School System sponsored retirement systems. These benefits are provided through an Other Post Employment Benefit Plan (the OPEB Plan) categorized as a single-employer defined benefit plan that the School System administers. The School System's board has the authority to establish and/or amend the obligation of the employer, employees and retirees as provided by Louisiana Revised Statute Title 17 Sections 1221 through 1224. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board (GASB) Statement No. 75.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

7. **POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS** (continued)

**General Information about the OPEB Plan** (continued)

*Benefits Provided* – Medical and life insurance post-employment benefits are provided to employees who retire under one of the systems sponsored retirement systems. The benefits include premium subsidies and member contributions. The retirees or offered multiple plan options for pre-Medicare and additional Medicare options to eligible retirees.

Retire premiums were provided directly from the School System were used to determine retiree cost projections. The "value of benefits" has been assumed to be the portion of the premium after the retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The active employees and pre-Medicare and Medicare rates are offered multiples and were actuarially determined and were unblended.

Life insurance coverage is available to retirees in the same amount as before retirement up to a maximum of \$25,000. The premium is based on a blended rate (based on age specific rates) for active and a separate blended rate for retirees. The employer pays the cost of the retiree life insurance based on the blended rates. Since GASB 75 requires the use of "unblended" rates, we have used the 94GAR mortality table described below to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

*Employees covered by benefit terms* – The June 30, 2019 total OPEB liability was determined using the July 1, 2018 actuarial valuation that included the following employees covered by the benefit terms:

|  |           |
|--|-----------|
| Inactive employees or beneficiaries currently receiving benefit payments | 4,714     |
| Inactive employees entitled to but not yet receiving benefit payments    | -         |
| Active employees   | 4,316     |
| <br>Total  | <br>9,030 |

**Total OPEB Liability**

The School System's total OPEB liability of \$507,981.831 was measured as of June 30, 2019 and was determined by an actuarial valuation as of July 1, 2018.

*Actuarial Assumptions and other inputs* – The total OPEB liability as of June 30, 2019 was based on an actuarial valuation dated July 1, 2018 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|                             |   |
|-----------------------------|---|
| Inflation                   | 2.5%  |
| Salary increases            | 4.0%, including inflation   |
| Discount rate               | 3.62% annually (beginning of year to determine ADC)   |
|                             | 3.13%. net of OPEB plan investment expense, including inflation (as o end of year measurement date) |
| Healthcare cost trend rates | Flat 5.5% annually  |

The discount rate was based on the Fidelity AA 20 Year General Obligation municipal bond index on the applicable measurement dates.

Mortality rates were based on the 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

7. **POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS** (continued)

**Total OPEB Liability** (continued)

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2019.

The actuarial assumptions did not assume any sharing of benefits with inactive employees.

**Changes in the Total OPEB Liability**

|  |                       |
|--|-----------------------|
| Balance at June 30, 2018                           | \$ 403,555,478        |
| Changes for the year:                              |                       |
| Service cost                                       | 6,910,221             |
| Interest   | 14,285,293            |
| Differences between expected and actual experience | 11,463,012            |
| Changes in assumptions                             | 89,636,070            |
| Benefit payments                                   | (17,868,243)          |
| Net changes  | <u>104,426,353</u>    |
| Balance at June 30, 2019                           | <u>\$ 507,981,831</u> |

The amount of total OPEB liability estimated to be due and payable within one year is \$18,200,000, with \$489,781,831 due thereafter.

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the Entity, as well as what the School System’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.13%) or 1-percentage-point higher (4.13%) than the current discount rate:

|                      | <b><u>1.0% Decrease</u></b><br><b><u>(2.13%)</u></b> | <b><u>Current Discount Rate</u></b><br><b><u>(3.13%)</u></b> | <b><u>1.0% Increase</u></b><br><b><u>(4.13%)</u></b> |
|----------------------|--|--|--|
| Total OPEB liability | <u>\$ 598,030,856</u>                                | <u>\$ 507,981,831</u>  | <u>\$ 441,339,705</u>                                |

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates* – The following presents the total OPEB liability of the Entity, as well as what the School System’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

|                      | <b><u>1.0% Decrease</u></b><br><b><u>(4.5%)</u></b> | <b><u>Current Healthcare Cost</u></b><br><b><u>Trend Rate (5.5%)</u></b> | <b><u>1.0% Increase</u></b><br><b><u>(6.5%)</u></b> |
|----------------------|---|--|---|
| Total OPEB liability | <u>\$ 436,855,360</u>                               | <u>\$ 507,981,831</u>  | <u>\$ 597,606,923</u>                               |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

7. **POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS** (continued)

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2019, the School System recognized OPEB expense of \$31,314,613. At June 30, 2019, the School System reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|  | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|--|---|--|
| Differences between expected and actual experience | \$ 10,189,344                             | \$ 8,913,059                             |
| Changes in assumptions                             | 79,676,507                                | -  |
| Total  | <u>\$ 89,865,851</u>                      | <u>\$ 8,913,059</u>                      |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <u>Years ending June 30:</u> |                      |
|------------------------------|----------------------|
| 2020                         | \$ 10,119,099        |
| 2021                         | 10,119,099           |
| 2022                         | 10,119,099           |
| 2023                         | 10,119,099           |
| 2024                         | 10,119,099           |
| Thereafter                   | <u>30,357,297</u>    |
|                              | <u>\$ 80,952,792</u> |

8. **LONG-TERM OBLIGATIONS**

The following is a summary of the changes in general long-term obligations for the year ended June 30, 2019:

|                               | <u>Balance<br/>Beginning<br/>of Year</u> | <u>Additions</u>      | <u>Reductions</u>      | <u>Balance<br/>End<br/>of Year</u> | <u>Due Within<br/>One Year</u> |
|-------------------------------|--|-----------------------|------------------------|------------------------------------|--------------------------------|
| Compensated Absences          | \$ 19,891,843                            | \$ 8,744,093          | \$ (8,260,506)         | \$ 20,375,430                      | \$ 2,586,041                   |
| Qualified School Construction |  |                       |                        |                                    |                                |
| Bonds:                        |  |                       |                        |                                    |                                |
| 2009 Series                   | 10,716,497                               | -                     | (1,339,562)            | 9,376,935                          | 1,339,563                      |
| 2010 Series                   | 11,560,000                               | -                     | (1,445,000)            | 10,115,000                         | 1,445,000                      |
| Subtotal                      | <u>42,168,340</u>                        | <u>8,744,093</u>      | <u>(11,045,068)</u>    | <u>39,867,365</u>                  | <u>5,370,604</u>               |
| Total Postemployment          |  |                       |                        |                                    |                                |
| Benefits Obligation           | <u>403,555,478</u>                       | <u>122,294,596</u>    | <u>(17,868,243)</u>    | <u>507,981,831</u>                 | <u>18,200,000</u>              |
| Net Pension Liability         | <u>558,258,448</u>                       | <u>-</u>              | <u>(30,224,773)</u>    | <u>528,033,675</u>                 | <u>-</u>                       |
| Total                         | <u>\$1,003,982,266</u>                   | <u>\$ 131,038,689</u> | <u>\$ (59,138,084)</u> | <u>\$1,075,882,871</u>             | <u>\$ 23,570,604</u>           |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

8. **LONG-TERM OBLIGATIONS** (continued)

The majority of the compensated absence liability is liquidated through the General Fund, Title I, Child Nutrition, Proposition 2 funds, and Proposition 3 funds, as these funds expend a majority of the payroll. The outstanding bonds payable and the OPEB will be liquidated mostly through the General Fund as current yearly amounts come due. The net pension liability will be liquidated through those funds which pay payroll and benefits, which consists primarily of the General Fund, Proposition 2 Fund, Child Nutrition Fund, Title I Fund, and various other non-major special revenue funds.

For the purpose of construction, rehabilitation, and renovations, the School System issued \$21,675,000 and \$21,433,000 of bonds payable through the federally sponsored Qualified School Construction Bond Program during the year ended June 30, 2011 and 2010, respectively. The bonds are subject to mandatory sinking fund requirements prior to maturity, including interest accrued to the redemption date on an annual basis. The sinking fund deposits are held in accounts outside of the School System's control with balances of \$11,560,000 and \$12,056,065, for the Series 2010 and 2009 bonds, respectively, as of June 30, 2019 that will be used to redeem the bonds in December 2025. In accordance with GASB Codification section D20, *Debt Extinguishments and Troubled Debt Restructurings*, the payments into the sinking fund are accounted for as principal reductions of the bonds.

The bond issues outstanding at June 30, 2019, are as follows:

| Bond Issue   | Original Issue       | Interest Rates | Final Due Date | Interest to Maturity | Principal Outstanding |
|--|----------------------|----------------|----------------|----------------------|-----------------------|
| Qualified School Construction Bonds, Series 2009 dated December 17, 2009 | \$ 21,433,000        | 1.00           | Dec. 1, 2025   | \$ 1,393,145         | \$ 9,376,935          |
| Qualified School Construction Bonds, Series 2010 dated August 1, 2010    | 21,675,000           | 0.75           | Dec. 16, 2025  | 1,063,430            | 10,115,000            |
|  | <u>\$ 43,108,000</u> |                |                | <u>\$ 2,456,575</u>  | <u>\$ 19,491,935</u>  |

The School Boards outstanding bonds are from direct placements as defined in Statement 88 of the Governmental Accounting Standards Board (GASB). The official bond documents contain covenants and provisions that, in the event of default, outstanding amounts become immediately due if the School Board is unable to make payment.

The covenants outlined in the transcript of the Series 2009 and 2010 bonds include provisions that 100% of the available project proceeds will be spent for "qualified purposes" at public school facilities within the jurisdiction of the School System. Also, at the end of each fiscal year, the tax revenues shall not be less than 1.35 times the combined maximum annual debt service of the bonds tested on the basis of the School System's audited financial statements for the preceding fiscal year.

Events of default are outlined in the transcript of the Series 2009 and Series 2010 bonds and includes failure to pay the principal and to make sinking fund deposit requirements on the sinking fund date, and such failure continues for two days after receiving written notice. In addition, failure to observe or perform any other covenant or agreement contained in the Bonds or the Resolution that is not remedied within 30 days of receiving notice will be considered a default. The remedies in the event of default are also outlined in the Bond Resolution and include steps for the Owners to pursue such actions until the default is remedied. Such remedies include, but are not limited to, an action for mandamus that may exist at law or in equity.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

8. **LONG-TERM OBLIGATIONS** (continued)

Principal and interest payments are due as:

| Years Ending<br>June 30 | Principal            | Interest            | Total                |
|-------------------------|----------------------|---------------------|----------------------|
| 2020                    | \$ 2,784,563         | \$ 376,893          | \$ 3,161,456         |
| 2021                    | 2,784,563            | 376,893             | 3,161,456            |
| 2022                    | 2,784,563            | 376,893             | 3,161,456            |
| 2023                    | 2,784,563            | 376,893             | 3,161,456            |
| 2024                    | 2,784,563            | 376,893             | 3,161,456            |
| 2025-2026               | 5,569,120            | 572,110             | 6,141,230            |
| Total                   | <u>\$ 19,491,935</u> | <u>\$ 2,456,575</u> | <u>\$ 21,948,510</u> |

In accordance with LSA-R.S. 39:562(L), the School System is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of taxable property (including homestead exempt and nonexempt property) within the parish. At June 30, 2019, the statutory limit is \$1,318,728,950.

9. **UNEARNED REVENUES**

Unearned revenues at June 30, 2019, were as follows:

|   | Ad Valorem<br>Taxes Paid in<br>Protest | Miscellaneous<br>Other | Total             |
|---|--|------------------------|-------------------|
| Major Governmental Funds:               |  |                        |                   |
| General Fund                            | \$ 112,942                             | \$ -                   | \$ 112,942        |
| Non-major Governmental                  |  |                        |                   |
| School Safety                           | -                                      | 7,629                  | 7,629             |
| Alcohol and Drug Abuse                  | -                                      | 1,900                  | 1,900             |
| Subtotal – Non-major Governmental Funds | -                                      | 9,529                  | 9,529             |
| Total                                   | <u>\$ 112,942</u>                      | <u>\$ 9,529</u>        | <u>\$ 122,471</u> |

Under a revised state law, ad valorem tax collectors are required to remit all taxes collected in protest to the taxing authority. If a protest is settled in favor of the taxpayer, the funds must be refunded to the taxpayer. The School System defers all such collections until final settlement in favor of the School System occurs.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

**10. INTERFUND TRANSFERS**

Interfund transfers for the year ended June 30, 2019, were as follows:

|                                 | General<br>Fund     | Title I             | Transfer from:     |                           |                     | Internal<br>Service Funds | Total |
|---------------------------------|---------------------|---------------------|--------------------|---------------------------|---------------------|---------------------------|-------|
|                                 |                     |                     | Child<br>Nutrition | Non-major<br>Governmental |                     |                           |       |
| Transfers to:                   |                     |                     |                    |                           |                     |                           |       |
| General Fund                    | \$ -                | \$ 1,957,483        | \$ 2,410           | \$ 2,025,487              | \$ 8,000,000        | \$ 11,985,380             |       |
| Flood Relief Capital Projects   | 9,304,081           | -                   | -                  | -                         | -                   | 9,304,081                 |       |
| Non-major<br>Governmental Funds | 200,000             | -                   | -                  | -                         | -                   | 200,000                   |       |
| Total                           | <u>\$ 9,504,081</u> | <u>\$ 1,957,483</u> | <u>\$ 2,410</u>    | <u>\$ 2,025,487</u>       | <u>\$ 8,000,000</u> | <u>\$ 21,489,461</u>      |       |

The purposes of interfund transfers generally are: (1) to transfer indirect cost reimbursements to the general fund from the special revenue funds, and (2) to transfer supplemental local funds for program operations from the general fund to other programs.

**11. DUE TO/FROM OTHER FUNDS**

The School System's consolidated cash account holds the cash of all funds. As a result, negative cash balances occur in certain funds and are in essence "financed" by the General Fund. Positive book cash balances are displayed on the Governmental Funds balance sheet as "cash and cash equivalents," while negative cash balances are included in "Due to other Funds" on the Governmental Funds balance sheet. Individual balances due to/from other funds at June 30, 2019, which represent short-term loans, are as follows:

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

11. **DUE TO/FROM OTHER FUNDS** (continued)

|   | Due From Other<br>Funds | Due To Other Funds |
|---|-------------------------|--------------------|
| Major Governmental Funds:                         |                         |                    |
| General Fund                                      | \$ 17,096,549           | \$ -               |
| Title I Fund                                      | -                       | (3,208,751)        |
| Flood Relief Capital Projects Funds               | -                       | (9,518,311)        |
| Subtotal – Major Governmental Funds               | 17,096,549              | (12,727,062)       |
| Non-Major Governmental Funds:                     |                         |                    |
| Baton Rouge Performance Partnership               | -                       | (499)              |
| Gear Up Baton Rouge                               | -                       | (215,779)          |
| Career and Technical Education                    | -                       | (193,900)          |
| Continuing Education                              | -                       | (65,674)           |
| Special Education (Exceptional Education Program) | -                       | (1,272,444)        |
| State Programs                                    | -                       | (443,649)          |
| LA Healthy Schools                                | -                       | (7,838)            |
| Local Programs                                    | -                       | (26,237)           |
| Striving Readers Comprehensive Literacy           | -                       | (4,718)            |
| Temporary Assistance for Needy Families           | -                       | (824,882)          |
| Magnet Schools Assistance Programs                | -                       | (343,479)          |
| Title II  | -                       | (489,770)          |
| Title III   | -                       | (24,889)           |
| Title IV  | -                       | (375,708)          |
| Title X   | -                       | (80,021)           |
| Subtotal – Non-Major Governmental Funds           | -                       | (4,369,487)        |
| <br>TOTAL   | \$ 17,096,549           | \$ (17,096,549)    |

12. **LITIGATION AND CONTINGENCIES**

The School System is a defendant in several workers' compensation, personal injury and certain personnel action lawsuits. Management and legal counsel for the School System believe that the potential claims against the School System not covered by insurance would not materially affect the System's financial position. In the normal course of operations, the School System receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under the terms of the grants.

13. **COMMITMENTS**

At June 30, 2019, the School System had construction commitments of approximately \$30.9 million. The majority of these commitments will ultimately be paid out of the General Fund, Proposition 1 Capital Projects Fund, and Flood Relief Capital Projects Fund.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

14. **RISK MANAGEMENT**

The School System is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; workers' compensation and health insurance for its employees. The School System uses excess insurance to reduce its exposure to large losses on insured events. The School System does not report risks covered by excess insurance as liabilities unless it is probable that those risks will not be covered by excess insurance carriers. Settlements did not exceed excess insurance coverage for each of the past three fiscal years. Additionally, there were no significant reductions in insurance coverage for any of the categories of risk.

The School System has established the following internal service funds to account for and finance these uninsured risks of loss:

a. **Workers' Compensation Fund**

The Workers' Compensation Fund accounts for the School System's workers' compensation claims. The workers' compensation limit for each accident is the statutory amount. The School System's self-insured retention is \$1,000,000 per accident.

b. **Risk Management Fund**

The Risk Management Fund accounts for the School System's property, general liability and automobile liability. The School System has self-insured retention of \$250,000 per property occurrence and self-insured retention of \$500,000 per general liability and automobile occurrence. Currently, the maximum cumulative amount of self-retention which could be paid by the School System in any one year is unlimited. The School System has purchased commercial insurance for claims in excess of the self-insured retention levels from commercial insurance carriers with a \$1,000,000 per occurrence limit.

c. **Medical Insurance Fund**

The Medical Insurance Fund accounts for the School System's group health insurance program for its active and retired employees.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

14. **RISK MANAGEMENT** (continued)

A reconciliation of the unpaid claims liabilities as of June 30, 2019 follows:

|   | <u>Workers'</u><br><u>Compensation</u><br><u>Fund</u> | <u>Risk</u><br><u>Management</u><br><u>Fund</u> | <u>Medical</u><br><u>Insurance</u><br><u>Fund</u> | <u>Total</u>         |
|---|---|---|---|----------------------|
| Unpaid claims as of July 1, 2018                      | \$ 4,893,928  | \$ 4,136,515                                    | \$ 3,512,823                                      | \$ 12,543,266        |
| Current year claims incurred and changes in estimates | 6,503,735   | 2,833,323                                       | 80,881,546  | 90,218,604           |
| Claims paid   | <u>(4,978,701)</u>                                    | <u>(1,766,830)</u>                              | <u>(79,818,938)</u>                               | <u>(86,564,469)</u>  |
|   | <u>1,525,034</u>                                      | <u>1,066,493</u>                                | <u>1,062,608</u>                                  | <u>3,654,135</u>     |
| Unpaid claims as of June 30, 2019                     | <u>\$ 6,418,962</u>                                   | <u>\$ 5,203,008</u>                             | <u>\$ 4,575,431</u>                               | <u>\$ 16,197,401</u> |

The above unpaid claims as of June 30 include amounts for claims incurred but not yet reported, as determined from actual claims paid subsequent to year-end as well as an estimate based upon historical lag trends.

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of the unpaid claims liabilities:

|                      | <u>Workers'</u><br><u>Compensation</u><br><u>Fund</u> | <u>Risk</u><br><u>Management</u><br><u>Fund</u> | <u>Medical</u><br><u>Insurance</u><br><u>Fund</u> | <u>Total</u>         |
|----------------------|---|---|---|----------------------|
| <u>June 30, 2019</u> |   |   |   |                      |
| Current              | \$ 2,779,230  | \$ 1,647,681                                    | \$ 4,575,431                                      | \$ 9,002,342         |
| Long - Term          | <u>3,639,732</u>                                      | <u>3,555,327</u>                                | <u>-</u>  | <u>7,195,059</u>     |
| Total                | <u>\$ 6,418,962</u>                                   | <u>\$ 5,203,008</u>                             | <u>\$ 4,575,431</u>                               | <u>\$ 16,197,401</u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

**15. NET POSITION AND FUND BALANCE CONSTRAINTS**

Restricted net position consists primarily of amounts held or unexpended whose revenue source was approved by the electorate for capital improvements, compensation, and school discipline initiatives. Details of restricted, committed, and assigned fund balances at year-end are as follows:

|                                       | General       | Proposition 1<br>Capital<br>Projects | Proposition 2<br>Discipline | Proposition 3<br>Compensation | Child<br>Nutrition | Flood Relief<br>Capital<br>Projects | Other<br>Non-major<br>Governmental | Total          |
|---------------------------------------|---------------|--------------------------------------|-----------------------------|-------------------------------|--------------------|-------------------------------------|------------------------------------|----------------|
| Fund balances:                        |               |                                      |                             |                               |                    |                                     |                                    |                |
| Nonspendable                          |               |                                      |                             |                               |                    |                                     |                                    |                |
| Inventory                             | \$ 46,171     | \$ -                                 | \$ -                        | \$ -                          | \$ 1,398,715       | \$ -                                | \$ -                               | \$ 1,444,886   |
| Restricted                            |               |                                      |                             |                               |                    |                                     |                                    |                |
| Special Revenue Fund                  |               |                                      |                             |                               |                    |                                     |                                    |                |
| Tax Propositions                      | -             | -                                    | 2,503,506                   | 10,277,082                    | -                  | -                                   | -                                  | 12,780,588     |
| State Grants                          | -             | -                                    | -                           | -                             | -                  | -                                   | 634,498                            | 634,498        |
| Alcohol and Drug Abuse                | -             | -                                    | -                           | -                             | -                  | -                                   | 3,225,875                          | 3,225,875      |
| School Safety                         | -             | -                                    | -                           | -                             | -                  | -                                   | 57,600                             | 57,600         |
| Local Grants                          | -             | -                                    | -                           | -                             | -                  | -                                   | 119,658                            | 119,658        |
| Capital Projects                      | -             | 41,560,232                           | -                           | -                             | -                  | -                                   | -                                  | 41,560,232     |
| Child Nutrition                       | -             | -                                    | -                           | -                             | 6,757,154          | -                                   | -                                  | 6,757,154      |
| Total Restricted                      | -             | 41,560,232                           | 2,503,506                   | 10,277,082                    | 6,757,154          | -                                   | 4,037,631                          | 65,135,605     |
| Assigned                              |               |                                      |                             |                               |                    |                                     |                                    |                |
| Coverage of medical claims            | 6,250,000     | -                                    | -                           | -                             | -                  | -                                   | -                                  | 6,250,000      |
| Coverage of risk<br>management claims | 4,000,000     | -                                    | -                           | -                             | -                  | -                                   | -                                  | 4,000,000      |
| Facilities                            | 1,250,000     | -                                    | -                           | -                             | -                  | -                                   | -                                  | 1,250,000      |
| Current operations                    | 6,000,000     | -                                    | -                           | -                             | -                  | -                                   | -                                  | 6,000,000      |
| Special Revenue Fund                  |               |                                      |                             |                               |                    |                                     |                                    |                |
| Summer School                         | -             | -                                    | -                           | -                             | -                  | -                                   | 178,186                            | 178,186        |
| WBRH Radio Station                    | -             | -                                    | -                           | -                             | -                  | -                                   | 131,812                            | 131,812        |
| Total Assigned                        | 17,500,000    | -                                    | -                           | -                             | -                  | -                                   | 309,998                            | 17,809,998     |
| Unassigned                            | 25,904,391    | -                                    | -                           | -                             | -                  | (4,198,909)                         | -                                  | 21,705,482     |
| Total fund balances                   | \$ 43,450,562 | \$ 41,560,232                        | \$ 2,503,506                | \$ 10,277,082                 | \$ 8,155,869       | \$ (4,198,909)                      | \$ 4,347,629                       | \$ 106,095,971 |

The Flood Relief Capital Projects Fund had a deficit in unassigned fund balance \$4,198,909 for the year ended June 30, 2019. This deficit in fund balance should be covered by future receipts from FEMA under the Public Assistance Program. If amounts recovered from FEMA are insufficient to cover the deficit (as well as any future deficits as a result of disallowed costs), then amounts will need to be transferred from the general fund in order to cover the deficits or shortfalls.

Governmental Fund existing resources will be used to satisfy encumbrances, therefore, the following amounts are included in restricted, committed, or assigned fund balances at June 30, 2019:

|                                      |                      |
|--------------------------------------|----------------------|
| General Fund                         | \$ 1,813,964         |
| Title I                              | 38,646               |
| Proposition 1 Capital Projects       | 29,038,276           |
| Proposition 2 Discipline             | 3,646                |
| Child Nutrition                      | 251,840              |
| Flood Relief Capital Projects        | 2,854,056            |
| Other Non-major Governmental         | 496,309              |
| Total governmental fund encumbrances | <u>\$ 34,496,737</u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

16. **EDUCATION EXCELLENCE FUND**

Pursuant to Act #161 of the 2002 First Extraordinary Session of the Legislature, the State of Louisiana established the Education Excellence Fund (EEF) for the oversight, appropriation, and disposition of proceeds from the tobacco settlements. These funds are dedicated for use in educational programs, and are available to local school districts, subject to the approval of an expenditure plan by the Louisiana Department of Education. The funds are held and invested by the Treasurer of the State of Louisiana on behalf of local school districts and are disbursed in accordance with approved expenditure plans. At June 30, 2019, the School System's EEF funds invested through the Treasurer totaled approximately \$114,700. These funds are recognized as revenue to the School System upon submission and subsequent approval of an annual expenditure plan. The School System expended approximately \$244,500 during the 2018-2019 fiscal year in accordance with its respective expenditure plan.

17. **RECOVERY SCHOOL DISTRICT**

The Board of Elementary and Secondary Education (BESE) previously placed eight (8) School System schools under the jurisdiction of the Recovery School District (RSD) as provided by law. The schools are as follows: (1) Prescott Middle School, (2) Glen Oaks Middle School, (3) Capitol High School, (4) Dalton Elementary, (5) Lanier Elementary, (6) Crestworth Middle, (7) Kenilworth Middle, and (8) Istrouma High School. However, it should be noted that BESE placed Istrouma High back under the jurisdiction of the School System in 2015-2016. On May 19, 2016, the School System approved a \$21.4 million budget to renovate Istrouma High, which was opened in August 2017. This project was funded by the Proposition 1, Capital Projects Fund.

The RSD, pursuant to La. R.S. 17:1990(B)(3), is empowered to require the School System to provide school support services and student support services for a school transferred from its jurisdiction to the jurisdiction of the RSD, including but not limited to student transportation, school food services and student assessment for special education eligibility. The RSD reimburses the School System for the actual cost of services, which affects various expenditure line items.

During the year ended June 30, 2019, the School System was reimbursed \$86,087 for services provided to these schools. An appropriation of \$14,505,579 has been recorded for the RSD schools at June 30, 2019 to record the transfer of sales and ad valorem taxes.

18. **TAX REVENUES ABATED**

The Louisiana Industrial Ad Valorem Tax Exemption program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Board of Commerce and Industry and the School Board. The exemption may be renewed for an additional five years. For the fiscal year ending June 30, 2019, \$14,877,000 in East Baton Rouge Parish School System ad valorem tax revenues were abated by the state of Louisiana through the Louisiana Industrial Ad Valorem Tax Exemption program.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**19. DISAGGREGATION OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Accounts, salaries and other payables as of June 30, 2019, were as follows:

|   |                          |
|---|--------------------------|
| <u>Governmental Funds</u>               |                          |
| Vendors                                 | \$ 14,015,793            |
| Retainage payable                       | 1,247,957                |
| Sales tax payable                       | 161,567                  |
| Other payables                          | <u>7,061</u>             |
| Total governmental fund liabilities     | <u>\$ 15,432,378</u>     |
| <br><u>Internal Service Funds</u>       |                          |
| Vendors                                 | <u>\$ 1,205,586</u>      |
| <br>Total governmental fund liabilities | <br><u>\$ 16,637,964</u> |

**20. APPROPRIATIONS TO CHARTER SCHOOLS**

Appropriations to Type I and Type 2 Charter Schools during the year ended June 30, 2019 were as follows:

|                                      | General Fund         | Child Nutrition   | Total                |
|--------------------------------------|----------------------|-------------------|----------------------|
| Type I Charter Schools               |                      |                   |                      |
| Community School for Apprenticeship  | \$ 2,879,628         | \$ 111,752        | \$ 2,991,380         |
| Helix Network of Educational Choices | 5,984,406            | 20,464            | 6,004,870            |
| Inspire Charter Academy, Inc.        | 6,901,746            | 23,714            | 6,925,460            |
| J.K. Haynes Charter School           | 2,177,084            | 175,257           | 2,352,341            |
| School for a New Millennium          | 1,895,271            | 7,086             | 1,902,357            |
| Emerge School for Autism             | 272,904              | 774               | 273,678              |
| IDEA Innovation                      | 3,720,241            | 13,166            | 3,733,407            |
| IDEA Bridge                          | 5,735,248            | 19,736            | 5,754,984            |
| BASIS Baton Rouge                    | 4,296,976            | 13,442            | 4,310,418            |
| South Louisiana Charter Foundation   | 7,114,195            | 24,373            | 7,138,568            |
|                                      | <u>40,977,699</u>    | <u>409,764</u>    | <u>41,387,463</u>    |
| Subtotal - Type I Charter Schools    |                      |                   |                      |
| Type 2 Charter Schools               |                      |                   |                      |
| Madison Prep                         | 3,868,059            | -                 | 3,868,059            |
| Louisiana Key Academy                | 1,761,946            | -                 | 1,761,946            |
| GEO Prep Mid City                    | 4,835,899            | -                 | 4,835,899            |
| Impact Charter                       | 1,267,996            | -                 | 1,267,996            |
| Advantage Charter Academy            | 1,819,138            | -                 | 1,819,138            |
| Iberville Charter Academy            | 26,018               | -                 | 26,018               |
| Willow Charter Academy               | 15,124               | -                 | 15,124               |
| GEO Academies EBR                    | 3,667,697            | -                 | 3,667,697            |
| Laurel Oaks                          | 684,361              | -                 | 684,361              |
| Apex Collegiate Academy              | 1,300,664            | -                 | 1,300,664            |
| Collegiate Academy                   | 1,939,653            | -                 | 1,939,653            |
| Baton Rouge University Prep          | 2,233,232            | -                 | 2,233,232            |
| Louisiana Virtual Charter Academy    | 775,747              | -                 | 775,747              |
| University View Academy              | 1,595,571            | -                 | 1,595,571            |
|                                      | <u>25,791,105</u>    | <u>-</u>          | <u>25,791,105</u>    |
| Subtotal - Type 2 Charter Schools    |                      |                   |                      |
| Grand Total                          | <u>\$ 66,768,804</u> | <u>\$ 409,764</u> | <u>\$ 67,178,568</u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

21. **AGENCY FUNDS**

A summary of the changes in agency funds (amounts due to others) is as follows:

|                          | <u>Consolidated<br/>Payroll Fund</u> | <u>School<br/>Activity Fund</u> | <u>Truancy Assessment<br/>and Service<br/>Center Fund</u> | <u>Agency Fund<br/>Total</u> |
|--------------------------|--------------------------------------|---------------------------------|---|------------------------------|
| Balance at June 30, 2018 | \$ 18,492,404                        | \$ 5,879,286                    | \$ 194,876  | \$ 24,566,566                |
| Additions                | 596,781,904                          | 11,719,630                      | 299,876   | 608,801,410                  |
| Deductions               | <u>596,820,333</u>                   | <u>11,154,422</u>               | <u>427,876</u>  | <u>608,402,631</u>           |
| Balance at June 30, 2019 | <u>\$ 18,453,975</u>                 | <u>\$ 6,444,494</u>             | <u>\$ 66,876</u>  | <u>\$ 24,965,345</u>         |

22. **FUTURE ACCOUNTING CHANGES**

The Governmental Accounting Standards Board recently issued GASB Statement No. 84 *Fiduciary Activities*, in January 2017. The new standard establishes criteria and clarification for identifying fiduciary activities of all state and local governments. The focus of the criteria is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in one of four prescribed types of fiduciary funds in the basic financial statements. Custodial fund-types will replace formerly known agency funds. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. This standard could have a significant impact on the School Board, as activities that were formerly considered agency funds may not meet the criteria of a fiduciary activity and may be required to be presented as a governmental activity in the General Fund or a Special Revenue Fund. However, the amount of the effect is unknown at this time. The requirements of this Statement are effective for periods beginning after December 15, 2018.

The Governmental Accounting Standards Board recently issued GASB Statement No. 87 *Leases*, in June 2017. The new standard requires recognition of certain lease assets and liabilities that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the contract terms. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The amount of the effect of this standard on the School Board's net position is unknown at this time. The requirements of this Statement are effective for periods beginning after December 15, 2019.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**SCHEDULE OF CHANGES IN TOTAL OTHER POST-EMPLOYMENT LIABILITY AND RELATED RATIOS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

|   |                              |                              |
|---|------------------------------|------------------------------|
| Financial statement reporting date                      | 6/30/2018                    | 6/30/2019                    |
| Measurement date  | 6/30/2018                    | 6/30/2019                    |
| Service cost  | \$ 6,798,646                 | \$ 6,910,221                 |
| Interest  | 15,127,048                   | 14,285,293                   |
| Differences between expected and actual experience      | (11,141,323)                 | 11,463,012                   |
| Changes of assumptions                                  | -                            | 89,636,070                   |
| Benefit payments  | <u>(18,304,488)</u>          | <u>(17,868,243)</u>          |
| <b>Net change in total OPEB liability</b>               | <b>(7,520,117)</b>           | <b>104,426,353</b>           |
| <br>  |                              |                              |
| <b>Total OPEB liability - beginning</b>                 | <u>411,075,595</u>           | <u>403,555,478</u>           |
| <br>  |                              |                              |
| <b>Total OPEB liability - ending</b>                    | <u><u>\$ 403,555,478</u></u> | <u><u>\$ 507,981,831</u></u> |
| <br>  |                              |                              |
| Covered payroll   | \$ 189,487,389               | \$ 193,376,201               |
| <br>  |                              |                              |
| Total OPEB liability as a percentage of covered payroll | 212.97%                      | 262.69%                      |

This schedule is intended to report information for 10 years. Additional years will be displayed as they become available.

There are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB 75 for this OPEB plan.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**SCHEDULE OF THE SCHOOL SYSTEM'S PROPORTIONATE SHARE**  
**OF THE NET PENSION LIABILITY FOR THE RETIREMENT SYSTEMS**

|                      | <u>Proportion of<br/>net pension<br/>liability (asset)</u> | <u>Proportionate<br/>share of net<br/>pension<br/>liability (asset)</u> | <u>Employer's<br/>Covered<br/>payroll</u> | <u>Proportionate share<br/>of the net pension<br/>liability as a<br/>percentage of<br/>covered<br/>payroll</u> | <u>Plan fiduciary<br/>net position<br/>as a percentage<br/>of the total<br/>pension liability</u> |
|----------------------|--|---|---|--|---|
| <b><u>TRSL</u></b>   |  |   |   |  |   |
| 2019                 | 5.0570%  | \$ 497,097,121  | \$ 234,325,503                            | 212.1396%  | 68.20%  |
| 2018                 | 5.1370%  | 526,644,875   | 230,836,173                               | 228.1466%  | 65.60%  |
| 2017                 | 5.1642%  | 606,120,770   | 234,597,693                               | 258.3660%  | 59.90%  |
| 2016                 | 5.1919%  | 558,252,109   | 231,314,955                               | 241.3885%  | 62.50%  |
| 2015                 | 5.0802%  | 519,267,765   | 226,547,533                               | 229.2092%  | 63.70%  |
| <b><u>LSERS</u></b>  |  |   |   |  |   |
| 2019                 | 4.4578%  | 29,783,986  | 12,877,335                                | 231.2900%  | 74.44%  |
| 2018                 | 4.7118%  | 30,163,594  | 13,531,562                                | 222.9127%  | 75.03%  |
| 2017                 | 4.2610%  | 34,897,447  | 13,195,110                                | 264.4726%  | 70.09%  |
| 2016                 | 4.6742%  | 29,640,675  | 13,124,380                                | 225.8444%  | 74.49%  |
| 2015                 | 4.5931%  | 26,625,308  | 12,914,936                                | 206.1590%  | 76.18%  |
| <b><u>LASERS</u></b> |  |   |   |  |   |
| 2019                 | 0.0169%  | 1,152,568   | 433,864                                   | 265.6519%  | 64.30%  |
| 2018                 | 0.0206%  | 1,449,999   | 409,969                                   | 353.6850%  | 62.50%  |
| 2017                 | 0.0196%  | 1,538,393   | 398,569                                   | 385.9791%  | 57.70%  |
| 2016                 | 0.0196%  | 1,335,408   | 367,312                                   | 363.5623%  | 62.70%  |
| 2015                 | 0.0103%  | 646,674   | 238,887                                   | 270.7029%  | 65.00%  |

(\*) The amounts presented have a measurement date of the previous fiscal year end.

This schedule is intended to report information for 10 years. Additional years will be displayed as they become available.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS TO THE RETIREMENT SYSTEMS**

|                      | <u>Contractually<br/>Required<br/>Contribution <sup>1</sup></u> | <u>Contributions<br/>in relation to<br/>the actuarially<br/>determined<br/>Contribution <sup>2</sup></u> | <u>Contribution<br/>deficiency/<br/>(excess)</u> | <u>Covered<br/>payroll <sup>3</sup></u> | <u>Contributions<br/>as a percentage<br/>of Covered<br/>Payroll</u> |
|----------------------|---|--|--|---|---|
| <b><u>TRSL</u></b>   |   |  |  |   |   |
| 2019                 | \$ 65,062,079   | \$ 65,062,079  | \$ -   | \$ 243,281,803                          | 26.7432%  |
| 2018                 | 62,454,773  | 62,454,773   | -  | 234,325,503                             | 26.6530%  |
| 2017                 | 58,917,148  | 58,917,148   | -  | 230,836,173                             | 25.5234%  |
| 2016                 | 61,857,996  | 61,857,996   | -  | 234,597,693                             | 26.3677%  |
| 2015                 | 64,884,522  | 64,884,522   | -  | 231,314,955                             | 28.0503%  |
| <b><u>LSERS</u></b>  |   |  |  |   |   |
| 2019                 | 3,875,785   | 3,875,785  | -  | 13,842,078                              | 28.0000%  |
| 2018                 | 3,477,245   | 3,477,245  | -  | 12,877,335                              | 27.0028%  |
| 2017                 | 3,694,117   | 3,694,117  | -  | 13,531,562                              | 27.3000%  |
| 2016                 | 3,984,923   | 3,984,923  | -  | 13,195,110                              | 30.2000%  |
| 2015                 | 4,331,045   | 4,331,045  | -  | 13,124,380                              | 33.0000%  |
| <b><u>LASERS</u></b> |   |  |  |   |   |
| 2019                 | 164,242   | 164,242  | -  | 430,386                                 | 38.1616%  |
| 2018                 | 164,435   | 164,435  | -  | 433,864                                 | 37.9001%  |
| 2017                 | 146,534   | 146,533  | -  | 409,969                                 | 37.7427%  |
| 2016                 | 148,268   | 148,268  | -  | 398,569                                 | 37.2001%  |
| 2015                 | 136,883   | 136,883  | -  | 367,312                                 | 37.2661%  |

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

***For reference only:***

<sup>1</sup> *Employer contribution rate multiplied by employer's covered payroll*

<sup>2</sup> *Actual employer contributions remitted to LASERS*

<sup>3</sup> *Employer's covered payroll amount for the fiscal year ended June 30 of each year*

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**BUDGETARY COMPARISON SCHEDULES**  
**MAJOR FUND DESCRIPTIONS**

Budgetary comparison schedules are reported for the following General and Special Revenue Funds:

**GENERAL FUND**

The General Fund accounts for all financial transactions except those required to be accounted for in another fund.

**TITLE I FUND**

*Title I* includes programs in the areas of language development, reading, and math. These programs strive to meet the special needs of economically and educationally deprived children through federal funds for teachers, aides, instructional materials, equipment and parental involvement.

**PROPOSITION 2 - DISCIPLINE FUND**

*Proposition 2* is a locally funded initiative to improve discipline. The intent is to remove disruptive and academically deficient students from the regular education classroom, reduce truancy and provide more effective alternative education.

**PROPOSITION 3 - COMPENSATION FUND**

*Proposition 3* is a locally funded initiative to improve compensation. The intent is to improve ability to recruit and retain certified and qualified teachers, assistant principals and principals; to have more productive support employees; and to have the ability to reward performance that meets and/or exceeds standards.

**CHILD NUTRITION FUND**

The *Child Nutrition Fund* is used to account for the operations of the school food service program in the parish school system during the regular school term and during the summer break. The basic goals of the school food service program are to serve nutritionally adequate, attractive and moderately priced meals, to help children grow socially and emotionally, to extend educational influences to the homes of school children, and to provide learning experiences that will improve children's eating habits with the ultimate goal of physically fit adults.

**FLOOD RELIEF CAPITAL PROJECTS FUND**

*Flood Capital Projects Fund* accounts for the proceeds of funds received from FEMA and insurance as part of a plan to rebuild school facilities damaged in the Flood of 2016.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Original</u>          | <u>Final</u>             | <u>Actual</u>            | <u>Variance with<br/>Final Budget</u> |
|--|--------------------------|--------------------------|--------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>   |                          |                          |                          |                                       |
| Local sources:   |                          |                          |                          |                                       |
| Ad valorem taxes   | \$ 167,600,000           | \$ 165,200,000           | \$ 165,572,324           | \$ 372,324                            |
| Sales and use taxes  | 98,950,000               | 98,930,000               | 97,279,857               | (1,650,143)                           |
| Earnings on investments  | 1,500,000                | 1,900,000                | 2,275,195                | 375,195                               |
| Extended day program tuition                                     | 800,000                  | 1,016,500                | 1,607,215                | 590,715                               |
| Other  | 4,437,000                | 4,803,000                | 5,903,094                | 1,100,094                             |
| State sources:   |                          |                          |                          |                                       |
| Unrestricted state sources - other                               | 159,905,632              | 153,112,340              | 153,141,067              | 28,727                                |
| Revenue sharing  | 4,000,000                | 4,000,000                | 4,004,201                | 4,201                                 |
| Restricted grants-in-aid   | 290,000                  | 290,000                  | 229,895                  | (60,105)                              |
| Federal grants   | 900,000                  | 900,000                  | 894,187                  | (5,813)                               |
| <b>TOTAL REVENUES</b>  | <u>438,382,632</u>       | <u>430,151,840</u>       | <u>430,907,035</u>       | <u>755,195</u>                        |
| <b><u>EXPENDITURES</u></b>                                       |                          |                          |                          |                                       |
| Current:   |                          |                          |                          |                                       |
| Instruction:   |                          |                          |                          |                                       |
| Regular education programs                                       | 135,734,279              | 137,209,533              | 137,465,950              | (256,417)                             |
| Special education programs                                       | 54,556,651               | 51,960,344               | 51,512,975               | 447,369                               |
| Other education programs   | 23,168,527               | 22,413,198               | 23,027,982               | (614,784)                             |
| Support:   |                          |                          |                          |                                       |
| Pupil support services   | 29,118,869               | 30,717,505               | 30,814,367               | (96,862)                              |
| Instructional staff services                                     | 11,701,483               | 12,282,643               | 12,323,475               | (40,832)                              |
| General administration services                                  | 11,287,051               | 11,398,964               | 11,238,563               | 160,401                               |
| School administration services                                   | 24,381,059               | 24,080,378               | 24,984,145               | (903,767)                             |
| Business and central services                                    | 12,738,690               | 12,952,067               | 12,224,326               | 727,741                               |
| Plant operations and maintenance                                 | 39,753,106               | 39,569,066               | 40,354,747               | (785,681)                             |
| Transportation   | 32,187,744               | 32,670,823               | 31,217,888               | 1,452,935                             |
| Community service operations and operations                      | 12,350                   | 12,350                   | 12,350                   | -                                     |
| Appropriations:  |                          |                          |                          |                                       |
| Charter schools - Type 1 (State/Local)                           | 46,160,349               | 40,892,757               | 40,977,699               | (84,942)                              |
| Charter schools - Type 2 (Local)                                 | 25,433,720               | 25,934,978               | 25,791,105               | 143,873                               |
| Office of Juvenile Justice                                       | 151,248                  | 143,873                  | 143,873                  | -                                     |
| Recovery School District   | 14,763,966               | 14,505,579               | 14,505,579               | -                                     |
| Facilities and acquisition                                       | 8,000,000                | 1,438,622                | 1,181,341                | 257,281                               |
| Debt service - Principal retirement                              | 2,784,562                | 2,784,562                | 2,784,562                | -                                     |
| Debt service - Interest and bank charges                         | 377,000                  | 377,000                  | 285,610                  | 91,390                                |
| <b>TOTAL EXPENDITURES</b>  | <u>472,310,654</u>       | <u>461,344,242</u>       | <u>460,846,537</u>       | <u>497,705</u>                        |
| <br>(DEFICIENCY) EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | <br><u>(33,928,022)</u>  | <br><u>(31,192,402)</u>  | <br><u>(29,939,502)</u>  | <br><u>1,252,900</u>                  |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                     |                          |                          |                          |                                       |
| Transfers in   | 12,800,000               | 11,000,000               | 11,985,380               | 985,380                               |
| Transfers out  | (1,200,000)              | (9,200,000)              | (9,504,081)              | (304,081)                             |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>                      | <u>11,600,000</u>        | <u>1,800,000</u>         | <u>2,481,299</u>         | <u>681,299</u>                        |
| <br>NET CHANGE IN FUND BALANCE                                   | <br><u>(22,328,022)</u>  | <br><u>(29,392,402)</u>  | <br><u>(27,458,203)</u>  | <br><u>1,934,199</u>                  |
| Fund balance, June 30, 2018                                      | <u>50,382,810</u>        | <u>53,259,460</u>        | <u>70,908,765</u>        | <u>17,649,305</u>                     |
| <br>FUND BALANCE, JUNE 30, 2019                                  | <br><u>\$ 28,054,788</u> | <br><u>\$ 23,867,058</u> | <br><u>\$ 43,450,562</u> | <br><u>\$ 19,583,504</u>              |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**TITLE I**

**BUDGETARY COMPARISON SCHEDULE**

**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Original</u>    | <u>Final</u>       | <u>Actual</u>      | <u>Variance with<br/>Final Budget</u> |
|--|--------------------|--------------------|--------------------|---------------------------------------|
| <b><u>REVENUES</u></b>   |                    |                    |                    |                                       |
| Local sources:   |                    |                    |                    |                                       |
| Ad valorem taxes   | \$ -               | \$ -               | \$ -               | \$ -                                  |
| Sales and use taxes  | -                  | -                  | -                  | -                                     |
| Earnings on investments  | -                  | -                  | -                  | -                                     |
| Extended day program tuition                                     | -                  | -                  | -                  | -                                     |
| Other  | -                  | -                  | -                  | -                                     |
| State sources:   |                    |                    |                    |                                       |
| Unrestricted state sources - other                               | -                  | -                  | -                  | -                                     |
| Revenue sharing  | -                  | -                  | -                  | -                                     |
| Restricted grants-in-aid   | -                  | -                  | -                  | -                                     |
| Federal grants   | 25,835,815         | 25,835,815         | 23,733,068         | (2,102,747)                           |
| <b>TOTAL REVENUES</b>  | <u>25,835,815</u>  | <u>25,835,815</u>  | <u>23,733,068</u>  | <u>(2,102,747)</u>                    |
| <b><u>EXPENDITURES</u></b>                                       |                    |                    |                    |                                       |
| Current:   |                    |                    |                    |                                       |
| Instruction:   |                    |                    |                    |                                       |
| Regular education programs                                       | -                  | -                  | -                  | -                                     |
| Special education programs                                       | -                  | -                  | -                  | -                                     |
| Other education programs   | 17,241,275         | 17,241,275         | 15,337,394         | 1,903,881                             |
| Support:   |                    |                    |                    |                                       |
| Pupil support services   | 775,708            | 775,708            | 1,052,657          | (276,949)                             |
| Instructional staff services                                     | 4,811,000          | 4,811,000          | 4,802,697          | 8,303                                 |
| General administration services                                  | 16,912             | 16,912             | 4,628              | 12,284                                |
| School administration services                                   | 163,530            | 163,530            | 142,626            | 20,904                                |
| Business and central services                                    | 37,332             | 37,332             | 11,140             | 26,192                                |
| Plant operations and maintenance                                 | 276,390            | 276,390            | 271,306            | 5,084                                 |
| Transportation   | 383,442            | 383,442            | 153,137            | 230,305                               |
| Community service operations and operations                      | -                  | -                  | -                  | -                                     |
| Appropriations:  |                    |                    |                    |                                       |
| Charter schools - Type 1 (State/Local)                           | -                  | -                  | -                  | -                                     |
| Charter schools - Type 2 (Local)                                 | -                  | -                  | -                  | -                                     |
| Office of Juvenile Justice                                       | -                  | -                  | -                  | -                                     |
| Recovery School District   | -                  | -                  | -                  | -                                     |
| Community service operations and operations                      | -                  | -                  | -                  | -                                     |
| Debt service - Principal retirement                              | -                  | -                  | -                  | -                                     |
| Debt service - Interest and bank charges                         | -                  | -                  | -                  | -                                     |
| <b>TOTAL EXPENDITURES</b>  | <u>23,705,589</u>  | <u>23,705,589</u>  | <u>21,775,585</u>  | <u>1,930,004</u>                      |
| <br>(DEFICIENCY) EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | <u>2,130,226</u>   | <u>2,130,226</u>   | <u>1,957,483</u>   | <u>(172,743)</u>                      |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                     |                    |                    |                    |                                       |
| Transfers in   | -                  | -                  | -                  | -                                     |
| Transfers out  | (2,130,226)        | (2,130,226)        | (1,957,483)        | 172,743                               |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>                      | <u>(2,130,226)</u> | <u>(2,130,226)</u> | <u>(1,957,483)</u> | <u>172,743</u>                        |
| <br>NET CHANGE IN FUND BALANCE                                   | -                  | -                  | -                  | -                                     |
| Fund balance, June 30, 2018                                      | -                  | -                  | -                  | -                                     |
| <b>FUND BALANCE, JUNE 30, 2019</b>                               | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>                           |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**PROPOSITION 2- DISCIPLINE FUND**

**BUDGETARY COMPARISON SCHEDULE**

**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Original</u>     | <u>Final</u>        | <u>Actual</u>       | <u>Variance with<br/>Final Budget</u> |
|--|---------------------|---------------------|---------------------|---------------------------------------|
| <b><u>REVENUES</u></b>   |                     |                     |                     |                                       |
| Local sources:   |                     |                     |                     |                                       |
| Ad valorem taxes   | \$ -                | \$ -                | \$ -                | \$ -                                  |
| Sales and use taxes  | 6,740,000           | 6,815,214           | 6,794,217           | (20,997)                              |
| Earnings on investments  | 7,000               | 22,699              | 27,751              | 5,052                                 |
| Extended day program tuition                                     | -                   | -                   | -                   | -                                     |
| Other  | -                   | -                   | -                   | -                                     |
| State sources:   |                     |                     |                     |                                       |
| Unrestricted state sources - other                               | -                   | -                   | -                   | -                                     |
| Revenue sharing  | -                   | -                   | -                   | -                                     |
| Restricted grants-in-aid   | -                   | -                   | -                   | -                                     |
| Federal grants   | -                   | -                   | -                   | -                                     |
| <b>TOTAL REVENUES</b>  | <u>6,747,000</u>    | <u>6,837,913</u>    | <u>6,821,968</u>    | <u>(15,945)</u>                       |
| <b><u>EXPENDITURES</u></b>                                       |                     |                     |                     |                                       |
| Current:   |                     |                     |                     |                                       |
| Instruction:   |                     |                     |                     |                                       |
| Regular education programs                                       | -                   | -                   | -                   | -                                     |
| Special education programs                                       | -                   | -                   | -                   | -                                     |
| Other education programs   | 3,944,100           | 3,347,066           | 3,310,944           | 36,122                                |
| Support:   |                     |                     |                     |                                       |
| Pupil support services   | 1,908,550           | 1,920,861           | 1,969,701           | (48,840)                              |
| Instructional staff services                                     | 492,750             | 509,779             | 516,681             | (6,902)                               |
| General administration services                                  | 67,000              | 69,306              | 75,290              | (5,984)                               |
| School administration services                                   | 418,500             | 459,509             | 471,603             | (12,094)                              |
| Business and central services                                    | -                   | -                   | -                   | -                                     |
| Plant operations and maintenance                                 | 80,000              | 85,995              | 52,283              | 33,712                                |
| Transportation   | -                   | -                   | 1,100               | (1,100)                               |
| Community service operations and operations                      | -                   | -                   | -                   | -                                     |
| Appropriations:  |                     |                     |                     |                                       |
| Charter schools - Type 1 (State/Local)                           | -                   | -                   | -                   | -                                     |
| Charter schools - Type 2 (Local)                                 | -                   | -                   | -                   | -                                     |
| Office of Juvenile Justice                                       | -                   | -                   | -                   | -                                     |
| Recovery School District   | -                   | -                   | -                   | -                                     |
| Facilities and acquisition                                       | -                   | -                   | -                   | -                                     |
| Debt service - Principal retirement                              | -                   | -                   | -                   | -                                     |
| Debt service - Interest and bank charges                         | -                   | -                   | -                   | -                                     |
| <b>TOTAL EXPENDITURES</b>  | <u>6,910,900</u>    | <u>6,392,516</u>    | <u>6,397,602</u>    | <u>(5,086)</u>                        |
| <br>(DEFICIENCY) EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | <u>(163,900)</u>    | <u>445,397</u>      | <u>424,366</u>      | <u>(21,031)</u>                       |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                     |                     |                     |                     |                                       |
| Transfers in   | -                   | -                   | -                   | -                                     |
| Transfers out  | -                   | -                   | -                   | -                                     |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>                      | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>-</u>                              |
| <br>NET CHANGE IN FUND BALANCE                                   | <u>(163,900)</u>    | <u>445,397</u>      | <u>424,366</u>      | <u>(21,031)</u>                       |
| <br>Fund balance, June 30, 2018                                  | <u>1,962,329</u>    | <u>2,079,140</u>    | <u>2,079,140</u>    | <u>-</u>                              |
| <br>FUND BALANCE, JUNE 30, 2019                                  | <u>\$ 1,798,429</u> | <u>\$ 2,524,537</u> | <u>\$ 2,503,506</u> | <u>\$ (21,031)</u>                    |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**PROPOSITION 3- COMPENSATION FUND**

**BUDGETARY COMPARISON SCHEDULE**

**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Original</u>          | <u>Final</u>             | <u>Actual</u>            | <u>Variance with<br/>Final Budget</u> |
|--|--------------------------|--------------------------|--------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>   |                          |                          |                          |                                       |
| Local sources:   |                          |                          |                          |                                       |
| Ad valorem taxes   | \$ -                     | \$ -                     | \$ -                     | \$ -                                  |
| Sales and use taxes  | 34,545,000               | 34,927,990               | 34,820,484               | (107,506)                             |
| Earnings on investments  | 74,100                   | 137,348                  | 123,084                  | (14,264)                              |
| Extended day program tuition                                     | -                        | -                        | -                        | -                                     |
| Other  | -                        | -                        | 26,228                   | 26,228                                |
| State sources:   |                          |                          |                          |                                       |
| Unrestricted state sources - other                               | -                        | -                        | -                        | -                                     |
| Revenue sharing  | -                        | -                        | -                        | -                                     |
| Restricted grants-in-aid   | -                        | -                        | -                        | -                                     |
| Federal grants   | -                        | -                        | -                        | -                                     |
| <b>TOTAL REVENUES</b>  | <u>34,619,100</u>        | <u>35,065,338</u>        | <u>34,969,796</u>        | <u>(95,542)</u>                       |
| <b><u>EXPENDITURES</u></b>                                       |                          |                          |                          |                                       |
| Current:   |                          |                          |                          |                                       |
| Instruction:   |                          |                          |                          |                                       |
| Regular education programs                                       | 15,990,640               | 16,812,851               | 16,240,648               | 572,203                               |
| Special education programs                                       | 6,614,500                | 6,739,136                | 6,708,458                | 30,678                                |
| Other education programs   | 2,578,135                | 2,714,642                | 2,728,432                | (13,790)                              |
| Support:   |                          |                          |                          |                                       |
| Pupil support services   | 3,048,875                | 3,387,336                | 3,368,225                | 19,111                                |
| Instructional staff services                                     | 1,400,230                | 1,540,266                | 1,543,933                | (3,667)                               |
| General administration services                                  | 526,180                  | 490,322                  | 528,593                  | (38,271)                              |
| School administration services                                   | 2,399,055                | 2,585,589                | 2,653,523                | (67,934)                              |
| Business and central services                                    | 929,165                  | 903,533                  | 904,066                  | (533)                                 |
| Plant operations and maintenance                                 | 46,100                   | 50,102                   | 51,182                   | (1,080)                               |
| Transportation   | 1,736,460                | 2,156,070                | 2,151,965                | 4,105                                 |
| Community service operations and operations                      | -                        | -                        | -                        | -                                     |
| Food service operations  | -                        | -                        | 284,312                  | (284,312)                             |
| Appropriations:  |                          |                          |                          |                                       |
| Charter schools - Type 1 (State/Local)                           | -                        | -                        | -                        | -                                     |
| Charter schools - Type 2 (Local)                                 | -                        | -                        | -                        | -                                     |
| Office of Juvenile Justice                                       | -                        | -                        | -                        | -                                     |
| Recovery School District   | -                        | -                        | -                        | -                                     |
| Facilities and acquisition                                       | -                        | -                        | -                        | -                                     |
| Debt service - Principal retirement                              | -                        | -                        | -                        | -                                     |
| Debt service - Interest and bank charges                         | -                        | -                        | -                        | -                                     |
| <b>TOTAL EXPENDITURES</b>  | <u>35,269,340</u>        | <u>37,379,847</u>        | <u>37,163,337</u>        | <u>216,510</u>                        |
| <br>(DEFICIENCY) EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | <br><u>(650,240)</u>     | <br><u>(2,314,509)</u>   | <br><u>(2,193,541)</u>   | <br><u>120,968</u>                    |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                     |                          |                          |                          |                                       |
| Transfers in   | -                        | -                        | -                        | -                                     |
| Transfers out  | -                        | -                        | -                        | -                                     |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>                      | <u>-</u>                 | <u>-</u>                 | <u>-</u>                 | <u>-</u>                              |
| <br>NET CHANGE IN FUND BALANCE                                   | <br><u>(650,240)</u>     | <br><u>(2,314,509)</u>   | <br><u>(2,193,541)</u>   | <br><u>120,968</u>                    |
| Fund balance, June 30, 2018                                      | <u>11,691,740</u>        | <u>12,470,623</u>        | <u>12,470,623</u>        | <u>-</u>                              |
| <br>FUND BALANCE, JUNE 30, 2019                                  | <br><u>\$ 11,041,500</u> | <br><u>\$ 10,156,114</u> | <br><u>\$ 10,277,082</u> | <br><u>\$ 120,968</u>                 |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**CHILD NUTRITION FUND**

**BUDGETARY COMPARISON SCHEDULE**

**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Original</u>     | <u>Final</u>        | <u>Actual</u>       | <u>Variance with<br/>Final Budget</u> |
|--|---------------------|---------------------|---------------------|---------------------------------------|
| <b><u>REVENUES</u></b>                                       |                     |                     |                     |                                       |
| Local sources:   |                     |                     |                     |                                       |
| Ad valorem taxes   | \$ -                | \$ -                | \$ -                | \$ -                                  |
| Sales and use taxes  | -                   | -                   | -                   | -                                     |
| Earnings on investments                                      | -                   | -                   | -                   | -                                     |
| Extended day program tuition                                 | -                   | -                   | -                   | -                                     |
| Other  | 673,439             | 673,439             | 581,866             | (91,573)                              |
| State sources:   |                     |                     |                     |                                       |
| Unrestricted state sources - other                           | 1,500,000           | 1,500,000           | 1,500,000           | -                                     |
| Revenue sharing  | -                   | -                   | -                   | -                                     |
| Restricted grants-in-aid                                     | -                   | -                   | -                   | -                                     |
| Federal grants   | 27,422,027          | 27,422,027          | 28,603,466          | 1,181,439                             |
| TOTAL REVENUES   | <u>29,595,466</u>   | <u>29,595,466</u>   | <u>30,685,332</u>   | <u>1,089,866</u>                      |
| <b><u>EXPENDITURES</u></b>                                   |                     |                     |                     |                                       |
| Current:   |                     |                     |                     |                                       |
| Instruction:   |                     |                     |                     |                                       |
| Regular education programs                                   | -                   | -                   | -                   | -                                     |
| Special education programs                                   | -                   | -                   | -                   | -                                     |
| Other education programs                                     | -                   | -                   | -                   | -                                     |
| Support:   |                     |                     |                     |                                       |
| Pupil support services                                       | -                   | -                   | -                   | -                                     |
| Instructional staff services                                 | -                   | -                   | -                   | -                                     |
| General administration services                              | -                   | -                   | -                   | -                                     |
| School administration services                               | -                   | -                   | -                   | -                                     |
| Business and central services                                | -                   | -                   | -                   | -                                     |
| Plant operations and maintenance                             | -                   | -                   | -                   | -                                     |
| Transportation   | -                   | -                   | -                   | -                                     |
| Community service operations and operations                  | -                   | -                   | -                   | -                                     |
| Appropriations:  | 30,783,710          | 31,083,710          | 31,633,570          | (549,860)                             |
| Charter schools - Type 1 (State/Local)                       | -                   | -                   | -                   | -                                     |
| Charter schools - Type 2 (Local)                             | 471,279             | 471,279             | 409,764             | 61,515                                |
| Office of Juvenile Justice                                   | -                   | -                   | -                   | -                                     |
| Recovery School District                                     | -                   | -                   | -                   | -                                     |
| Facilities and acquisition                                   | -                   | -                   | -                   | -                                     |
| Debt service - Principal retirement                          | -                   | -                   | -                   | -                                     |
| Debt service - Interest and bank charges                     | -                   | -                   | -                   | -                                     |
| TOTAL EXPENDITURES   | <u>31,254,989</u>   | <u>31,554,989</u>   | <u>32,043,334</u>   | <u>(488,345)</u>                      |
| (DEFICIENCY) EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | <u>(1,659,523)</u>  | <u>(1,959,523)</u>  | <u>(1,358,002)</u>  | <u>601,521</u>                        |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                 |                     |                     |                     |                                       |
| Transfers in   | -                   | -                   | -                   | -                                     |
| Transfers out  | -                   | -                   | (2,410)             | (2,410)                               |
| TOTAL OTHER FINANCING SOURCES (USES)                         | <u>-</u>            | <u>-</u>            | <u>(2,410)</u>      | <u>(2,410)</u>                        |
| NET CHANGE IN FUND BALANCE                                   | <u>(1,659,523)</u>  | <u>(1,959,523)</u>  | <u>(1,360,412)</u>  | <u>599,111</u>                        |
| Fund balance, June 30, 2018                                  | <u>10,219,548</u>   | <u>10,219,548</u>   | <u>10,159,548</u>   | <u>(60,000)</u>                       |
| FUND BALANCE, JUNE 30, 2019                                  | <u>\$ 8,560,025</u> | <u>\$ 8,260,025</u> | <u>\$ 8,799,136</u> | <u>\$ 539,111</u>                     |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO REQUIRED SUPPLEMENTAL INFORMATION**

**1. BUDGET AND BUDGETARY ACCOUNTING**

The School System follows these procedures in establishing the budgetary data reflected in the financial statements:

The General Fund and the Special Revenue Funds are the only funds with legally required budgets. The General Fund budget and the Special Revenue Funds' budgets are adopted on an annual basis. These budgets include proposed expenditures and the means of financing them.

The Capital Projects fund's budget is adopted on a project basis, since such projects may be started and completed at any time during the year or may extend beyond one fiscal year and is not required to be presented as supplementary information and therefore not included in these statements.

Prior to September 15, the Superintendent submits to the Finance Committee a proposed annual appropriated budget for the General Fund for the fiscal year commencing the prior July 1. Public hearings are conducted to obtain taxpayer comments. Upon submission to the Board, the General Fund budget is legally enacted through adoption by the Board. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds. For the Capital Projects Fund, the level of budget control is at the fund, department or project level, and expenditures/encumbrances by policy should not exceed appropriations. The School System approves budgets at the fund level, and the Superintendent is authorized to transfer amounts between line items within any fund.

Budgets are prepared on the modified accrual basis of accounting. Unencumbered appropriations in the General Fund lapse at the end of the fiscal year. Encumbered appropriations at year end that have been approved by the Board are generally expended during the next fiscal year's operations, assuming that the underlying liability is ultimately incurred. Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the School System to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School System amended its General Fund budget once during the year, reflecting a decrease of total budgeted revenues of approximately \$8.2 million and a decrease of total budgeted expenditures of approximately \$11.0 million.

Special Revenue Funds' budgets that are not grant-oriented have annual appropriated budgets adopted prior to September 15 by the Board. Grant Funds are included in Special Revenue Funds, and their budgets are adopted at the time the grant applications are approved by the grantor. Unencumbered appropriations of grant-oriented Special Revenue Funds are reappropriated at the beginning of the following fiscal year. Unencumbered appropriations of certain nongrant-oriented Special Revenue Funds lapse at the end of the fiscal year. Special Revenue Funds' budgets were amended for insignificant amounts as necessary to comply with state law.

**2. CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO DEFINED PENSION PLANS**

**Changes of Benefit Terms include:**

Following is a listing of changes in benefit terms, as applicable, for the three pension plans for the years presented.

**Teachers Retirement System of Louisiana and Louisiana State Employees' Retirement System**

2016 - Act 93 of the 2016 provides for a 1.5% permanent benefit increase on the first \$60,000 of a recipient's benefit for eligible members effective 7/1/16 for those retired on or before 6/30/15 who are at least the age of 60.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO REQUIRED SUPPLEMENTAL INFORMATION**

2. **CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO DEFINED PENSION PLANS** (continued)

**Changes of Benefit Terms include: (continued)**

Louisiana School Employees Retirement System

2016 - Act 93 of the 2016 provides for an up to 2.0% COLA on the first \$60,000 of a recipient's benefit for eligible members effective 7/1/16.

Louisiana State Employees' Retirement System

2016 - The Harbor Police Retirement System transferred into LASERS in 2016 that resulted in a change in benefit terms.

**Changes of Assumptions**

The following discount rate changes were made to the pension plans identified in the following table:

Discount Rate:

| <u>Year (*)</u> | <u>Rate</u> | <u>Change</u> |
|-----------------|-------------|---------------|
| TRSL            |             |               |
| 2018            | 7.650%      | -0.050%       |
| 2017            | 7.700%      | -0.050%       |
| 2016            | 7.750%      | -             |
| 2015            | 7.750%      |               |
| LSERS           |             |               |
| 2018            | 7.063%      | -0.063%       |
| 2017            | 7.125%      | 0.125%        |
| 2016            | 7.000%      | -0.250%       |
| 2015            | 7.250%      |               |
| LASERS          |             |               |
| 2018            | 7.650%      | -0.050%       |
| 2017            | 7.700%      | -0.050%       |
| 2016            | 7.750%      | -             |
| 2015            | 7.750%      |               |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO REQUIRED SUPPLEMENTAL INFORMATION**

**2. CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO DEFINED PENSION PLANS** (continued)

**Changes of Assumptions** (continued)

The following inflation rate changes were made to the pension plans identified in the following table:  
 Inflation Rate:

| <u>Year (*)</u> | <u>Rate</u> | <u>Change</u> |
|-----------------|-------------|---------------|
| LSERS           |             |               |
| 2018            | 2.500%      | -0.125%       |
| 2017            | 2.625%      | 0.000%        |
| 2016            | 2.625%      | -0.125%       |
| 2015            | 2.750%      |               |
| LASERS          |             |               |
| 2018            | 2.750%      | 0.000%        |
| 2017            | 2.750%      | -0.250%       |
| 2016            | 3.000%      |               |

The following changes to projected salary increases were made to the pension plans identified in the following table:  
 Salary Increases:

| <u>Year (*)</u> | <u>Range</u>                             |
|-----------------|--|
| LASERS          |  |
| 2018            | 2.80% to 14.30% for various member types |
| 2017            | 2.80% to 14.30% for various member types |
| 2016            | 3.00% to 14.50% for various member types |
| LSERS           |  |
| 2018            | 3.075% to 5.375%                         |
| 2017            | 3.075% to 5.375%                         |
| 2016            | 3.200% to 5.500%                         |

(\*) The amounts presented have a measurement date of the previous fiscal year end.

**3. CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO HEALTH PLAN**

Benefit changes: There were no changes in benefit terms for the year ended June 30, 2019.

Changes in assumptions: The discount rate changed from 3.62% to 3.13% for the year ended June 30, 2019.





*The Demise of Sugar*  
Lee High School

**EBR**

# **Supplemental Information**

**2018-2019**

**Comprehensive Annual Financial Report**





Bottles  
Lee High School

**Combining Individual Fund  
Statements  
and  
Schedules**

**EBR**

2018-2019

**Comprehensive Annual Financial Report**



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS**

**TITLE II**

*Title II* 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.

**EXCEPTIONAL EDUCATION PROGRAM**

The *Individuals with Disabilities Act (IDEA)* is a federally-financed program providing free appropriate education for all identified handicapped children from 3 to 21 years of age in the least restrictive environment. High Cost Services funding addresses concerns that costs for services for children with the most significant disabilities negatively impact the resources of districts, thus making it difficult to provide individualized support and services necessary for students to thrive in the education setting.

**GEAR UP BATON ROUGE**

*Gear Up Baton Rouge* is a systemic effort to change teaching and learning in two middle schools with students who qualify in overwhelming numbers for free and reduced lunch. The goals of the grant are: 1) Increase articulation success through primary and secondary education and into post secondary education; 2) Increase high school graduation and post secondary education attendance rates within low income student populations; 3) Increase academic performance of low income students; 4) Enhance school academic and curricular reforms through professional development for teachers and through active involvement in school improvement teams; 5) Provide for project evaluation; 6) Coordinate project dissemination at the local, state, regional, and national levels.

**STATE GRANTS**

The *State Grants Fund* is used to account for special grants received from various departments of the State of Louisiana.

**ALCOHOL AND DRUG ABUSE**

The *Alcohol and Drug Abuse Prevention Fund* sponsors the prevention of alcohol and drug abuse among children of East Baton Rouge Parish schools. It is funded by ad valorem taxes and donations.

**CAREER AND TECHNICAL EDUCATION**

The *Career and Technical Education Fund* accounts for a program designed to administer various vocational programs which provide vocational training and assistance.

**TITLE X – HOMELESS**

The *Homeless Fund* ensures that all homeless children and youth have equal access to the same free, appropriate public education available to other children. The *Education for Homeless Children and Youth* program provides assistance to States, Outlying Areas, and the Bureau of Indian Education (BIE) to: (1) establish or designate an Office of Coordinator of Education of Homeless Children and Youths; (2) develop and carry out a State plan for the education of homeless children; and (3) make subgrants to local educational agencies to support the education of those children.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS** (continued)

**GEAUX CLEAN**

Authority for Clean Diesel funding comes from the Diesel Emissions Reduction Act, part of the Energy Policy Act of 2005. As stipulated in the Act:

- Seventy percent of the DERA appropriation is to be used for national competitive grants and rebates to fund projects that use EPA or California Air Resources Board (CARB) verified or certified diesel emission reduction technologies.
- Thirty percent of the DERA appropriation is allocated to the states and territories to fund programs for clean diesel projects. Base funding is distributed to states and territories using a formula based on overall participation. Additional incentive funding is available to states and territories that provide matching funds.

Diesel Emissions Reduction Act Grants (DERA 2012-2016): The Diesel Emissions Reduction Act of 2010 (PDF)(7 pp, 133 K, January 2011, About PDF) reauthorized DERA grants to eligible entities for projects that reduce emissions from existing diesel engines. The bill authorizes up to \$100 million annually for FY2012 through FY2016 and allows for new funding mechanisms, including rebates.

The School System will use these funds to purchase clean-burning buses that produce less exhaust.

**SCHOOL SAFETY**

The *School Safety Fund* is a federal grant awarded by the National Institute of Justice to the School System to complete the research project entitled Assessing a school, justice, and behavioral health collaborative approach to improving school safety.

**TEMPORARY ASSISTANCE FOR NEEDY FAMILIES**

The *Pre-GED/Skills Option Program* is a comprehensive counseling and guidance program with components for pre-GED academic, workplace readiness and skills instructions for students who are at risk of dropping out of high school.

*Starting Points/Early Childhood Development* provides full day, before and after school preschool instruction and care for at-risk four-year old students.

**CONTINUING EDUCATION**

The *Continuing Education Fund* is a program which offers higher education opportunities to persons who are age 16 and older.

**MAGNET SCHOOL ASSISTANCE PROGRAM**

The Magnet Schools Assistance program provides grants to eligible local educational agencies to establish and operate magnet schools that are operated under a court-ordered or federally approved voluntary desegregation plan. These grants assist in the desegregation of public schools by supporting the elimination, reduction, and prevention of minority group isolation in elementary and secondary schools with substantial numbers of minority group students. In order to meet the statutory purposes of the program, projects also must support the development and implementation of magnet schools that assist in the achievement of systemic reforms and provide all students with the opportunity to meet challenging academic content and student academic achievement standards. Projects support the development and design of innovative education methods and practices that promote diversity and increase choices in public education programs. The program supports capacity development—the ability of a school to help all its students meet more challenging standards—through professional development and other activities that will enable the continued operation of the magnet schools at a high performance level after funding ends. Finally, the program supports the implementation of courses of instruction in magnet schools that strengthen students’ knowledge of academic subjects and their grasp of tangible and marketable vocational skills.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS** (continued)

**LOCAL GRANTS**

Grants from various private foundations provide additional support for educational programs. Program areas include teacher mini-grants, math improvement, remediation, staff development and homeless youth activities.

**TITLE IV**

The Every Student Succeeds Act (ESSA) was signed into law in December 2015. It reauthorized the Elementary and Secondary Education Act of 1965 (ESEA). Newly authorized under subpart 1 of Title IV, Part A of the ESEA is the Student Support and Academic Enrichment (SSAE) program. The SSAE program is intended to improve students' academic achievement by increasing the capacity of State educational agencies (SEAs), local educational agencies (LEAs), and local communities to provide all students with access to a well-rounded education; improve school conditions for student learning; and improve the use of technology to improve the academic achievement and digital literacy of all students.

**SUMMER SCHOOL**

The *Summer School Program* is designed to provide summer programs enabling students who have failed subjects to remove deficiencies, enroll in courses to enrich their educational experiences, and to enable students to take additional courses in order to meet graduation requirements. Revenues for the fund are generated through a registration fee charged to each student for each class taken.

**DIPLOMAS NOW**

The *Diplomas Now Fund* is used to account for federal funding to be used for the participation in the Diplomas Now Secondary School Turnaround Evaluation Project with MDRC, a Delaware not-for-profit corporation.

**WBRH RADIO STATION TRAINING PROGRAM**

The *WBRH Radio Station Training Program Fund* accounts for the operations of the radio station and the training of students involved in radio training.

**TECHNOLOGY LITERACY CHALLENGE (Title III)**

*Title III* is a provision of the federally legislated Goals 2001: Educate America Act. The funds provide instructional and technical training for classroom teachers.

**BATON ROUGE PERFORMANCE PARTNERSHIP**

The *Baton Rouge Performance Partnership Pilot* is for Disconnected Youth offering a unique opportunity to test innovative, cost-effective, and outcome-focused strategies for improving results for disconnected youth.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS** (continued)

**STRIVING READERS COMPREHENSIVE LITERACY**

The *Striving Readers Fund* is used to increase literacy achievement for all students in federal systems, birth through grade 12. The funds are used to create sustainable systems that support implementation of Common Core State Standards and focus on: (1) School Leader and Teacher Learning Targets; (2) Assessment and Curriculum; (3) School and Teacher Collaboration; and (4) Compass Observation and Feedback.

**LOUISIANA HEALTHY SCHOOL COMMUNITIES PROJECT**

Louisiana has been selected to receive a federal grant by the Centers for Disease Control and Prevention to improve student health and academic achievement through nutrition, physical activity, and the management of students' chronic health conditions.

**STATE PERSONNEL DEVELOPMENT GRANTS PROGRAM (SPDG)**

The SPDG program focuses on professional development needs. Each state must spend at least 90 percent of its funds on professional development activities, including the recruitment and retention of qualified special education teachers. Awards are based on state personnel development plans that identify and address state and local needs for the preparation and professional development of personnel who serve infants, toddlers, preschoolers, or children with disabilities, as well as, individuals who provide direct supplementary aids and services to children with disabilities.



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**NON-MAJOR GOVERNMENTAL FUNDS-**

**COMBINING BALANCE SHEET**

**JUNE 30, 2019**

|   | <u>Title II</u>   | <u>Exceptional<br/>Education<br/>Program</u> | <u>Gear Up<br/>Baton Rouge</u> | <u>State<br/>Grants</u> |
|---|-------------------|--|--------------------------------|-------------------------|
| <b><u>ASSETS</u></b>                        |                   |  |                                |                         |
| Cash  | \$ -              | \$ -   | \$ -                           | \$ 635,902              |
| Receivables:                                |                   |  |                                |                         |
| Accounts                                    | 288               | 253  | 347                            | -                       |
| Sales tax                                   | -                 | -  | -                              | -                       |
| Ad valorem tax                              | -                 | -  | -                              | -                       |
| Due from other funds                        | -                 | -  | -                              | -                       |
| Due from other governments                  | 742,876           | 1,401,087                                    | 300,342                        | 466,969                 |
| <b>TOTAL ASSETS</b>                         | <b>\$ 743,164</b> | <b>\$ 1,401,340</b>                          | <b>\$ 300,689</b>              | <b>\$ 1,102,871</b>     |
| <b><u>LIABILITIES AND FUND BALANCES</u></b> |                   |  |                                |                         |
| Liabilities:                                |                   |  |                                |                         |
| Accounts payable                            | 253,394           | 128,896                                      | 84,910                         | 24,724                  |
| Salaries payable                            | -                 | -  | -                              | -                       |
| Due to other funds                          | 489,770           | 1,272,444                                    | 215,779                        | 443,649                 |
| Unearned revenues                           | -                 | -  | -                              | -                       |
| <b>TOTAL LIABILITIES</b>                    | <b>743,164</b>    | <b>1,401,340</b>                             | <b>300,689</b>                 | <b>468,373</b>          |
| Fund balances:                              |                   |  |                                |                         |
| Restricted                                  | -                 | -  | -                              | 634,498                 |
| Assigned                                    | -                 | -  | -                              | -                       |
| <b>TOTAL FUND BALANCES</b>                  | <b>-</b>          | <b>-</b>                                     | <b>-</b>                       | <b>634,498</b>          |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>  | <b>\$ 743,164</b> | <b>\$ 1,401,340</b>                          | <b>\$ 300,689</b>              | <b>\$ 1,102,871</b>     |

| Alcohol and<br>Drug Abuse | Career and<br>Technical<br>Education | Title X          | Geaux<br>Clean | School<br>Safety | Temporary<br>Assistance For<br>Needy Families | Continuing<br>Education |
|---------------------------|--------------------------------------|------------------|----------------|------------------|---|-------------------------|
| \$ 3,243,977              | \$ 127                               | \$ -             | \$ -           | \$ 65,229        | \$ 577  | \$ -                    |
| 3,359                     | -                                    | 3,643            | -              | -                | -   | 463                     |
| -                         | -                                    | -                | -              | -                | -   | -                       |
| 9,224                     | -                                    | -                | -              | -                | -   | -                       |
| -                         | -                                    | -                | -              | -                | -   | -                       |
| -                         | 197,667                              | 84,400           | -              | -                | 1,083,065                                     | 69,704                  |
| <u>\$ 3,256,560</u>       | <u>\$ 197,794</u>                    | <u>\$ 88,043</u> | <u>\$ -</u>    | <u>\$ 65,229</u> | <u>\$ 1,083,642</u>                           | <u>\$ 70,167</u>        |
| 28,785                    | 3,894                                | 8,022            | -              | -                | 258,760                                       | 4,493                   |
| -                         | -                                    | -                | -              | -                | -   | -                       |
| -                         | 193,900                              | 80,021           | -              | -                | 824,882                                       | 65,674                  |
| 1,900                     | -                                    | -                | -              | 7,629            | -   | -                       |
| <u>30,685</u>             | <u>197,794</u>                       | <u>88,043</u>    | <u>-</u>       | <u>7,629</u>     | <u>1,083,642</u>                              | <u>70,167</u>           |
| 3,225,875                 | -                                    | -                | -              | 57,600           | -   | -                       |
| -                         | -                                    | -                | -              | -                | -   | -                       |
| <u>3,225,875</u>          | <u>-</u>                             | <u>-</u>         | <u>-</u>       | <u>57,600</u>    | <u>-</u>                                      | <u>-</u>                |
| <u>\$ 3,256,560</u>       | <u>\$ 197,794</u>                    | <u>\$ 88,043</u> | <u>\$ -</u>    | <u>\$ 65,229</u> | <u>\$ 1,083,642</u>                           | <u>\$ 70,167</u>        |

(Continued)

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**NON-MAJOR GOVERNMENTAL FUNDS-**

**COMBINING BALANCE SHEET**

**JUNE 30, 2019**

|   | <u>Magnet Schools<br/>Assistance Program</u> | <u>Local<br/>Grants</u> | <u>Title IV</u>   | <u>Summer<br/>School</u> |
|---|--|-------------------------|-------------------|--------------------------|
| <b><u>ASSETS</u></b>                        |  |                         |                   |                          |
| Cash  | \$ -   | \$ 112,711              | \$ -              | \$ 174,917               |
| Receivables:                                |  |                         |                   |                          |
| Accounts                                    | 6,922  | 28,113                  | -                 | 4,575                    |
| Sales tax                                   | -  | -                       | -                 | -                        |
| Ad valorem tax                              | -  | -                       | -                 | -                        |
| Due from other funds                        | -  | -                       | -                 | -                        |
| Due from other governments                  | 462,918                                      | 10,143                  | 415,193           | -                        |
| TOTAL ASSETS                                | <u>\$ 469,840</u>                            | <u>\$ 150,967</u>       | <u>\$ 415,193</u> | <u>\$ 179,492</u>        |
| <b><u>LIABILITIES AND FUND BALANCES</u></b> |  |                         |                   |                          |
| Liabilities:                                |  |                         |                   |                          |
| Accounts payable                            | 126,361                                      | 5,072                   | 39,485            | 1,306                    |
| Salaries payable                            | -  | -                       | -                 | -                        |
| Due to other funds                          | 343,479                                      | 26,237                  | 375,708           | -                        |
| Unearned revenues                           | -  | -                       | -                 | -                        |
| TOTAL LIABILITIES                           | <u>469,840</u>                               | <u>31,309</u>           | <u>415,193</u>    | <u>1,306</u>             |
| Fund balances:                              |  |                         |                   |                          |
| Restricted                                  | -  | 119,658                 | -                 | -                        |
| Assigned                                    | -  | -                       | -                 | 178,186                  |
| TOTAL FUND BALANCES                         | <u>-</u>                                     | <u>119,658</u>          | <u>-</u>          | <u>178,186</u>           |
| TOTAL LIABILITIES AND FUND BALANCES         | <u>\$ 469,840</u>                            | <u>\$ 150,967</u>       | <u>\$ 415,193</u> | <u>\$ 179,492</u>        |

| Diplomas<br>Now | Radio Station<br>Training<br>Program | Literacy<br>Challenge<br>(Title III) | Baton Rouge<br>Performance<br>Partnership | Striving<br>Readers<br>Comprehensive<br>Literacy | Louisiana<br>Healthy<br>Schools | State<br>Personnel<br>Development<br>Grant | Total               |
|-----------------|--------------------------------------|--------------------------------------|---|--|---------------------------------|--|---------------------|
| \$ 18           | \$ 140,279                           | \$ -                                 | \$ -                                      | \$ -   | \$ -                            | \$ -                                       | \$ 4,373,737        |
| -               | -                                    | -                                    | -   | -  | -                               | -  | 47,963              |
| -               | -                                    | -                                    | -   | -  | -                               | -  | -                   |
| -               | -                                    | -                                    | -   | -  | -                               | -  | 9,224               |
| -               | -                                    | -                                    | -   | -  | -                               | -  | -                   |
| -               | -                                    | 29,629                               | 499                                       | 4,718  | 8,219                           | 8,264                                      | 5,285,693           |
| <u>\$ 18</u>    | <u>140,279</u>                       | <u>\$ 29,629</u>                     | <u>\$ 499</u>                             | <u>\$ 4,718</u>                                  | <u>\$ 8,219</u>                 | <u>\$ 8,264</u>                            | <u>\$ 9,716,617</u> |
| 18              | 8,467                                | 4,740                                | -   | -  | 381                             | 5,749                                      | 987,457             |
| -               | -                                    | -                                    | -   | -  | -                               | 2,515                                      | 2,515               |
| -               | -                                    | 24,889                               | 499                                       | 4,718  | 7,838                           | -  | 4,369,487           |
| -               | -                                    | -                                    | -   | -  | -                               | -  | 9,529               |
| <u>18</u>       | <u>8,467</u>                         | <u>29,629</u>                        | <u>499</u>                                | <u>4,718</u>                                     | <u>8,219</u>                    | <u>8,264</u>                               | <u>5,368,988</u>    |
| -               | -                                    | -                                    | -   | -  | -                               | -  | 4,037,631           |
| -               | 131,812                              | -                                    | -   | -  | -                               | -  | 309,998             |
| -               | 131,812                              | -                                    | -   | -  | -                               | -  | 4,347,629           |
| <u>\$ 18</u>    | <u>140,279</u>                       | <u>\$ 29,629</u>                     | <u>\$ 499</u>                             | <u>\$ 4,718</u>                                  | <u>\$ 8,219</u>                 | <u>\$ 8,264</u>                            | <u>\$ 9,716,617</u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**NON-MAJOR GOVERNMENTAL FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Title II</u>  | <u>Exceptional<br/>Education<br/>Program</u> | <u>Gear Up<br/>Baton Rouge</u> | <u>State<br/>Grants</u> |
|--|------------------|--|--------------------------------|-------------------------|
| <b><u>REVENUES</u></b>   |                  |  |                                |                         |
| Local sources:   |                  |  |                                |                         |
| Ad valorem taxes   | \$ -             | \$ -   | \$ -                           | \$ -                    |
| Sales and use tax  | -                | -  | -                              | -                       |
| Earnings on investments  | -                | -  | -                              | -                       |
| Extended day tuition   | -                | -  | -                              | -                       |
| Other  | -                | -  | -                              | -                       |
| State and federal:   |                  |  |                                |                         |
| Unrestricted state sources - other                               | -                | -  | -                              | 180,782                 |
| Intergovernmental revenues                                       | -                | -  | -                              | -                       |
| Restricted grants-in-aid   | -                | -  | -                              | 5,046,712               |
| Federal grants   | 4,201,648        | 11,978,443                                   | 344,739                        | -                       |
| <b>TOTAL REVENUES</b>  | <b>4,201,648</b> | <b>11,978,443</b>                            | <b>344,739</b>                 | <b>5,227,494</b>        |
| <b><u>EXPENDITURES</u></b>                                       |                  |  |                                |                         |
| Current  |                  |  |                                |                         |
| Instruction:   |                  |  |                                |                         |
| Regular education programs                                       | -                | -  | 266,484                        | 331,573                 |
| Special education programs                                       | -                | 1,087,847                                    | -                              | -                       |
| Other education programs   | -                | 56,294                                       | -                              | 2,673,008               |
| Support:   |                  |  |                                |                         |
| Pupil support services   | -                | 2,246,687                                    | -                              | 179,920                 |
| Instructional staff services                                     | 3,860,755        | 7,348,782                                    | 75,852                         | 564,436                 |
| General administration services                                  | 614              | 2,432  | -                              | -                       |
| School administration services                                   | -                | -  | -                              | -                       |
| Business and central services                                    | -                | 28,983                                       | -                              | 140,414                 |
| Plant operations and maintenance                                 | -                | 7,288  | -                              | -                       |
| Transportation   | -                | 253,310                                      | 2,403                          | 835,819                 |
| Child nutrition  | -                | -  | -                              | -                       |
| <b>TOTAL EXPENDITURES</b>  | <b>3,861,369</b> | <b>11,031,623</b>                            | <b>344,739</b>                 | <b>4,725,170</b>        |
| <br>(DEFICIENCY) EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | <br>340,279      | <br>946,820                                  | <br>-                          | <br>502,324             |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                     |                  |  |                                |                         |
| Transfers in   | -                | -  | -                              | -                       |
| Transfers out  | (340,279)        | (946,820)                                    | -                              | (21,997)                |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>                      | <b>(340,279)</b> | <b>(946,820)</b>                             | <b>-</b>                       | <b>(21,997)</b>         |
| <br>NET CHANGE IN FUND BALANCE                                   | <br>-            | <br>-  | <br>-                          | <br>480,327             |
| Fund balance, June 30, 2018                                      | -                | -  | -                              | 154,171                 |
| <br><b>FUND BALANCE, JUNE 30, 2019</b>                           | <br><b>\$ -</b>  | <br><b>\$ -</b>                              | <br><b>\$ -</b>                | <br><b>\$ 634,498</b>   |

| <u>Alcohol and<br/>Drug Abuse</u> | <u>Career and<br/>Technical<br/>Education</u> | <u>Title X</u>  | <u>Geaux<br/>Clean</u> | <u>School<br/>Safety</u> | <u>Temporary<br/>Assistance For<br/>Needy Families</u> | <u>Continuing<br/>Education</u> |
|-----------------------------------|---|-----------------|------------------------|--------------------------|--|---------------------------------|
| \$ 2,722,257                      | \$ -  | \$ -            | \$ -                   | \$ -                     | \$ -   | \$ -                            |
| -                                 | -   | -               | -                      | -                        | -  | -                               |
| -                                 | -   | -               | -                      | -                        | -  | -                               |
| 9,152                             | -   | -               | -                      | -                        | -  | -                               |
| -                                 | -   | -               | -                      | -                        | -  | -                               |
| -                                 | -   | -               | -                      | -                        | -  | -                               |
| -                                 | -   | -               | -                      | -                        | -  | -                               |
| -                                 | 572,391                                       | 198,305         | 233,045                | 104,971                  | 4,349,221  | 505,912                         |
| <u>2,731,409</u>                  | <u>572,391</u>                                | <u>198,305</u>  | <u>233,045</u>         | <u>104,971</u>           | <u>4,349,221</u>                                       | <u>505,912</u>                  |
| -                                 | -   | -               | -                      | -                        | -  | -                               |
| -                                 | -   | -               | -                      | -                        | -  | -                               |
| -                                 | 539,857                                       | 136,352         | -                      | -                        | 3,335,747  | 476,228                         |
| 2,102,090                         | -   | 35,750          | -                      | -                        | 66,111   | -                               |
| 6,810                             | 31,803  | -               | -                      | 104,971                  | 169,359  | 6,489                           |
| 76,115                            | 139   | -               | -                      | -                        | 765,327  | -                               |
| -                                 | -   | -               | -                      | -                        | -  | -                               |
| 8,304                             | 172   | 3,565           | -                      | -                        | 8,826  | -                               |
| 29,815                            | -   | -               | -                      | -                        | -  | -                               |
| 212                               | 420   | 6,349           | 211,598                | -                        | 3,851  | -                               |
| -                                 | -   | -               | -                      | -                        | -  | -                               |
| <u>2,223,346</u>                  | <u>572,391</u>                                | <u>182,016</u>  | <u>211,598</u>         | <u>104,971</u>           | <u>4,349,221</u>                                       | <u>482,717</u>                  |
| 508,063                           | -   | 16,289          | 21,447                 | -                        | -  | 23,195                          |
| -                                 | -   | -               | -                      | -                        | -  | -                               |
| <u>(263,557)</u>                  | <u>-</u>                                      | <u>(16,289)</u> | <u>(21,447)</u>        | <u>-</u>                 | <u>-</u>   | <u>(23,195)</u>                 |
| (263,557)                         | -   | (16,289)        | (21,447)               | -                        | -  | (23,195)                        |
| 244,506                           | -   | -               | -                      | -                        | -  | -                               |
| <u>2,981,369</u>                  | <u>-</u>                                      | <u>-</u>        | <u>-</u>               | <u>57,600</u>            | <u>-</u>   | <u>-</u>                        |
| <u>\$ 3,225,875</u>               | <u>\$ -</u>                                   | <u>\$ -</u>     | <u>\$ -</u>            | <u>\$ 57,600</u>         | <u>\$ -</u>  | <u>\$ -</u>                     |

(Continued)

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**NON-MAJOR GOVERNMENTAL FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Magnet Schools<br/>Assistance Program</u> | <u>Local<br/>Grants</u> | <u>Title IV</u>  | <u>Summer<br/>School</u> |
|--|--|-------------------------|------------------|--------------------------|
| <b><u>REVENUES</u></b>                                       |  |                         |                  |                          |
| Local sources:   |  |                         |                  |                          |
| Ad valorem taxes   | \$ -   | \$ -                    | \$ -             | \$ -                     |
| Sales and use tax  | -  | -                       | -                | -                        |
| Earnings on investments                                      | -  | -                       | -                | -                        |
| Tuition  | -  | -                       | -                | -                        |
| Other  | -  | 248,103                 | -                | 196,032                  |
| State and federal:   |  |                         |                  |                          |
| Unrestricted state sources - other                           | -  | -                       | -                | -                        |
| Intergovernmental revenues                                   | -  | -                       | -                | -                        |
| Restricted grants-in-aid                                     | -  | -                       | -                | -                        |
| Federal grants   | 2,969,582                                    | -                       | 1,339,847        | -                        |
| <b>TOTAL REVENUES</b>  | <b>2,969,582</b>                             | <b>248,103</b>          | <b>1,339,847</b> | <b>196,032</b>           |
| <b><u>EXPENDITURES</u></b>                                   |  |                         |                  |                          |
| Current  |  |                         |                  |                          |
| Instruction:   |  |                         |                  |                          |
| Regular education programs                                   | 1,430,427                                    | 46,869                  | -                | -                        |
| Special education programs                                   | -  | -                       | -                | -                        |
| Other education programs                                     | -  | 184,337                 | 1,028,676        | 218,921                  |
| Support:   |  |                         |                  |                          |
| Pupil support services                                       | -  | 8,554                   | 185,500          | -                        |
| Instructional staff services                                 | 1,048,162                                    | 197,743                 | 15,596           | -                        |
| General administration services                              | -  | 1,024                   | -                | 37                       |
| School administration services                               | -  | -                       | -                | -                        |
| Business and central services                                | 229,329                                      | 536                     | -                | -                        |
| Plant operations and maintenance                             | -  | 700                     | -                | 2,961                    |
| Transportation   | 4,257  | 710                     | -                | -                        |
| Child nutrition  | -  | -                       | -                | -                        |
| <b>TOTAL EXPENDITURES</b>                                    | <b>2,712,175</b>                             | <b>440,473</b>          | <b>1,229,772</b> | <b>221,919</b>           |
| (DEFICIENCY) EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | <b>257,407</b>                               | <b>(192,370)</b>        | <b>110,075</b>   | <b>(25,887)</b>          |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                 |  |                         |                  |                          |
| Transfers in   | -  | 200,000                 | -                | -                        |
| Transfers out  | (257,407)                                    | -                       | (110,075)        | -                        |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>                  | <b>(257,407)</b>                             | <b>200,000</b>          | <b>(110,075)</b> | <b>-</b>                 |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>-</b>                                     | <b>7,630</b>            | <b>-</b>         | <b>(25,887)</b>          |
| Fund balance, June 30, 2018                                  | -  | 112,028                 | -                | 204,073                  |
| <b>FUND BALANCE, JUNE 30, 2019</b>                           | <b>\$ -</b>                                  | <b>\$ 119,658</b>       | <b>\$ -</b>      | <b>\$ 178,186</b>        |

| Diplomas<br>Now | WBRH<br>Radio Station<br>Training<br>Program | Technology<br>Literacy<br>Challenge<br>(Title III) | Baton Rouge<br>Performance<br>Partnership | Striving<br>Readers<br>Comprehensive<br>Literacy | Louisiana<br>Healthy<br>Schools | State<br>Personnel<br>Development<br>Grant | Total        |
|-----------------|--|--|---|--|---------------------------------|--|--------------|
| \$ -            | -  | \$ -   | \$ -                                      | \$ -   | \$ -                            | \$ -                                       | \$ 2,722,257 |
| -               | -  | -  | -   | -  | -                               | -  | -            |
| -               | -  | -  | -   | -  | -                               | -  | -            |
| -               | 246,601                                      | -  | -   | -  | -                               | -  | 699,888      |
| -               | -  | -  | -   | -  | -                               | -  | 180,782      |
| -               | -  | -  | -   | -  | -                               | -  | -            |
| -               | -  | -  | -   | -  | -                               | -  | 5,046,712    |
| -               | -  | 561,269  | 499                                       | 158,753  | 10,000                          | 46,296                                     | 27,574,921   |
| -               | 246,601                                      | 561,269  | 499                                       | 158,753  | 10,000                          | 46,296                                     | 36,224,560   |
| -               | -  | -  | -   | 130,753  | -                               | -  | 2,206,106    |
| -               | -  | -  | -   | -  | -                               | -  | 1,087,847    |
| -               | 110,700                                      | 27,388   | -   | -  | -                               | -  | 8,787,508    |
| -               | 125,534                                      | 174,591  | -   | -  | -                               | -  | 5,124,737    |
| -               | -  | 335,685  | -   | 28,000   | 10,000                          | 45,480                                     | 13,849,923   |
| -               | 1,747  | -  | -   | -  | -                               | -  | 847,435      |
| -               | -  | -  | -   | -  | -                               | -  | -            |
| -               | -  | -  | -   | -  | -                               | -  | 420,129      |
| -               | -  | -  | -   | -  | -                               | -  | 40,764       |
| -               | -  | -  | 499                                       | -  | -                               | -  | 1,319,428    |
| -               | -  | -  | -   | -  | -                               | -  | -            |
| -               | 237,981                                      | 537,664  | 499                                       | 158,753  | 10,000                          | 45,480                                     | 33,683,877   |
| -               | 8,620  | 23,605   | -   | -  | -                               | 816  | 2,540,683    |
| -               | -  | -  | -   | -  | -                               | -  | 200,000      |
| -               | -  | (23,605)   | -   | -  | -                               | (816)                                      | (2,025,487)  |
| -               | -  | (23,605)   | -   | -  | -                               | (816)                                      | (1,825,487)  |
| -               | 8,620  | -  | -   | -  | -                               | -  | 715,196      |
| -               | 123,192                                      | -  | -   | -  | -                               | -  | 3,632,433    |
| \$ -            | 131,812                                      | \$ -   | \$ -                                      | \$ -   | \$ -                            | \$ -                                       | \$ 4,347,629 |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - TITLE II**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u>    |
|--|------------------|------------------|--------------------|
| <b><u>REVENUES</u></b>                   |                  |                  |                    |
| State and federal:                       |                  |                  |                    |
| Federal grants                           | \$ 5,287,707     | \$ 4,201,648     | \$ (1,086,059)     |
| TOTAL REVENUES                           | <u>5,287,707</u> | <u>4,201,648</u> | <u>(1,086,059)</u> |
| <b><u>EXPENDITURES</u></b>               |                  |                  |                    |
| Current:                                 |                  |                  |                    |
| Instruction:                             |                  |                  |                    |
| Regular education programs               | -                | -                | -                  |
| Special education programs               | -                | -                | -                  |
| Other education programs                 | 1,787            | -                | 1,787              |
| Support:                                 |                  |                  |                    |
| Pupil support services                   | -                | -                | -                  |
| Instructional staff services             | 4,852,136        | 3,860,755        | 991,381            |
| General administration services          | 5,359            | 614              | 4,745              |
| School administration services           | -                | -                | -                  |
| Business and central services            | -                | -                | -                  |
| Plant operations and maintenance         | -                | -                | -                  |
| Transportation                           | -                | -                | -                  |
| Community service operations             | -                | -                | -                  |
| Child nutrition                          | -                | -                | -                  |
| Appropriations:                          |                  |                  |                    |
| Charter Schools - Type 1 (State/Local)   | -                | -                | -                  |
| Charter Schools - Type 2 (Local)         | -                | -                | -                  |
| Office of Juvenile Justice               | -                | -                | -                  |
| Recovery School District                 | -                | -                | -                  |
| Facilities and acquisition               | -                | -                | -                  |
| Debt service - Principal retirement      | -                | -                | -                  |
| Debt service - Interest and bank charges | -                | -                | -                  |
| TOTAL EXPENDITURES                       | <u>4,859,282</u> | <u>3,861,369</u> | <u>997,913</u>     |
| EXCESS OF REVENUES OVER EXPENDITURES     | <u>428,425</u>   | <u>340,279</u>   | <u>(88,146)</u>    |
| <b><u>OTHER FINANCING USES</u></b>       |                  |                  |                    |
| Transfers in                             | -                | -                | -                  |
| Transfers out                            | (428,425)        | (340,279)        | 88,146             |
| TOTAL OTHER FINANCING USES               | <u>(428,425)</u> | <u>(340,279)</u> | <u>88,146</u>      |
| NET CHANGE IN FUND BALANCE               | -                | -                | -                  |
| Fund Balance, June 30, 2018              | -                | -                | -                  |
| FUND BALANCE, JUNE 30, 2019              | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>        |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - EXCEPTIONAL EDUCATION PROGRAM**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|   | <u>Budget</u>     | <u>Actual</u>     | <u>Variance</u> |
|---|-------------------|-------------------|-----------------|
| <b><u>REVENUES</u></b>                      |                   |                   |                 |
| State and federal:                          |                   |                   |                 |
| Federal grants                              | \$ 12,047,071     | \$ 11,978,443     | \$ (68,628)     |
| <b>TOTAL REVENUES</b>                       | <u>12,047,071</u> | <u>11,978,443</u> | <u>(68,628)</u> |
| <b><u>EXPENDITURES</u></b>                  |                   |                   |                 |
| Current:                                    |                   |                   |                 |
| Instruction:                                |                   |                   |                 |
| Regular education programs                  | -                 | -                 | -               |
| Special education programs                  | 1,005,445         | 1,087,847         | (82,402)        |
| Other education programs                    | -                 | 56,294            | (56,294)        |
| Support:                                    |                   |                   |                 |
| Pupil support services                      | 1,419,432         | 2,246,687         | (827,255)       |
| Instructional staff services                | 7,260,433         | 7,348,782         | (88,349)        |
| General administration services             | 1,269,659         | 2,432             | 1,267,227       |
| School administration services              | -                 | -                 | -               |
| Business and central services               | -                 | 28,983            | (28,983)        |
| Plant operations and maintenance            | 2,110             | 7,288             | (5,178)         |
| Transportation                              | 122,546           | 253,310           | (130,764)       |
| Community service operations                | -                 | -                 | -               |
| Child nutrition                             | -                 | -                 | -               |
| Appropriations:                             |                   |                   |                 |
| Charter Schools - Type 1 (State/Local)      | -                 | -                 | -               |
| Charter Schools - Type 2 (Local)            | -                 | -                 | -               |
| Office of Juvenile Justice                  | -                 | -                 | -               |
| Recovery School District                    | -                 | -                 | -               |
| Facilities and acquisition                  | -                 | -                 | -               |
| Debt service - Principal retirement         | -                 | -                 | -               |
| Debt service - Interest and bank charges    | -                 | -                 | -               |
| <b>TOTAL EXPENDITURES</b>                   | <u>11,079,625</u> | <u>11,031,623</u> | <u>48,002</u>   |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b> | <u>967,446</u>    | <u>946,820</u>    | <u>(20,626)</u> |
| <b><u>OTHER FINANCING USES</u></b>          |                   |                   |                 |
| Transfers in                                | -                 | -                 | -               |
| Transfers out                               | (967,446)         | (946,820)         | 20,626          |
| <b>TOTAL OTHER FINANCING USES</b>           | <u>(967,446)</u>  | <u>(946,820)</u>  | <u>20,626</u>   |
| <b>NET CHANGE IN FUND BALANCE</b>           | <u>-</u>          | <u>-</u>          | <u>-</u>        |
| Fund Balance, June 30, 2018                 | <u>-</u>          | <u>-</u>          | <u>-</u>        |
| <b>FUND BALANCE, JUNE 30, 2019</b>          | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ -</u>     |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - GEAR UP BATON ROUGE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Budget</u>  | <u>Actual</u>  | <u>Variance</u>  |
|--|----------------|----------------|------------------|
| <b><u>REVENUES</u></b>                   |                |                |                  |
| State and federal:                       |                |                |                  |
| Federal grants                           | \$ 557,000     | \$ 344,739     | \$ (212,261)     |
| TOTAL REVENUES                           | <u>557,000</u> | <u>344,739</u> | <u>(212,261)</u> |
| <b><u>EXPENDITURES</u></b>               |                |                |                  |
| Current:                                 |                |                |                  |
| Instruction:                             |                |                |                  |
| Regular education programs               | 458,060        | 266,484        | 191,576          |
| Special education programs               | -              | -              | -                |
| Other education programs                 | -              | -              | -                |
| Support:                                 |                |                |                  |
| Pupil support services                   | -              | -              | -                |
| Instructional staff services             | 86,511         | 75,852         | 10,659           |
| General administration services          | -              | -              | -                |
| School administration services           | -              | -              | -                |
| Business and central services            | -              | -              | -                |
| Plant operations and maintenance         | -              | -              | -                |
| Transportation                           | 12,429         | 2,403          | 10,026           |
| Community service operations             | -              | -              | -                |
| Child nutrition                          | -              | -              | -                |
| Appropriations:                          |                |                |                  |
| Charter Schools - Type 1 (State/Local)   | -              | -              | -                |
| Charter Schools - Type 2 (Local)         | -              | -              | -                |
| Office of Juvenile Justice               | -              | -              | -                |
| Recovery School District                 | -              | -              | -                |
| Facilities and acquisition               | -              | -              | -                |
| Debt service - Principal retirement      | -              | -              | -                |
| Debt service - Interest and bank charges | -              | -              | -                |
| TOTAL EXPENDITURES                       | <u>557,000</u> | <u>344,739</u> | <u>212,261</u>   |
| EXCESS OF REVENUES OVER EXPENDITURES     | <u>-</u>       | <u>-</u>       | <u>-</u>         |
| <b><u>OTHER FINANCING USES</u></b>       |                |                |                  |
| Transfers in                             | -              | -              | -                |
| Transfers out                            | -              | -              | -                |
| TOTAL OTHER FINANCING USES               | <u>-</u>       | <u>-</u>       | <u>-</u>         |
| NET CHANGE IN FUND BALANCE               | <u>-</u>       | <u>-</u>       | <u>-</u>         |
| Fund Balance, June 30, 2018              | <u>-</u>       | <u>-</u>       | <u>-</u>         |
| FUND BALANCE, JUNE 30, 2019              | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>      |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - STATE GRANTS**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2019**

|   | <u>Budget</u>    | <u>Actual</u>     | <u>Variance</u>   |
|---|------------------|-------------------|-------------------|
| <b><u>REVENUES</u></b>                      |                  |                   |                   |
| State and federal:                          |                  |                   |                   |
| Unrestricted state sources - other          | \$ -             | \$ 180,782        | \$ 180,782        |
| State support                               | 5,278,590        | 5,046,712         | (231,878)         |
| <b>TOTAL REVENUES</b>                       | <b>5,278,590</b> | <b>5,227,494</b>  | <b>(\$51,096)</b> |
| <b><u>EXPENDITURES</u></b>                  |                  |                   |                   |
| Current:                                    |                  |                   |                   |
| Instruction:                                |                  |                   |                   |
| Regular education programs                  | 370,672          | 331,573           | 39,099            |
| Special education programs                  | -                | -                 | -                 |
| Other education programs                    | 3,227,737        | 2,673,008         | 554,729           |
| Support:                                    |                  |                   |                   |
| Pupil support services                      | 179,920          | 179,920           | -                 |
| Instructional staff services                | 547,154          | 564,436           | (17,282)          |
| General administration services             | -                | -                 | -                 |
| School administration services              | -                | -                 | -                 |
| Business and central services               | 246,411          | 140,414           | 105,997           |
| Plant operations and maintenance            | -                | -                 | -                 |
| Transportation                              | 838,871          | 835,819           | 3,052             |
| Community service operations                | -                | -                 | -                 |
| Child nutrition                             | -                | -                 | -                 |
| Appropriations:                             |                  |                   |                   |
| Charter Schools - Type 1 (State/Local)      | -                | -                 | -                 |
| Charter Schools - Type 2 (Local)            | -                | -                 | -                 |
| Office of Juvenile Justice                  | -                | -                 | -                 |
| Recovery School District                    | -                | -                 | -                 |
| Facilities and acquisition                  | -                | -                 | -                 |
| Debt service - Principal retirement         | -                | -                 | -                 |
| Debt service - Interest and bank charges    | -                | -                 | -                 |
| <b>TOTAL EXPENDITURES</b>                   | <b>5,410,765</b> | <b>4,725,170</b>  | <b>685,595</b>    |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b> | <b>(132,175)</b> | <b>502,324</b>    | <b>634,499</b>    |
| <b><u>OTHER FINANCING USES</u></b>          |                  |                   |                   |
| Transfers in                                | -                | -                 | -                 |
| Transfers out                               | (21,996)         | (21,997)          | (1)               |
| <b>TOTAL OTHER FINANCING USES</b>           | <b>(21,996)</b>  | <b>(21,997)</b>   | <b>(1)</b>        |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>(154,171)</b> | <b>480,327</b>    | <b>634,498</b>    |
| Fund Balance, June 30, 2018                 | 154,171          | 154,171           | -                 |
| <b>FUND BALANCE, JUNE 30, 2019</b>          | <b>\$ -</b>      | <b>\$ 634,498</b> | <b>\$ 634,498</b> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - ALCOHOL AND DRUG ABUSE**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Budget</u>       | <u>Actual</u>       | <u>Variance</u>   |
|--|---------------------|---------------------|-------------------|
| <b><u>REVENUES</u></b>                   |                     |                     |                   |
| Local sources:                           |                     |                     |                   |
| Ad valorem taxes                         | \$ 2,722,257        | \$ 2,722,257        | \$ -              |
| Other                                    | -                   | 9,152               | 9,152             |
| TOTAL REVENUES                           | <u>2,722,257</u>    | <u>2,731,409</u>    | <u>9,152</u>      |
| <b><u>EXPENDITURES</u></b>               |                     |                     |                   |
| Current:                                 |                     |                     |                   |
| Instruction:                             |                     |                     |                   |
| Regular education programs               | -                   | -                   | -                 |
| Special education programs               | -                   | -                   | -                 |
| Other education programs                 | -                   | -                   | -                 |
| Support:                                 |                     |                     |                   |
| Pupil support services                   | 2,563,100           | 2,102,090           | 461,010           |
| Instructional staff services             | 5,839               | 6,810               | (971)             |
| General administration services          | 80,700              | 76,115              | 4,585             |
| School administration services           | -                   | -                   | -                 |
| Business and central services            | 10,000              | 8,304               | 1,696             |
| Plant operations and maintenance         | 25,000              | 29,815              | (4,815)           |
| Transportation                           | 2,616               | 212                 | 2,404             |
| Community service operations             | -                   | -                   | -                 |
| Child nutrition                          | -                   | -                   | -                 |
| Appropriations:                          |                     |                     |                   |
| Charter Schools - Type 1 (State/Local)   | -                   | -                   | -                 |
| Charter Schools - Type 2 (Local)         | -                   | -                   | -                 |
| Office of Juvenile Justice               | -                   | -                   | -                 |
| Recovery School District                 | -                   | -                   | -                 |
| Facilities and acquisition               | -                   | -                   | -                 |
| Debt service - Principal retirement      | -                   | -                   | -                 |
| Debt service - Interest and bank charges | -                   | -                   | -                 |
| TOTAL EXPENDITURES                       | <u>2,687,255</u>    | <u>2,223,346</u>    | <u>463,909</u>    |
| EXCESS OF REVENUES OVER EXPENDITURES     | <u>35,002</u>       | <u>508,063</u>      | <u>473,061</u>    |
| <b><u>OTHER FINANCING USES</u></b>       |                     |                     |                   |
| Transfers in                             | -                   | -                   | -                 |
| Transfers out                            | -                   | (263,557)           | (263,557)         |
| TOTAL OTHER FINANCING USES               | <u>-</u>            | <u>(263,557)</u>    | <u>(263,557)</u>  |
| NET CHANGE IN FUND BALANCE               | <u>35,002</u>       | <u>244,506</u>      | <u>209,504</u>    |
| Fund Balance, June 30, 2018              | <u>2,981,369</u>    | <u>2,981,369</u>    | <u>-</u>          |
| FUND BALANCE, JUNE 30, 2019              | <u>\$ 3,016,371</u> | <u>\$ 3,225,875</u> | <u>\$ 209,504</u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - CAREER AND TECHNICAL EDUCATION**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Budget</u>  | <u>Actual</u>  | <u>Variance</u> |
|--|----------------|----------------|-----------------|
| <b><u>REVENUES</u></b>                   |                |                |                 |
| State and federal:                       |                |                |                 |
| Federal grants                           | \$ 598,804     | \$ 572,391     | \$ (26,413)     |
| TOTAL REVENUES                           | <u>598,804</u> | <u>572,391</u> | <u>(26,413)</u> |
| <b><u>EXPENDITURES</u></b>               |                |                |                 |
| Current:                                 |                |                |                 |
| Instruction:                             |                |                |                 |
| Regular education programs               | -              | -              | -               |
| Special education programs               | -              | -              | -               |
| Other education programs                 | 559,255        | 539,857        | 19,398          |
| Support:                                 |                |                |                 |
| Pupil support services                   | -              | -              | -               |
| Instructional staff services             | 35,822         | 31,803         | 4,019           |
| General administration services          | 160            | 139            | 21              |
| School administration services           | -              | -              | -               |
| Business and central services            | 1,600          | 172            | 1,428           |
| Plant operations and maintenance         | -              | -              | -               |
| Transportation                           | 1,967          | 420            | 1,547           |
| Community service operations             | -              | -              | -               |
| Child nutrition                          | -              | -              | -               |
| Appropriations:                          |                |                |                 |
| Charter Schools - Type 1 (State/Local)   | -              | -              | -               |
| Charter Schools - Type 2 (Local)         | -              | -              | -               |
| Office of Juvenile Justice               | -              | -              | -               |
| Recovery School District                 | -              | -              | -               |
| Facilities and acquisition               | -              | -              | -               |
| Debt service - Principal retirement      | -              | -              | -               |
| Debt service - Interest and bank charges | -              | -              | -               |
| TOTAL EXPENDITURES                       | <u>598,804</u> | <u>572,391</u> | <u>26,413</u>   |
| EXCESS OF REVENUES OVER EXPENDITURES     | <u>-</u>       | <u>-</u>       | <u>-</u>        |
| <b><u>OTHER FINANCING USES</u></b>       |                |                |                 |
| Transfers in                             | -              | -              | -               |
| Transfers out                            | -              | -              | -               |
| TOTAL OTHER FINANCING USES               | <u>-</u>       | <u>-</u>       | <u>-</u>        |
| NET CHANGE IN FUND BALANCE               | <u>-</u>       | <u>-</u>       | <u>-</u>        |
| Fund Balance, June 30, 2018              | <u>-</u>       | <u>-</u>       | <u>-</u>        |
| FUND BALANCE, JUNE 30, 2019              | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>     |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - TITLE X - HOMELESS**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Budget</u>   | <u>Actual</u>   | <u>Variance</u> |
|--|-----------------|-----------------|-----------------|
| <b><u>REVENUES</u></b>                   |                 |                 |                 |
| State and federal:                       |                 |                 |                 |
| Federal grants                           | \$ 209,914      | \$ 198,305      | \$ (11,609)     |
| TOTAL REVENUES                           | <u>209,914</u>  | <u>198,305</u>  | <u>(11,609)</u> |
| <b><u>EXPENDITURES</u></b>               |                 |                 |                 |
| Current:                                 |                 |                 |                 |
| Instruction:                             |                 |                 |                 |
| Regular education programs               | -               | -               | -               |
| Special education programs               | -               | -               | -               |
| Other education programs                 | 143,240         | 136,352         | 6,888           |
| Support:                                 |                 |                 |                 |
| Pupil support services                   | 29,398          | 35,750          | -               |
| Instructional staff services             | -               | -               | -               |
| General administration services          | -               | -               | -               |
| School administration services           | -               | -               | -               |
| Business and central services            | 1,328           | 3,565           | (2,237)         |
| Plant operations and maintenance         | -               | -               | -               |
| Transportation                           | 18,703          | 6,349           | 12,354          |
| Community service operations             | -               | -               | -               |
| Child nutrition                          | -               | -               | -               |
| Appropriations:                          |                 |                 |                 |
| Charter Schools - Type 1 (State/Local)   | -               | -               | -               |
| Charter Schools - Type 2 (Local)         | -               | -               | -               |
| Office of Juvenile Justice               | -               | -               | -               |
| Recovery School District                 | -               | -               | -               |
| Facilities and acquisition               | -               | -               | -               |
| Debt service - Principal retirement      | -               | -               | -               |
| Debt service - Interest and bank charges | -               | -               | -               |
| TOTAL EXPENDITURES                       | <u>192,669</u>  | <u>182,016</u>  | <u>17,005</u>   |
| EXCESS OF REVENUES OVER EXPENDITURES     | <u>17,245</u>   | <u>16,289</u>   | <u>(956)</u>    |
| <b><u>OTHER FINANCING USES</u></b>       |                 |                 |                 |
| Transfers in                             | -               | -               | -               |
| Transfers out                            | <u>(17,245)</u> | <u>(16,289)</u> | <u>956</u>      |
| TOTAL OTHER FINANCING USES               | <u>(17,245)</u> | <u>(16,289)</u> | <u>956</u>      |
| NET CHANGE IN FUND BALANCE               | -               | -               | -               |
| Fund Balance, June 30, 2018              | <u>-</u>        | <u>-</u>        | <u>-</u>        |
| FUND BALANCE, JUNE 30, 2019              | <u>\$ -</u>     | <u>\$ -</u>     | <u>\$ -</u>     |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - GEAUX CLEAN**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Budget</u>   | <u>Actual</u>   | <u>Variance</u> |
|--|-----------------|-----------------|-----------------|
| <b><u>REVENUES</u></b>                   |                 |                 |                 |
| State and federal:                       |                 |                 |                 |
| Federal grants                           | \$ 233,045      | \$ 233,045      | \$ -            |
| TOTAL REVENUES                           | <u>233,045</u>  | <u>233,045</u>  | <u>-</u>        |
| <b><u>EXPENDITURES</u></b>               |                 |                 |                 |
| Current:                                 |                 |                 |                 |
| Instruction:                             |                 |                 |                 |
| Regular education programs               | -               | -               | -               |
| Special education programs               | -               | -               | -               |
| Other education programs                 | -               | -               | -               |
| Support:                                 |                 |                 |                 |
| Pupil support services                   | -               | -               | -               |
| Instructional staff services             | -               | -               | -               |
| General administration services          | -               | -               | -               |
| School administration services           | -               | -               | -               |
| Business and central services            | -               | -               | -               |
| Plant operations and maintenance         | -               | -               | -               |
| Transportation                           | 203,433         | 211,598         | (8,165)         |
| Community service operations             | -               | -               | -               |
| Child nutrition                          | -               | -               | -               |
| Appropriations:                          |                 |                 |                 |
| Charter Schools - Type 1 (State/Local)   | -               | -               | -               |
| Charter Schools - Type 2 (Local)         | -               | -               | -               |
| Office of Juvenile Justice               | -               | -               | -               |
| Recovery School District                 | -               | -               | -               |
| Facilities and acquisition               | -               | -               | -               |
| Debt service - Principal retirement      | -               | -               | -               |
| Debt service - Interest and bank charges | -               | -               | -               |
| TOTAL EXPENDITURES                       | <u>203,433</u>  | <u>211,598</u>  | <u>(8,165)</u>  |
| EXCESS OF REVENUES OVER EXPENDITURES     | <u>29,612</u>   | <u>21,447</u>   | <u>(8,165)</u>  |
| <b><u>OTHER FINANCING USES</u></b>       |                 |                 |                 |
| Transfers in                             | -               | -               | -               |
| Transfers out                            | (29,612)        | (21,447)        | 8,165           |
| TOTAL OTHER FINANCING USES               | <u>(29,612)</u> | <u>(21,447)</u> | <u>8,165</u>    |
| NET CHANGE IN FUND BALANCE               | -               | -               | -               |
| Fund Balance, June 30, 2018              | -               | -               | -               |
| FUND BALANCE, JUNE 30, 2019              | <u>\$ -</u>     | <u>\$ -</u>     | <u>\$ -</u>     |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - SCHOOL SAFETY**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Budget</u>  | <u>Actual</u>    | <u>Variance</u> |
|--|----------------|------------------|-----------------|
| <b><u>REVENUES</u></b>                   |                |                  |                 |
| State and federal:                       |                |                  |                 |
| Federal grants                           | \$ 104,971     | \$ 104,971       | \$ -            |
| TOTAL REVENUES                           | <u>104,971</u> | <u>104,971</u>   | <u>-</u>        |
| <b><u>EXPENDITURES</u></b>               |                |                  |                 |
| Current:                                 |                |                  |                 |
| Instruction:                             |                |                  |                 |
| Regular education programs               | -              | -                | -               |
| Special education programs               | -              | -                | -               |
| Other education programs                 | -              | -                | -               |
| Support:                                 |                |                  |                 |
| Pupil support services                   | -              | -                | -               |
| Instructional staff services             | 104,971        | 104,971          | -               |
| General administration services          | -              | -                | -               |
| School administration services           | -              | -                | -               |
| Business and central services            | -              | -                | -               |
| Plant operations and maintenance         | -              | -                | -               |
| Transportation                           | -              | -                | -               |
| Community service operations             | -              | -                | -               |
| Child nutrition                          | -              | -                | -               |
| Appropriations:                          |                |                  |                 |
| Charter Schools - Type 1 (State/Local)   | -              | -                | -               |
| Charter Schools - Type 2 (Local)         | -              | -                | -               |
| Office of Juvenile Justice               | -              | -                | -               |
| Recovery School District                 | -              | -                | -               |
| Facilities and acquisition               | -              | -                | -               |
| Debt service - Principal retirement      | -              | -                | -               |
| Debt service - Interest and bank charges | -              | -                | -               |
| TOTAL EXPENDITURES                       | <u>104,971</u> | <u>104,971</u>   | <u>-</u>        |
| EXCESS OF REVENUES OVER EXPENDITURES     | <u>-</u>       | <u>-</u>         | <u>-</u>        |
| <b><u>OTHER FINANCING USES</u></b>       |                |                  |                 |
| Transfers in                             | -              | -                | -               |
| Transfers out                            | -              | -                | -               |
| TOTAL OTHER FINANCING USES               | <u>-</u>       | <u>-</u>         | <u>-</u>        |
| NET CHANGE IN FUND BALANCE               | <u>-</u>       | <u>-</u>         | <u>-</u>        |
| Fund Balance, June 30, 2018              | <u>-</u>       | <u>57,600</u>    | <u>-</u>        |
| FUND BALANCE, JUNE 30, 2019              | <u>\$ -</u>    | <u>\$ 57,600</u> | <u>\$ -</u>     |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u>  |
|--|------------------|------------------|------------------|
| <b><u>REVENUES</u></b>                   |                  |                  |                  |
| State and federal:                       |                  |                  |                  |
| Federal grants                           | \$ 5,049,477     | \$ 4,349,221     | \$ (700,256)     |
| TOTAL REVENUES                           | <u>5,049,477</u> | <u>4,349,221</u> | <u>(700,256)</u> |
| <b><u>EXPENDITURES</u></b>               |                  |                  |                  |
| Current:                                 |                  |                  |                  |
| Instruction:                             |                  |                  |                  |
| Regular education programs               | -                | -                | -                |
| Special education programs               | -                | -                | -                |
| Other education programs                 | 3,689,424        | 3,335,747        | 353,677          |
| Support:                                 |                  |                  |                  |
| Pupil support services                   | 69,275           | 66,111           | 3,164            |
| Instructional staff services             | 355,251          | 169,359          | 185,892          |
| General administration services          | 910,342          | 765,327          | 145,015          |
| School administration services           | -                | -                | -                |
| Business and central services            | 12,127           | 8,826            | 3,301            |
| Plant operations and maintenance         | 8,850            | -                | 8,850            |
| Transportation                           | 4,208            | 3,851            | 357              |
| Community service operations             | -                | -                | -                |
| Child nutrition                          | -                | -                | -                |
| Appropriations:                          |                  |                  |                  |
| Charter Schools - Type 1 (State/Local)   | -                | -                | -                |
| Charter Schools - Type 2 (Local)         | -                | -                | -                |
| Office of Juvenile Justice               | -                | -                | -                |
| Recovery School District                 | -                | -                | -                |
| Facilities and acquisition               | -                | -                | -                |
| Debt service - Principal retirement      | -                | -                | -                |
| Debt service - Interest and bank charges | -                | -                | -                |
| TOTAL EXPENDITURES                       | <u>5,049,477</u> | <u>4,349,221</u> | <u>700,256</u>   |
| EXCESS OF REVENUES OVER EXPENDITURES     | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| <b><u>OTHER FINANCING USES</u></b>       |                  |                  |                  |
| Transfers in                             | -                | -                | -                |
| Transfers out                            | -                | -                | -                |
| TOTAL OTHER FINANCING USES               | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| NET CHANGE IN FUND BALANCE               | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| Fund Balance, June 30, 2018              | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| FUND BALANCE, JUNE 30, 2019              | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - CONTINUING EDUCATION**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2019**

|   | <u>Budget</u>   | <u>Actual</u>   | <u>Variance</u> |
|---|-----------------|-----------------|-----------------|
| <b><u>REVENUES</u></b>                      |                 |                 |                 |
| State and federal:                          |                 |                 |                 |
| Federal grants                              | \$ 501,114      | \$ 505,912      | \$ 4,798        |
| <b>TOTAL REVENUES</b>                       | <u>501,114</u>  | <u>505,912</u>  | <u>4,798</u>    |
| <b><u>EXPENDITURES</u></b>                  |                 |                 |                 |
| Current:                                    |                 |                 |                 |
| Instruction:                                |                 |                 |                 |
| Regular education programs                  | -               | -               | -               |
| Special education programs                  | -               | -               | -               |
| Other education programs                    | 475,921         | 476,228         | (307)           |
| Support:                                    |                 |                 |                 |
| Pupil support services                      | -               | -               | -               |
| Instructional staff services                | 1,998           | 6,489           | (4,491)         |
| General administration services             | -               | -               | -               |
| School administration services              | -               | -               | -               |
| Business and central services               | -               | -               | -               |
| Plant operations and maintenance            | -               | -               | -               |
| Transportation                              | -               | -               | -               |
| Community service operations                | -               | -               | -               |
| Child nutrition                             | -               | -               | -               |
| Appropriations:                             |                 |                 |                 |
| Charter Schools - Type 1 (State/Local)      | -               | -               | -               |
| Charter Schools - Type 2 (Local)            | -               | -               | -               |
| Office of Juvenile Justice                  | -               | -               | -               |
| Recovery School District                    | -               | -               | -               |
| Facilities and acquisition                  | -               | -               | -               |
| Debt service - Principal retirement         | -               | -               | -               |
| Debt service - Interest and bank charges    | -               | -               | -               |
| <b>TOTAL EXPENDITURES</b>                   | <u>477,919</u>  | <u>482,717</u>  | <u>(4,798)</u>  |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b> | <u>23,195</u>   | <u>23,195</u>   | <u>-</u>        |
| <b><u>OTHER FINANCING USES</u></b>          |                 |                 |                 |
| Transfers in                                | -               | -               | -               |
| Transfers out                               | (23,195)        | (23,195)        | -               |
| <b>TOTAL OTHER FINANCING USES</b>           | <u>(23,195)</u> | <u>(23,195)</u> | <u>-</u>        |
| <b>NET CHANGE IN FUND BALANCE</b>           | <u>-</u>        | <u>-</u>        | <u>-</u>        |
| Fund Balance, June 30, 2018                 | -               | -               | -               |
| <b>FUND BALANCE, JUNE 30, 2019</b>          | <u>\$ -</u>     | <u>\$ -</u>     | <u>\$ -</u>     |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - MAGNET SCHOOL ASSISTANCE PROGRAM**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|   | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u>  |
|---|------------------|------------------|------------------|
| <b><u>REVENUES</u></b>                          |                  |                  |                  |
| State and federal:                              |                  |                  |                  |
| Federal grants                                  | \$ 3,791,587     | \$ 2,969,582     | \$ (822,005)     |
| <b>TOTAL REVENUES</b>                           | <u>3,791,587</u> | <u>2,969,582</u> | <u>(822,005)</u> |
| <b><u>EXPENDITURES</u></b>                      |                  |                  |                  |
| Current:  |                  |                  |                  |
| Instruction:                                    |                  |                  |                  |
| Regular education programs                      | 1,809,379        | 1,430,427        | 378,952          |
| Special education programs                      | -                | -                | -                |
| Other education programs                        | -                | -                | -                |
| Support:  |                  |                  |                  |
| Pupil support services                          | 59,713           | -                | 59,713           |
| Instructional staff services                    | 1,370,188        | 1,048,162        | 322,026          |
| General administration services                 | -                | -                | -                |
| School administration services                  | 25,064           | -                | -                |
| Business and central services                   | 175,602          | 229,329          | (53,727)         |
| Plant operations and maintenance                | -                | -                | -                |
| Transportation                                  | 27,151           | 4,257            | 22,894           |
| Community service operations                    | -                | -                | -                |
| Child nutrition                                 | -                | -                | -                |
| Appropriations:                                 |                  |                  |                  |
| Charter Schools - Type 1 (State/Local)          | -                | -                | -                |
| Charter Schools - Type 2 (Local)                | -                | -                | -                |
| Office of Juvenile Justice                      | -                | -                | -                |
| Recovery School District                        | -                | -                | -                |
| Facilities and acquisition                      | -                | -                | -                |
| Debt service - Principal retirement             | -                | -                | -                |
| Debt service - Interest and bank charges        | -                | -                | -                |
| <b>TOTAL EXPENDITURES</b>                       | <u>3,467,097</u> | <u>2,712,175</u> | <u>729,858</u>   |
| <br><b>EXCESS OF REVENUES OVER EXPENDITURES</b> | <u>324,490</u>   | <u>257,407</u>   | <u>(67,083)</u>  |
| <b><u>OTHER FINANCING USES</u></b>              |                  |                  |                  |
| Transfers in                                    | -                | -                | -                |
| Transfers out                                   | (324,490)        | (257,407)        | 67,083           |
| <b>TOTAL OTHER FINANCING USES</b>               | <u>(324,490)</u> | <u>(257,407)</u> | <u>67,083</u>    |
| <br><b>NET CHANGE IN FUND BALANCE</b>           | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| Fund Balance, June 30, 2018                     | -                | -                | -                |
| <b>FUND BALANCE, JUNE 30, 2019</b>              | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - LOCAL GRANTS**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2019**

|   | <u>Budget</u>    | <u>Actual</u>     | <u>Variance</u>  |
|---|------------------|-------------------|------------------|
| <b><u>REVENUES</u></b>                      |                  |                   |                  |
| Local sources:                              |                  |                   |                  |
| Other                                       | \$ 254,120       | \$ 248,103        | \$ -             |
| <b>TOTAL REVENUES</b>                       | <u>254,120</u>   | <u>248,103</u>    | <u>-</u>         |
| <br>  |                  |                   |                  |
| <b><u>EXPENDITURES</u></b>                  |                  |                   |                  |
| Current:                                    |                  |                   |                  |
| Instruction:                                |                  |                   |                  |
| Regular education programs                  | 56,216           | 46,869            | 9,347            |
| Special education programs                  | -                | -                 | -                |
| Other education programs                    | 212,504          | 184,337           | 28,167           |
| Support:                                    |                  |                   |                  |
| Pupil support services                      | 10,000           | 8,554             | 1,446            |
| Instructional staff services                | 195,109          | 197,743           | (2,634)          |
| General administration services             | 1,013            | 1,024             | (11)             |
| School administration services              | -                | -                 | -                |
| Business and central services               | 1,229            | 536               | 693              |
| Plant operations and maintenance            | 700              | 700               | -                |
| Transportation                              | 709              | 710               | (1)              |
| Community service operations                | -                | -                 | -                |
| Child nutrition                             | -                | -                 | -                |
| Appropriations:                             |                  |                   |                  |
| Charter Schools - Type 1 (State/Local)      | -                | -                 | -                |
| Charter Schools - Type 2 (Local)            | -                | -                 | -                |
| Office of Juvenile Justice                  | -                | -                 | -                |
| Recovery School District                    | -                | -                 | -                |
| Facilities and acquisition                  | -                | -                 | -                |
| Debt service - Principal retirement         | -                | -                 | -                |
| Debt service - Interest and bank charges    | -                | -                 | -                |
| <b>TOTAL EXPENDITURES</b>                   | <u>477,480</u>   | <u>440,473</u>    | <u>37,007</u>    |
| <br>  |                  |                   |                  |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b> | <u>(223,360)</u> | <u>(192,370)</u>  | <u>30,990</u>    |
| <br>  |                  |                   |                  |
| <b><u>OTHER FINANCING USES</u></b>          |                  |                   |                  |
| Transfers in                                | 200,000          | 200,000           | -                |
| Transfers out                               | -                | -                 | -                |
| <b>TOTAL OTHER FINANCING USES</b>           | <u>200,000</u>   | <u>200,000</u>    | <u>-</u>         |
| <br>  |                  |                   |                  |
| <b>NET CHANGE IN FUND BALANCE</b>           | <u>(23,360)</u>  | <u>7,630</u>      | <u>30,990</u>    |
| <br>  |                  |                   |                  |
| Fund Balance, June 30, 2018                 | <u>112,028</u>   | <u>112,028</u>    | <u>-</u>         |
| <br>  |                  |                   |                  |
| <b>FUND BALANCE, JUNE 30, 2019</b>          | <u>\$ 88,668</u> | <u>\$ 119,658</u> | <u>\$ 30,990</u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - TITLE IV**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2019**

|   | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u> |
|---|------------------|------------------|-----------------|
| <b><u>REVENUES</u></b>                      |                  |                  |                 |
| State and federal:                          |                  |                  |                 |
| Federal grants                              | \$ 1,303,091     | \$ 1,339,847     | \$ 36,756       |
| <b>TOTAL REVENUES</b>                       | <u>1,303,091</u> | <u>1,339,847</u> | <u>36,756</u>   |
| <b><u>EXPENDITURES</u></b>                  |                  |                  |                 |
| Current:                                    |                  |                  |                 |
| Instruction:                                |                  |                  |                 |
| Regular education programs                  | -                | -                | -               |
| Special education programs                  | -                | -                | -               |
| Other education programs                    | 996,953          | 1,028,676        | (31,723)        |
| Support:                                    |                  |                  |                 |
| Pupil support services                      | 178,785          | 185,500          | (6,715)         |
| Instructional staff services                | 20,298           | 15,596           | 4,702           |
| General administration services             | -                | -                | -               |
| School administration services              | -                | -                | -               |
| Business and central services               | -                | -                | -               |
| Plant operations and maintenance            | -                | -                | -               |
| Transportation                              | -                | -                | -               |
| Community service operations                | -                | -                | -               |
| Child nutrition                             | -                | -                | -               |
| Appropriations:                             |                  |                  |                 |
| Charter Schools - Type 1 (State/Local)      | -                | -                | -               |
| Charter Schools - Type 2 (Local)            | -                | -                | -               |
| Office of Juvenile Justice                  | -                | -                | -               |
| Recovery School District                    | -                | -                | -               |
| Facilities and acquisition                  | -                | -                | -               |
| Debt service - Principal retirement         | -                | -                | -               |
| Debt service - Interest and bank charges    | -                | -                | -               |
| <b>TOTAL EXPENDITURES</b>                   | <u>1,196,036</u> | <u>1,229,772</u> | <u>(33,736)</u> |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b> | <u>107,055</u>   | <u>110,075</u>   | <u>3,020</u>    |
| <b><u>OTHER FINANCING USES</u></b>          |                  |                  |                 |
| Transfers in                                | -                | -                | -               |
| Transfers out                               | (107,055)        | (110,075)        | (3,020)         |
| <b>TOTAL OTHER FINANCING USES</b>           | <u>(107,055)</u> | <u>(110,075)</u> | <u>(3,020)</u>  |
| <b>NET CHANGE IN FUND BALANCE</b>           | -                | -                | -               |
| Fund Balance, June 30, 2018                 | -                | -                | -               |
| <b>FUND BALANCE, JUNE 30, 2019</b>          | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>     |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - SUMMER SCHOOL**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2019**

|   | <u>Budget</u>      | <u>Actual</u>     | <u>Variance</u>  |
|---|--------------------|-------------------|------------------|
| <b><u>REVENUES</u></b>                      |                    |                   |                  |
| Local sources:                              |                    |                   |                  |
| Other                                       | \$ 152,200         | \$ 196,032        | \$ -             |
| <b>TOTAL REVENUES</b>                       | <u>152,200</u>     | <u>196,032</u>    | <u>-</u>         |
| <b><u>EXPENDITURES</u></b>                  |                    |                   |                  |
| Current:                                    |                    |                   |                  |
| Instruction:                                |                    |                   |                  |
| Regular education programs                  | -                  | -                 | -                |
| Special education programs                  | -                  | -                 | -                |
| Other education programs                    | 247,375            | 218,921           | 28,454           |
| Support:                                    |                    |                   |                  |
| Pupil support services                      | -                  | -                 | -                |
| Instructional staff services                | -                  | -                 | -                |
| General administration services             | -                  | 37                | (37)             |
| School administration services              | -                  | -                 | -                |
| Business and central services               | -                  | -                 | -                |
| Plant operations and maintenance            | 1,400              | 2,961             | (1,561)          |
| Transportation                              | -                  | -                 | -                |
| Community service operations                | -                  | -                 | -                |
| Child nutrition                             | -                  | -                 | -                |
| Appropriations:                             |                    |                   |                  |
| Charter Schools - Type 1 (State/Local)      | -                  | -                 | -                |
| Charter Schools - Type 2 (Local)            | -                  | -                 | -                |
| Office of Juvenile Justice                  | -                  | -                 | -                |
| Recovery School District                    | -                  | -                 | -                |
| Facilities and acquisition                  | -                  | -                 | -                |
| Debt service - Principal retirement         | -                  | -                 | -                |
| Debt service - Interest and bank charges    | -                  | -                 | -                |
| <b>TOTAL EXPENDITURES</b>                   | <u>248,775</u>     | <u>221,919</u>    | <u>26,856</u>    |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b> | <u>(96,575)</u>    | <u>(25,887)</u>   | <u>70,688</u>    |
| <b><u>OTHER FINANCING USES</u></b>          |                    |                   |                  |
| Transfers in                                | -                  | -                 | -                |
| Transfers out                               | -                  | -                 | -                |
| <b>TOTAL OTHER FINANCING USES</b>           | <u>-</u>           | <u>-</u>          | <u>-</u>         |
| <b>NET CHANGE IN FUND BALANCE</b>           | <u>(96,575)</u>    | <u>(25,887)</u>   | <u>70,688</u>    |
| Fund Balance, June 30, 2018                 | <u>-</u>           | <u>204,073</u>    | <u>-</u>         |
| <b>FUND BALANCE, JUNE 30, 2019</b>          | <u>\$ (96,575)</u> | <u>\$ 178,186</u> | <u>\$ 70,688</u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - WBRH RADIO STATION TRAINING PROGRAM**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|   | <u>Budget</u>     | <u>Actual</u>     | <u>Variance</u>  |
|---|-------------------|-------------------|------------------|
| <b><u>REVENUES</u></b>                      |                   |                   |                  |
| Local sources:                              |                   |                   |                  |
| Other                                       | \$ 225,313        | \$ 246,601        | \$ -             |
| <b>TOTAL REVENUES</b>                       | <u>225,313</u>    | <u>246,601</u>    | <u>-</u>         |
| <b><u>EXPENDITURES</u></b>                  |                   |                   |                  |
| Current:                                    |                   |                   |                  |
| Instruction:                                |                   |                   |                  |
| Regular education programs                  | -                 | -                 | -                |
| Special education programs                  | -                 | -                 | -                |
| Other education programs                    | -                 | 110,700           | (110,700)        |
| Support:                                    |                   |                   |                  |
| Pupil support services                      | 248,482           | 125,534           | 122,948          |
| Instructional staff services                | -                 | -                 | -                |
| General administration services             | -                 | 1,747             | (1,747)          |
| School administration services              | -                 | -                 | -                |
| Business and central services               | -                 | -                 | -                |
| Plant operations and maintenance            | -                 | -                 | -                |
| Transportation                              | -                 | -                 | -                |
| Community service operations                | -                 | -                 | -                |
| Child nutrition                             | -                 | -                 | -                |
| Appropriations:                             |                   |                   |                  |
| Charter Schools - Type 1 (State/Local)      | -                 | -                 | -                |
| Charter Schools - Type 2 (Local)            | -                 | -                 | -                |
| Office of Juvenile Justice                  | -                 | -                 | -                |
| Recovery School District                    | -                 | -                 | -                |
| Facilities and acquisition                  | -                 | -                 | -                |
| Debt service - Principal retirement         | -                 | -                 | -                |
| Debt service - Interest and bank charges    | -                 | -                 | -                |
| <b>TOTAL EXPENDITURES</b>                   | <u>248,482</u>    | <u>237,981</u>    | <u>10,501</u>    |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b> | <u>(23,169)</u>   | <u>8,620</u>      | <u>31,789</u>    |
| <b><u>OTHER FINANCING USES</u></b>          |                   |                   |                  |
| Transfers in                                | -                 | -                 | -                |
| Transfers out                               | -                 | -                 | -                |
| <b>TOTAL OTHER FINANCING USES</b>           | <u>-</u>          | <u>-</u>          | <u>-</u>         |
| <b>NET CHANGE IN FUND BALANCE</b>           | <u>(23,169)</u>   | <u>8,620</u>      | <u>31,789</u>    |
| Fund Balance, June 30, 2018                 | <u>123,192</u>    | <u>123,192</u>    | <u>-</u>         |
| <b>FUND BALANCE, JUNE 30, 2019</b>          | <u>\$ 100,023</u> | <u>\$ 131,812</u> | <u>\$ 31,789</u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - TECHNOLOGY LITERACY CHALLENGE (TITLE III)**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Budget</u>   | <u>Actual</u>   | <u>Variance</u> |
|--|-----------------|-----------------|-----------------|
| <b><u>REVENUES</u></b>                   |                 |                 |                 |
| State and federal:                       |                 |                 |                 |
| Federal grants                           | \$ 561,269      | \$ 561,269      | \$ -            |
| TOTAL REVENUES                           | <u>561,269</u>  | <u>561,269</u>  | <u>-</u>        |
| <b><u>EXPENDITURES</u></b>               |                 |                 |                 |
| Current:                                 |                 |                 |                 |
| Instruction:                             |                 |                 |                 |
| Regular education programs               | -               | -               | -               |
| Special education programs               | -               | -               | -               |
| Other education programs                 | 27,026          | 27,388          | (362)           |
| Support:                                 |                 |                 |                 |
| Pupil support services                   | 174,818         | 174,591         | 227             |
| Instructional staff services             | 335,820         | 335,685         | 135             |
| General administration services          | -               | -               | -               |
| School administration services           | -               | -               | -               |
| Business and central services            | -               | -               | -               |
| Plant operations and maintenance         | -               | -               | -               |
| Transportation                           | -               | -               | -               |
| Community service operations             | -               | -               | -               |
| Child nutrition                          | -               | -               | -               |
| Appropriations:                          |                 |                 |                 |
| Charter Schools - Type 1 (State/Local)   | -               | -               | -               |
| Charter Schools - Type 2 (Local)         | -               | -               | -               |
| Office of Juvenile Justice               | -               | -               | -               |
| Recovery School District                 | -               | -               | -               |
| Facilities and acquisition               | -               | -               | -               |
| Debt service - Principal retirement      | -               | -               | -               |
| Debt service - Interest and bank charges | -               | -               | -               |
| TOTAL EXPENDITURES                       | <u>537,664</u>  | <u>537,664</u>  | <u>-</u>        |
| EXCESS OF REVENUES OVER EXPENDITURES     | <u>23,605</u>   | <u>23,605</u>   | <u>-</u>        |
| <b><u>OTHER FINANCING USES</u></b>       |                 |                 |                 |
| Transfers in                             | -               | -               | -               |
| Transfers out                            | (23,605)        | (23,605)        | -               |
| TOTAL OTHER FINANCING USES               | <u>(23,605)</u> | <u>(23,605)</u> | <u>-</u>        |
| NET CHANGE IN FUND BALANCE               | -               | -               | -               |
| Fund Balance, June 30, 2018              | -               | -               | -               |
| FUND BALANCE, JUNE 30, 2019              | <u>\$ -</u>     | <u>\$ -</u>     | <u>\$ -</u>     |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - BATON ROUGE PERFORMANCE PARTNERSHIP**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--|---------------|---------------|-----------------|
| <b><u>REVENUES</u></b>                   |               |               |                 |
| State and federal:                       |               |               |                 |
| Federal grants                           | \$ 499        | \$ 499        | \$ -            |
| TOTAL REVENUES                           | <u>499</u>    | <u>499</u>    | <u>-</u>        |
| <b><u>EXPENDITURES</u></b>               |               |               |                 |
| Current:                                 |               |               |                 |
| Instruction:                             |               |               |                 |
| Regular education programs               | -             | -             | -               |
| Special education programs               | -             | -             | -               |
| Other education programs                 | -             | -             | -               |
| Support:                                 |               |               |                 |
| Pupil support services                   | -             | -             | -               |
| Instructional staff services             | -             | -             | -               |
| General administration services          | -             | -             | -               |
| School administration services           | -             | -             | -               |
| Business and central services            | -             | -             | -               |
| Plant operations and maintenance         | -             | -             | -               |
| Transportation                           | 499           | 499           | -               |
| Community service operations             | -             | -             | -               |
| Child nutrition                          | -             | -             | -               |
| Appropriations:                          |               |               |                 |
| Charter Schools - Type 1 (State/Local)   | -             | -             | -               |
| Charter Schools - Type 2 (Local)         | -             | -             | -               |
| Office of Juvenile Justice               | -             | -             | -               |
| Recovery School District                 | -             | -             | -               |
| Facilities and acquisition               | -             | -             | -               |
| Debt service - Principal retirement      | -             | -             | -               |
| Debt service - Interest and bank charges | -             | -             | -               |
| TOTAL EXPENDITURES                       | <u>499</u>    | <u>499</u>    | <u>-</u>        |
| EXCESS OF REVENUES OVER EXPENDITURES     | <u>-</u>      | <u>-</u>      | <u>-</u>        |
| <b><u>OTHER FINANCING USES</u></b>       |               |               |                 |
| Transfers in                             | -             | -             | -               |
| Transfers out                            | -             | -             | -               |
| TOTAL OTHER FINANCING USES               | <u>-</u>      | <u>-</u>      | <u>-</u>        |
| NET CHANGE IN FUND BALANCE               | <u>-</u>      | <u>-</u>      | <u>-</u>        |
| Fund Balance, June 30, 2018              | <u>-</u>      | <u>-</u>      | <u>-</u>        |
| FUND BALANCE, JUNE 30, 2019              | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>     |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - STRIVING READERS COMPREHENSIVE LITERACY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Budget</u>  | <u>Actual</u>  | <u>Variance</u> |
|--|----------------|----------------|-----------------|
| <b><u>REVENUES</u></b>                   |                |                |                 |
| State and federal:                       |                |                |                 |
| Federal grants                           | \$ 176,509     | \$ 158,753     | \$ (17,756)     |
| TOTAL REVENUES                           | <u>176,509</u> | <u>158,753</u> | <u>(17,756)</u> |
| <b><u>EXPENDITURES</u></b>               |                |                |                 |
| Current:                                 |                |                |                 |
| Instruction:                             |                |                |                 |
| Regular education programs               | 139,682        | 130,753        | 8,929           |
| Special education programs               | -              | -              | -               |
| Other education programs                 | -              | -              | -               |
| Support:                                 |                |                |                 |
| Pupil support services                   | -              | -              | -               |
| Instructional staff services             | 36,827         | 28,000         | 8,827           |
| General administration services          | -              | -              | -               |
| School administration services           | -              | -              | -               |
| Business and central services            | -              | -              | -               |
| Plant operations and maintenance         | -              | -              | -               |
| Transportation                           | -              | -              | -               |
| Community service operations             | -              | -              | -               |
| Child nutrition                          | -              | -              | -               |
| Appropriations:                          |                |                |                 |
| Charter Schools - Type 1 (State/Local)   | -              | -              | -               |
| Charter Schools - Type 2 (Local)         | -              | -              | -               |
| Office of Juvenile Justice               | -              | -              | -               |
| Recovery School District                 | -              | -              | -               |
| Facilities and acquisition               | -              | -              | -               |
| Debt service - Principal retirement      | -              | -              | -               |
| Debt service - Interest and bank charges | -              | -              | -               |
| TOTAL EXPENDITURES                       | <u>176,509</u> | <u>158,753</u> | <u>17,756</u>   |
| EXCESS OF REVENUES OVER EXPENDITURES     | <u>-</u>       | <u>-</u>       | <u>-</u>        |
| <b><u>OTHER FINANCING USES</u></b>       |                |                |                 |
| Transfers in                             | -              | -              | -               |
| Transfers out                            | -              | -              | -               |
| TOTAL OTHER FINANCING USES               | <u>-</u>       | <u>-</u>       | <u>-</u>        |
| NET CHANGE IN FUND BALANCE               | <u>-</u>       | <u>-</u>       | <u>-</u>        |
| Fund Balance, June 30, 2018              | <u>-</u>       | <u>-</u>       | <u>-</u>        |
| FUND BALANCE, JUNE 30, 2019              | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>     |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - LOUISIANA HEALTHY SCHOOLS**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--|---------------|---------------|-----------------|
| <b><u>REVENUES</u></b>                   |               |               |                 |
| State and federal:                       |               |               |                 |
| Federal grants                           | \$ 10,000     | \$ 10,000     | \$ -            |
| TOTAL REVENUES                           | <u>10,000</u> | <u>10,000</u> | <u>-</u>        |
| <b><u>EXPENDITURES</u></b>               |               |               |                 |
| Current:                                 |               |               |                 |
| Instruction:                             |               |               |                 |
| Regular education programs               | -             | -             | -               |
| Special education programs               | -             | -             | -               |
| Other education programs                 | -             | -             | -               |
| Support:                                 |               |               |                 |
| Pupil support services                   | -             | -             | -               |
| Instructional staff services             | 10,000        | 10,000        | -               |
| General administration services          | -             | -             | -               |
| School administration services           | -             | -             | -               |
| Business and central services            | -             | -             | -               |
| Plant operations and maintenance         | -             | -             | -               |
| Transportation                           | -             | -             | -               |
| Community service operations             | -             | -             | -               |
| Child nutrition                          | -             | -             | -               |
| Appropriations:                          |               |               |                 |
| Charter Schools - Type 1 (State/Local)   | -             | -             | -               |
| Charter Schools - Type 2 (Local)         | -             | -             | -               |
| Office of Juvenile Justice               | -             | -             | -               |
| Recovery School District                 | -             | -             | -               |
| Facilities and acquisition               | -             | -             | -               |
| Debt service - Principal retirement      | -             | -             | -               |
| Debt service - Interest and bank charges | -             | -             | -               |
| TOTAL EXPENDITURES                       | <u>10,000</u> | <u>10,000</u> | <u>-</u>        |
| EXCESS OF REVENUES OVER EXPENDITURES     | <u>-</u>      | <u>-</u>      | <u>-</u>        |
| <b><u>OTHER FINANCING USES</u></b>       |               |               |                 |
| Transfers in                             | -             | -             | -               |
| Transfers out                            | -             | -             | -               |
| TOTAL OTHER FINANCING USES               | <u>-</u>      | <u>-</u>      | <u>-</u>        |
| NET CHANGE IN FUND BALANCE               | <u>-</u>      | <u>-</u>      | <u>-</u>        |
| Fund Balance, June 30, 2018              | <u>-</u>      | <u>-</u>      | <u>-</u>        |
| FUND BALANCE, JUNE 30, 2019              | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>     |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - STATE PERSONNEL DEVELOPMENT GRANT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|   | <u>Budget</u>  | <u>Actual</u> | <u>Variance</u> |
|---|----------------|---------------|-----------------|
| <b><u>REVENUES</u></b>                      |                |               |                 |
| State and federal:                          |                |               |                 |
| Federal grants                              | \$ 67,499      | \$ 46,296     | \$ (21,203)     |
| <b>TOTAL REVENUES</b>                       | <u>67,499</u>  | <u>46,296</u> | <u>(21,203)</u> |
| <b><u>EXPENDITURES</u></b>                  |                |               |                 |
| Current:                                    |                |               |                 |
| Instruction:                                |                |               |                 |
| Regular education programs                  | -              | -             | -               |
| Special education programs                  | -              | -             | -               |
| Other education programs                    | -              | -             | -               |
| Support:                                    |                |               |                 |
| Pupil support services                      | 2,212          | -             | 2,212           |
| Instructional staff services                | 62,730         | 45,480        | 17,250          |
| General administration services             | -              | -             | -               |
| School administration services              | -              | -             | -               |
| Business and central services               | -              | -             | -               |
| Plant operations and maintenance            | -              | -             | -               |
| Transportation                              | -              | -             | -               |
| Community service operations                | -              | -             | -               |
| Child nutrition                             | -              | -             | -               |
| Appropriations:                             |                |               |                 |
| Charter Schools - Type 1 (State/Local)      | -              | -             | -               |
| Charter Schools - Type 2 (Local)            | -              | -             | -               |
| Office of Juvenile Justice                  | -              | -             | -               |
| Recovery School District                    | -              | -             | -               |
| Facilities and acquisition                  | -              | -             | -               |
| Debt service - Principal retirement         | -              | -             | -               |
| Debt service - Interest and bank charges    | -              | -             | -               |
| <b>TOTAL EXPENDITURES</b>                   | <u>64,942</u>  | <u>45,480</u> | <u>19,462</u>   |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b> | <u>2,557</u>   | <u>816</u>    | <u>(1,741)</u>  |
| <b><u>OTHER FINANCING USES</u></b>          |                |               |                 |
| Transfers in                                | -              | -             | -               |
| Transfers out                               | (2,557)        | (816)         | 1,741           |
| <b>TOTAL OTHER FINANCING USES</b>           | <u>(2,557)</u> | <u>(816)</u>  | <u>1,741</u>    |
| <b>NET CHANGE IN FUND BALANCE</b>           | <u>-</u>       | <u>-</u>      | <u>-</u>        |
| Fund Balance, June 30, 2018                 | <u>-</u>       | <u>-</u>      | <u>-</u>        |
| <b>FUND BALANCE, JUNE 30, 2019</b>          | <u>\$ -</u>    | <u>\$ -</u>   | <u>\$ -</u>     |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS DESCRIPTIONS**

**WORKERS' COMPENSATION FUND**

The *Workers' Compensation Fund* is designed to protect the School System against catastrophic losses in a single year in the area of employee related accidents.

**RISK MANAGEMENT FUND**

The *Risk Management Fund* is designed to account for the School System's property, general and automobile liability.

**MEDICAL INSURANCE FUND**

The *Medical Insurance Fund* accounts for the activity of the School System's managed health care program for its employees.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**PROPRIETARY FUND TYPE**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF NET POSITION**

**JUNE 30, 2019**

|  | <u>Workers'</u><br><u>Compensation</u><br><u>Fund</u> | <u>Risk</u><br><u>Management</u><br><u>Fund</u> | <u>Medical</u><br><u>Insurance</u><br><u>Fund</u> | <u>Total</u><br><u>Internal</u><br><u>Service</u><br><u>Funds</u> |
|--|---|---|---|---|
| <b><u>ASSETS</u></b>                       |   |   |   |   |
| Current:                                   |   |   |   |   |
| Cash and cash equivalents                  | \$ 10,050,559   | 18,087,507                                      | 48,157,569  | \$ 76,295,635   |
| Reimbursement receivable                   | -   | -   | 414,099   | 414,099   |
| <b>TOTAL ASSETS</b>                        | <b>\$ <u>10,050,559</u></b>                           | <b>\$ <u>18,087,507</u></b>                     | <b>\$ <u>48,571,668</u></b>                       | <b>\$ <u>76,709,734</u></b>                                       |
| <b><u>LIABILITIES AND NET POSITION</u></b> |   |   |   |   |
| Liabilities:                               |   |   |   |   |
| Current:                                   |   |   |   |   |
| Accounts payable                           | \$ -  | 56,655  | 1,148,931   | \$ 1,205,586  |
| Claims payable                             | 2,779,230   | 1,647,681                                       | 4,575,431   | 9,002,342   |
| Noncurrent:                                |   |   |   |   |
| Claims payable                             | 3,639,732   | 3,555,327                                       | -   | 7,195,059   |
| <b>TOTAL LIABILITIES</b>                   | <b><u>6,418,962</u></b>                               | <b><u>5,259,663</u></b>                         | <b><u>5,724,362</u></b>                           | <b><u>17,402,987</u></b>  |
| Net position - unrestricted                | <u>3,631,597</u>                                      | <u>12,827,844</u>                               | <u>42,847,306</u>                                 | <u>59,306,747</u>   |
| <b>TOTAL LIABILITIES AND NET POSITION</b>  | <b>\$ <u>10,050,559</u></b>                           | <b>\$ <u>18,087,507</u></b>                     | <b>\$ <u>48,571,668</u></b>                       | <b>\$ <u>76,709,734</u></b>                                       |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**PROPRIETARY FUND TYPE**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

**FISCAL YEAR ENDED JUNE 30, 2019**

|                                      | <u>Workers'</u><br><u>Compensation</u><br><u>Fund</u> | <u>Risk</u><br><u>Management</u><br><u>Fund</u> | <u>Medical</u><br><u>Insurance</u><br><u>Fund</u> | <u>Total</u><br><u>Internal</u><br><u>Service</u><br><u>Funds</u> |
|--------------------------------------|---|---|---|---|
| <b><u>OPERATING REVENUES</u></b>     |   |   |   |   |
| Premiums received                    | \$ 4,063,808  | 2,646,723                                       | 74,756,837  | \$ 81,467,368   |
| Refunds received                     | 982,589   | -   | -   | 982,589   |
| <br>TOTAL OPERATING REVENUE          | <br>5,046,397   | <br>2,646,723                                   | <br>74,756,837                                    | <br>82,449,957  |
| <b><u>OPERATING EXPENSES</u></b>     |   |   |   |   |
| Claims expense                       | 6,321,116   | 2,833,323                                       | 78,882,988  | 88,037,427  |
| Insurance premiums                   | 182,619   | -   | 2,024,007   | 2,206,626   |
| Materials and supplies               | -   | -   | 23,749  | 23,749  |
| Administrative fees                  | 1,147   | 350,423   | 242,495   | 594,065   |
| <br>TOTAL OPERATING EXPENSES         | <br>6,504,882   | <br>3,183,746                                   | <br>81,173,239                                    | <br>90,861,867  |
| <br>NET OPERATING LOSS               | <br>(1,458,485)                                       | <br>(537,023)                                   | <br>(6,416,402)                                   | <br>(8,411,910)   |
| <b><u>NON-OPERATING REVENUES</u></b> |   |   |   |   |
| Interest income                      | 32,247  | -   | -   | 32,247  |
| TOTAL NON-OPERATING REVENUES         | 32,247  | -   | -   | 32,247  |
| <br>LOSS BEFORE TRANSFERS            | <br>(1,426,238)                                       | <br>(537,023)                                   | <br>(6,416,402)                                   | <br>(8,379,663)   |
| <b><u>TRANSFERS OUT</u></b>          | <br>-   | <br>-   | <br>(8,000,000)                                   | <br>(8,000,000)   |
| <br>CHANGE IN NET POSITION           | <br>(1,426,238)                                       | <br>(537,023)                                   | <br>(14,416,402)                                  | <br>(16,379,663)  |
| <br>NET POSITION at JUNE 30, 2018    | <br>\$ 5,057,835                                      | <br>13,364,867                                  | <br>57,263,708                                    | <br>\$ 75,686,410   |
| <br>NET POSITION at JUNE 30, 2019    | <br>\$ 3,631,597                                      | <br>\$ 12,827,844                               | <br>\$ 42,847,306                                 | <br>\$ 59,306,747   |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**PROPRIETARY FUND TYPE**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF CASH FLOWS**

**FISCAL YEAR ENDED JUNE 30, 2019**

|  | <u>Workers'</u><br><u>Compensation</u><br><u>Fund</u> | <u>Risk</u><br><u>Management</u><br><u>Fund</u> | <u>Medical</u><br><u>Insurance</u><br><u>Fund</u> | <u>Total</u><br><u>Internal</u><br><u>Service</u><br><u>Funds</u> |
|--|---|---|---|---|
| <b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>  |   |   |   |   |
| Cash premiums received   | \$ 4,063,808  | \$ 2,646,723                                    | \$ 75,688,883                                     | \$ 82,399,414   |
| Cash refunds received  | 982,589   | -   | -   | 982,589   |
| Cash paid in claims and benefits   | (4,796,082)   | (1,766,830)                                     | (77,820,380)                                      | (84,383,292)  |
| Cash paid for expenses   | (183,766)   | (347,626)                                       | (2,422,967)                                       | (2,954,359)   |
| NET CASH PROVIDED BY<br>(USED IN) OPERATING ACTIVITIES   | <u>66,549</u>   | <u>532,267</u>                                  | <u>(4,554,464)</u>                                | <u>(3,955,648)</u>  |
| <b><u>CASH FLOWS FROM NONCAPITAL FINANCING</u></b>   |   |   |   |   |
| <b><u>ACTIVITIES:</u></b>  |   |   |   |   |
| Interfund transfer out   | -   | -   | (8,000,000)                                       | (8,000,000)   |
| NET CASH PROVIDED BY (USED IN)<br>NONCAPITAL FINANCING ACTIVITIES                                  | <u>-</u>  | <u>-</u>  | <u>(8,000,000)</u>                                | <u>(8,000,000)</u>  |
| <b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>  |   |   |   |   |
| Interest Income  | 32,247  | -   | -   | 32,247  |
| NET CASH PROVIDED BY<br>INVESTING ACTIVITIES   | <u>32,247</u>   | <u>-</u>  | <u>-</u>  | <u>32,247</u>   |
| NET CHANGE IN CASH   | 98,796  | 532,267   | (12,554,464)                                      | (11,923,401)  |
| Cash at beginning of year  | <u>9,951,763</u>                                      | <u>17,555,240</u>                               | <u>60,712,033</u>                                 | <u>88,219,036</u>   |
| CASH AT END OF YEAR  | <u>\$ 10,050,559</u>                                  | <u>\$ 18,087,507</u>                            | <u>\$ 48,157,569</u>                              | <u>\$ 76,295,635</u>  |
| <b>Reconciliation of operating loss to net cash<br/>provided by (used in) operating activities</b> |   |   |   |   |
| Operating income (loss)  | \$ (1,458,485)  | \$ (537,023)                                    | \$ (6,416,402)                                    | \$ (8,411,910)  |
| Adjustments to reconcile operating loss to<br>net cash provided by (used in) operating activities: |   |   |   |   |
| Changes in:  |   |   |   |   |
| Reimbursement receivables  |   |   | 932,046   | 932,046   |
| Accounts and claims payable  | 1,525,034   | 1,069,290                                       | 929,892   | 3,524,216   |
| NET CASH PROVIDED BY (USED<br>IN) OPERATING ACTIVITIES   | <u>\$ 66,549</u>                                      | <u>\$ 532,267</u>                               | <u>\$ (4,554,464)</u>                             | <u>\$ (3,955,648)</u>   |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**FIDUCIARY FUND TYPE - AGENCY FUNDS DESCRIPTIONS**

**CONSOLIDATED PAYROLL FUND**

The *Consolidated Payroll Fund* was established to account for the payroll deductions and withholdings for all employees paid by the School System.

**SCHOOL ACTIVITY FUND**

The activities of the various individual school accounts are accounted for in the *School Activity Fund*. While the fund is under the supervision of the School System, these monies belong to the individual schools or their student bodies and are not available for use by the School System.

**TRUANCY ASSESSMENT AND SERVICE CENTER (TASC) FUND**

The activities of the *Truancy Assessment and Service Center (TASC) Fund* reflect the cooperative endeavor agreement between the School System and TASC. The agreement provides that the School System will serve as fiscal agent and provide bridge funding.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**FIDUCIARY FUNDS**

**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**

**June 30, 2019**

|                               | Consolidated<br>Payroll<br>Fund | School<br>Activity<br>Fund | Truancy Assessment<br>and Service Center<br>Fund | Agency<br>Total      |
|-------------------------------|---------------------------------|----------------------------|--|----------------------|
| <b><u>ASSETS</u></b>          |                                 |                            |  |                      |
| Cash and cash equivalents     | \$ 18,453,975                   | \$ 6,444,494               | \$ -   | \$ 24,898,469        |
| Accounts receivable           | -                               | -                          | 66,876   | 66,876               |
| Due from other funds          | -                               | -                          | -  | -                    |
| TOTAL ASSETS                  | <u>\$ 18,453,975</u>            | <u>\$ 6,444,494</u>        | <u>\$ 66,876</u>                                 | <u>\$ 24,965,345</u> |
| <b><u>LIABILITIES</u></b>     |                                 |                            |  |                      |
| Accounts payable              | \$ 20,330                       | \$ -                       | \$ -   | \$ 20,330            |
| Benefits payable              | 6,085,393                       | -                          | -  | 6,085,393            |
| Salaries payable              | 12,348,252                      | -                          | -  | 12,348,252           |
| Amounts held for other groups | -                               | 6,444,494                  | -  | 6,444,494            |
| Other payable                 | -                               | -                          | 66,876   | 66,876               |
| TOTAL LIABILITIES             | <u>\$ 18,453,975</u>            | <u>\$ 6,444,494</u>        | <u>\$ 66,876</u>                                 | <u>\$ 24,965,345</u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|   | Balance<br>June 30, 2018 | Additions      | Deductions     | Balance<br>June 30, 2019 |
|---|--------------------------|----------------|----------------|--------------------------|
| <b><u>CONSOLIDATED PAYROLL FUND</u></b>                         |                          |                |                |                          |
| <b><u>ASSETS</u></b>  |                          |                |                |                          |
| Cash and cash equivalents                                       | \$ 18,492,404            | \$ 596,781,904 | \$ 596,820,333 | \$ 18,453,975            |
| TOTAL ASSETS  | \$ 18,492,404            | \$ 596,781,904 | \$ 596,820,333 | \$ 18,453,975            |
| <b><u>LIABILITIES</u></b>                                       |                          |                |                |                          |
| Accounts payable  | \$ 56,973                | \$ 116,027,397 | \$ 116,064,040 | \$ 20,330                |
| Benefits payable  | 5,918,119                | 120,898,385    | 120,731,111    | 6,085,393                |
| Salaries payable  | 12,465,374               | 19,704,192     | 19,821,314     | 12,348,252               |
| Payroll withholdings payable                                    | 51,938                   | 83,477,989     | 83,529,927     | -                        |
| TOTAL LIABILITIES   | \$ 18,492,404            | \$ 340,107,963 | \$ 340,146,392 | \$ 18,453,975            |
| <b><u>SCHOOL ACTIVITY FUND</u></b>                              |                          |                |                |                          |
| <b><u>ASSETS</u></b>  |                          |                |                |                          |
| Cash and cash equivalents                                       | \$ 5,879,286             | \$ 11,719,630  | \$ 11,154,422  | \$ 6,444,494             |
| TOTAL ASSETS  | \$ 5,879,286             | \$ 11,719,630  | \$ 11,154,422  | \$ 6,444,494             |
| <b><u>LIABILITIES</u></b>                                       |                          |                |                |                          |
| Amounts held for other groups                                   | \$ 5,879,286             | \$ 11,719,630  | \$ 11,154,422  | \$ 6,444,494             |
| TOTAL LIABILITIES   | \$ 5,879,286             | \$ 11,719,630  | \$ 11,154,422  | \$ 6,444,494             |
| <b><u>TRUANCY ASSESSMENT AND SERVICE CENTER (TASC) FUND</u></b> |                          |                |                |                          |
| <b><u>ASSETS</u></b>  |                          |                |                |                          |
| Accounts receivable   | \$ 194,876               | \$ 299,876     | \$ 427,876     | \$ 66,876                |
| TOTAL ASSETS  | \$ 194,876               | \$ 299,876     | \$ 427,876     | \$ 66,876                |
| <b><u>LIABILITIES</u></b>                                       |                          |                |                |                          |
| Other payable   | \$ 194,876               | \$ 299,876     | \$ 427,876     | \$ 66,876                |
| TOTAL LIABILITIES   | \$ 194,876               | \$ 299,876     | \$ 427,876     | \$ 66,876                |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**FISCAL YEAR ENDED JUNE 30, 2019**

|                                  | Balance<br>June 30, 2018 | Additions      | Deductions     | Balance<br>June 30, 2019 |
|----------------------------------|--------------------------|----------------|----------------|--------------------------|
| <b><u>TOTAL AGENCY FUNDS</u></b> |                          |                |                |                          |
| <b><u>ASSETS</u></b>             |                          |                |                |                          |
| Cash and cash equivalents        | \$ 24,371,690            | \$ 608,501,534 | \$ 607,974,755 | \$ 24,898,469            |
| Accounts receivable              | 194,876                  | 299,876        | 427,876        | 66,876                   |
| TOTAL ASSETS                     | \$ 24,566,566            | \$ 608,801,410 | \$ 608,402,631 | \$ 24,965,345            |
| <b><u>LIABILITIES</u></b>        |                          |                |                |                          |
| Accounts payable                 | \$ 56,973                | \$ 116,027,397 | \$ 116,064,040 | \$ 20,330                |
| Benefits payable                 | 5,918,119                | 120,898,385    | 120,731,111    | 6,085,393                |
| Salaries payable                 | 12,465,374               | 19,704,192     | 19,821,314     | 12,348,252               |
| Payroll withholdings payable     | 51,938                   | 83,477,989     | 83,529,927     | -                        |
| Amounts held for other groups    | 5,879,286                | 11,719,630     | 11,154,422     | 6,444,494                |
| Other payable                    | 194,876                  | 299,876        | 427,876        | 66,876                   |
| TOTAL LIABILITIES                | \$ 24,566,566            | \$ 352,127,469 | \$ 351,728,690 | \$ 24,965,345            |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER**  
**PAYMENTS TO THE SUPERINTENDENT**

**Superintendent:** Howard W. Drake Jr.

| <b>Purpose</b>                 | <b><u>Amount</u></b> |
|--------------------------------|----------------------|
| Salary                         | \$ 249,811           |
| Performance Award              | 16,000               |
| Benefits:                      |                      |
| Retirement – Employer Portion  | 86,511               |
| Employee Benefits              | 11,496               |
| Health Insurance Allowance     | 6,000                |
| Additional Insurance Allowance | 5,000                |
| Car Allowance                  | 18,000               |
| Electronic Allowance           | 6,000                |
| Travel/Registration            | 2,835                |
| Dues                           | <u>1,385</u>         |
|                                | <u>\$ 403,038</u>    |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**SCHEDULE OF BOARD MEMBERS' COMPENSATION**  
**FISCAL YEAR ENDED JUNE 30, 2019**

| <u>Name</u>                      | <u>Compensation<br/>Base (1)</u> | <u>Additional<br/>Compensation (2)</u> | <u>Total</u>     |
|----------------------------------|----------------------------------|--|------------------|
| Mark Bellue                      | \$ 9,600                         | \$ -                                   | \$ 9,600         |
| Vereta T. Lee- 7/18 - 12/18      | 4,800                            | 145                                    | 4,945            |
| Dadrius Lanus - 1/19/6/19        | 4,800                            | 96                                     | 4,896            |
| Kenyetta Nelson-Smith 7/18-12/18 | 4,800                            | -                                      | 4,800            |
| Tramelle Howard 1/19 - 6-19      | 4,800                            | 184                                    | 4,984            |
| Dawn Collins                     | 9,600                            | 169                                    | 9,769            |
| Evelyn Ware-Jackson              | 9,600                            | -                                      | 9,600            |
| Jill Dyason                      | 9,600                            | 938                                    | 10,538           |
| Michael Gaudet                   | 10,200                           | -                                      | 10,200           |
| Connie Bernard                   | 9,600                            | 246                                    | 9,846            |
| David Tatman                     | 10,200                           | -                                      | 10,200           |
|                                  | <u>\$ 87,600</u>                 | <u>\$ 1,778</u>                        | <u>\$ 89,378</u> |

*Notes:*

- (1) In addition each Board Member can be reimbursed for mileage @ 50 cents per mile if requested.

Source: Payroll system of East Baton Rouge Parish School System.



Orphans of the Land  
Lee High School

**EBR**

2018-2019

# Statistical Section

Comprehensive Annual Financial Report



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**STATISTICAL SCHEDULE DESCRIPTIONS**

This part of the School System's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information states about the School System's overall financial health.

**FINANCIAL TRENDS**

These schedules contain trend information to assist the reader in understanding how the School System's financial position and well-being have changed over time.

- Net Position By Component – Last Ten Fiscal Years
- Changes in Net Positions – Last Ten Fiscal Years
- Fund Balances of Governmental Funds – Last Ten Fiscal Years
- Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years

**REVENUE CAPACITY**

These schedules contain information to help the reader assess the School System's ability to generate own-source revenues, namely the property tax.

- Assessed and Estimated Actual Value of Taxable Property – Last Ten Tax Years
- Principal Property Taxpayers – Current Year and Nine Years Ago
- Property Tax Millages – Direct and Overlapping Governments – Last Ten Tax Years
- Property Tax Levies and Collections – Last Ten Tax Years
- Sales Tax Revenues – Last Ten Calendar Years
- Taxable Sales by Category – General Sales and Use Tax – Last Ten Calendar Years

**DEBT CAPACITY**

These schedules present information to help the reader assess the affordability of the School System's current levels of outstanding debt and the School System's ability to issue additional debt in the future.

- Ratios of Outstanding Debt by Type – Last Ten Fiscal Years
- Computation of Legal Debt Margin – Last Ten Tax Years
- Computation of Direct and Overlapping Debt – December 31, 2018

**DEMOGRAPHIC AND ECONOMIC INFORMATION**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the School System's financial activities take place.

- Demographic Statistics – Last Ten Fiscal Years
- Principal Employers – Current Year and Nine Years Ago

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**STATISTICAL SCHEDULE DESCRIPTIONS** (continued)

**OPERATING INFORMATION**

These schedules contain service and infrastructure data to help the reader understand how the information in the School System's financial report related to the services the School System provides and the activities it performs.

- General Fund Expenditures by Function – Last Ten Fiscal Years
- General Fund Expenditures by Function Per Pupil – Last Ten Fiscal Years
- Full-Time Equivalents (FTE) Employees – Last Ten Fiscal Years
- Percentage of Free and Reduced Students in Lunch Program – Last Ten Fiscal Years
- History of High School Graduates – Last Ten Fiscal Years
- Capital Asset Information – June 30, 2019

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(accrual basis of accounting)**  
**(unaudited)**

| Fiscal<br>Year | Net Investment<br>in Capital Assets | Restricted*   | Unrestricted     | Total            |
|----------------|-------------------------------------|---------------|------------------|------------------|
| 2019           | \$ 467,566,535                      | \$ 66,534,320 | \$ (832,021,118) | \$ (297,920,263) |
| 2018           | 450,348,932                         | 65,675,585    | (806,378,981)    | (290,354,464)    |
| 2017           | 412,740,027                         | 68,333,468    | (744,969,328)    | (263,895,833)    |
| 2016           | 403,480,617                         | 48,561,928    | (716,940,070)    | (264,897,525)    |
| 2015           | 396,856,443                         | 29,106,862    | (708,174,385)    | (282,211,080)    |
| 2014           | 371,549,301                         | 48,117,058    | (162,376,039)    | 257,290,320      |
| 2013           | 361,809,173                         | 46,195,170    | (165,445,855)    | 242,558,488      |
| 2012           | 349,313,928                         | 49,504,006    | (187,209,428)    | 211,608,506      |
| 2011           | 379,759,677                         | 96,662,363    | (192,615,937)    | 283,806,103      |
| 2010           | 352,668,073                         | 91,857,547    | (66,559,604)     | 377,966,016      |

Source: Comprehensive Annual Financial Reports

\* In 2016, the fund balance amount restricted for Child Nutrition was reclassified from unrestricted to restricted net position on the Statement of Net Position.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**CHANGES IN NET POSITION**

**LAST TEN FISCAL YEARS**

**(accrual basis of accounting)**

**(unaudited)**

|  | Fiscal Year Ended June 30, |                      |                     |                      |                      |
|--|----------------------------|----------------------|---------------------|----------------------|----------------------|
|  | 2019                       | 2018                 | 2017                | 2016                 | 2015                 |
| <b>Expenses:</b>   |                            |                      |                     |                      |                      |
| Instruction:   |                            |                      |                     |                      |                      |
| Regular education programs                               | \$ 185,523,786             | \$ 179,783,397       | \$ 182,594,399      | \$ 166,474,769       | \$ 160,557,844       |
| Special education programs                               | 58,144,412                 | 58,706,613           | 64,423,211          | 60,523,306           | 57,251,574           |
| Other education programs                                 | 51,112,058                 | 47,708,329           | 51,907,667          | 51,923,590           | 51,781,515           |
| Support Services:  |                            |                      |                     |                      |                      |
| Pupil support services                                   | 40,907,044                 | 38,592,886           | 40,051,744          | 37,509,329           | 38,166,966           |
| Instructional staff services                             | 31,823,186                 | 28,114,461           | 29,007,379          | 29,554,779           | 30,405,481           |
| General administration services                          | 13,672,238                 | 12,285,612           | 11,120,869          | 11,912,209           | 12,672,588           |
| School administration services                           | 27,371,935                 | 26,770,383           | 28,971,098          | 25,597,207           | 24,262,838           |
| Business and central services                            | 14,897,594                 | 14,575,491           | 14,289,510          | 14,157,789           | 13,904,960           |
| Plant operations and maintenance                         | 47,871,663                 | 50,031,263           | 72,131,816          | 46,840,301           | 54,024,412           |
| Transportation   | 37,217,097                 | 33,264,647           | 34,660,007          | 32,958,222           | 33,503,365           |
| Child nutrition  | 30,443,276                 | 29,671,227           | 29,596,017          | 28,975,759           | 26,533,073           |
| Community service operations                             | 12,350                     | 12,350               | 12,350              | 12,350               | 265,327              |
| Appropriations   |                            |                      |                     |                      |                      |
| Charter schools - Type 1                                 | 41,387,463                 | 30,116,114           | 30,388,376          | 29,861,338           | 32,442,790           |
| Charter schools - Type 2                                 | 25,791,105                 | 23,216,329           | 16,977,987          | 13,938,990           | 10,344,959           |
| Office of Juvenile Justice                               | 143,873                    | 145,811              | 162,095             | 110,355              | 129,864              |
| Autonomous schools                                       | -                          | -                    | -                   | -                    | -                    |
| Magnet programs  | -                          | -                    | -                   | 7,265,633            | 6,026,400            |
| Recovery School District                                 | 14,505,579                 | 16,072,002           | 17,367,386          | 16,116,399           | 12,525,322           |
| Interest on long-term debt                               | 285,610                    | 376,897              | 376,893             | 376,893              | 376,889              |
| Total expenses   | <u>621,110,269</u>         | <u>589,443,812</u>   | <u>624,038,804</u>  | <u>574,109,218</u>   | <u>565,176,167</u>   |
| <b>Program revenues:</b>                                 |                            |                      |                     |                      |                      |
| Charges for services:                                    |                            |                      |                     |                      |                      |
| Instruction  | 1,803,247                  | 1,402,643            | 974,409             | 957,698              | 923,633              |
| Plant operation and maintenance                          | -                          | -                    | 6,853,879           | -                    | -                    |
| Transportation   | 502,780                    | 853,974              | 607,908             | 709,262              | 778,329              |
| Child nutrition  | 581,867                    | 584,378              | 634,406             | 790,070              | 784,882              |
| Appropriation - Recovery School District                 | -                          | -                    | -                   | -                    | -                    |
| Operating grants and contributions                       | 85,438,981                 | 99,971,970           | 89,097,705          | 78,832,769           | 79,728,511           |
| Capital grants and contributions                         | 6,922,486                  | -                    | 2,027,043           | -                    | -                    |
| Total program revenues                                   | <u>95,249,361</u>          | <u>102,812,965</u>   | <u>100,195,350</u>  | <u>81,289,799</u>    | <u>82,215,355</u>    |
| Net (expense) revenue                                    | (525,860,908)              | (486,630,847)        | (523,843,454)       | (492,819,419)        | (482,960,812)        |
| <b>General revenues and other changes in net assets:</b> |                            |                      |                     |                      |                      |
| Taxes:   |                            |                      |                     |                      |                      |
| Ad valorem taxes   | 168,294,581                | 165,466,456          | 157,201,231         | 154,517,614          | 150,966,345          |
| State revenue sharing                                    | 4,004,201                  | 4,028,980            | 4,030,286           | 3,848,546            | 4,046,548            |
| Sales and use taxes                                      | 182,207,657                | 179,415,809          | 191,494,294         | 174,082,945          | 172,402,667          |
| State aid not restricted to specific programs (MFP)      | 154,821,849                | 166,033,183          | 166,220,581         | 170,598,098          | 169,562,586          |
| Interest and investment earnings                         | 3,048,423                  | 1,527,684            | 1,152,045           | 1,127,134            | 1,063,035            |
| Miscellaneous  | 5,918,398                  | 5,354,842            | 4,746,709           | 5,506,452            | 6,236,064            |
| Special items:   |                            |                      |                     |                      |                      |
| Insurance proceeds from hurricane damage                 | -                          | -                    | -                   | -                    | -                    |
| Total general revenues and other changes in net position | <u>518,295,109</u>         | <u>521,826,954</u>   | <u>524,845,146</u>  | <u>509,680,789</u>   | <u>504,277,245</u>   |
| <b>Change in net position</b>                            | <u>\$ (7,565,799)</u>      | <u>\$ 35,196,107</u> | <u>\$ 1,001,692</u> | <u>\$ 16,861,370</u> | <u>\$ 21,316,433</u> |

Source: Comprehensive Annual Financial Reports

## Fiscal Year Ended June 30,

|    | 2014               | 2013                 | 2012                   | 2011                   | 2010                   |
|----|--------------------|----------------------|------------------------|------------------------|------------------------|
| \$ | 173,794,640        | \$ 166,761,292       | \$ 199,480,235         | \$ 214,794,838         | \$ 197,330,683         |
|    | 57,490,323         | 57,305,312           | 73,714,250             | 92,045,305             | 83,744,138             |
|    | 52,078,224         | 48,716,438           | 64,211,155             | 60,042,894             | 56,136,836             |
|    | 37,637,652         | 37,476,046           | 44,525,856             | 34,477,380             | 30,982,621             |
|    | 31,236,178         | 28,821,107           | 41,101,013             | 39,091,876             | 37,438,125             |
|    | 12,101,634         | 11,566,092           | 9,706,926              | 10,064,362             | 11,257,093             |
|    | 23,779,907         | 22,638,270           | 26,963,241             | 28,448,781             | 26,058,480             |
|    | 13,317,741         | 13,201,479           | 15,509,911             | 16,195,230             | 16,874,276             |
|    | 48,721,834         | 45,737,662           | 54,345,764             | 55,569,259             | 50,109,266             |
|    | 33,446,284         | 32,711,351           | 42,387,607             | 42,131,846             | 37,931,834             |
|    | 25,166,216         | 25,129,227           | 30,859,672             | 31,334,103             | 31,809,215             |
|    | 12,350             | 12,350               | 12,350                 | -                      | -                      |
|    | 23,267,445         | 20,334,144           | 16,846,160             | 13,056,227             | 6,159,590              |
|    | 6,982,719          | 2,415,638            | 1,909,350              | 1,054,344              | 495,088                |
|    | 184,554            | 178,789              | 183,996                | 134,816                | -                      |
|    | -                  | -                    | -                      | -                      | 3,472,933              |
|    | 5,905,611          | 5,077,260            | 5,197,073              | 5,389,646              | 5,498,870              |
|    | 12,898,005         | 13,418,315           | 13,164,716             | 12,337,740             | 15,497,211             |
|    | 436,995            | 273,860              | 339,077                | 273,764                | 97,639                 |
|    | <u>558,458,312</u> | <u>531,771,632</u>   | <u>640,458,352</u>     | <u>656,442,411</u>     | <u>610,893,898</u>     |
|    | 913,741            | 787,634              | 724,526                | 677,405                | 577,177                |
|    | -                  | -                    | -                      | -                      | -                      |
|    | 495,273            | 602,043              | 251,955                | 180,487                | 310,128                |
|    | 1,795,086          | 1,983,312            | 3,464,186              | 3,860,288              | 3,804,313              |
|    | -                  | -                    | 17,735                 | -                      | -                      |
|    | 79,340,738         | 72,252,287           | 92,145,141             | 103,128,266            | 101,660,316            |
|    | -                  | -                    | -                      | -                      | -                      |
|    | <u>82,544,838</u>  | <u>75,625,276</u>    | <u>96,603,543</u>      | <u>107,846,446</u>     | <u>106,351,934</u>     |
|    | (475,913,474)      | (456,146,356)        | (543,854,809)          | (548,595,965)          | (504,541,964)          |
|    | 147,294,070        | 140,657,409          | 134,574,676            | 132,400,271            | 130,529,260            |
|    | 4,076,099          | 4,077,884            | 4,068,306              | 4,091,169              | 4,120,396              |
|    | 165,634,180        | 164,449,406          | 157,956,316            | 148,089,339            | 148,522,401            |
|    | 166,898,493        | 170,020,862          | 167,201,434            | 156,931,390            | 160,178,060            |
|    | 891,003            | 971,217              | 1,232,320              | 1,754,948              | 1,859,214              |
|    | 5,851,461          | 6,937,560            | 6,624,160              | 11,168,935             | 6,692,384              |
|    | -                  | -                    | -                      | -                      | -                      |
|    | <u>490,645,306</u> | <u>487,114,338</u>   | <u>471,657,212</u>     | <u>454,436,052</u>     | <u>451,901,715</u>     |
| \$ | <u>14,731,832</u>  | <u>\$ 30,967,982</u> | <u>\$ (72,197,597)</u> | <u>\$ (94,159,913)</u> | <u>\$ (52,640,249)</u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(modified accrual basis of accounting)**  
**(unaudited)**

Fiscal Year Ended June 30.

**As required by GASB 54**

|                                      | 2019                 | 2018                 | 2017                 | 2016                 | 2015                 |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>General Fund</b>                  |                      |                      |                      |                      |                      |
| Nonspendable                         | \$ 46,171            | \$ 141,261           | \$ 46,171            | \$ 46,171            | \$ 125,090           |
| Assigned                             | 17,500,000           | 17,500,000           | 19,453,066           | 22,237,628           | 36,104,377           |
| Unassigned                           | 25,904,391           | 53,267,504           | 61,468,075           | 59,176,208           | 50,598,410           |
| Total general fund                   | <u>43,450,562</u>    | <u>70,908,765</u>    | <u>80,967,312</u>    | <u>81,460,007</u>    | <u>86,827,877</u>    |
| <b>All Other Governmental Funds*</b> |                      |                      |                      |                      |                      |
| Nonspendable                         | 1,398,715            | 1,284,934            | 1,436,856            | 473,419              | 339,034              |
| Restricted                           | 65,135,605           | 64,390,651           | 68,333,468           | 47,636,324           | 36,398,630           |
| Assigned                             | 309,998              | 327,265              | 336,015              | 314,158              | 352,778              |
| Unassigned                           | (4,198,909)          | (4,760,502)          | (4,741,281)          | -                    | -                    |
| Total all other governmental funds   | <u>\$ 62,645,409</u> | <u>\$ 61,242,348</u> | <u>\$ 65,365,058</u> | <u>\$ 48,423,901</u> | <u>\$ 37,090,442</u> |

**Prior to implementation of GASB 54**

| Fiscal Year | General Fund |               |                |                          | All Other Governmental Funds                              |  |  |
|-------------|--------------|---------------|----------------|--------------------------|---|--|--|
|             | Reserved     | Unreserved    | Total          | Unreserved/<br>Reserved* | Reserved<br>Reported<br>in<br>Special<br>Revenue<br>Funds | Reserved<br>Reported<br>in<br>Capital<br>Projects<br>Funds | Total<br>all other<br>Govern-<br>mental<br>Funds |
| 2010        | \$ 4,098,888 | \$ 97,670,647 | \$ 101,769,535 | \$ 13,220,759            | \$ 20,630,145   | \$ 81,509,852  | \$ 115,360,756                                   |

\* Includes Child Nutrition and Other Non Major Funds.

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30.

| 2014                     | 2013                     | 2012                     | 2011                     |
|--------------------------|--------------------------|--------------------------|--------------------------|
| \$ 119,607               | \$ 118,775               | \$ 116,832               | \$ 139,127               |
| 38,466,335               | 41,232,504               | 43,922,457               | 47,014,488               |
| <u>44,856,340</u>        | <u>36,203,772</u>        | <u>16,830,641</u>        | <u>25,446,776</u>        |
| <u><u>83,442,282</u></u> | <u><u>77,555,051</u></u> | <u><u>60,869,930</u></u> | <u><u>72,600,391</u></u> |
| 342,685                  | 384,224                  | 279,266                  | 200,206                  |
| 54,444,199               | 51,934,101               | 54,661,644               | 89,167,849               |
| 1,876,079                | 8,564,622                | 10,956,930               | 10,919,512               |
| -                        | -                        | -                        | -                        |
| <u>\$ 56,662,963</u>     | <u>\$ 60,882,947</u>     | <u>\$ 65,897,840</u>     | <u>\$ 100,287,567</u>    |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

Baton Rouge, Louisiana

**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS****LAST TEN FISCAL YEARS**

(modified accrual basis of accounting)

(unaudited)

|  | Fiscal Year Ended June 30, |                        |                      |                     |                        |
|--|----------------------------|------------------------|----------------------|---------------------|------------------------|
|  | 2019                       | 2018                   | 2017                 | 2016                | 2015                   |
| <b>REVENUES</b>  |                            |                        |                      |                     |                        |
| Local sources:   |                            |                        |                      |                     |                        |
| Ad valorem taxes   | \$ 168,294,581             | \$ 165,466,456         | \$ 157,201,231       | \$ 154,517,614      | \$ 150,966,345         |
| Sales and use taxes  | 182,207,657                | 179,415,809            | 191,494,294          | 174,082,945         | 172,402,667            |
| Earnings on investments  | 3,016,176                  | 1,518,362              | 1,148,878            | 1,116,995           | 1,052,896              |
| Extended day program tuition                                       | 1,607,215                  | 1,236,307              | 816,727              | 859,031             | 818,239                |
| Other  | 7,211,076                  | 7,018,466              | 6,146,705            | 7,107,130           | 7,937,818              |
| State sources:   |                            |                        |                      |                     |                        |
| Unrestricted state sources - other                                 | 154,821,849                | 166,033,183            | 166,220,581          | 170,598,098         | 169,562,586            |
| Revenue sharing  | 4,004,201                  | 4,028,980              | 4,030,286            | 3,848,546           | 4,046,548              |
| Restricted grants-in-aid   | 5,276,607                  | 4,719,125              | 4,575,250            | 4,966,985           | 4,948,851              |
| Federal grants   | 87,084,861                 | 95,252,845             | 84,522,455           | 73,865,784          | 74,779,659             |
| <b>TOTAL REVENUES</b>  | <b>613,524,223</b>         | <b>624,689,533</b>     | <b>616,156,407</b>   | <b>590,963,128</b>  | <b>586,515,609</b>     |
| <b>EXPENDITURES</b>  |                            |                        |                      |                     |                        |
| Current:   |                            |                        |                      |                     |                        |
| Instruction:   |                            |                        |                      |                     |                        |
| Regular education programs   | 160,293,766                | 157,391,053            | 147,510,001          | 144,531,269         | 143,151,211            |
| Special education programs   | 59,309,280                 | 60,479,462             | 60,125,197           | 60,887,574          | 59,124,159             |
| Other education programs   | 53,211,330                 | 49,257,024             | 49,498,919           | 52,972,498          | 53,397,365             |
| Support:   |                            |                        |                      |                     |                        |
| Pupil support services   | 42,329,687                 | 39,827,151             | 37,938,252           | 38,078,554          | 39,485,543             |
| Instructional staff services                                       | 33,036,709                 | 28,966,866             | 27,493,388           | 30,137,988          | 31,498,178             |
| General administration services                                    | 13,170,689                 | 12,418,279             | 11,843,168           | 12,271,177          | 12,318,953             |
| School administration services                                     | 28,272,989                 | 27,675,688             | 27,158,707           | 26,005,068          | 25,181,548             |
| Business and central services                                      | 15,134,254                 | 15,084,442             | 13,760,363           | 14,348,787          | 14,926,691             |
| Plant operations and maintenance                                   | 60,265,155                 | 62,216,431             | 70,073,645           | 46,712,415          | 51,669,023             |
| Transportation   | 34,939,176                 | 33,347,196             | 36,487,943           | 33,676,364          | 32,857,989             |
| Community Service Operations                                       | 12,350                     | 12,350                 | 12,350               | 12,350              | 265,327                |
| Child nutrition  | 31,918,036                 | 29,975,065             | 28,279,683           | 28,477,362          | 26,713,395             |
| Appropriations   |                            |                        |                      |                     |                        |
| Charter schools Type 1   | 41,387,463                 | 30,116,114             | 30,388,376           | 29,861,338          | 32,442,790             |
| Charter schools Type 2   | 25,791,105                 | 23,216,329             | 16,977,987           | 13,938,990          | 10,344,959             |
| Office of Juvenile Justice   | 143,873                    | 145,811                | 162,095              | 110,355             | 129,864                |
| Autonomous schools   | -                          | -                      | -                    | -                   | -                      |
| Magnet programs  | -                          | -                      | -                    | 7,265,633           | 6,026,400              |
| Recovery School District   | 14,505,579                 | 16,072,002             | 17,367,386           | 16,116,399          | 12,525,322             |
| Facilities and Acquisition   | 30,787,752                 | 49,508,073             | 32,005,308           | 26,350,144          | 47,321,559             |
| Debt service - Principal   | 2,784,562                  | 2,784,561              | 2,784,563            | 2,866,381           | 2,945,366              |
| Debt service - Interest  | 285,610                    | 376,893                | 376,893              | 376,893             | 376,893                |
| <b>TOTAL EXPENDITURES</b>  | <b>647,579,365</b>         | <b>638,870,790</b>     | <b>610,244,224</b>   | <b>584,997,539</b>  | <b>602,702,535</b>     |
| <b>EXCESS OF REVENUES OVER<br/>(UNDER) EXPENDITURES</b>            | <b>(34,055,142)</b>        | <b>(14,181,257)</b>    | <b>5,912,183</b>     | <b>5,965,589</b>    | <b>(16,186,926)</b>    |
| <b>OTHER FINANCING SOURCES (USES)</b>                              |                            |                        |                      |                     |                        |
| Issuance of long-term debt   | -                          | -                      | -                    | -                   | -                      |
| Transfers in   | 21,489,461                 | 7,267,600              | 5,395,536            | 7,678,950           | 5,130,284              |
| Insurance proceeds   | -                          | -                      | 10,084,094           | -                   | -                      |
| Transfers out  | (13,489,461)               | (7,267,600)            | (5,395,536)          | (7,678,950)         | (5,130,284)            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                    | <b>8,000,000</b>           | <b>-</b>               | <b>10,084,094</b>    | <b>-</b>            | <b>-</b>               |
| <b>NET CHANGE IN FUND BALANCES</b>                                 | <b>\$ (26,055,142)</b>     | <b>\$ (14,181,257)</b> | <b>\$ 15,996,277</b> | <b>\$ 5,965,589</b> | <b>\$ (16,186,926)</b> |
| <b>Debt service as a percentage of<br/>noncapital expenditures</b> | <b>0.51%</b>               | <b>0.55%</b>           | <b>0.55%</b>         | <b>0.58%</b>        | <b>0.60%</b>           |

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,

| 2014           | 2013           | 2012            | 2011            | 2010           |
|----------------|----------------|-----------------|-----------------|----------------|
| \$ 147,294,070 | \$ 140,657,409 | \$ 134,574,676  | \$ 132,400,271  | \$ 130,529,260 |
| 165,634,180    | 164,449,406    | 157,956,316     | 148,089,339     | 148,522,401    |
| 880,781        | 959,634        | 1,221,212       | 1,740,858       | 1,845,483      |
| 789,790        | 658,486        | 578,244         | 482,075         | 447,254        |
| 8,334,939      | 9,750,960      | 10,587,203      | 13,435,129      | 11,083,278     |
| 166,898,493    | 170,002,862    | 167,201,434     | 156,931,390     | 160,178,060    |
| 4,076,099      | 4,077,884      | 4,068,306       | 4,091,169       | 4,120,396      |
| 7,065,243      | 3,905,634      | 6,114,307       | 5,222,662       | 10,040,474     |
| 72,275,495     | 68,346,653     | 86,030,834      | 97,905,604      | 91,619,842     |
| 573,249,090    | 562,808,928    | 568,332,532     | 560,298,497     | 558,386,448    |
| 152,332,858    | 145,820,274    | 155,290,378     | 170,104,809     | 161,789,375    |
| 57,919,164     | 57,275,064     | 61,754,471      | 77,855,480      | 73,012,713     |
| 52,481,077     | 48,703,565     | 58,744,531      | 55,847,391      | 53,405,603     |
| 37,695,876     | 37,492,495     | 39,087,030      | 30,555,674      | 28,160,148     |
| 31,257,818     | 28,856,902     | 37,247,301      | 35,049,631      | 34,540,794     |
| 12,480,269     | 12,180,417     | 11,135,312      | 11,060,820      | 11,008,972     |
| 23,867,132     | 22,668,941     | 22,994,988      | 24,040,471      | 22,650,343     |
| 13,121,530     | 12,979,552     | 13,274,927      | 14,155,985      | 15,110,346     |
| 55,175,198     | 47,681,307     | 47,136,285      | 47,001,038      | 48,586,370     |
| 33,431,655     | 30,184,193     | 34,069,666      | 34,127,663      | 32,020,023     |
| 12,350         | 12,350         | 12,350          | -               | -              |
| 25,427,893     | 25,280,199     | 25,697,215      | 26,171,370      | 28,433,630     |
| 23,267,445     | 20,334,144     | 16,846,160      | 13,056,227      | 6,159,590      |
| 6,982,719      | 2,415,638      | 1,909,350       | 1,054,344       | 495,088        |
| 184,554        | 178,789        | 183,996         | 134,816         | -              |
| -              | -              | -               | -               | 3,472,933      |
| 5,905,611      | 5,077,260      | 5,197,073       | 5,389,646       | 5,498,870      |
| 12,898,005     | 13,418,315     | 13,164,716      | 12,337,740      | 15,497,211     |
| 22,400,061     | 35,869,090     | 66,349,284      | 66,419,730      | 27,277,323     |
| 2,948,199      | 2,948,198      | 2,948,199       | 1,503,198       | 163,636        |
| 292,429        | 262,007        | 327,223         | 349,797         | 97,639         |
| 570,081,843    | 549,638,700    | 613,370,455     | 626,215,830     | 567,380,607    |
| 3,167,247      | 13,170,228     | (45,037,923)    | (65,917,333)    | (8,994,159)    |
| -              | -              | -               | 21,675,000      | 21,433,000     |
| 5,427,753      | 4,153,363      | 8,869,999       | 12,526,868      | 13,228,577     |
| -              | -              | -               | -               | -              |
| (6,927,753)    | (5,653,363)    | (9,952,264)     | (12,526,868)    | (13,228,577)   |
| (1,500,000)    | (1,500,000)    | (1,082,265)     | 21,675,000      | 21,433,000     |
| \$ 1,667,247   | \$ 11,670,228  | \$ (46,120,188) | \$ (44,242,333) | \$ 12,438,841  |
| 0.59%          | 0.62%          | 0.60%           | 0.33%           | 0.05%          |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN TAX YEARS**  
**(December 31, 2009 through 2018)**  
**(unaudited)**

| <u>Tax Year</u>                   | <u>Real Property</u> | <u>Personal Property</u> | <u>Industrial Property</u> | <u>Public Utilities</u> | <u>Less: Homestead Exempt Property</u> | <u>Total Taxable Assessed Value</u> | <u>Total Direct Tax Rate-Millages</u> | <u>Assessed Value</u> | <u>Estimated Actual Value</u>     | <u>Ratio of Total Assessed Value to Total Estimated Actual Value*</u> |
|-----------------------------------|----------------------|--------------------------|----------------------------|-------------------------|--|-------------------------------------|---------------------------------------|-----------------------|-----------------------------------|---|
| <u>Parish of East Baton Rouge</u> |                      |                          |                            |                         |  |                                     |                                       |                       | <u>Parish of East Baton Rouge</u> |   |
| 2018                              | 2,875,580,605        | 798,263,100              | 360,100,520                | 290,807,400             | 556,954,626                            | 3,767,796,999                       | 445.57                                | \$4,324,751,625       | \$39,315,923,864                  | 11  |
| 2017                              | 2,800,050,164        | 805,055,660              | 349,028,940                | 320,514,246             | 554,588,135                            | 3,720,060,875                       | 445.57                                | 4,274,649,010         | 38,860,445,545                    | 11  |
| 2016                              | 2,630,760,321        | 794,017,270              | 162,905,730                | 521,723,990             | 546,763,121                            | 3,562,644,190                       | 445.57                                | 4,109,407,311         | 37,358,248,282                    | 11  |
| 2015                              | 2,952,471,820        | 830,853,570              | 451,571,400                | 347,183,560             | 681,677,500                            | 3,900,402,850                       | 445.57                                | 4,582,080,350         | 41,655,275,909                    | 11  |
| 2014                              | 2,886,279,250        | 809,782,750              | 463,488,250                | 343,803,540             | 678,870,550                            | 3,824,483,240                       | 445.57                                | 4,503,353,790         | 40,939,579,909                    | 11  |
| 2013                              | 2,836,382,050        | 789,360,250              | 439,844,150                | 314,845,710             | 676,640,250                            | 3,703,791,910                       | 445.57                                | 4,380,432,160         | 39,822,110,545                    | 11  |
| 2012                              | 2,787,552,830        | 731,195,550              | 426,769,750                | 310,516,200             | 677,473,150                            | 3,578,561,180                       | 445.57                                | 4,256,034,330         | 38,691,221,182                    | 11  |
| 2011                              | 2,660,283,400        | 732,731,250              | 400,675,500                | 273,732,390             | 668,235,600                            | 3,399,186,940                       | 445.57                                | 4,067,422,540         | 36,976,568,545                    | 11  |
| 2010                              | 2,621,967,600        | 740,156,400              | 378,515,200                | 264,777,090             | 666,279,500                            | 3,339,136,790                       | 445.57                                | 4,005,416,290         | 36,412,875,364                    | 11  |
| 2009                              | 2,570,289,950        | 760,090,300              | 366,281,000                | 268,186,150             | 658,713,450                            | 3,306,133,950                       | 445.57                                | 3,964,847,400         | 36,044,067,273                    | 11  |

\*Actual Valuation (Market Value) as Compared to Assessed Valuation

Residential properties are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. The overall assessed value is estimated to be 11% of actual market value.

Source: Comprehensive Annual Financial Report of City-Parish Government of Baton Rouge.  
 East Baton Rouge Parish Assessor's Grand Recapitulation of the  
 Assessment Roll for the Parish of East Baton Rouge.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**  
**(unaudited)**

| Taxpayer                        | Type of Business            | December 31, 2018         |      |   | December 31, 2009         |      |   |
|---------------------------------|-----------------------------|---------------------------|------|---|---------------------------|------|---|
|                                 |                             | Assessed<br>Valuation (1) | Rank | Percentage of<br>Total<br>Assessed<br>Valuation | Assessed<br>Valuation (1) | Rank | Percentage<br>of Total<br>Assessed<br>Valuation |
| ExxonMobil Corporation          | Petroleum Products          | \$ 337,632,776            | 1    | 6.81 %  | \$ 288,278,520            | 1    | 7.27 %  |
| Entergy, Inc.                   | Electric and Gas Utility    | 94,670,150                | 2    | 1.91  | 71,991,510                | 2    | 1.82  |
| J P Morgan/Chase                | Bank                        | 51,762,790                | 3    | 1.04  | 56,351,650                | 3    | 1.42  |
| State Farm Mutual               | Insurance                   | 27,128,190                | 4    | 0.55  | 19,464,400                | 7    | 0.49  |
| Genesis Marine, LLC             | Import/Export Terminal      | 24,414,930                | 5    | 0.49  | 0                         |      |   |
| Capital One/Hibernia            | Bank                        | 21,986,380                | 6    | 0.44  | 0                         |      |   |
| Bellsouth Communications        | Telephone Utility           | 19,830,790                | 7    | 0.40  | 44,345,940                | 5    | 1.12  |
| Cox Communications              | Cable Television            | 17,446,000                | 8    | 0.35  | 0                         |      |   |
| Baton Rouge Water<br>Company    | Water Utility               | 17,209,010                | 9    | 0.35  | 16,400,880                | 10   | 0.41  |
| Dixie Electric                  | Utility                     | 14,164,730                | 10   | 0.29  | 0                         |      |   |
| Georgia Pacific Corporation (2) | Pulp and Paper Products     | 0                         |      | 0.00  | 56,013,540                | 4    | 1.41  |
| Walmart                         | Retail Store                | 0                         |      | 0.00  | 20,223,500                | 6    | 0.51  |
| Fornosa Plastics                | Plastics Manufacturer       | 0                         |      | 0.00  | 17,746,550                | 8    | 0.45  |
| Maryland Marine                 | Public Utility (Watercraft) | 0                         |      | 0.00  | 17,541,110                | 9    | 0.44  |
|                                 |                             | <u>\$ 626,245,746</u>     |      | <u>12.63 %</u>                                  | <u>\$ 608,357,600</u>     |      | <u>15.34 %</u>                                  |

(1) Source: East Baton Rouge Parish Assessor's Office

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**PROPERTY TAX MILLAGES - DIRECT AND OVERLAPPING GOVERNMENTS<sup>(1)</sup>**  
**(PER \$1,000 OF ASSESSED VALUE)**  
**LAST TEN CALENDAR YEARS**  
**(unaudited)**

| Calendar<br>Year | <u>Direct - East Baton Rouge Parish School System</u> |                              |             | <u>Overlapping</u> |                    |                  |
|------------------|---|------------------------------|-------------|--------------------|--------------------|------------------|
|                  | General<br>Fund                                       | Debt<br>Service<br>Funds (2) | Total       | Parish             | Law<br>Enforcement | Road<br>Lighting |
| 2009             | 123,898,731   | -                            | 123,898,731 | 14,035,463         | 59,432,583         | 752,632          |
| 2010             | 130,529,260   | -                            | 130,529,260 | 14,178,016         | 60,036,218         | 755,677          |
| 2011             | 132,400,271   | -                            | 132,400,271 | 14,398,676         | 60,970,664         | 764,224          |
| 2012             | 134,574,676   | -                            | 134,574,676 | 14,640,832         | 63,798,277         | 770,534          |
| 2013             | 140,657,409   | -                            | 140,657,409 | 15,068,687         | 65,662,678         | 785,329          |
| 2014             | 147,294,070   | -                            | 147,294,070 | 15,491,537         | 67,505,273         | 712,002          |
| 2015             | 150,966,345   | -                            | 150,966,345 | 15,762,356         | 68,685,384         | 722,075          |
| 2016             | 154,517,615   | -                            | 154,517,615 | 15,426,470         | 69,651,440         | 354,888          |
| 2017             | 161,593,602   | -                            | 161,593,602 | 16,156,091         | 72,945,725         | 383,791          |
| 2018             | 163,711,164   | -                            | 163,711,164 | 16,453,040         | 74,286,465         | 455,165          |

(1) Information obtained from East Baton Rouge Parish Tax Assessor

(2) Represents aggregate millage of all debt service districts.

(3) Includes the cities of: Baker, Baton Rouge, Zachary

Note that overlapping rates are those of local governmental entities that apply to property owners within the school system's area. Not all overlapping rates apply to all property owners; for example, although the school system's general fund rates apply to all parish property owners, the debt service rates apply only to the property owners with property in the debt service district.

Source: Information obtained from East Baton Rouge Parish Tax Assessors' Office

**Overlapping**

| Recreation and<br>Community<br>Centers | Fire<br>Protection | Levee &<br>Diversion<br>Canal | Cities (3) | Other       | Total       |
|--|--------------------|-------------------------------|------------|-------------|-------------|
| 57,342,564                             | 23,606,424         | 3,537,331                     | 12,985,665 | 68,099,502  | 363,690,895 |
| 57,924,991                             | 33,761,191         | 3,613,194                     | 13,176,611 | 68,877,523  | 382,852,681 |
| 58,827,132                             | 35,645,949         | 3,654,216                     | 13,167,216 | 95,798,491  | 415,626,839 |
| 59,746,512                             | 36,898,755         | 3,699,151                     | 13,351,678 | 117,887,704 | 445,368,119 |
| 61,492,507                             | 37,929,227         | 3,852,633                     | 13,581,260 | 93,277,970  | 432,307,700 |
| 63,218,080                             | 39,164,671         | 3,929,668                     | 14,068,430 | 95,981,406  | 447,365,137 |
| 66,270,628                             | 43,536,637         | 3,983,829                     | 14,438,182 | 97,894,285  | 462,259,721 |
| 67,202,720                             | 32,579,578         | 3,784,935                     | 14,592,432 | 112,128,173 | 470,238,251 |
| 70,381,189                             | 35,247,566         | 4,229,731                     | 29,273,985 | 86,655,097  | 476,866,777 |
| 71,674,793                             | 37,077,470         | 4,598,711                     | 31,701,349 | 89,357,114  | 489,315,271 |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**PROPERTY TAX LEVIES AND COLLECTIONS**

**LAST TEN TAX YEARS**

**(December 31, 2009 through 2018)**

**(unaudited)**

| <u>Tax Year</u> | <u>Total Tax Levy (1)</u> | <u>Current Tax Levy Collections (2)</u> | <u>Percent of Levy Collected</u> | <u>Prior Year Tax Collections (2)</u> | <u>Total Collections (2)</u> | <u>Ratio of Total Collections to Tax Levy</u> |
|-----------------|---------------------------|---|----------------------------------|---------------------------------------|------------------------------|---|
| 2018            | \$ 163,711,164            | \$ 163,327,860                          | 99.8%                            | \$ 334,579                            | \$ 163,662,439               | 99.9%   |
| 2017            | 161,593,602               | 160,667,810                             | 99.4%                            | 343,573                               | 161,011,383                  | 99.6%   |
| 2016            | 154,796,890               | 152,011,494                             | 98.2%                            | 1,486,757                             | 153,498,251                  | 99.2%   |
| 2015            | 151,342,078               | 150,586,972                             | 99.5%                            | 317,624                               | 150,904,696                  | 99.7%   |
| 2014            | 148,674,295               | 147,095,340                             | 98.9%                            | 354,984                               | 147,450,324                  | 99.2%   |
| 2013            | 144,115,626               | 143,431,161                             | 99.5%                            | 449,354                               | 143,880,515                  | 99.8%   |
| 2012            | 139,146,486               | 137,160,425                             | 98.6%                            | 242,156                               | 137,402,581                  | 98.7%   |
| 2011            | 132,547,830               | 131,012,368                             | 98.8%                            | 520,422                               | 131,532,790                  | 99.2%   |
| 2010            | 130,451,086               | 128,628,970                             | 98.6%                            | 782,997                               | 129,411,967                  | 99.2%   |
| 2009            | 129,226,494               | 126,846,844                             | 98.2%                            | 701,695                               | 127,548,539                  | 98.7%   |

- (1) "Total Tax Levy" represents the original levy of the Assessor, less the amount of homestead exemption, and is the amount to be paid by the taxpayer.

The amounts to be paid by the taxpayer are ultimately collected in full, except for adjustments due to assessment errors and delayed homestead exemptions. The amount paid by the State Treasurer for homestead exemption is based on an appropriation formula by the State of Louisiana.

- (2) Source: East Baton Rouge Parish Assessor's Office

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS**  
**LAST TEN CALENDAR YEARS**  
(modified accrual basis of accounting)  
(unaudited)

| Fiscal<br>Year      | Ad Valorem<br>Taxes | Sales<br>Tax   | Total<br>Taxes | %<br>Change P/Y |
|---------------------|---------------------|----------------|----------------|-----------------|
| 2010                | \$ 130,529,260      | \$ 148,522,401 | \$ 279,051,661 | -2.00%          |
| 2011                | 132,400,271         | 148,089,339    | 280,489,610    | 0.52%           |
| 2012                | 134,574,676         | 157,956,316    | 292,530,992    | 4.29%           |
| 2013                | 140,657,409         | 164,449,406    | 305,106,815    | 4.30%           |
| 2014                | 147,294,070         | 165,634,180    | 312,928,250    | 2.56%           |
| 2015                | 150,966,345         | 172,402,667    | 323,369,012    | 3.34%           |
| 2016                | 154,517,614         | 174,082,945    | 328,600,559    | 1.62%           |
| 2017                | 157,201,230         | 191,494,294    | 348,695,524    | 6.12%           |
| 2018                | 165,466,456         | 179,415,809    | 344,882,265    | -1.09%          |
| 2019                | \$ 168,294,581      | \$ 182,207,657 | \$ 350,502,238 | 1.63%           |
| Change<br>2010-2019 | 28.93%              | 22.68%         | 25.60%         |                 |

Source: Comprehensive Annual Financial Reports

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**TAXABLE SALES BY CATEGORY-GENERAL SALES AND USE TAX**  
**LAST TEN CALENDAR YEARS**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**  
**(unaudited)**

| Standard Industrial Classification Code | Year ended December 31, |                     |                     |                     |                     |
|---|-------------------------|---------------------|---------------------|---------------------|---------------------|
|   | 2018                    | 2017                | 2016                | 2015                | 2014                |
| Agriculture, Forestry, and Fishing      | \$ 960                  | \$ 1,949            | \$ 1,954            | \$ 1,850            | \$ 1,800            |
| Mining                                  | 2,881                   | 974                 | 1,954               | 1,850               | -                   |
| Construction                            | 197,815                 | 155,892             | 155,379             | 140,606             | 148,517             |
| Manufacturing                           | 894,007                 | 855,457             | 843,345             | 843,637             | 830,797             |
| Transportation and Public Utilities     | 40,331                  | 52,614              | 46,907              | 49,027              | 36,004              |
| Wholesale Trade                         | 482,053                 | 435,523             | 420,207             | 405,168             | 416,749             |
| Other Retail Trade                      | 4,439,305               | 4,555,944           | 4,483,508           | 4,237,608           | 4,105,379           |
| Vehicle                                 | 729,801                 | 826,228             | 1,008,496           | 555,024             | 542,763             |
| Food Stores                             | 575,199                 | 562,186             | 563,859             | 796,459             | 760,589             |
| Finance, Insurance, and Real Estate     | 270,795                 | 278,657             | 281,441             | 299,713             | 298,835             |
| Services                                | 1,969,503               | 2,017,826           | 1,965,200           | 1,919,458           | 1,859,617           |
| Total                                   | <u>\$ 9,602,650</u>     | <u>\$ 9,743,250</u> | <u>\$ 9,772,250</u> | <u>\$ 9,250,400</u> | <u>\$ 9,001,050</u> |

Source: City-Parish Finance Revenue Division  
Collector of EBR Parish-wide Sales & Use Taxes  
Based on 2% general sales and use tax with no exceptions for food and drugs.

| Year ended December 31, |                     |                     |                     |                     |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
| 2013                    | 2012                | 2011                | 2010                | 2009                |
| \$ 1,750                | \$ 1,729            | \$ 1,613            | \$ 1,565            | \$ 2,182            |
| 875                     | -                   | 806                 | 3,129               | 818                 |
| 156,627                 | 154,729             | 153,995             | 133,783             | 133,890             |
| 866,260                 | 934,427             | 798,192             | 724,461             | 941,631             |
| 38,500                  | 42,356              | 51,600              | 43,030              | 51,560              |
| 389,379                 | 366,510             | 348,302             | 332,501             | 348,700             |
| 4,003,171               | 3,969,371           | 3,840,999           | 3,599,615           | 3,865,624           |
| 500,506                 | 482,341             | 440,215             | 836,337             | 533,427             |
| 725,383                 | 644,850             | 575,666             | 483,495             | 514,500             |
| 252,003                 | 267,967             | 223,333             | 218,277             | 254,056             |
| 1,815,646               | 1,779,820           | 1,627,829           | 1,447,357           | 1,450,666           |
| <u>\$ 8,750,100</u>     | <u>\$ 8,644,100</u> | <u>\$ 8,062,550</u> | <u>\$ 7,823,550</u> | <u>\$ 8,097,054</u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**RATIOS OF OUTSTANDING DEBT BY TYPE**

**LAST TEN FISCAL YEARS**

**(unaudited)**

| <u>Fiscal Year</u> | <u>Qualified School Construction Bond Program</u> | <u>Qualified Zone Academy Bond Program</u> | <u>Capital Leases</u> | <u>Certificates of Indebtedness</u> | <u>Total Debt (1)</u> | <u>Percentage of Personal Income (2)</u> | <u>Debt Per Capita (2)</u> | <u>Debt Per Student (2)</u> |
|--------------------|---|--|-----------------------|-------------------------------------|-----------------------|--|----------------------------|-----------------------------|
| 2019               | \$ 19,491,935                                     | \$ -                                       | \$ -                  | \$ -                                | \$ 19,491,935         | 0.08%                                    | 44                         | 370                         |
| 2018               | 22,276,497  | -  | -                     | -                                   | 22,276,497            | 0.12%                                    | 50                         | 416                         |
| 2017               | 25,061,058  | -  | -                     | -                                   | 25,061,058            | 0.12%                                    | 56                         | 477                         |
| 2016               | 27,845,624  | -  | -                     | -                                   | 27,845,624            | 0.15%                                    | 63                         | 675                         |
| 2015               | 30,630,184  | 84,650                                     | -                     | -                                   | 30,714,834            | 0.14%                                    | 69                         | 759                         |
| 2014               | 33,414,747  | 245,457                                    | -                     | -                                   | 33,660,204            | 0.15%                                    | 76                         | 836                         |
| 2013               | 36,199,312  | 409,091                                    | -                     | -                                   | 36,608,403            | 0.29%                                    | 88                         | 811                         |
| 2012               | 38,983,875  | 572,729                                    | -                     | -                                   | 39,556,604            | 0.31%                                    | 95                         | 878                         |
| 2011               | 41,768,438  | 736,363                                    | -                     | -                                   | 42,504,801            | 0.23%                                    | 96                         | 1,031                       |
| 2010               | 21,433,000  | 900,001                                    | -                     | -                                   | 22,333,001            | 0.12%                                    | 51                         | 549                         |

(1) Details regarding the School System's outstanding debt can be found in the notes to the basic financial statements.

(2) See Schedule of Demographic Statistics for personal income and population data.

(3) Source: East Baton Rouge Parish School System

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**COMPUTATION OF LEGAL DEBT MARGIN**  
**LAST TEN CALENDAR YEARS**  
(unaudited)

Legal Debt Margin Calculation for Fiscal Year 2018

|  |          |                         |
|--|----------|-------------------------|
| Assessed Value   |          | \$ 3,767,796,999        |
| Debt Limit (35% of total assessed value)                     |          | <u>1,318,728,950</u>    |
| Debt applicable to limitation:                               |          |                         |
| Total Bonded Debt  | \$ -     |                         |
| Less: Sales Tax Revenue Bonds                                |          |                         |
| Excess Revenue Certificates                                  | <u>-</u> |                         |
| Total Debt Applicable to limitation                          | \$ -     |                         |
| Less Amounts Available in Debt Service Funds                 |          |                         |
| Total Available in Debt Service Funds                        |          |                         |
| Less Amounts Attributable to Revenue                         | <u>-</u> |                         |
| Total Available in Debt Service for general obligation bonds | <u>-</u> |                         |
| Net Bonded Debt  |          | <u>-</u>                |
| Legal Debt Margin  |          | <u>\$ 1,318,728,950</u> |

|  | 2009                    | 2010                    | 2011                    | 2012                    | 2013                    | 2014                    | 2015                    | 2016                    | 2017                    | 2018                    |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Debt limit   | \$ 1,157,146,883        | \$ 1,168,697,877        | \$ 1,189,715,429        | \$ 1,252,493,413        | \$ 1,296,327,169        | \$ 1,338,569,134        | \$ 1,365,140,998        | \$ 1,246,925,467        | \$ 1,302,021,306        | \$ 1,318,728,950        |
| Total net debt applicable to limit                                   | <u>-</u>                |
| Legal debt margin  | <u>\$ 1,157,146,883</u> | <u>\$ 1,168,697,877</u> | <u>\$ 1,189,715,429</u> | <u>\$ 1,252,493,413</u> | <u>\$ 1,296,327,169</u> | <u>\$ 1,338,569,134</u> | <u>\$ 1,365,140,998</u> | <u>\$ 1,246,925,467</u> | <u>\$ 1,302,021,306</u> | <u>\$ 1,318,728,950</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%                   |

Notes: Legal debt limit is established by Louisiana Revised Statute Title 39, Section 562, and is 35% of assessed value for school boards.

Source: Tax assessor's office records, School System's financial records

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**  
**DECEMBER 31, 2018**  
**(unaudited)**

|   | <u>Debt Outstanding</u> | <u>Estimated Percentage<br/>Applicable (1)</u> | <u>Amount<br/>Applicable to<br/>Primary<br/>Government</u> |
|---|-------------------------|--|--|
| <u>Overlapping Debt:</u>                                    |                         |  |  |
| Baton Rouge Recreation and Park Commission                  | \$ 28,995,000           | 100.00%  | \$ 28,995,000  |
| Central Community School System                             | 33,705,000              | 5.00%  | 1,685,250  |
| City of Zachary   | 21,201,287              | 1.00%  | 212,013  |
| Hospital Service District No. 1 (Lane Memorial<br>Hospital) | 18,050,000              | 100.00%  | 18,050,000   |
| Nineteenth Judicial District Court                          | 94,545,000              | 100.00%  | 94,545,000   |
| Zachary Community School Board                              | 90,166,712              | 6.00%  | 5,410,003  |
| City of Baton Rouge/Parish of EBR direct debt               | 304,249,204             | 100.00%  | 304,249,204  |
| Total overlapping debt                                      |                         |  | 453,146,470  |
| East Baton Rouge Parish School System direct debt (2)       |                         |  | -  |
| Total direct and overlapping debt                           |                         |  | <u>\$ 453,146,470</u>                                      |

Net Overlapping Debt is computed to demonstrate the total property tax burden on the taxpayers within the reporting government's geographic jurisdiction and the total debt that their property taxes will be expected to repay.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the Municipalities taxable assessed value that is within the Parish's boundaries and dividing it by the Parish's total taxable assessed value.

(2) The School System's outstanding debt relates to Qualified School Construction Bonds, as disclosed in Note 8 of the basic financial statements. In accordance with the repayment terms of the bonds, this debt is not repaid through property taxes; therefore, it is excluded from the computation of direct and overlapping debt.

Source: Comprehensive Annual Financial Report of City-Parish Government of Baton Rouge.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**DEMOGRAPHIC STATISTICS**

**LAST TEN FISCAL YEARS**

**(December 31, 2009 through 2018)**

**(unaudited)**

| <u>Fiscal Year</u> | <u>Population<br/>(1)</u> | <u>Personal<br/>Income (2)</u> | <u>Per Capita<br/>Personal<br/>Income (2)</u> | <u>Median<br/>Age (1)</u> | <u>Public School<br/>Enrollment<br/>(3)</u> | <u>EBR Parish<br/>Unemployment<br/>Rate (4)</u> | <u>Labor Market<br/>Area<br/>Unemployment<br/>Rate (5)</u> |
|--------------------|---------------------------|--------------------------------|---|---------------------------|---|---|--|
| 2009               | 437,623                   | \$ 17,396,917,000              | \$ 39,753                                     | 32.8                      | 52,671                                      | 6.0   | 6.2  |
| 2010               | 440,856 (2)               | 17,660,971,000                 | 40,061  | 32.6 (2)                  | 53,790                                      | 7.1   | 7.4  |
| 2011               | 441,523                   | 18,004,796,000                 | 40,779  | 32.5                      | 53,981                                      | 7.2   | 7.4  |
| 2012               | 444,275                   | 19,047,316,000                 | 42,873  | 32.7                      | 54,439                                      | 6.3   | 6.4  |
| 2013               | 445,227                   | 19,227,032,000 (6)             | 43,839 (6)                                    | 32.7 (6)                  | 53,881                                      | 5.8   | 5.9  |
| 2014               | 446,042                   | 19,227,032,000                 | 43,106  | 32.9                      | 54,055                                      | 5.8   | 5.8  |
| 2015               | 446,753                   | 18,930,264,869                 | 42,373  | 32.9                      | 53,602                                      | 5.4   | 5.5  |
| 2016               | 447,037                   | 21,756,396,716                 | 48,668  | 32.8                      | 52,540                                      | 5.1   | 5.2  |
| 2017               | 446,268                   | 21,764,720,000                 | 48,771  | 33.8                      | 52,306                                      | 4.4   | 4.5  |
| 2018               | 440,956                   | \$ 23,059,353,064 (7)          | \$ 52,294 (7)                                 | 32.9 (7)                  | 52,698                                      | 4.3   | 4.4  |

All information is parishwide.

- (1) Estimates – U.S. Census
- (2) Official U. S. Census
- (3) Estimates - Bureau of Economic Analysis
- (4) East Baton Rouge Parish School System – includes pre-kindergarten.
- (5) Louisiana Department of Labor - Benchmark rates for East Baton Rouge Parish only - These data are disaggregated using claims for unemployment compensation and population sharing ratios which are applied to present market area estimates and are valid only for the allocation of manpower revenue sharing funds.
- (6) Louisiana Department of Labor - Baton Rouge Metropolitan Statistical Area (MSA). Year 2004 and prior the MSA includes East Baton Rouge, Ascension, Livingston, and West Baton Rouge Parishes. In 2005 the MSA was expanded to include East Feliciana, Iberville, Pointe Coupee, St. Helena and West Feliciana Parishes. Baton Rouge serves as the focus of employment for many of the parishes that border it.
- (7) Finance Department Estimate

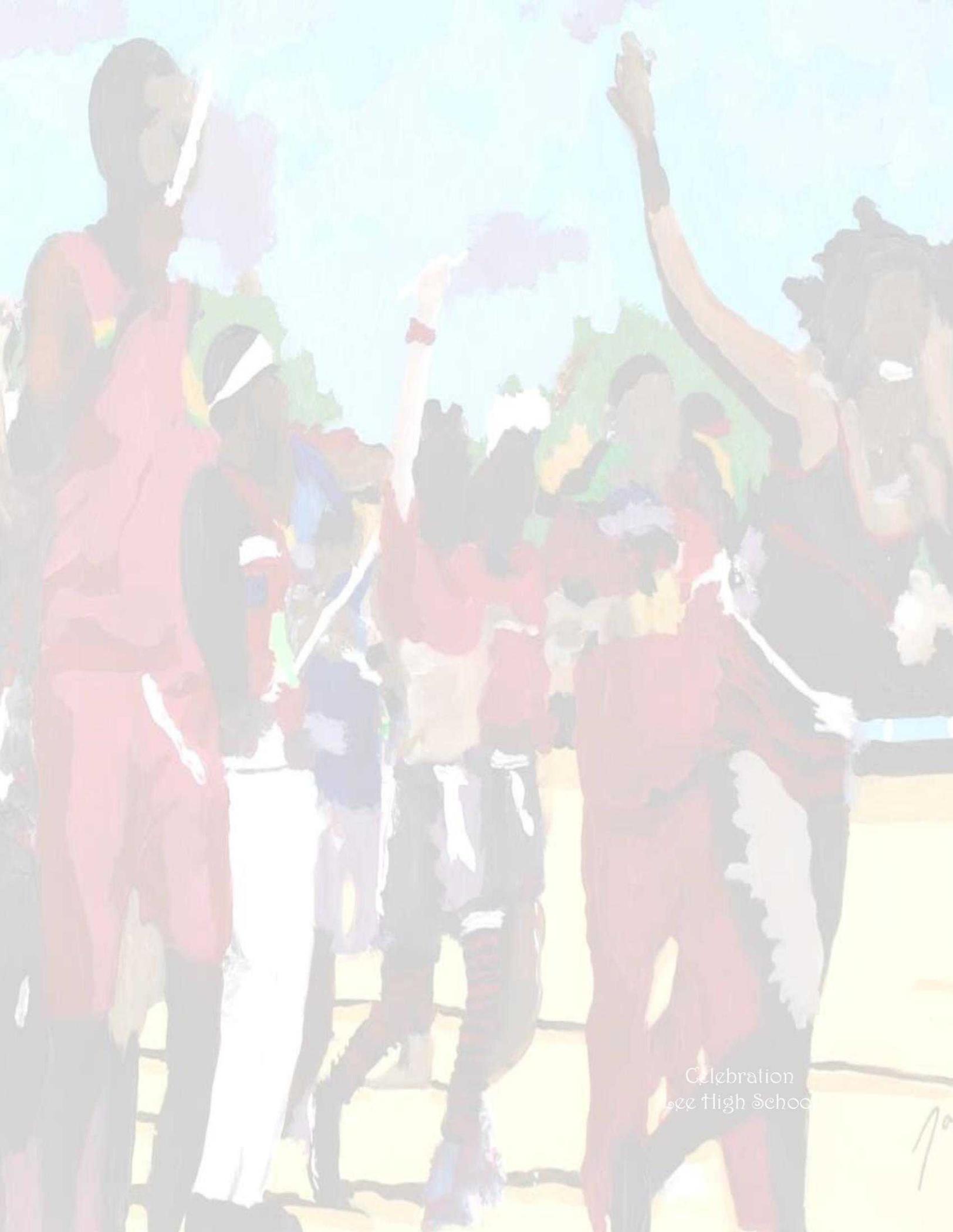
**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND NINE YEARS AGO**  
**(December 31, 2009 and 2018)**  
**(unaudited)**

| <u>December 31, 2018 (1)</u>                 |                                |             |                             | <u>December 31, 2009</u>                     |                                |             |                             |
|--|--------------------------------|-------------|-----------------------------|--|--------------------------------|-------------|-----------------------------|
| <u>Employer</u>                              | <u>Number<br/>of Employees</u> | <u>Rank</u> | <u>Percent<br/>of Total</u> | <u>Employer</u>                              | <u>Number<br/>of Employees</u> | <u>Rank</u> | <u>Percent<br/>of Total</u> |
| Louisiana State Government                   | 24,664                         | 1           | 9.57 %                      | Louisiana State Government                   | 31,427                         | 1           | 13.33 %                     |
| Turner Industries                            | 9,875                          | 2           | 3.83                        | Turner Industries                            | 9,670                          | 2           | 4.10                        |
| Louisiana State University                   | 6,250                          | 3           | 2.42                        | Louisiana State University                   | 5,600                          | 4           | 2.37                        |
| East Baton Rouge Parish School System        | 6,062                          | 4           | 2.35                        | East Baton Rouge Parish School System        | 6,406                          | 3           | 2.72                        |
| Performance Contractors                      | 5,500                          | 5           | 2.13                        | Performance Contractors                      | 3,500                          | 9           | 1.48                        |
| City-Parish Government                       | 4,500                          | 6           | 1.75                        | City-Parish Government                       | 4,009                          | 8           | 1.70                        |
| Our Lady of the Lake Regional Medical Center | 4,299                          | 7           | 1.67                        | Our Lady of the Lake Regional Medical Center | 4,597                          | 5           | 1.95                        |
| Exxon Mobil Corporation                      | 4,214                          | 8           | 1.63                        | Exxon Mobil Corporation                      | 4,275                          | 6           | 1.81                        |
| Baton Rouge General Medical Center           | 4,000                          | 9           | 1.55                        | Baton Rouge General Medical Center           | 3,000                          | 10          | 1.27                        |
| Parish Water Company                         | 3,196                          | 10          | 1.24                        | Parish Water Company                         | --                             |             | --                          |
| The Shaw Group                               | --                             |             | --                          | The Shaw Group                               | 4,243                          | 7           | 1.80                        |
|  | <u>72,560</u>                  |             | <u>28.14 %</u>              |  | <u>76,727</u>                  |             | <u>32.53 %</u>              |

(1) Source 2018:

- Baton Rouge Area Chamber estimates
- Louisiana Department of State Civil Service
- East Baton Rouge Parish School System
- Estimates - U.S. Bureau of Census (mid-year estimate)
- Estimates - U.S. Bureau of Labor Statistics (Annual average data)



Celebration  
Lee High School

70

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**GENERAL FUND EXPENDITURES BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
**(modified accrual basis of accounting)**  
**(unaudited)**

|                                  | Fiscal Year Ended June 30, |                         |                         |                         |                         |
|----------------------------------|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|                                  | 2019                       | 2018                    | 2017                    | 2016                    | 2015                    |
| <b>EXPENDITURES</b>              |                            |                         |                         |                         |                         |
| Current:                         |                            |                         |                         |                         |                         |
| Instruction:                     |                            |                         |                         |                         |                         |
| Regular education programs       | \$ 137,465,950<br>29.8%    | \$ 137,364,607<br>30.9% | \$ 130,944,595<br>30.2% | \$ 124,256,604<br>28.7% | \$ 124,430,292<br>29.7% |
| Special education programs       | 51,512,975<br>11.2%        | 52,888,149<br>11.9%     | 52,627,737<br>12.1%     | 52,821,415<br>12.2%     | 51,168,380<br>12.2%     |
| Other education programs         | 23,027,982<br>5.0%         | 21,744,648<br>4.9%      | 20,989,654<br>4.8%      | 22,020,478<br>5.1%      | 21,235,520<br>5.0%      |
| Support:                         |                            |                         |                         |                         |                         |
| Pupil support services           | 30,814,367<br>6.7%         | 29,049,518<br>6.5%      | 27,925,408<br>6.4%      | 27,857,420<br>6.4%      | 28,284,749<br>6.7%      |
| Instructional staff services     | 12,323,475<br>2.7%         | 12,198,369<br>2.7%      | 12,375,246<br>2.9%      | 13,754,788<br>3.2%      | 13,197,385<br>3.1%      |
| General administration services  | 11,238,563<br>2.4%         | 11,389,242<br>2.6%      | 10,756,252<br>2.5%      | 11,402,883<br>2.6%      | 11,447,738<br>2.7%      |
| School administration services   | 24,984,145<br>5.4%         | 24,231,100<br>5.4%      | 24,071,420<br>5.5%      | 23,296,802<br>5.4%      | 22,464,220<br>5.3%      |
| Business and central services    | 12,224,326<br>2.7%         | 12,631,588<br>2.8%      | 11,700,600<br>2.7%      | 12,395,396<br>2.9%      | 12,916,540<br>3.1%      |
| Plant operations and maintenance | 40,354,747<br>8.8%         | 40,824,414<br>9.2%      | 44,536,706<br>10.3%     | 40,712,271<br>9.4%      | 40,406,275<br>9.6%      |
| Transportation                   | 31,217,888<br>6.8%         | 30,090,447<br>6.8%      | 28,102,493<br>6.5%      | 31,354,411<br>7.2%      | 30,348,299<br>7.2%      |
| Community Service Operations     | 12,350<br>0.0%             | 12,350<br>0.0%          | 12,350<br>0.0%          | 12,350<br>0.0%          | 265,327<br>0.1%         |
| Appropriations                   |                            |                         |                         |                         |                         |
| Charter schools Type 1           | 40,977,699<br>8.9%         | 29,605,456<br>6.7%      | 29,951,784<br>6.9%      | 29,283,399<br>6.8%      | 32,074,417<br>7.6%      |
| Charter schools Type 2           | 25,791,105<br>5.6%         | 23,216,329<br>5.2%      | 16,977,987<br>3.9%      | 13,938,990<br>3.2%      | 10,344,959<br>2.5%      |
| Autonomous schools               | -<br>0.0%                  | -<br>0.0%               | -<br>0.0%               | -<br>0.0%               | -<br>0.0%               |
| Office of Juvenile Justice       | 143,873<br>0.0%            | 145,811<br>0.0%         | 162,095<br>0.0%         | 110,355<br>0.0%         | 129,864<br>0.0%         |
| Magnet programs                  | -<br>0.0%                  | -<br>0.0%               | -<br>0.0%               | 7,265,633<br>1.7%       | 6,026,400<br>1.4%       |
| Recovery School District         | 14,505,579<br>3.1%         | 16,072,002<br>3.6%      | 17,367,386<br>4.0%      | 16,116,399<br>3.7%      | 12,525,322<br>3.0%      |
| Capital outlay                   | -<br>0.0%                  | -<br>0.0%               | -<br>0.0%               | -<br>0.0%               | -<br>0.0%               |
| Facilities acquisition           | 1,181,341<br>0.3%          | 334,645<br>0.1%         | 2,132,042<br>0.5%       | 2,653,667<br>0.6%       | -<br>0.0%               |
| Debt service - Principal         | 2,784,562<br>0.6%          | 2,784,561<br>0.6%       | 2,784,562<br>0.6%       | 2,866,381<br>0.7%       | 2,945,366<br>0.7%       |
| Debt service - Interest          | 285,610<br>0.1%            | 376,893<br>0.1%         | 376,893<br>0.1%         | 376,893<br>0.1%         | 376,893<br>0.1%         |
| <b>Total</b>                     | <b>\$ 460,846,537</b>      | <b>\$ 444,960,129</b>   | <b>\$ 433,795,210</b>   | <b>\$ 432,496,535</b>   | <b>\$ 420,587,946</b>   |
| Pupil count - October 1          | 39,023                     | 38,673                  | 38,960                  | 39,828                  | 40,471                  |
| Average expenditures per pupil   | \$ 11,810                  | \$ 11,506               | \$ 11,134               | \$ 10,859               | \$ 10,392               |

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,

|    | 2014                  | 2013                  | 2012                  | 2011                  | 2010                  |
|----|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ | 128,467,847           | \$ 129,506,058        | \$ 135,338,160        | \$ 141,583,796        | \$ 138,979,724        |
|    | 31.5%                 | 33.1%                 | 33.3%                 | 34.7%                 | 35.0%                 |
|    | 50,115,050            | 50,585,205            | 51,593,688            | 62,758,041            | 59,294,042            |
|    | 12.3%                 | 12.9%                 | 12.7%                 | 15.4%                 | 14.9%                 |
|    | 21,161,380            | 18,287,216            | 18,992,522            | 14,935,486            | 13,503,429            |
|    | 5.2%                  | 4.7%                  | 4.7%                  | 3.7%                  | 3.4%                  |
|    | 26,923,738            | 27,933,138            | 29,467,667            | 22,192,916            | 19,356,041            |
|    | 6.6%                  | 7.1%                  | 7.3%                  | 5.4%                  | 4.9%                  |
|    | 11,618,118            | 11,435,935            | 14,739,083            | 13,049,103            | 12,863,476            |
|    | 2.9%                  | 2.9%                  | 3.6%                  | 3.2%                  | 3.2%                  |
|    | 11,609,299            | 11,288,440            | 10,338,436            | 10,245,203            | 10,268,091            |
|    | 2.9%                  | 2.9%                  | 2.5%                  | 2.5%                  | 2.6%                  |
|    | 21,399,400            | 20,493,553            | 20,726,066            | 21,705,959            | 20,289,527            |
|    | 5.3%                  | 5.2%                  | 5.1%                  | 5.3%                  | 5.1%                  |
|    | 11,181,785            | 11,053,143            | 11,771,113            | 12,207,881            | 13,124,866            |
|    | 2.7%                  | 2.8%                  | 2.9%                  | 3.0%                  | 3.3%                  |
|    | 41,184,204            | 38,769,350            | 41,497,511            | 41,977,187            | 41,881,624            |
|    | 10.1%                 | 9.9%                  | 10.2%                 | 10.3%                 | 10.5%                 |
|    | 31,521,512            | 27,883,583            | 31,722,653            | 31,616,491            | 29,199,644            |
|    | 7.7%                  | 7.1%                  | 7.8%                  | 7.7%                  | 7.4%                  |
|    | 12,350                | 12,350                | 12,350                | -                     | -                     |
|    | 0.0%                  | 0.0%                  | 0.0%                  | 0.0%                  | 0.0%                  |
|    | 22,870,404            | 20,021,223            | 16,145,960            | 12,419,559            | 5,788,269             |
|    | 5.6%                  | 5.1%                  | 4.0%                  | 3.0%                  | 1.5%                  |
|    | 6,982,719             | 2,415,638             | 1,909,350             | 1,054,344             | 495,088               |
|    | 1.7%                  | 0.6%                  | 0.5%                  | 0.3%                  | 0.1%                  |
|    | -                     | -                     | -                     | -                     | 3,472,933             |
|    | 0.0%                  | 0.0%                  | 0.0%                  | 0.0%                  | 0.9%                  |
|    | 184,554               | 178,789               | 183,996               | 134,816               | -                     |
|    | 0.0%                  | 0.0%                  | 0.0%                  | 0.0%                  | 0.0%                  |
|    | 5,905,611             | 5,077,260             | 5,197,073             | 5,389,646             | 5,498,870             |
|    | 1.5%                  | 1.3%                  | 1.3%                  | 1.3%                  | 1.4%                  |
|    | 12,898,005            | 13,418,315            | 13,164,716            | 12,337,740            | 15,497,211            |
|    | 3.2%                  | 3.4%                  | 3.2%                  | 3.0%                  | 3.9%                  |
|    | -                     | -                     | 22,958                | 2,682,375             | 7,363,096             |
|    | 0.0%                  | 0.0%                  | 0.0%                  | 0.7%                  | 1.9%                  |
|    | -                     | -                     | -                     | -                     | -                     |
|    | 0.0%                  | 0.0%                  | 0.0%                  | 0.0%                  | 0.0%                  |
|    | 2,948,199             | 2,948,198             | 2,948,199             | 1,503,198             | 163,636               |
|    | 0.7%                  | 0.8%                  | 0.7%                  | 0.4%                  | 0.0%                  |
|    | 292,429               | 262,007               | 327,223               | 349,797               | 97,639                |
|    | 0.1%                  | 0.1%                  | 0.1%                  | 0.1%                  | 0.0%                  |
|    | <u>\$ 407,276,604</u> | <u>\$ 391,569,401</u> | <u>\$ 406,098,724</u> | <u>\$ 408,143,538</u> | <u>\$ 397,137,206</u> |
|    | 40,241                | 41,292                | 41,233                | 41,040                | 40,674                |
| \$ | 10,121                | \$ 9,483              | \$ 9,849              | \$ 9,945              | \$ 9,764              |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**GENERAL FUND EXPENDITURES BY FUNCTION PER PUPIL**  
**LAST TEN FISCAL YEARS**  
**(modified accrual basis of accounting)**  
**(unaudited)**

|                                  | Fiscal Year Ended June 30, |                   |                   |                   |                   |
|----------------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
|                                  | 2019                       | 2018              | 2017              | 2016              | 2015              |
| <b><u>EXPENDITURES</u></b>       |                            |                   |                   |                   |                   |
| Current:                         |                            |                   |                   |                   |                   |
| Instruction:                     |                            |                   |                   |                   |                   |
| Regular education programs       | \$ 3,522<br>29.8%          | \$ 3,551<br>30.9% | \$ 3,363<br>30.2% | \$ 3,116<br>28.7% | \$ 3,086<br>29.7% |
| Special education programs       | 1,320<br>11.2%             | 1,368<br>11.9%    | 1,351<br>12.1%    | 1,326<br>12.2%    | 1,264<br>12.2%    |
| Other education programs         | 590<br>5.0%                | 562<br>4.9%       | 539<br>4.8%       | 553<br>5.1%       | 525<br>5.0%       |
| Support:                         |                            |                   |                   |                   |                   |
| Pupil support services           | 790<br>6.7%                | 751<br>6.5%       | 717<br>6.4%       | 699<br>6.4%       | 699<br>6.7%       |
| Instructional staff services     | 316<br>2.7%                | 315<br>2.7%       | 318<br>2.9%       | 345<br>3.2%       | 326<br>3.1%       |
| General administration services  | 289<br>2.4%                | 296<br>2.6%       | 277<br>2.5%       | 287<br>2.6%       | 284<br>2.7%       |
| School administration services   | 640<br>5.4%                | 627<br>5.4%       | 618<br>5.5%       | 585<br>5.4%       | 555<br>5.3%       |
| Business and central services    | 313<br>2.7%                | 327<br>2.8%       | 300<br>2.7%       | 311<br>2.9%       | 319<br>3.1%       |
| Plant operations and maintenance | 1,033<br>8.7%              | 1,055<br>9.2%     | 1,142<br>10.3%    | 1,021<br>9.4%     | 997<br>9.6%       |
| Transportation                   | 800<br>6.8%                | 778<br>6.8%       | 721<br>6.5%       | 787<br>7.2%       | 750<br>7.2%       |
| Appropriations                   |                            |                   |                   |                   |                   |
| Charter schools Type 1           | 1,050<br>8.9%              | 766<br>6.7%       | 769<br>6.9%       | 735<br>6.8%       | 793<br>7.6%       |
| Charter schools Type 2           | 661<br>5.6%                | 600<br>5.2%       | 436<br>3.9%       | 350<br>3.2%       | 256<br>2.5%       |
| Autonomous schools               | -<br>0.0%                  | -<br>0.0%         | -<br>0.0%         | -<br>0.0%         | -<br>0.0%         |
| Office of Juvenile Justice       | 4<br>0.0%                  | 4<br>0.0%         | 4<br>0.0%         | 3<br>0.0%         | 3<br>0.0%         |
| Magnet programs                  | -<br>0.0%                  | -<br>0.0%         | -<br>0.0%         | 182<br>1.7%       | 149<br>1.4%       |
| Recovery School District         | 372<br>3.1%                | 416<br>3.6%       | 446<br>4.0%       | 405<br>3.7%       | 309<br>3.0%       |
| Capital outlay                   | -<br>0.0%                  | -<br>0.0%         | -<br>0.0%         | -<br>0.0%         | -<br>0.0%         |
| Facilities acquisition           | 30<br>0.3%                 | 9<br>0.1%         | 55<br>0.5%        | 67<br>0.6%        | -<br>0.0%         |
| Debt service - Principal         | 71<br>0.6%                 | 72<br>0.6%        | 71<br>0.6%        | 72<br>0.7%        | 73<br>0.7%        |
| Debt service - Interest          | 7<br>0.1%                  | 10<br>0.1%        | 10<br>0.1%        | 9<br>0.1%         | 9<br>0.1%         |
| <b>Total</b>                     | <b>\$ 11,810</b>           | <b>\$ 11,506</b>  | <b>\$ 11,134</b>  | <b>\$ 10,859</b>  | <b>\$ 10,392</b>  |
| Pupil count - October 1          | 39,023                     | 38,673            | 38,960            | 39,828            | 40,471            |

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,

|    | 2014   | 2013     | 2012     | 2011     | 2010     |
|----|--------|----------|----------|----------|----------|
| \$ | 3,194  | \$ 3,137 | \$ 3,281 | \$ 3,450 | \$ 3,414 |
|    | 31.6%  | 33.1%    | 33.3%    | 34.7%    | 35.0%    |
|    | 1,245  | 1,225    | 1,251    | 1,529    | 1,458    |
|    | 12.3%  | 12.9%    | 12.7%    | 15.4%    | 14.9%    |
|    | 526    | 443      | 461      | 364      | 332      |
|    | 5.2%   | 4.7%     | 4.7%     | 3.7%     | 3.4%     |
|    | 669    | 676      | 715      | 541      | 476      |
|    | 6.6%   | 7.1%     | 7.3%     | 5.4%     | 4.9%     |
|    | 289    | 277      | 357      | 318      | 316      |
|    | 2.9%   | 2.9%     | 3.6%     | 3.2%     | 3.2%     |
|    | 289    | 274      | 252      | 251      | 252      |
|    | 2.9%   | 2.9%     | 2.6%     | 2.5%     | 2.6%     |
|    | 532    | 496      | 503      | 529      | 499      |
|    | 5.3%   | 5.2%     | 5.1%     | 5.3%     | 5.1%     |
|    | 278    | 268      | 285      | 297      | 323      |
|    | 2.7%   | 2.8%     | 2.9%     | 3.0%     | 3.3%     |
|    | 1,022  | 938      | 1,005    | 1,023    | 1,030    |
|    | 10.1%  | 9.9%     | 10.2%    | 10.4%    | 10.5%    |
|    | 783    | 675      | 769      | 770      | 718      |
|    | 7.7%   | 7.1%     | 7.8%     | 7.7%     | 7.4%     |
|    | 568    | 485      | 392      | 303      | 142      |
|    | 5.6%   | 5.1%     | 4.0%     | 3.0%     | 1.5%     |
|    | 174    | 59       | 46       | 26       | 12       |
|    | 1.7%   | 0.6%     | 0.5%     | 0.3%     | 0.1%     |
|    | -      | -        | -        | -        | 85       |
|    | 0.0%   | 0.0%     | 0.0%     | 0.0%     | 0.9%     |
|    | 5      | 4        | 4        | 3        | -        |
|    | 0.0%   | 0.0%     | 0.0%     | 0.0%     | 0.0%     |
|    | 147    | 123      | 126      | 131      | 135      |
|    | 1.5%   | 1.3%     | 1.3%     | 1.3%     | 1.4%     |
|    | 321    | 325      | 319      | 301      | 381      |
|    | 3.2%   | 3.4%     | 3.2%     | 3.0%     | 3.9%     |
|    | -      | -        | 1        | 65       | 181      |
|    | 0.0%   | 0.0%     | 0.0%     | 0.7%     | 1.9%     |
|    | -      | -        | -        | -        | -        |
|    | 0.0%   | 0.0%     | 0.0%     | 0.0%     | 0.0%     |
|    | 73     | 71       | 72       | 37       | 4        |
|    | 0.7%   | 0.8%     | 0.7%     | 0.4%     | 0.0%     |
|    | 7      | 6        | 8        | 9        | 2        |
|    | 0.1%   | 0.1%     | 0.1%     | 0.1%     | 0.0%     |
| \$ | 10,121 | \$ 9,483 | \$ 9,849 | \$ 9,945 | \$ 9,764 |
|    | 40,241 | 41,292   | 41,233   | 41,040   | 40,674   |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**FULL-TIME EQUIVALENTS (FTE) EMPLOYEES**  
**LAST TEN FISCAL YEARS**  
(unaudited)

|  | Fiscal Year    |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
|  | 2019           | 2018           | 2017           | 2016           | 2015           | 2014           |
| <b><u>Regular Employees: CERTIFICATED</u></b>                    |                |                |                |                |                |                |
| <b>Instructional:</b>  |                |                |                |                |                |                |
| Supervising Instructors  | 0.4            | 4.2            | 12.4           | 15.0           | -              | 5.0            |
| Classroom Teachers - Regular Programs                            | 2,033.4        | 1,979.9        | 1,937.7        | 1,953.0        | 1,932.0        | 1,917.0        |
| Classroom Teachers - Special Education                           | 603.1          | 629.2          | 643.9          | 632.0          | 591.0          | 564.0          |
| Classroom Teachers - Vocational Education                        | 123.0          | 107.2          | 106.3          | 96.0           | 84.0           | 87.0           |
| Classroom Teachers - Other Instructional Programs                | 102.4          | 102.5          | 112.5          | 129.0          | 140.0          | 76.0           |
| Classroom Teachers - Special Programs                            | 161.1          | 163.2          | 173.7          | 198.0          | 202.0          | 194.0          |
| Classroom Teachers - Adult/Continuing Ed Programs                | 4.1            | 3.8            | 3.6            | 3.0            | 5.0            | 4.0            |
| Classroom Teachers - Community College Programs                  | 27.6           | 26.6           | 24.2           | 23.0           | 24.0           | 24.0           |
| <i>Total Classroom Teachers</i>                                  | <u>3,054.7</u> | <u>3,012.4</u> | <u>3,001.9</u> | <u>3,034.0</u> | <u>2,978.0</u> | <u>2,866.0</u> |
| Therapist/Specialist/Counselor - Instructional Programs          | 0.9            | 2.1            | 3.7            | 2.0            | 3.0            | -              |
| Sabbatical Leave - Instructional Programs                        | 9.6            | 12.6           | 15.3           | 7.0            | 13.0           | 7.0            |
| <i>Total Certificated - Instructional Programs</i>               | <u>3,065.6</u> | <u>3,031.3</u> | <u>3,033.3</u> | <u>3,058.0</u> | <u>2,994.0</u> | <u>2,878.0</u> |
| <b>Instructional Support:</b>                                    |                |                |                |                |                |                |
| Supervisors - Instructional Support Functions                    | 75.1           | 58.0           | 55.8           | 62.0           | 66.0           | 63.0           |
| Librarians/Media-based Teachers/Staff Instructors - Instr Spt    | 70.7           | 71.0           | 79.5           | 65.0           | 71.0           | 85.0           |
| Therapist/Specialist/Counselor - Instructional Support Functions | 448.2          | 413.1          | 435.6          | 456.0          | 466.0          | 449.0          |
| Sabbatical Leave - Instructional Support Functions               | 6.2            | 6.4            | 5.4            | 6.0            | 6.0            | 4.0            |
| <i>Total Certificated - Instructional Support</i>                | <u>600.2</u>   | <u>548.5</u>   | <u>576.3</u>   | <u>589.0</u>   | <u>609.0</u>   | <u>601.0</u>   |
| <b>Support Services:</b>   |                |                |                |                |                |                |
| Superintendents  | 1.0            | 1.0            | 1.0            | 1.0            | 1.0            | 1.0            |
| Assistant/Associate/Deputy Superintendents                       | 5.7            | 4.8            | 4.0            | 3.0            | 5.0            | 5.0            |
| School Principals  | 94.3           | 81.5           | 85.3           | 88.0           | 83.0           | 79.0           |
| School Assistant Principals                                      | 96.1           | 85.8           | 91.4           | 87.0           | 87.0           | 76.0           |
| Other School Administrators                                      | 1.4            | -              | -              | 1.0            | -              | 2.0            |
| Non-Classroom Teachers - Support Services                        |                |                |                |                |                | -              |
| Sabbatical Leave - Support Services                              | 0.7            | 1.0            | 1.0            | 1.0            | 2.0            | -              |
| <i>Total Certificated - Support Services</i>                     | <u>199.2</u>   | <u>174.1</u>   | <u>182.7</u>   | <u>181.0</u>   | <u>178.0</u>   | <u>163.0</u>   |
| <b>Total Certificated</b>  | <u>3,865.0</u> | <u>3,753.9</u> | <u>3,792.3</u> | <u>3,828.0</u> | <u>3,781.0</u> | <u>3,642.0</u> |

Source : East Baton Rouge Parish School System

| Fiscal Year |         |         |         |
|-------------|---------|---------|---------|
| 2013        | 2012    | 2011    | 2010    |
| 5.0         | 9.0     | 1.0     | 10.0    |
| 1,965.0     | 2,090.0 | 2,247.0 | 2,243.8 |
| 582.0       | 610.0   | 633.0   | 618.0   |
| 86.0        | 90.0    | 83.0    | 85.2    |
| 72.0        | 4.0     | 2.0     | 1.0     |
| 182.0       | 201.0   | 250.0   | 225.0   |
| 5.0         | 5.0     | 5.0     | 6.0     |
| 23.0        | 23.0    | 24.0    | 23.0    |
| 2,915.0     | 3,023.0 | 3,244.0 | 3,202.0 |
| 2.0         | 3.0     | -       | 2.6     |
| 23.0        | 28.0    | 27.0    | 29.0    |
| 2,945.0     | 3,063.0 | 3,272.0 | 3,243.6 |
| 74.0        | 77.0    | 73.0    | 74.0    |
| 81.0        | 83.0    | 91.0    | 126.0   |
| 440.0       | 479.0   | 428.0   | 456.4   |
| 7.0         | 10.0    | 8.0     | 9.0     |
| 602.0       | 649.0   | 600.0   | 665.4   |
| 1.0         | 1.0     | 1.0     | 1.0     |
| 5.0         | -       | -       | -       |
| 81.0        | 80.0    | 84.0    | 80.0    |
| 70.0        | 64.0    | 68.0    | 73.0    |
| 3.0         | -       | 7.0     | -       |
| -           | -       | -       | -       |
| -           | 1.0     | 2.0     | 2.0     |
| 160.0       | 146.0   | 162.0   | 156.0   |
| 3,707.0     | 3,858.0 | 4,034.0 | 4,065.0 |

(continued)

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**FULL-TIME EQUIVALENTS (FTE) EMPLOYEES**  
**LAST TEN FISCAL YEARS**  
(unaudited)  
(Continued)

|  | Fiscal Year    |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
|  | 2019           | 2018           | 2017           | 2016           | 2015           | 2014           |
| <b><u>Regular Employees: NON-CERTIFICATED</u></b>                  |                |                |                |                |                |                |
| <b>Instructional:</b>  |                |                |                |                |                |                |
| Aide - Instructional Programs                                      | 733.4          | 691.3          | 724.3          | 725.0          | 716.0          | 628.0          |
| <i>Total Non-Certificated - Instructional Programs</i>             | <u>733.4</u>   | <u>691.3</u>   | <u>724.3</u>   | <u>725.0</u>   | <u>716.0</u>   | <u>628.0</u>   |
| <b>Instructional Support:</b>                                      |                |                |                |                |                |                |
| Supervisors - Instructional Support Functions                      |                |                |                |                |                |                |
| Therapist/Specialist/Counselor - Instructional Support Functions   |                |                |                |                |                |                |
| Clerical/Secretarial - Instructional Support Functions             | 50.4           | 55.6           | 54.5           | 55.0           | 53.0           | 52.0           |
| Aide - Instructional Support Functions                             | 15.0           | 17.6           | 21.4           | 17.0           | 17.0           | 16.0           |
| Degreed Professional - Instructional Support Functions             | 2.3            | 6.4            | 13.3           | 3.0            | 2.0            | 4.0            |
| Other Personnel - Instructional Support Functions                  | 49.8           | 38.7           | 49.2           | 44.0           | 69.0           | 48.0           |
| <i>Total Non-Certificated - Instructional Support</i>              | <u>117.5</u>   | <u>118.3</u>   | <u>138.4</u>   | <u>119.0</u>   | <u>141.0</u>   | <u>120.0</u>   |
| <b>Support Services:</b>   |                |                |                |                |                |                |
| Supervisors/Managers/Administrators/Support Services               | 132.8          | 164.3          | 116.3          | 106.0          | 108.0          | 104.0          |
| Clerical/Secretarial - Support Services                            | 277.2          | 258.7          | 267.8          | 268.0          | 254.0          | 244.0          |
| Aide - Support Services  | 73.5           | 63.4           | 59.1           | 59.0           | 58.0           | 57.0           |
| Service Worker - Support Services                                  | 953.4          | 920.8          | 940.2          | 891.0          | 890.0          | 876.0          |
| Skilled Craftsman - Support Services                               | 29.2           | 27.5           | 26.3           | 23.0           | 24.0           | 26.0           |
| Degreed Professional - Support Services                            | 23.0           | 21.0           | 21.1           | 22.0           | 21.0           | 22.0           |
| Other Personnel - Support Services                                 | 30.4           | 33.3           | 35.4           | 39.0           | 38.0           | 38.0           |
| <i>Total Non-Certificated - Support Services</i>                   | <u>1,519.5</u> | <u>1,489.0</u> | <u>1,466.2</u> | <u>1,408.0</u> | <u>1,393.0</u> | <u>1,367.0</u> |
| <b>Total Non-Certificated</b>                                      | <u>2,370.4</u> | <u>2,298.6</u> | <u>2,328.9</u> | <u>2,252.0</u> | <u>2,250.0</u> | <u>2,115.0</u> |
| <b>Total Regular Employees (Certificated and Non-Certificated)</b> | <u>6,235.4</u> | <u>6,052.5</u> | <u>6,121.2</u> | <u>6,080.0</u> | <u>6,031.0</u> | <u>5,757.0</u> |
| <b><u>Other Reported Personnel</u></b>                             |                |                |                |                |                |                |
| School Board Member  | 11.0           | 9.0            | 9.0            | 8.0            | 9.0            | 11.0           |
| <i>Total Other Reported Personnel</i>                              | <u>11.0</u>    | <u>9.0</u>     | <u>9.0</u>     | <u>8.0</u>     | <u>9.0</u>     | <u>11.0</u>    |
| <b>Grand Total</b>   | <u>6,246.4</u> | <u>6,061.5</u> | <u>6,130.2</u> | <u>6,088.0</u> | <u>6,040.0</u> | <u>5,768.0</u> |

Source : East Baton Rouge Parish School System

| Fiscal Year |         |         |         |
|-------------|---------|---------|---------|
| 2013        | 2012    | 2011    | 2010    |
| 626.0       | 666.0   | 659.0   | 687.0   |
| 626.0       | 666.0   | 659.0   | 687.0   |
| 59.0        | 72.0    | 67.0    | 68.8    |
| 16.0        | 9.0     | 2.0     | 10.0    |
| 11.0        | 3.0     | 1.0     | 1.0     |
| 41.0        | 95.0    | 164.0   | 105.2   |
| 127.0       | 179.0   | 234.0   | 185.0   |
| 114.0       | 111.0   | 109.0   | 117.0   |
| 246.0       | 248.0   | 285.0   | 279.2   |
| 57.0        | 58.0    | 81.0    | 57.0    |
| 871.0       | 926.0   | 960.0   | 980.0   |
| 28.0        | 28.0    | 31.0    | 30.0    |
| 20.0        | 14.0    | 17.0    | 16.0    |
| 42.0        | 46.0    | 49.0    | 47.8    |
| 1,378.0     | 1,431.0 | 1,532.0 | 1,527.0 |
| 2,131.0     | 2,276.0 | 2,425.0 | 2,399.0 |
| 5,838.0     | 6,134.0 | 6,459.0 | 6,464.0 |
| 11.0        | 12.0    | 13.0    | 13.0    |
| 11.0        | 12.0    | 13.0    | 13.0    |
| 5,849.0     | 6,146.0 | 6,472.0 | 6,477.0 |

(concluded)

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**PERCENTAGE OF FREE AND REDUCED STUDENTS IN LUNCH PROGRAM**

**LAST TEN FISCAL YEARS**

**(unaudited)**

| <u>School Year</u> | <u>Free</u> | <u>Reduced</u> | <u>Total</u> |
|--------------------|-------------|----------------|--------------|
| 2009-2010          | 74.54%      | 7.27%          | 81.81%       |
| 2010-2011          | 75.97%      | 6.06%          | 82.03%       |
| 2011-2012          | 76.77%      | 6.56%          | 83.33%       |
| 2012-2013          | 76.64%      | 6.57%          | 83.21%       |
| 2013-2014          | 77.68%      | 6.03%          | 83.71%       |
| 2014-2015 (2)      | 94.40%      | 0.00%          | 94.40%       |
| 2015-2016 (3)      | 96.00%      | 0.00%          | 96.00%       |
| 2016-2017 (3)      | 100.00%     | 0.00%          | 100.00%      |
| 2017-2018 (3)      | 100.00%     | 0.00%          | 100.00%      |
| 2018-2019 (3)      | 100.00%     | 0.00%          | 100.00%      |

(1) Source: East Baton Rouge Parish School System School Food Service Department.

(2) East Baton Rouge Parish School System enrolled in USDA Community Eligibility Provision for 2014-2015.

(3) 2015-2016, 2016-2017, 2017-2018, and 2018-2019 CEP percentages of Free and Paid students were re-established based on the number of identified students directly certified to receive free meals.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**HISTORY OF HIGH SCHOOL GRADUATES**  
**LAST TEN FISCAL YEARS**  
**(unaudited)**

| <u>School<br/>Year</u> | <u>Females</u> | <u>Males</u> | <u>Total</u> |
|------------------------|----------------|--------------|--------------|
| 2010                   | 1,163          | 838          | 2,001        |
| 2011                   | 1,125          | 862          | 1,987        |
| 2012                   | 1,118          | 870          | 1,988        |
| 2013                   | 1,117          | 868          | 1,985        |
| 2014                   | 1,130          | 886          | 2,016        |
| 2015                   | 1,160          | 928          | 2,088        |
| 2016                   | 1,097          | 927          | 2,024        |
| 2017                   | 1,149          | 929          | 2,078        |
| 2018                   | 1,368          | 1,248        | 2,616        |
| 2019                   | 1,259          | 1,055        | 2,314        |

(1) Source: East Baton Rouge Parish School System Technology Department.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**CAPITAL ASSET INFORMATION**

**JUNE 30, 2019**

**(unaudited)**

**Elementary Schools**

| <u>Schools</u>                  | <u>Year<br/>Opened</u> | <u>Square<br/>Footage</u> | <u>Square Footage<br/>with Covered</u> |                | <u>Classrooms<br/>(1)</u> | <u>Capacity<br/>(1)</u> |
|---------------------------------|------------------------|---------------------------|--|----------------|---------------------------|-------------------------|
|                                 |                        |                           | <u>Walkways</u>                        | <u>Acreage</u> |                           |                         |
| Audubon                         | 1967                   | 38,917                    | 45,826                                 | 8.0            | 25                        | 531                     |
| Baton Rouge Center VPA          | 1954                   | 36,830                    | 46,088                                 | 16.0           | 24                        | 510                     |
| Belfair Montessori              | 1951                   | 30,449                    | 56,354                                 | 5.0            | 20                        | 425                     |
| Bernard Terrace                 | 1927                   | 37,195                    | 45,735                                 | 8.0            | 20                        | 425                     |
| Baton Rouge FLAIM @ Valley Park | 1967                   | 86,264                    | 89,082                                 | 23.4           | 34                        | 750                     |
| Broadmoor                       | 1956/2018              | 86,160                    | 89,850                                 | 20.0           | 30                        | 700                     |
| Brownfields                     | 1956                   | 35,372                    | 51,176                                 | 12.0           | 25                        | 531                     |
| Buchanan                        | 1955                   | 56,742                    | 61,615                                 | 8.2            | 27                        | 574                     |
| Capitol                         | 2008                   | 75,606                    | 75,606                                 | 13.9           | 31                        | 659                     |
| Cedarcrest Southmoor            | 1967                   | 42,176                    | 50,203                                 | 7.1            | 28                        | 595                     |
| Claiborne                       | 1954/2011              | 93,528                    | 100,305                                | 8.0            | 38                        | 808                     |
| Crestworth                      | 1968                   | 35,936                    | 40,492                                 | 15.0           | 21                        | 446                     |
| Delmont Pre-K/K Center          | 1955                   | 40,662                    | 46,148                                 | 6.7            | 21                        | 446                     |
| Forest Heights                  | 1973                   | 41,921                    | 47,883                                 | 9.9            | 25                        | 531                     |
| Glen Oaks Park                  | 1973                   | 46,325                    | 53,305                                 | 9.2            | 25                        | 531                     |
| Greenbrier                      | 1960                   | 45,522                    | 51,592                                 | 8.8            | 27                        | 574                     |
| Highland                        | 1940                   | 40,224                    | 41,679                                 | 7.0            | 21                        | 446                     |
| Howell Park                     | 1955                   | 36,074                    | 50,683                                 | 12.9           | 22                        | 468                     |
| Jefferson Terrace               | 1958                   | 38,243                    | 45,949                                 | 7.2            | 24                        | 510                     |
| LaBelle Aire                    | 1973                   | 61,918                    | 75,872                                 | 8.0            | 34                        | 723                     |
| LaSalle                         | 1955                   | 43,164                    | 48,272                                 | 8.0            | 25                        | 531                     |
| Magnolia Woods                  | 1963                   | 41,411                    | 62,675                                 | 8.1            | 27                        | 574                     |
| Mayfair                         | 1962                   | 36,225                    | 41,324                                 | 12.1           | 22                        | 475                     |
| Melrose                         | 1955                   | 55,080                    | 55,080                                 | 8.0            | 32                        | 680                     |
| Merrydale                       | 1968                   | 44,747                    | 47,099                                 | 15.4           | 27                        | 574                     |
| Northeast                       | 2002                   | 99,584                    | 100,000                                | 23.0           | 41                        | 871                     |
| Park                            | 1955                   | 42,148                    | 44,807                                 | 27.0           | 25                        | 531                     |
| Park Forest                     | 1976                   | 50,900                    | 50,900                                 | 9.7            | 33                        | 701                     |
| Parkview                        | 1974                   | 44,453                    | 47,928                                 | 8.1            | 28                        | 595                     |
| Polk                            | 1960                   | 37,526                    | 42,713                                 | 2.9            | 18                        | 383                     |
| Progress                        | 1959/2013              | 86,456                    | 86,456                                 | 12.5           | 31                        | 659                     |
| Riveroaks                       | 1968                   | 37,900                    | 41,968                                 | 10.4           | 23                        | 489                     |
| Ryan                            | 1969                   | 45,776                    | 51,306                                 | 10.2           | 27                        | 574                     |
| Sharon Hills                    | 1964                   | 44,835                    | 60,212                                 | 10.0           | 25                        | 531                     |
| Shenandoah                      | 1972                   | 45,979                    | 45,979                                 | 7.0            | 27                        | 574                     |
| South Boulevard                 | 1945                   | 27,155                    | 32,119                                 | 2.4            | 12                        | 255                     |
| The Duffrocq School             | 1923/2009              | 78,930                    | 78,930                                 | 10.0           | 33                        | 701                     |
| Twin Oaks                       | 1974                   | 42,411                    | 50,520                                 | 7.0            | 28                        | 595                     |
| University Terrace              | 1956                   | 44,838                    | 58,044                                 | 9.0            | 26                        | 553                     |
| Villa del Rey                   | 1959                   | 48,623                    | 64,103                                 | 14.4           | 27                        | 574                     |
| Wedgewood                       | 1977                   | 53,910                    | 61,743                                 | 13.0           | 32                        | 680                     |
| Westdale Heights                | 1959                   | 40,912                    | 47,502                                 | 11.2           | 21                        | 446                     |
| Westminster                     | 1967                   | 32,921                    | 44,360                                 | 14.1           | 21                        | 446                     |
| White Hills                     | 1960                   | 34,719                    | 37,501                                 | 11.0           | 21                        | 446                     |
| Wildwood                        | 1969                   | 40,730                    | 40,731                                 | 7.3            | 25                        | 531                     |
| Winbourne                       | 2007                   | 74,340                    | 75,000                                 | 11.7           | 31                        | 659                     |
| Woodlawn                        | 2009                   | 83,625                    | 83,625                                 | 22.0           | 35                        | 744                     |
| Totals                          |                        | <u>2,365,362</u>          | <u>2,666,340</u>                       | <u>519.8</u>   | <u>1,245</u>              | <u>26,555</u>           |

Source : CSRS, Inc.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**CAPITAL ASSET INFORMATION**

**JUNE 30, 2019**

(unaudited)

(Continued)

**Junior High/Middle Schools**

| <u>Schools</u>                          | <u>Year Opened</u> | <u>Square Footage</u> | <u>Square Footage with Covered Walkways</u> | <u>Acreage</u> | <u>Classrooms (1)</u> | <u>Capacity (1)</u> |
|---|--------------------|-----------------------|---|----------------|-----------------------|---------------------|
| Broadmoor                               | 1961               | 86,455                | 121,605                                     | 14.0           | 37                    | 800                 |
| Brookstown                              | 1948               | 45,208                | 53,052                                      | 10.0           | 25                    | 531                 |
| Capitol                                 | 2004               | 115,460               | 115,460                                     | 11.4           | 43                    | 950                 |
| Glasgow                                 | 1955               | 61,009                | 63,159                                      | 14.2           | 30                    | 650                 |
| McKinley                                | 2006               | 119,238               | 119,400                                     | 12.0           | 40                    | 875                 |
| North Banks Middle School of Excellence | 1951               | 30,062                | 44,001                                      | 10.0           | 22                    | 475                 |
| Park Forest                             | 1968               | 96,311                | 123,904                                     | 17.4           | 42                    | 925                 |
| Scotlandville                           | 1951               | 91,655                | 91,655                                      | 15.0           | 37                    | 825                 |
| Sherwood                                | 1967               | 91,661                | 98,370                                      | 41.7           | 43                    | 950                 |
| Southeast                               | 1974               | 105,349               | 105,721                                     | 12.4           | 42                    | 925                 |
| Westdale                                | 1956               | 102,623               | 114,226                                     | 24.2           | 44                    | 975                 |
| Woodlawn                                | 2006               | 119,524               | 119,524                                     | 30.0           | 47                    | 1,025               |
| Totals                                  |                    | <u>1,064,555</u>      | <u>1,170,077</u>                            | <u>212.3</u>   | <u>452</u>            | <u>9,906</u>        |

**High Schools**

| <u>Schools</u> | <u>Year Opened</u> | <u>Square Footage</u> | <u>Square Footage with Covered Walkways</u> | <u>Acreage</u> | <u>Classrooms (1)</u> | <u>Capacity (1)</u> |
|----------------|--------------------|-----------------------|---|----------------|-----------------------|---------------------|
| Baton Rouge    | 1928/2012          | 270,011               | 442,564                                     | 19.4           | 74                    | 1,600               |
| Belaire        | 1974               | 180,093               | 180,093                                     | 27.5           | 62                    | 1,350               |
| Broadmoor      | 1960               | 146,079               | 204,321                                     | 32.0           | 51                    | 1,125               |
| EBR C-Tech     | 2018               | 35,933                | 39,533                                      | 13.5           | 10                    | 150                 |
| Glen Oaks      | 1960/2019          | 179,179               | 258,925                                     | 40.5           | 56                    | 1,637               |
| Istrouma       | 1947               | 199,832               | 222,343                                     | 30.0           | 70                    | 1,548               |
| Lee            | 1959/2016          | 191,740               | 191,740                                     | 26.0           | 45                    | 1,250               |
| McKinley       | 1961               | 150,988               | 174,913                                     | 18.9           | 58                    | 1,275               |
| Northeast      | 2003               | 141,811               | 146,564                                     | 50.0           | 43                    | 950                 |
| Scotlandville  | 1960               | 182,020               | 182,020                                     | 35.1           | 70                    | 1,550               |
| Tara           | 1970               | 166,599               | 186,967                                     | 23.6           | 57                    | 1,250               |
| Woodlawn       | 2005               | 197,098               | 215,708                                     | 57.0           | 65                    | 1,425               |
| Totals         |                    | <u>2,041,383</u>      | <u>2,445,691</u>                            | <u>373.5</u>   | <u>661</u>            | <u>15,110</u>       |

**Special Education**

| <u>Schools</u>         | <u>Year Opened</u> | <u>Square Footage</u> | <u>Square Footage with Covered Walkways</u> | <u>Acreage</u> | <u>Classrooms (1)</u> | <u>Capacity (1)</u> |
|------------------------|--------------------|-----------------------|---|----------------|-----------------------|---------------------|
| Arlington Prep Academy | 1950               | 20,356                | 22,519                                      | 5.0            | 13                    | 275                 |
| Southdowns             | 1949               | 33,442                | 41,818                                      | 9.2            | 18                    | 383                 |
| Totals                 |                    | <u>53,798</u>         | <u>64,337</u>                               | <u>14.2</u>    | <u>31</u>             | <u>658</u>          |

Source : CSRS, Inc.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**CAPITAL ASSET INFORMATION**

**JUNE 30, 2019**

**(unaudited)**

**(Continued)**

| <b><u>Alternatives</u></b>            |                               |                                  |  |                       |                                  |                                |
|---------------------------------------|-------------------------------|----------------------------------|--|-----------------------|----------------------------------|--------------------------------|
| <b><u>Schools</u></b>                 | <b><u>Year<br/>Opened</u></b> | <b><u>Square<br/>Footage</u></b> | <b><u>Square Footage<br/>with Covered<br/>Walkways</u></b> | <b><u>Acreage</u></b> | <b><u>Classrooms<br/>(1)</u></b> | <b><u>Capacity<br/>(1)</u></b> |
| Christa McAuliffe - Discipline Center | 1966                          | 38,513                           | 76,048   | 11.1                  | 21                               | 450                            |
| Northdale Superintendent Academy      | 1968                          | 36,408                           | 52,544   | 5.2                   | 24                               | 525                            |
| Rosenwald - Discipline Center         | 1927                          | 14,628                           | 14,628   | 2.0                   | 7                                | 140                            |
| Greenville Superintendent's Academy   | 1959                          | 44,465                           | 58,628   | 6.5                   | 30                               | 638                            |
| Keel Discipline Center                | 1967                          | 9,163                            | 9,163  | 1.0                   | 8                                | 175                            |
| Totals                                |                               | <u>143,177</u>                   | <u>211,011</u>   | <u>25.8</u>           | <u>90</u>                        | <u>1,928</u>                   |

| <b><u>Charter Schools</u></b>   |                               |                                  |  |                       |                                  |                                |
|---------------------------------|-------------------------------|----------------------------------|--|-----------------------|----------------------------------|--------------------------------|
| <b><u>Schools</u></b>           | <b><u>Year<br/>Opened</u></b> | <b><u>Square<br/>Footage</u></b> | <b><u>Square Footage<br/>with Covered<br/>Walkways</u></b> | <b><u>Acreage</u></b> | <b><u>Classrooms<br/>(1)</u></b> | <b><u>Capacity<br/>(1)</u></b> |
| Children's Charter              | 1924                          | 23,813                           | 23,813   | 2.0                   | 12                               | 255                            |
| Community School                | 1961                          | 21,737                           | 23,398   | 5.0                   | 7                                | 150                            |
| J.K. Haynes Elem Charter School | 1956                          | 34,671                           | 55,536   | 11.0                  | 22                               | 468                            |
| Totals                          |                               | <u>80,221</u>                    | <u>102,747</u>   | <u>18.0</u>           | <u>41</u>                        | <u>873</u>                     |

| <b><u>Recovery Schools</u></b> |                               |                                  |  |                       |                                  |                                |
|--------------------------------|-------------------------------|----------------------------------|--|-----------------------|----------------------------------|--------------------------------|
| <b><u>Schools</u></b>          | <b><u>Year<br/>Opened</u></b> | <b><u>Square<br/>Footage</u></b> | <b><u>Square Footage<br/>with Covered<br/>Walkways</u></b> | <b><u>Acreage</u></b> | <b><u>Classrooms<br/>(1)</u></b> | <b><u>Capacity<br/>(1)</u></b> |
| Capitol High                   | 1960                          | 140,246                          | 140,246  | 40.0                  | 60                               | 1,325                          |
| Crestworth Middle              | 1968                          | 84,107                           | 92,741   | 15.4                  | 33                               | 725                            |
| Dalton Elementary              | 1955                          | 37,168                           | 52,636   | 9.1                   | 21                               | 446                            |
| Glen Oaks Middle               | 1955                          | 96,214                           | 129,464  | 19.1                  | 43                               | 950                            |
| Kenilworth Middle              | 1973                          | 92,723                           | 98,716   | 22.4                  | 35                               | 775                            |
| Lanier Elementary              | 1958                          | 43,170                           | 48,393   | 9.8                   | 23                               | 489                            |
| Prescott Middle                | 1955                          | 90,438                           | 104,618  | 22.8                  | 45                               | 1,000                          |
| Totals                         |                               | <u>584,066</u>                   | <u>666,814</u>   | <u>138.6</u>          | <u>260</u>                       | <u>5,710</u>                   |

| <b><u>Closed Schools</u></b> |                               |                                  |  |                       |                                  |                                |
|------------------------------|-------------------------------|----------------------------------|--|-----------------------|----------------------------------|--------------------------------|
| <b><u>Schools</u></b>        | <b><u>Year<br/>Opened</u></b> | <b><u>Square<br/>Footage</u></b> | <b><u>Square Footage<br/>with Covered<br/>Walkways</u></b> | <b><u>Acreage</u></b> | <b><u>Classrooms<br/>(1)</u></b> | <b><u>Capacity<br/>(1)</u></b> |
| Banks Elementary             | 1951                          | 34,323                           | 44,001   | 10.0                  | 22                               | 475                            |
| Totals                       |                               | <u>34,323</u>                    | <u>44,001</u>  | <u>10.0</u>           | <u>22</u>                        | <u>475</u>                     |

Source : CSRS, Inc.





Pandza  
Lee High School

Quality Equity

**EBR**

EAST BATON ROUGE PARISH SCHOOL SYSTEM

The East Baton Rouge Parish School System  
does not discriminate on  
the basis of race, color, national  
origin, sex, handicap  
or disability

Our Children Are the Reason

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**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**REPORTS ON COMPLIANCE AND INTERNAL CONTROL**  
**AND PERFORMANCE MEASUREMENT DATA**

**JUNE 30, 2019**

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Postlethwalte & Netterville

A Professional Accounting Corporation

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the East Baton Rouge Parish School System (the School System) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements, and have issued our report thereon dated December 5, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School System's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School System's internal control. Accordingly, we do not express an opinion on the effectiveness of the School System's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the East Baton Rouge Parish School System's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Postlethwaite & Netterville

Baton Rouge, Louisiana  
December 5, 2019

**EXHIBIT B**

**Page 1 of 3**

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

Report on Compliance for Each Major Federal Program

We have audited East Baton Rouge Parish School System's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019. The East Baton Rouge Parish School System's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the East Baton Rouge Parish School System's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the East Baton Rouge Parish School System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the East Baton Rouge Parish School System's compliance.

Opinion on Each Major Federal Program

In our opinion, the East Baton Rouge Parish School System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the School System is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School System's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School System's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a significant deficiency.

The School System's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The School System's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of East Baton Rouge Parish School System as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements. We have issued our report thereon dated December 5, 2019, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Postlethwaite & Netterville

Baton Rouge, Louisiana  
December 5, 2019

EAST BATON ROUGE PARISH SCHOOL SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2019

U.S. DEPT. OF EDUCATION

| PROGRAM NAME  | FEDERAL<br>CFDA<br>NUMBER | GRANTOR<br>PROJECT<br>NUMBER | EXPENDITURES | TOTALS BY<br>CFDA NUMBER | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---|---------------------------|------------------------------|--------------|--------------------------|---|
| Adult Ed. Federal   | 84.002A                   | N/A                          | \$ 51,306    |                          | \$ -                                    |
| Adult Ed. Federal   | 84.002A                   | N/A                          | 435,793      |                          | -                                       |
| Adult Ed. Professional Development                            | 84.002A                   | N/A                          | 4,491        |                          | -                                       |
| Adult Ed. Federal Leadership Funds                            | 84.002A                   | N/A                          | 5,742        |                          | -                                       |
| Adult Ed. Federal Leadership Funds                            | 84.002A                   | N/A                          | 3,723        | 501,055                  | -                                       |
| Title I Part A - Basic  | 84.010A                   | 28-19-T1-17                  | 21,459,797   |                          | 693,661                                 |
| Title I Part A - Basic  | 84.010A                   | 28-20-T1-17                  | 5,356        |                          | -                                       |
| Direct Student Services                                       | 84.010A                   | 28-19-DSS-17                 | 587,494      |                          | -                                       |
| School Redesign Planning Round 3                              | 84.010A                   | 28-18-RD3-17                 | 2,175        |                          | -                                       |
| School Redesign Planning Round 3                              | 84.010A                   | 28-18-RD18-17                | 1,297,323    |                          | -                                       |
| Formula Transition - 1003a                                    | 84.010A                   | 28-16-BE-17                  | 15,550       | 23,367,695               | -                                       |
| High Cost Services Round 1 IDEA                               | 84.027A (7)               | 28-19-RH-17                  | 47,270       |                          | -                                       |
| IDEA Contract   | 84.027A (7)               |                              | 223,874      |                          | -                                       |
| Special Ed. IDEA-Part B                                       | 84.027A (7)               | 28-20-B1-17                  | 16,535       |                          | -                                       |
| Special Ed. IDEA-Part B                                       | 84.027A (7)               | 28-19-B1-17                  | 11,290,180   | 11,577,859               | -                                       |
| Vocational Ed Carl Perkins Basic Grant                        | 84.048A                   | 28-19-02-17                  | 572,391      | 572,391                  | -                                       |
| Magnet School Assistance Program                              | 84.165A (1)               | N/A                          | 2,969,582    | 2,969,582                | -                                       |
| Special Ed Preschool  | 84.173A (7)               | 28-19-P1-17                  | 218,470      |                          | -                                       |
| Early Childhood Network Lead Agency Consolidate - IDEA 619    | 84.173A (7)               | 28-18-CY-17                  | 31,565       | 250,035                  | -                                       |
| Title X - Education for Homeless Children & Youth             | 84.196A                   | 28-19-H1-17                  | 198,305      | 198,305                  | -                                       |
| State Personnel Development Grant                             | 84.323A                   | 28-18-P718-17                | 36,374       |                          | -                                       |
| State Personnel Development Grant                             | 84.323A                   | 28-19-P718-17                | 9,922        | 46,296                   | -                                       |
| GEAR UP   | 84.334 (2)                | N/A                          | 344,739      | 344,739                  | -                                       |
| Title III - English Language Acquisition Grants               | 84.365A                   | 28-19-60-17                  | 359,775      |                          | -                                       |
| Title III - Immigrant Youth                                   | 84.365A                   | 28-19-S3-17                  | 201,494      | 561,269                  | -                                       |
| Title II Part B - Mathematics and Science Partnerships        | 84.366B                   | 28-17-MP-17                  | 96,067       |                          | -                                       |
| Math & Science 2  | 84.366B                   | 28-17-MP02-17                | 510,716      | 606,783                  | -                                       |
| Title II, Part A Teacher/Principal Training & Recruiting Fund | 84.367A                   | 28-19-50-17                  | 3,593,857    |                          | -                                       |
| STEAM Fellow Title II   | 84.367A                   | 28-18-SFT2-17                | 1,007        | 3,594,864                | -                                       |
| SRCL: Grade K-2   | 84.371C                   | 28-16-U2-17                  | 4,857        |                          | -                                       |
| SRCL: Grade 9-12  | 84.371C                   | 28-18-SR04-17                | 152,851      |                          | -                                       |
| SRCL: Grade 9-12  | 84.371C                   | 28-19-SR04-17                | 5,902        | 163,610                  | -                                       |

EAST BATON ROUGE PARISH SCHOOL SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2019

U.S. DEPT. OF EDUCATION (CONTINUED)

| PROGRAM NAME   | FEDERAL<br>CFDA<br>NUMBER | GRANTOR<br>PROJECT<br>NUMBER | EXPENDITURES         | TOTALS BY<br>CFDA NUMBER | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--|---------------------------|------------------------------|----------------------|--------------------------|---|
| Title I - School Improvement Believe & Succeed 1003(g) | 84.377A                   | 28-16-BE-17                  | \$ 135,303           |                          | -                                       |
| Title I SI-Believe and Succeed                         | 84.377A                   | 28-16-TC07-17                | 230,070              | 365,373                  | -                                       |
| EC Expansion   | 84.419B                   | 28-18-RM-17                  | 1,060,204            |                          | 374,362                                 |
| EC Expansion   | 84.419B                   | 28-17-RM-17                  | 139,806              |                          |   |
| EC Improvement   | 84.419B                   | 28-17-RL-17                  | 271,631              |                          | 71,312                                  |
| EC Improvement   | 84.419B                   | 28-18-RL-17                  | 324,362              | 1,796,003                | 319,653                                 |
| Baton Rouge Performance Partnership Pilot              | 84.420A (3)               | V420A150039                  | 499                  | 499                      | -                                       |
| Title IV A - SSAE                                      | 84.424A                   | 28-18-71-17                  | (602)                |                          | -                                       |
| Title IV A - SSAE                                      | 84.424A                   | 28-19-71-17                  | 1,340,449            | 1,339,847                | -                                       |
| <b>TOTAL DEPT. OF EDUCATION</b>                        |                           |                              | <b>\$ 48,256,205</b> |                          | <b>\$ 1,458,988</b>                     |

U.S. DEPT. OF HEALTH AND HUMAN SERVICES

| PROGRAM NAME                                       | FEDERAL<br>CFDA<br>NUMBER | GRANTOR<br>PROJECT<br>NUMBER | EXPENDITURES        |           |             |
|--|---------------------------|------------------------------|---------------------|-----------|-------------|
| The Cecil J. Picard Early Childhood Program (TANF) | 93.558 (8)                | 28-19-36-17                  | \$ 2,471,575        |           | -           |
| Jobs for Americas Graduates (JAG)                  | 93.558 (8)                | 28-19-JS-17                  | 81,643              | 2,553,218 | -           |
| Early Childhood Lead Agency Consolidated-CCDF      | 93.575 (9)                | 28-18-CO-17                  | 150,549             | 150,549   | -           |
| <b>TOTAL DEPT. OF HEALTH AND HUMAN SERVICES</b>    |                           |                              | <b>\$ 2,703,767</b> |           | <b>\$ -</b> |

U.S. DEPT. OF AGRICULTURE

| PROGRAM NAME                             | FEDERAL<br>CFDA<br>NUMBER | GRANTOR<br>PROJECT<br>NUMBER | EXPENDITURES         |            |             |
|--|---------------------------|------------------------------|----------------------|------------|-------------|
| National School Breakfast Program        | 10.553 (6)                | N/A                          | \$ 7,121,999         | 7,121,999  | -           |
| National School Lunch Program            | 10.555 (6)                | N/A                          | 16,216,407           |            | -           |
| Commodities Program                      | 10.555 (6)                | N/A                          | 1,694,448            | 17,910,855 | -           |
| Child and Adult Care Food Program        | 10.558                    | N/A                          | 1,434,708            | 1,434,708  | -           |
| Summer Food Service Program for Children | 10.559 (6)                | N/A                          | 947,750              | 947,750    | -           |
| Fresh Fruit and Vegetables               | 10.582                    | N/A                          | 431,106              | 431,106    | -           |
| <b>TOTAL DEPT. OF AGRICULTURE</b>        |                           |                              | <b>\$ 27,846,418</b> |            | <b>\$ -</b> |

U.S. DEPT. OF JUSTICE

| PROGRAM NAME   | FEDERAL<br>CFDA<br>NUMBER | GRANTOR<br>PROJECT<br>NUMBER | EXPENDITURES      |         |             |
|--|---------------------------|------------------------------|-------------------|---------|-------------|
| Assessing a school, justice, and behavioral health collaborative approach to improving school safety | 16.560 (5)                | 2016-CK-BX-0010              | \$ 104,971        | 104,971 | -           |
| <b>TOTAL DEPT. OF JUSTICE</b>  |                           |                              | <b>\$ 104,971</b> |         | <b>\$ -</b> |

EAST BATON ROUGE PARISH SCHOOL SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2019

ENVIRONMENTAL PROTECTION AGENCY

| PROGRAM NAME                                 | FEDERAL<br>CFDA<br>NUMBER | GRANTOR<br>PROJECT<br>NUMBER | EXPENDITURES      | TOTALS BY<br>CFDA NUMBER | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--|---------------------------|------------------------------|-------------------|--------------------------|---|
| Geaux Clean                                  | 66.039 (1)                | N/A                          | \$ 233,045        | 233,045                  | -                                       |
| Healthy Schools Communities Project          | 66.110 (1)                | N/A                          | \$ 10,000         | 10,000                   | -                                       |
| <b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b> |                           |                              | <b>\$ 243,045</b> |                          | <b>\$ -</b>                             |

U.S. DEPT. OF HOMELAND SECURITY

| PROGRAM NAME  | FEDERAL<br>CFDA<br>NUMBER | GRANTOR<br>PROJECT<br>NUMBER | EXPENDITURES        | TOTALS BY<br>CFDA NUMBER | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---|---------------------------|------------------------------|---------------------|--------------------------|---|
| Disaster Grants-Public Assistance (Presidentially Declared Disasters) | 97.036 (4)                | FEMA-DR-4277                 | \$ 6,922,484        | 6,922,484                | -                                       |
| <b>TOTAL DEPT. OF HOMELAND SECURITY</b>                               |                           |                              | <b>\$ 6,922,484</b> |                          | <b>\$ -</b>                             |

U.S. DEPT. OF DEFENSE

| PROGRAM NAME                  | FEDERAL<br>CFDA<br>NUMBER | GRANTOR<br>PROJECT<br>NUMBER | EXPENDITURES      | TOTALS BY<br>CFDA NUMBER | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------|---------------------------|------------------------------|-------------------|--------------------------|---|
| ARMY ROTC                     | 12.UKN (1)                | N/A                          | \$ 894,187        | 894,187                  | -                                       |
| <b>TOTAL DEPT. OF DEFENSE</b> |                           |                              | <b>\$ 894,187</b> |                          | <b>\$ -</b>                             |

|   |  |  |                      |  |                     |
|---|--|--|----------------------|--|---------------------|
| <b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b> |  |  | <b>\$ 86,971,077</b> |  | <b>\$ 1,458,988</b> |
|---|--|--|----------------------|--|---------------------|

NOTE: All awards are passed through the State of Louisiana, Department of Education, except the following:

- (1) - Received directly from the federal agency
- (2) - Passed through Louisiana State University
- (3) - Passed through City of Baton Rouge - Parish of East Baton Rouge
- (4) - Passed through Louisiana Governor's Office of Homeland Security and Emergency Preparedness
- (5) - Passed through Policy Research Associates, Inc.

Clusters:

|  |               |
|--|---------------|
| (6) Child Nutrition Cluster                                | \$ 25,980,604 |
| (7) Special Education Cluster                              | \$ 11,827,894 |
| (8) Temporary Assistance for Needy Families (TANF) Cluster | \$ 2,553,218  |
| (9) Child Care and Development Block Grant (CCDF) Cluster  | \$ 150,549    |

See the accompanying notes to the schedule of expenditures of federal awards.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

**NOTE A – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of East Baton Rouge Parish School System and is presented on the modified accrual basis of accounting. The information in this schedule is also presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE B – FOOD DISTRIBUTION**

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. During the year ended June 30, 2019, the School System received commodities valued at \$2,694,448. At June 30, 2019, the organization had food commodities totaling \$745,392, which is included in total inventory of \$1,398,715 for the Child Nutrition Fund in the basic financial statements.

**NOTE C – DE MINIMUS COST RATE**

During the year ended June 30, 2019, the East Baton Rouge Parish School System did not elect to use the 10% de minimus cost rate as allowed by §200.414 of the Uniform Guidance.

**NOTE D – RECONCILIATION TO THE BASIC FINANCIAL STATEMENT**

As revenues for federal programs are recognized to the extent expenditures are incurred, expenditures are readily identifiable with the revenue reported. See below for reconciliation to federal revenues on the basic financial statements.

|  |                      |
|--|----------------------|
| Total expenditures of federal awards                               | \$ 86,971,077        |
| Increase in commodities inventory year over year                   | 113,784              |
| Federal grants revenues reported on the basic financial statements | <u>\$ 87,084,861</u> |

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2019**

**A. Summary of Auditors' Results**

*Financial Statements*

Type of auditor's report issued: Unmodified

- Material weakness(es) identified?                     yes         no
- Significant deficiencies identified that are not considered to be material weaknesses?                     yes         none reported

Noncompliance material to financial statements or other matters noted?                     yes         no

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified?                     yes         no
- Significant deficiencies identified that are not considered to be material weaknesses?                     yes         none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)?                     yes         no

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2019**

**A. Summary of Auditors' Results (continued)**

Identification of major programs:

| <u>CFDA Numbers</u> | <u>Name of Federal Program or Cluster</u>    |
|---------------------|--|
| 84.010A             | Title I Grants to Local Educational Agencies |
| 84.165A             | Magnet Schools Assistance Program            |

The threshold for distinguishing types A & B programs was program expenditures exceeding \$2,609,132.

- The East Baton Rouge Parish School System was determined to be a low-risk auditee.

**B. Findings – Financial Statement Audit**

- None

**C. Findings and Questioned Costs – Major Federal Award Programs**

2019 – 001) **Internal Controls over Procurement to Sole Source Vendors**

**CFDA #84.165A Magnet Schools Assistance Program**

Questioned Costs: None.

Criteria: The Uniform Guidance federal regulations were fully effective as of December 26, 2017 and therefore, the School System, as a recipient of federal awards, was required to implement and comply with the Uniform Guidance for the year ended June 30, 2019. The federal regulations at 2 CFR Subpart D, §200.320 requires, among other things, that specific criteria be met for the procurement of noncompetitive proposals. Procurement of noncompetitive proposals is procurement through solicitation of a proposal from only one source, also known as a sole source vendor, and may only be used when one or more of the following circumstances apply:

- 1.) The item is available only from a single source;
- 2.) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- 3.) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
- 4.) After solicitation of a number of sources, competition is determined inadequate.

To ensure compliance with these requirements, justification of the use of noncompetitive proposals and research on the availability from multiple sources must be documented. Documentation of authorization must be retained, and any initial solicitations from multiple sources which are concluded to be inadequate, and such reasoning, must be documented.

EAST BATON ROUGE PARISH SCHOOL SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2019

C. Findings and Questioned Costs – Major Federal Award Programs (continued)

2019 – 001) Internal Controls over Procurement to Sole Source Vendors (continued)

CFDA #84.165A Magnet Schools Assistance Program (continued)

Universe/

Population Size: The total universe was considered to be all vendors of the Magnet School Assistance Program (MSAP) whose transactions for the year ended June 30, 2019 exceeded the micro-purchase threshold of \$10,000. Payroll and benefit-related transactions were excluded from the universe. Based on these requirements, the total universe is 26 vendors totaling \$919,820. This is also considered the population size.

Sample Size: Based on sampling guidance for audits performed under the Uniform Guidance, a non-statistical sample of 5 vendors was selected for testing.

Condition(s): In testing internal controls with respect to 2 CFR Subpart D, §200.320(f), the 5 vendors selected for testing were deemed to be sole source vendors by the School System; however, there was no documentation maintained to support the decision-making process in awarding three of these vendors. In two instances, sole source letters were obtained from the vendors, which outlined the uniqueness of the goods and services to be provided. However, the letters were dated after-the-fact or included no date as evidence that the documentation was obtained contemporaneously with the decision to award the sole source vendor. The documentation also lacked consideration of similar type products that could potentially satisfy the needs of the program.

Cause: While the School System has adopted a procurement policy to address procurement to sole source vendors and an informal review of these criteria did take place prior to awarding each sole source vendor tested, a centralized control and periodic review did not exist to ensure documentation is adequately maintained contemporaneously with the decision to award the sole source vendor.

Effect: Without proper internal controls over procurement to sole source vendors, documentation may not be properly retained, and therefore the School System may be noncompliant with the requirements of the MSAP program and Uniform Guidance.

Recommendation: The School System should establish procedures at the School System and program administration levels to ensure appropriate consideration to competitors are given and documentation is obtained related to procurement of sole source products in accordance with the Uniform Guidance 2 CFR Subpart D, §200.320(f). This documentation should be approved by the program director, as well as the central office purchasing director, and retained as evidence of the internal controls over procurement.

Repeat Finding: No.

EAST BATON ROUGE PARISH SCHOOL SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2019

**C. Findings and Questioned Costs – Major Federal Award Programs (continued)**

2019 – 001) Internal Controls over Procurement to Sole Source Vendors (continued)

CFDA #84.165A Magnet Schools Assistance Program (continued)

*View of Responsible Official:*

The District will ensure that a written justification is available to support all requests for sole source procurement or pursue the appropriate competitive process (Bids or RFPs). Written justification will include a description of the unique features that prohibit competition, documented research conducted to verify the vendor as the only source, known compatibility issues, and/or timing issues. Both the program manager and the Director of Procurement will approve the Procurement requests for products or services, ensuring that all documentation is available to support the classification of sole source procurement in accordance with the Uniform Guidance 2 CFR Subpart D, 200:320(f).

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**B. Findings – Financial Statement Audit**

**2018-001) Noncompliance with Laws Governing Student Activity Accounts**

Criteria: Revised statutes 17:414.3 govern the administration of student activity accounts. Those statutes include requirements for principal involvement in approval of purchases, restrictions on use of funds, recordkeeping and reporting, cash receipts and deposits, and other aspects of administering the funds dedicated for student activities. Best practices suggest that these accounts which are administered by each school, outside of the School System central office’s internal controls, be audited periodically. The System’s policy is to audit each school’s student activity account at least once every three years.

Condition(s): During the year under audit, the School Board’s internal auditors (and the external auditor) identified several instances of non-compliance with LA R.S. 17:414.3 including missing cash collections; a lack of supporting documentation for cash disbursements; significantly past due bills; and potentially, use of funds for non-student related activities.

*Identified by internal auditors:*

Questioned Costs

**McKinley High School**

|  |          |
|--|----------|
| Unreturned bank funds for athletic events, disbursements lacking itemized receipts, and non-school related purchases | \$ 8,633 |
| Past due invoices, many of which were payable from deficient student activity funds                                  | 33,352   |

*Identified by internal auditors:*

Questioned Costs

**University Terrace Elementary**

|  |              |
|--|--------------|
| Payment for a non-school athletic event without documented student benefit | \$ 500       |
| Payment to a sorority without documented student benefit                   | 200          |
| Unauthorized extended day program  | undetermined |

**Westminster Elementary**

|  |           |
|--|-----------|
| Missing cash collections - extended day program, candy sales, and student trips and events | \$ 21,275 |
|--|-----------|

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**B. Findings – Financial Statement Audit (continued)**

**2018-001) Noncompliance with Laws Governing Student Activity Accounts (continued)**

*Identified by external auditors:*

**Tara High School**

|  |    |        |
|--|----|--------|
| Missing supporting documentation for disbursements                 | \$ | 1,927  |
| Lack of independent approval documentation of travel reimbursement |    | 1,261  |
| Past due invoices (including \$57 of interest charges)             |    | 22,000 |

Several of the items identified above, and others, were determined to be instances of misappropriation and reported to the Louisiana Legislative Auditor in accordance with La R.S. 24:523. Further details of those matters is set forth Attachment A to this schedule of findings and questioned costs.

In addition to these specifically identified instances of noncompliance, alleged misappropriation and potential mismanagement of funds, breaches of student activity account policies and procedures were noted, including unapproved purchases, untimely bank deposits, missing cash collection logs, missing event ticket reconciliations, and inconsistent (sometimes non-existent) use of a purchase requisition\order system.

While the internal audit department conducted thorough audits that allowed for detection of the aforementioned problems, the target number of 25 school audits of according to the policy was not attained, as 9 were completed and 1 was in process.

And finally, we noticed that potential liabilities to the school system’s general fund regarding matters pertaining to student activity accounts were not assessed in the year-end close-out of the System’s accounting records.

Cause: Non-compliance by school administrators with established internal controls of the School System with respect to Student Activity Accounts. The less than optimal number of audits and non-assessment by the finance department and can be attributed to available resources.

Effect: Non-compliance with state laws governing student activity accounts can result in a lack of internal control that can lead to instances of fraud and mismanagement, and thus a lesser amount of funds available for student activities. Fewer audits can also contribute to the non-compliance. Also, potential liabilities accruing to the general fund could go undetected.

EAST BATON ROUGE PARISH SCHOOL SYSTEM  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**B. Findings – Financial Statement Audit (continued)**

**2018-001) Noncompliance with Laws Governing Student Activity Accounts (continued)**

Recommendation: The School System is to be commended on detection of the matters through its internal audit function and for action taken regarding administrators at the schools. However, given the magnitude and significance of the internal auditor's findings, the System should consider increased frequency of audits, additional audit resources and enhanced training and education of school principals and administrative staff. A purchase order system should be developed and consistently applied by the schools. And finally, the Internal Audit Department and the Finance Department should develop a process to identify and record potential liabilities that may exist with respect to the student activity accounts.

*View of Responsible Official:*

*The EBRPSS Internal Audit department is committed to ensuring that the assets of the District are properly handled and safeguarded. Our plan going forward is to offer more training opportunities and materials to Executive Secretaries, Principals, and staff members so that policies and procedures can be readily accessible to all District employees. It is also our goal to have more of a presence within the schools. We will begin conducting random visits at the schools where the Internal Audit department will perform an overview of the record-keeping processes to ensure that the financial records are being properly maintained. Through regular training and a continuous presence at the schools, the Internal Audit department will be better prepared to effectively monitor and prevent instances of fraud, waste, and abuse within the District.*

*Current Status: Resolved. Internal audit increased the frequency of its audits during the year ended June 30, 2019. No similar issues of this magnitude were identified during the internal audit department's review of the school activity accounts during the year ended June 30, 2019. Training was provided to the executive secretaries, principals and staff members at the schools of the District in order to implement and enforce policies and procedures for the school activity accounts. Positive pay was implemented on all school activity bank accounts during the year ended June 30, 2019.*

**C. Findings and Questioned Costs – Major Federal Award Programs**

- None

**Independent Accountants' Report  
On Applying Agreed-Upon Procedures**

To the Members of the  
East Baton Rouge Parish School System,  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the East Baton Rouge Parish School System, the Louisiana Department of Education, and the Louisiana Legislative Auditor (the specified parties), on the performance and statistical data accompanying the annual financial statements of the East Baton Rouge Parish School System for the fiscal year ended June 30, 2019 in order to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin, in compliance with Louisiana Revised Statute 24:514 I. Management of the East Baton Rouge Parish School System is responsible for its performance and statistical data. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)**

1. We selected a sample of 25 transactions, reviewed supporting documentation, and observed that the sampled expenditures/revenues are classified correctly and are reported in the proper amounts among the following amounts reported on the schedule:
  - Total General Fund Instructional Expenditures
  - Total General Fund Equipment Expenditures
  - Total Local Taxation Revenue
  - Total Local Earnings on Investment in Real Property
  - Total State Revenue in Lieu of Taxes
  - Nonpublic Textbook Revenue
  - Nonpublic Transportation Revenue

*No differences noted.*

**Class Size Characteristics (Schedule 2)**

2. We obtained a list of classes by school, school type, and class size as reported on the schedule. We then traced a sample of 10 classes to the October 1 roll books for those classes and observed that the class was properly classified on the schedule.

*For the test of roll books, 2 of the 10 classes selected for testing had exceptions. See explanations below.*

- *For one of the classes selected, 7 students were incorrectly included. All of the students were incorrectly entered into the system as having a first semester start date for a second semester class.  
The error was not discovered and resolved until after the October 1<sup>st</sup> reporting submission deadline.*
- *For one of the classes selected, the student dropped from the school on August 9, 2018 but was not entered into the system until October 26, 2018 which was after the October 1<sup>st</sup> state reporting submission deadline.*

**Experience of Public School Staff (NO SCHEDULE)**

3. We obtained October 1<sup>st</sup> PEP data submitted to the Department of Education (or equivalent listing prepared by management), including full-time teachers, principals, and assistant principals by classification, as well as their level of education and obtained management's representation that the data/listing was complete. We then selected a sample of 25 individuals, traced to each individual's personnel file and observed that each individual's education level was properly classified on the PEP data (or equivalent listing prepared by management).

*No differences noted.*

**Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers (NO SCHEDULE)**

4. We obtained October 1<sup>st</sup> PEP data submitted to the Department of Education (or equivalent listing prepared by management), of full-time teachers, principals, and assistant principals by classification and obtained management's representation that the data/listing was complete. We traced the same sample used in procedure 3 to the individual's personnel file and observed that each individual's experience was properly classified on the PEP data (or equivalent listing prepared by management).

*No differences noted.*

Public School Staff Data: Average Salaries (NO SCHEDULE)

5. We obtained June 30<sup>th</sup> PEP data submitted to the Department of Education (or equivalent listing provided by management) of all classroom teachers, including base salary, extra compensation, and ROTC or rehired retiree status, as well as full-time equivalents, and obtained management's representation that the data/listing was complete. We then selected a sample of 25 individuals, traced to each individual's personnel file, and observed that each individual's salary, extra compensation, and full-time equivalents were properly included on the PEP data (or equivalent listing prepared by management).

*No exceptions noted.*

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the performance and statistical data. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the performance and statistical data accompanying the annual financial statements of the East Baton Rouge Parish School System as required by Louisiana Revised Statute 24:514.I, and the results of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
December 5, 2019

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**BATON ROUGE, LOUISIANA**

**Schedules Required by State Law (R.S. 24:514 - Performance Measurement Data)**

**As of and for the Year Ended June 30, 2019**

**Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources**

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

**Schedule 2 (Formerly Schedule 6) Class Size Characteristics**

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students.

**EAST BATON ROUGE PARISH SCHOOL BOARD**  
**Baton Rouge, Louisiana**

**General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
For the Year Ended June 30, 2019**

**General Fund Instructional and Equipment Expenditures**

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

|  |                |             |
|--|----------------|-------------|
| Classroom Teacher Salaries                       | \$ 155,008,256 |             |
| Other Instructional Staff Activities             | 15,363,719     |             |
| Instructional Staff Employee Benefits            | 78,925,629     |             |
| Purchased Professional and Technical Services    | 5,023,842      |             |
| Instructional Materials and Supplies             | 7,585,377      |             |
| Instructional Equipment                          | 242,050        |             |
| Total Teacher and Student Interaction Activities |                | 262,148,873 |

Other Instructional Activities 3,535,034

Pupil Support Services 43,482,890  
Less: Equipment for Pupil Support Services -  
Net Pupil Support Services 43,482,890

Instructional Staff Services 34,355,169  
Less: Equipment for Instructional Staff Services 135,054  
Net Instructional Staff Services 34,220,115

School Administration 33,478,174  
Less: Equipment for School Administration 32,403  
Net School Administration 33,445,771

Total General Fund Instructional Expenditures (Total of Column B) 376,832,683

Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000) \$ 2,625,164

**Certain Local Revenue Sources**

Local Taxation Revenue:

|   |               |  |
|---|---------------|--|
| Constitutional Ad Valorem Taxes   | \$ 19,775,191 |  |
| Renewable Ad Valorem Tax  | 141,175,236   |  |
| Debt Service Ad Valorem Tax   | -             |  |
| Penalty and Interest on Ad Valorem Tax                                  | 618,282       |  |
| Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes | 4,013,860     |  |
| Sales and Use Taxes   | 181,487,697   |  |
| Sales and Use Tax Penalty and Interest                                  | 719,960       |  |
| Total Local Taxation Revenue  | 347,790,226   |  |

Local Earnings on Investment in Real Property:

|   |        |  |
|---|--------|--|
| Earnings from 16th Section Property                 | 18,705 |  |
| Earnings from Other Real Property                   | -      |  |
| Total Local Earnings on Investment in Real Property | 18,705 |  |

State Revenue in Lieu of Taxes:

|                                      |           |  |
|--------------------------------------|-----------|--|
| Revenue Sharing - Constitutional Tax | 1,201,260 |  |
| Revenue Sharing - Other Taxes        | 2,802,941 |  |
| Revenue Sharing - Excess Portion     | -         |  |
| Other Revenue in Lieu of Taxes       | -         |  |
| Total State Revenue in Lieu of Taxes | 4,030,286 |  |

Nonpublic Textbook Revenue \$ 393,560

Nonpublic Transportation Revenue -

**EAST BATON ROUGE PARISH SCHOOL BOARD**  
Baton Rouge, Louisiana

**Class Size Characteristics**  
**As of October 1, 2018**

| School Type                      | Class Size Range |        |         |        |         |        |         |        |
|----------------------------------|------------------|--------|---------|--------|---------|--------|---------|--------|
|                                  | 1 - 20           |        | 21 - 26 |        | 27 - 33 |        | 34+     |        |
|                                  | Percent          | Number | Percent | Number | Percent | Number | Percent | Number |
| Elementary                       | 60%              | 4,146  | 35%     | 2,405  | 5%      | 373    | 0%      | 33     |
| Elementary Activity Classes      | 59%              | 751    | 36%     | 461    | 5%      | 48     | 0%      | 6      |
| Middle/Jr. High                  | 60%              | 2,095  | 29%     | 1,019  | 10%     | 349    | 1%      | 19     |
| Middle/Jr. High Activity Classes | 51%              | 218    | 17%     | 72     | 15%     | 66     | 17%     | 71     |
| High                             | 57%              | 2,763  | 20%     | 945    | 20%     | 972    | 3%      | 147    |
| High Activity Classes            | 78%              | 813    | 10%     | 103    | 7%      | 77     | 5%      | 51     |
| Combination                      | 0%               | -      | 0%      | -      | 0%      | -      | 0%      | -      |
| Combination Activity Classes     | 0%               | -      | 0%      | -      | 0%      | -      | 0%      | -      |
| Other                            | 100%             | 52     | 0%      | -      | 0%      | -      | 0%      | -      |
| Other Activity Classes           | 100%             | 15     | 0%      | -      | 0%      | -      | 0%      | -      |

**Note:** The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment for grades K-3 is 26 students and the maximum enrollment for grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

**CORRECTIVE ACTION PLAN  
REPORT TO MANAGEMENT**

December 05, 2019

East Baton Rouge Parish School System (EBRPSS) respectfully submits the following corrective action plan for the year ended June 30, 2019 corrective actions implemented:

Postlewaite & Netterville, APAC  
8550 United Plaza Blvd. Suite 1001  
Baton Rouge, LA 70809

The audit period is July 1, 2018 through June 30, 2019.

**Fiscal Year 2018-2019:**

**2019-001) Internal Controls over Procurement to Sole Source Vendors**

**Condition(s):** The Uniform Guidance federal regulations were fully effective as of December 26, 2017 and therefore, the School System, as a recipient of federal awards, was required to implement and comply with the Uniform Guidance for the year ended June 30, 2019. The federal regulations at 2 CFR Subpart D, §200.320 requires, among other things, that specific criteria be met for the procurement of noncompetitive proposals. Procurement of noncompetitive proposals is procurement through solicitation of a proposal from only one source, also known as a sole source vendor, and may only be used when one or more of the following circumstances apply:

- 1.) The item is available only from a single source;
- 2.) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- 3.) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
- 4.) After solicitation of a number of sources, competition is determined inadequate.

To ensure compliance with these requirements, justification of the use of noncompetitive proposals and research on the availability from multiple sources must be documented. Documentation of authorization must be retained, and any initial solicitations from multiple sources which are concluded to be inadequate, and such reasoning, must be documented.

In testing internal controls with respect to 2 CFR Subpart D, §200.320(t), the 5 vendors selected for testing were deemed to be sole source vendors by the School System; however, there was no documentation maintained to support the decision-making process in awarding three of these vendors. In two instances, sole source letters were obtained from the vendors, which outlined the uniqueness of the goods

**ONE TEAM, ONE MISSION**

*Building the Future of Baton Rouge*

The East Baton Rouge Parish School System and all of its entities (including Career and Technical Education Programs) does not discriminate on the basis of age, race, religion, national origin, disability or gender in its educational programs and activities (including employment and application for employment), and it is prohibited from discriminating on the basis of gender by Title IX (20 USC 168) and on the basis of disability by Section 504 (42 USC 794). The Title IX Coordinator is Andrew Davis, Director of Risk Management (ADavis6@ebrschools.org) - phone (225) 929-8705. The Section 504 Coordinator is Elizabeth Taylor Chapman, Director of Exceptional Student Services (ETaylor@ebrschools.org) - phone (225) 929-8600.

and services to be provided. However, the letters were dated after-the-fact or included no date as evidence that the documentation was obtained contemporaneously with the decision to award the sole source vendor.

While the School System has adopted a procurement policy to address procurement to sole source vendors and an informal review of these criteria did take place prior to awarding each sole source vendor tested, a centralized control and periodic review did not exist to ensure documentation is adequately maintained contemporaneously with the decision to award the sole source vendor.

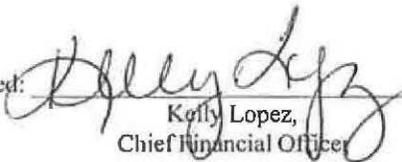
Without proper internal controls over procurement to sole source vendors, documentation may not be properly retained, and therefore the School System may be noncompliant with the requirements of the MSAP program and Uniform Guidance

Recommendation: The School System should establish procedures at the School System and program administration levels to ensure appropriate documentation is obtained related to procurement to sole source vendors in accordance with the Uniform Guidance 2 CFR Subpart D, §200.320(t). This documentation should be approved by the program director, as well as the Central office purchasing director, and retained as evidence of the internal controls over procurement.

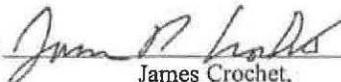
Management's Response and Corrective Action:

The District will ensure that a written justification is available to support all requests for sole source procurement or pursue the appropriate competitive process (Bids or RFPs). Written justification will include a description of the unique features that prohibit competition, documented research conducted to verify the vendor as the only known source, known compatibility issues, and/or timing issues. Both the program manager and the Director of Procurement will approve the Procurement requests products or services ensuring that all documentation is available to support the classification of sole source procurement in accordance with the Uniform Guidance 2 CFR Subpart D, 200:320(f).

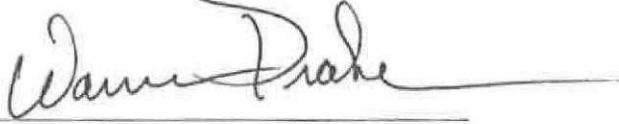
Approved:

  
Kelly Lopez,  
Chief Financial Officer

Approved:

  
James Crochet,  
Chief Business Operations Officer

Approved:

  
Warren Drake,  
EBRPSS Superintendent

**CORRECTIVE ACTION PLAN**  
**BESE AGREED-UPON PROCEDURES**  
December 5, 2019

East Baton Rouge Parish School System (EBRPSS) respectfully submits the following corrective action plan for the year ended June 30, 2019 corrective actions implemented:

Postlethwaite & Netterville, APAC  
8550 United Plaza Blvd. Suite  
1001 Baton Rouge, LA 70809

The audit period is July 1, 2018 through June 30, 2019.

**Fiscal Year 2018-2019:**

**Class Size Characteristics (Schedule 2)**

- Condition(s):** For the test of roll books, 2 of the 10 classes selected for testing had exceptions.
- For one of the classes selected, 7 students were incorrectly included. All of the students were incorrectly entered into the system as having a first semester start date for a second semester class. The error was not discovered and resolved until after the October 1<sup>st</sup> reporting submission deadline.
  - For one of the classes selected, the student dropped from the school on August 9, 2018 but was not entered into the system until October 26, 2018 which was after the October 1<sup>st</sup> State reporting submission deadline.

**Management's Response:** Our team goal is to work closer with the schools to ensure data is accurately entered into the system. In addition, we will have certain team members periodically run audits of the data entered prior to the state reporting cycle. Incorrect data found during the audit will be sent to the principal and school supervisors for data clean-up prior to the state reporting submission. We will continue to submit smaller submissions throughout future Oct. 1 CLASS submissions to ensure the data accuracy improves.

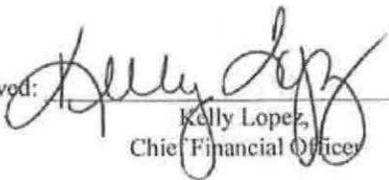
During the 2019-2020 school year, school administrative staff was provided with more detailed October 1<sup>st</sup> count guidance. This training will continue and expand into next year. A protocol has been created that requests all teachers have one graded assignment in their roll book on October 1<sup>st</sup>. This will allow students to be quickly identified as present and in their correct classes. This will also provide an additional data point to review beyond class attendance. In addition, class schedule error reports will be emphasized in training to principals during initial school year gradebook training sessions. During the 2019-2020 school year, the District used a digital 10-day count

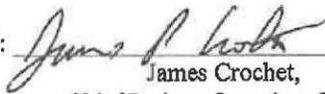
**ONE TEAM, ONE MISSION**

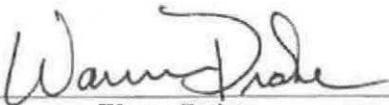
*Building the Future of Baton Rouge*

The East Baton Rouge Parish School System and all of its entities (including Career and Technical Education Programs) does not discriminate on the basis of age, race, religion, national origin, disability or gender in its educational programs and activities (including employment and application for employment), and it is prohibited from discriminating on the basis of gender by Title IX (20 USC 168) and on the basis of disability by Section 504 (42 USC 794). The Title IX Coordinator is Andrew Davis, Director of Risk Management (ADavis@ebrschools.org) - phone (225) 929-8705. The Section 504 Coordinator is Elizabeth Taylor Chapman, Director of Exceptional Student Services (ETaylor@ebrschools.org) - phone (225) 929-8600.

survey and trained school clerks to clean student no-show rosters. This process ensured that students who were not on campus did not stay on rosters. Process documentation and periodic checks by school supervisors on these processes took place this year and will continue.

Approved:   
Kelly Lopez,  
Chief Financial Officer

Approved:   
James Crochet,  
Chief Business Operations Officer

Approved:   
Warren Drake,  
EBRPSS Superintendent

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**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**REPORT ON STATEWIDE**  
**AGREED-UPON PROCEDURES on COMPLIANCE and CONTROL**  
**AREAS**

**FOR THE YEAR ENDED APRIL 30, 2019**

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Postlethwaite & Netterville

A Professional Accounting Corporation

[www.pncpa.com](http://www.pncpa.com)

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Independent Accountant's Report  
On Applying Agreed-Upon Procedures  
For the Year Ended April 30, 2019

To the Members of the  
East Baton Rouge Parish School Board and the  
Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the East Baton Rouge Parish School System and the Louisiana Legislative Auditor (LLA) (specified users) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period May 1, 2018 through April 30, 2019. The School System's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read "*no exception noted*". If not, then a description of the exception ensues. Additionally, certain procedures listed below may not have been performed in accordance with guidance provided by the Louisiana Legislative Auditor, the specified user of the report. For those procedures, "procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system," is indicated.

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***Written Policies and Procedures***

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1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

*No exceptions noted.*

b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

*No exceptions noted.*

- c) **Disbursements**, including processing, reviewing, and approving

*No exceptions noted.*

- d) **Receipts**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

*No exceptions noted.*

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

*No exceptions noted.*

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

*The School System has written policies for Contracting; however, the policies do not contain attribute (3) regarding legal review.*

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)

*No exceptions noted.*

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

*No exceptions noted.*

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

*No exceptions noted.*

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*No exceptions noted.*

- k) *Disaster Recovery/Business Continuity*, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored (4) use of anti-virus software on all systems (5) timely application of all available system and software patches/updates (6) identification of personnel, processes, and tolls to recover operations after a critical event

*The School System has written policies for Disaster Recovery/Business Continuity; however, the policies do not contain attributes (3) period testing/verification that backups can be restored, (4) use of anti-virus software on all systems, or (5) timely application of all available system and software patches/updates.*

#### ***Board or Finance Committee***

---

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document. Observe that the board.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the entity.*

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the entity.*

- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the entity.*

### ***Bank Reconciliations***

---

3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

*A listing of bank accounts was provided and included a total of 84 bank accounts. Management identified the school system's main operating account. No exceptions were noted as a result of performing this procedure.*

*From the listing provided, we selected 5 bank accounts (1 main operating and 4 randomly) and obtained the bank reconciliations for the month ending March 31, 2019, resulting in 5 bank reconciliations obtained and subjected to the below procedures.*

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

*No exceptions noted.*

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

*No exceptions noted.*

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

*Of the 5 bank accounts selected, 2 bank reconciliation had reconciling items that have been outstanding for more than 12 months. There was no documentation evidencing that these reconciling items were researched for proper disposition.*

### ***Collections***

---

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

*A listing of deposit sites was provided and included a total of 153 deposit sites. No exceptions were noted as a result of performing this procedure.*

*From the listing provided, we randomly selected 5 deposit sites and performed the procedures below.*

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

*A listing of collection locations for each deposit site selected in procedure #4 was provided.*

*From each of the listings provided, we randomly selected one collection location for each deposit site. Review of the school system's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.*

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

*No exceptions noted.*

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

*For 4 of the 5 locations (4 Office School Activity Accounts) selected for our procedures, the employee responsible for collecting cash prepares/makes the bank deposits.*

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

*For 4 of the 5 locations (4 Office School Activity Accounts) selected for our procedures, the employee responsible for collecting cash prepares also makes the bank deposits, posts entries to subsidiary ledgers, and reconciles the cash balance.*

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

*For 4 of the 5 locations (4 Office School Activity Accounts) selected for our procedures, the employee responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions is responsible for collecting cash without additional employee verification of the reconciliation.*

6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

*The school system stated that all employees who have access to cash are bonded and/or covered under the school system's insurance policy.*

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

*We randomly selected two deposit dates for each of the 5 bank accounts selected in procedure #3. We obtained supporting documentation for each of the 10 deposits and performed the procedures below.*

- a) Observe that receipts are sequentially pre-numbered.

*The school system did not maintain sequentially pre-numbered receipts for 8 of the 10 deposits selected for testing. As such, we were unable to perform the procedure with respect to those deposits.*

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

*The school system did not maintain sequentially pre-numbered receipts, system reports, or other related collection documentation for 8 of the 10 deposits selected for testing. As such, we were unable to perform the procedure with respect to those deposits.*

- c) Trace the deposit slip total to the actual deposit per the bank statement.

*For 3 of the 8 deposit dates selected for testing, the deposit slip was not provided in received documentation.*

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

*For all 8 of the deposit dates selected for testing, not all of the pre-numbered receipts were provided in order to agree to the entire amount of the deposit selected from the bank statement. As such, we were not able to conclude that all the total collection amounts were deposited in a timely manner.*

- e) Trace the actual deposit per the bank statement to the general ledger.

*No exceptions noted.*

*Non-payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)*

---

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

*P&N obtained a listing of locations that process disbursements (78 physical locations), no exceptions noted in performing this procedure.*

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

*P&N selected a sample of 5 locations from the listing provided in step 8 and performed the following procedures:*

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

*No exceptions noted.*

- b) At least two employees are involved in processing and approving payments to vendors.

*No exceptions noted.*

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

*For 4 of the 5 locations (4 School Activity Accounts) selected for our procedures, the individual responsible for processing payments also has the ability to add/modify vendor files.*

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

*No exceptions noted.*

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

*A listing of non-payroll disbursements for each payment processing location selected in procedures #8 was provided related to the reporting period.*

*From each of the listings provided, we randomly selected 5 disbursements, from the 5 locations we selected for step 9, and performed the procedures below.*

- a) Observe that the disbursement matched the related original invoice/billing statement.

*No exceptions noted.*

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

*No exceptions noted.*

#### Credit Cards/Debit Cards/Fuel Cards/P-Cards

---

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

*A listing of cards was provided. No exceptions were noted as a result of performing this procedure.*

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

*From the listing provided, we randomly selected 5 cards (2 credit cards and 3 fuel cards) used in the fiscal period. We randomly selected one monthly statement for each of the 5 cards selected and performed the procedures noted below.*

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.

*For the 2 of the 5 cards tested, 1 credit card & 1 fuel card, the monthly statement provided did not contain evidence of review by someone other than the card holder. Supporting documentation was provided for each individual transaction listed on the monthly statement. However, we obtained supporting Purchase Orders for each transaction, issued after each individual purchase was made and evidencing subsequent approval by someone other than the card holder for the credit that had transactions during the month selected.*

- b) Observe that finance charges and late fees were not assessed on the selected statements.

*No exceptions noted.*

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

*We randomly selected 2 transactions for 1 of the 5 cards selected in procedure #12 (3 fuel cards were excluded, and 1 credit card with no transaction activity for the selected month was excluded) and performed the specified procedures. No exceptions noted.*

*Travel and Travel-Related Expense Reimbursements (excluding card transactions)*

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

### ***Contracts***

---

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

### ***Payroll and Personnel***

---

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

- 18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.:

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

- 19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

### *Ethics*

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20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:

- a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

- b) Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

### *Debt Service*

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21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the school system.*

### *Other*

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23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*A listing of misappropriations of public funds and assets during the fiscal period was provided. No exceptions were noted as a result of performing this procedure.*

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

*No exceptions noted.*

***Corrective Action***

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25. Obtain management's response and corrective action plan for any exceptions noted in the above agreed-upon procedures.

*See Management's Response and Corrective Action Plan, as reported in the table of contents.*

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Sincerely,

*Postlethwaite & Netterville*

December 5, 2019

**CORRECTIVE ACTION PLAN  
LOUISIANA LEGISLATIVE AUDITOR AGREED-UPON PROCEDURES**

December 5, 2019

East Baton Rouge Parish School System (EBRPSS) respectfully submits the following corrective action plan for the year ended June 30, 2019 corrective actions implemented:

Postlethwaite & Netterville, APAC  
8550 United Plaza Blvd. Suite  
1001 Baton Rouge, LA 70809

The audit period is May 1, 2018 through April 30, 2019.

**Fiscal Year 2018-2019:**

**Written Policies and Procedures:**

**Condition(s):** The School System has written policies for Contracting; however, the policies do not contain attribute (3) regarding legal review.

**Management's Response:** During the 2018-2019 fiscal year, the District's General Counsel resigned. The newly appointed General Counsel will work with the Purchasing and Procurement department to have procedures included within the Procurement Manual for legal review of all contracts.

**Condition(s):** The School System has written policies for the Disaster Recovery/Business Continuity; however, the policies do not contain attributes (3) period testing/verification that backups can be restored, (4) use of anti-virus software on all systems, or (5) timely application of all available systems and software patches/updates.

**Management's Response:** The Information and Technology department will update the Disaster Recover/Business Continuity policy and include each of the items discussed above.

**Bank Reconciliations:**

**Condition(s):** Of the 5 bank accounts selected, 2 bank reconciliations had reconciling items that have been outstanding for more than 12 months. There was no documentation evidencing that these reconciling items were researched for proper disposition.

**Management's Response:** The EBRPSS Internal Audit department will continue training all executive secretaries to research and review all outstanding checks on a quarterly basis for proper disposition. The EBRPSS Internal Audit department will continue to work closely with

**ONE TEAM, ONE MISSION**

*Building the Future of Baton Rouge*

The East Baton Rouge Parish School System and all of its entities (including Career and Technical Education Programs) does not discriminate on the basis of age, race, religion, national origin, disability or gender in its educational programs and activities (including employment and application for employment), and it is prohibited from discriminating on the basis of gender by Title IX (20 USC 168) and on the basis of disability by Section 504 (42 USC 794). The Title IX Coordinator is Andrew Davis, Director of Risk Management (ADavis6@ebrschools.org) - phone (225) 929-8705. The Section 504 Coordinator is Elizabeth Taylor Chapman, Director of Exceptional Student Services (ETaylor@ebrschools.org) - phone (225) 929-8600.

the school executive secretaries and complete a year-end review on each school. The EBRPSS Chief Financial Officer will review General Fund bank reconciliations to ensure outstanding checks are reviewed for proper disposition.

### Collections

Condition(s): For 4 of the 5 locations (School Activity Accounts) selected for our procedures, the employees responsible for collecting cash prepares/makes the bank deposits.

For 4 of the 5 locations (School Activity Accounts) selected for our procedures, the employee responsible for collecting cash prepares and makes bank deposits, posts entries to subsidiary ledgers, and reconciles the cash balance.

For 4 of the 5 locations (School Activity Accounts) selected for our procedures, the employee responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions is responsible for collecting cash without additional employee verification of the reconciliation.

### Management's Response:

The EBRPSS currently have two positions that work at the school sites on a twelve month basis, the school administrator and the school executive secretary. The Administrative Guidelines for the Management of School Funds was approved by the Board in 1999. These guidelines give direction on how the schools are to handle school funds. The following is an excerpt:

"The principal is ultimately responsible for the proper accounting and security of all money received in the school. Money, which is received in the school, except for school food services, will be handled through the student activity fund. Money received must be deposited promptly and intact in the school's bank account (see below).

All school employees are advised that they assume complete responsibility for funds in their care if these funds are lost or stolen due to their negligence or inappropriate acts of safekeeping. Teachers should deposit funds with principals as detailed below. Money shall not be left in the classroom overnight. Funds totaling \$100.00 or more shall be promptly deposited and not left in schools overnight. Food Service Managers will make daily deposits regardless of amount.

When teachers collect an amount in excess of \$1.00 per student, an accurate record of the names of students from whom they receive the money and the amount collected must be maintained. Teachers must turn collections in to the school office and receive a receipt for the amount turned in. Any amount over \$5.00 should be turned in at the first possible opportunity. Amounts under \$5.00 can be turned in periodically, but teachers should not keep money longer than one week. As stated above, money may be raised for specific purposes but may not be permitted to build up in excess of reasonable requirements as determined by the Director and Supervisor of School Accounts.

Written receipts should be prepared in duplicate and a copy issued to the individual/source from whom monies are received. The copy maintained by the school shall be summarized and agreed to deposits made. Under no circumstances should money (cash or checks) be received without a receipt

being issued. Receipts must be accurate and filled out completely. Should a mistake be made in preparing a receipt, both copies must be marked VOID, and a new receipt made."

The EBRPSS Internal Audit department audits the schools on a regular basis to ensure compliance with the Administrative Guidelines and all Board policies and provides ongoing training. The schools must submit their bank reconciliations on a monthly basis to the EBRPSS Internal Audit department. At this time, it would be cost prohibitive for the school system to hire additional 12-month staff members. The benefits received from the hiring of additional non-instructional staff at the school level are far less than the costs of salaries and benefits associated with these additional positions.

Condition(s):

We randomly selected two deposit dates for each of the 5 bank accounts selected above. We obtained supporting documentation for each of the 10 deposits and performed the procedures below.

- a) Observe that receipts are sequentially pre-numbered.

The school system did not maintain sequentially pre-numbered receipts for 8 of the 10 deposits selected for testing.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

The school system did not maintain sequentially pre-numbered receipts, system reports, or other related collection documentation for 8 of the 10 deposits selected for testing. As such, we were unable to perform the procedure with respect to those deposits.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

For 3 of the 8 deposit dates selected for testing, the deposit slip was not provided in received documentation.

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

For 8 of the deposit dates selected for testing, not all of the pre-numbered receipts were provided in order to agree to the entire amount of the deposit selected from the bank statement. As such, we were not able to conclude that all the total collection amount was deposited in a timely manner.

Management's Response:

The EBRPSS currently have two positions that work at the school sites on a twelve month basis, the school administrator and the school executive secretary. The Administrative Guidelines for the Management of School Funds was approved by the Board in 1999. These guidelines give direction on how the schools are to handle school funds. The following is an excerpt:

"The principal is ultimately responsible for the proper accounting and security of all money received in the school. Money, which is received in the school, except for school food services, will be handled through the student activity fund. Money received must be deposited promptly and intact in the school's bank account (see below).

All school employees are advised that they assume complete responsibility for funds in their care if these funds are lost or stolen due to their negligence or inappropriate acts of safekeeping. Teachers should deposit funds with principals as detailed below. Money shall not be left in the classroom overnight. Funds totaling \$100.00 or more shall be promptly deposited and not left in schools overnight. Food Service Managers will make daily deposits regardless of amount.

When teachers collect an amount in excess of \$1.00 per student, an accurate record of the names of students from whom they receive the money and the amount collected must be maintained. Teachers must turn collections in to the school office and receive a receipt for the amount turned in. Any amount over \$5.00 should be turned in at the first possible opportunity. Amounts under \$5.00 can be turned in periodically, but teachers should not keep money longer than one week. As stated above, money may be raised for specific purposes but may not be permitted to build up in excess of reasonable requirements as determined by the Director and Supervisor of School Accounts.

Written receipts should be prepared in duplicate and a copy issued to the individual/source from whom monies are received. The copy maintained by the school shall be summarized and agreed to deposits made. Under no circumstances should money (cash or checks) be received without a receipt being issued. Receipts must be accurate and filled out completely. Should a mistake be made in preparing a receipt, both copies must be marked VOID, and a new receipt made."

The EBRPSS Internal Audit department audits the schools on a regular basis to ensure compliance with the Administrative Guidelines and all Board policies and provides ongoing training. The schools must submit their bank reconciliations on a monthly basis to the EBRPSS Internal Audit department. Further, the EBRPSS Internal Audit department will continue with regular trainings for all executive secretaries to ensure they understand and are complying with all policies and procedures.

#### Non-payroll Disbursements

Condition(s): For 4 of the 5 locations (School Activity Accounts) selected for our procedures, the individual responsible for processing payments also has the ability to add/modify vendor files.

Management's Response: The EBRPSS currently have two positions that work at the school sites on a twelve month basis, the school administrator and the school executive secretary. The Administrative Guidelines for the Management of School Funds was approved by the Board in 1999. These guidelines give direction on how the schools are to handle school funds. The following is an excerpt:

"The principal is ultimately responsible for the proper accounting and security of all money received in the school. Money, which is received in the school, except for school food services, will be handled through the student activity fund. Money received must be deposited promptly and intact in the school's bank account (see below).

All school employees are advised that they assume complete responsibility for funds in their care if these funds are lost or stolen due to their negligence or inappropriate acts of safekeeping. Teachers should deposit funds with principals as detailed below. Money shall not be left in the classroom overnight. Funds totaling \$100.00 or more shall be promptly deposited and not left in schools overnight. Food Service Managers will make daily deposits regardless of amount.

When teachers collect an amount in excess of \$1.00 per student, an accurate record of the names of students from whom they receive the money and the amount collected must be maintained. Teachers must turn collections in to the school office and receive a receipt for the amount turned in. Any amount over \$5.00 should be turned in at the first possible opportunity. Amounts under \$5.00 can be turned in periodically, but teachers should not keep money longer than one week. As stated above, money may be raised for specific purposes but may not be permitted to build up in excess of reasonable requirements as determined by the Director and Supervisor of School Accounts.

Written receipts should be prepared in duplicate and a copy issued to the individual/source from whom monies are received. The copy maintained by the school shall be summarized and agreed to deposits made. Under no circumstances should money (cash or checks) be received without a receipt being issued. Receipts must be accurate and filled out completely. Should a mistake be made in preparing a receipt, both copies must be marked VOID, and a new receipt made."

The EBRPSS Internal Audit department audits the schools on a regular basis to ensure compliance with the Administrative Guidelines and all Board policies and provides ongoing training. The EBRPSS Internal Audit department will continue with regular trainings for all executive secretaries to ensure they understand and are complying with all policies and procedures. At this time, it would be cost prohibitive for the school system to hire additional 12-month staff members. The benefits received from the hiring of additional non-instructional staff at the school level are far less than the costs of salaries and benefits associated with these additional positions.

#### Credit Cards/Debit Cards/Fuel Cards/P-Cards

Condition(s): Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

*From the listing provided, we randomly selected 5 cards (2 credit cards and 3 fuel cards) used in the fiscal period. We randomly selected one monthly statement for each of the 5 cards selected and performed the procedures noted below.*

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.

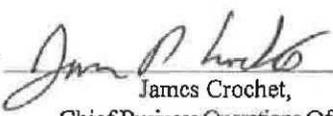
*For the 5 cards tested, 2 credit cards & 3 fuel cards, the monthly statement provided did not contain evidence of review by someone other than the card holder. Supporting documentation was provided for each individual transaction listed on the monthly statement. However, we obtained supporting Purchase Orders for each transaction, issued after each individual purchase was made and evidencing subsequent approval by someone other than the card holder for the 2 credit cards.*

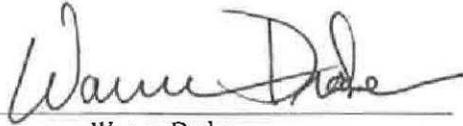
Management's Response:

The EBRPSS Transportation department documented procedures for ensuring that all Fuel Man card logs are properly reviewed. This procedure is included with the credit card procedure within the Finance Department Manual. The Mechanic Shop Manager completes the review process on a weekly basis. All fuel log review documentation is housed with the EBRPSS Transportation department. In the future, the Mechanic Shop Manager will sign off that he has reviewed the logs each week.

The EBRPSS Purchasing department handles the individual credit cards held by the Central Office. These cards are used infrequently but are necessary for small items. In the future, the Purchasing Department Buyer that reviews the documentation for payment of the bills will document their review.

Approved:  \_\_\_\_\_  
Kelly Lopez,  
Chief Financial Officer

Approved:  \_\_\_\_\_  
James Crochet,  
Chief Business Operations Officer

Approved:  \_\_\_\_\_  
Warren Drake,  
EBRPSS Superintendent