

East Baton Rouge, Louisiana

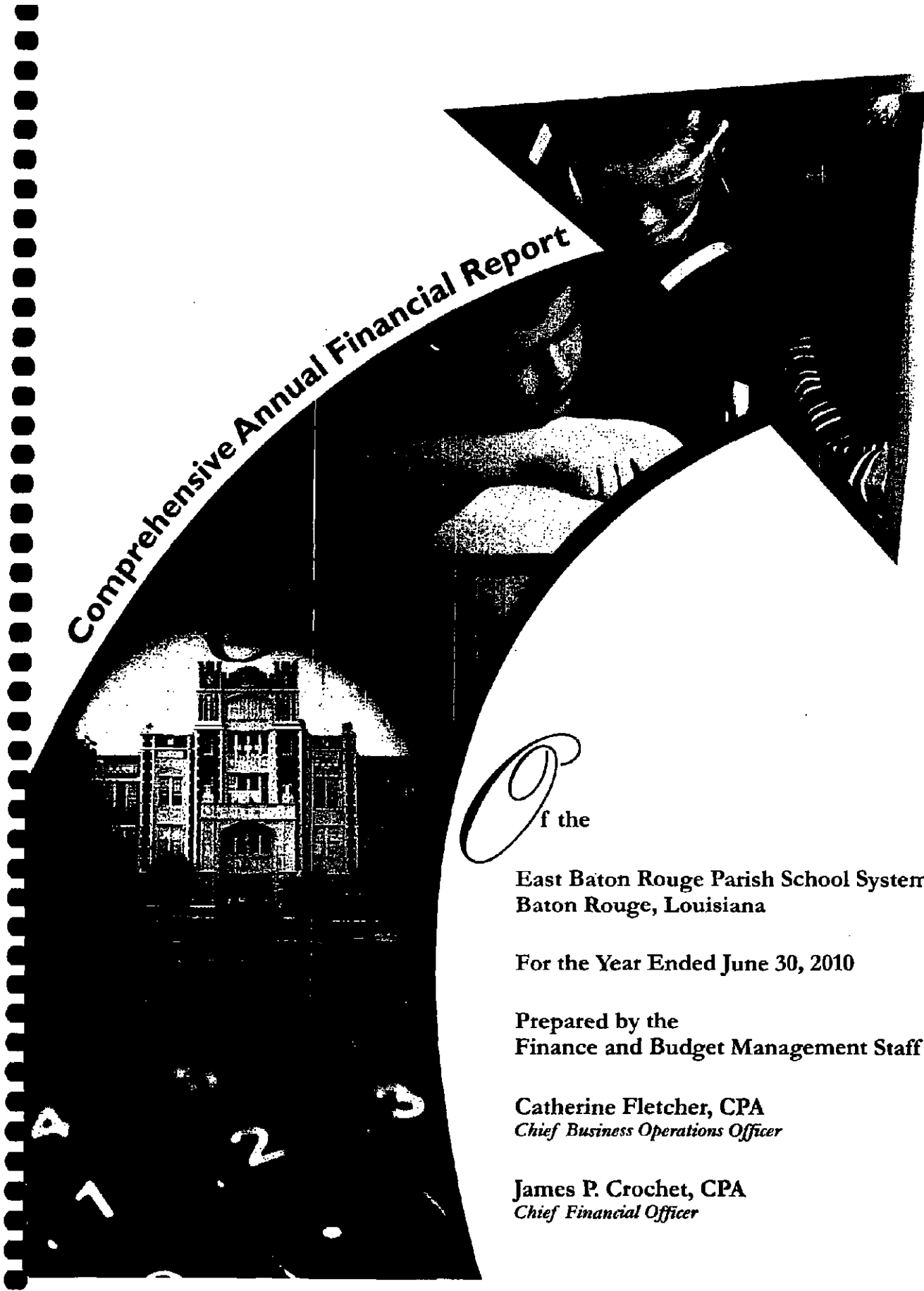
East Baton Rouge Parish School System

# Comprehensive Annual Financial Report

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4/13/11



**Comprehensive Annual Financial Report**

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

**For the Year Ended June 30, 2010**

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

**Catherine Fletcher, CPA**  
*Chief Business Operations Officer*

**James P. Crochet, CPA**  
*Chief Financial Officer*

Comprehensive Annual Financial Report



*Introductory  
Section*



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

**Comprehensive Annual Financial Report**

**Fiscal Year Ended June 30, 2010**

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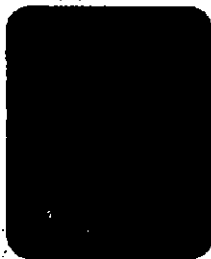
# East Baton Rouge Parish School System Board Members



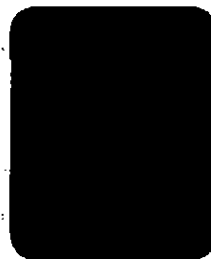
Superintendent of Schools  
John L. Dilworth



District 1  
Derrick W. Spell, M.D.



District 2  
Vereta Lee



District 3  
Darryl Robertson



District 4  
Tarvald Smith  
*Vice President*



District 5  
Tommie N. Gibson, Jr.



District 6  
W. T. Winfield



District 7  
Noel Hammatt



District 8  
Greg Baldwin



District 9  
Jerry Arbour  
*President*



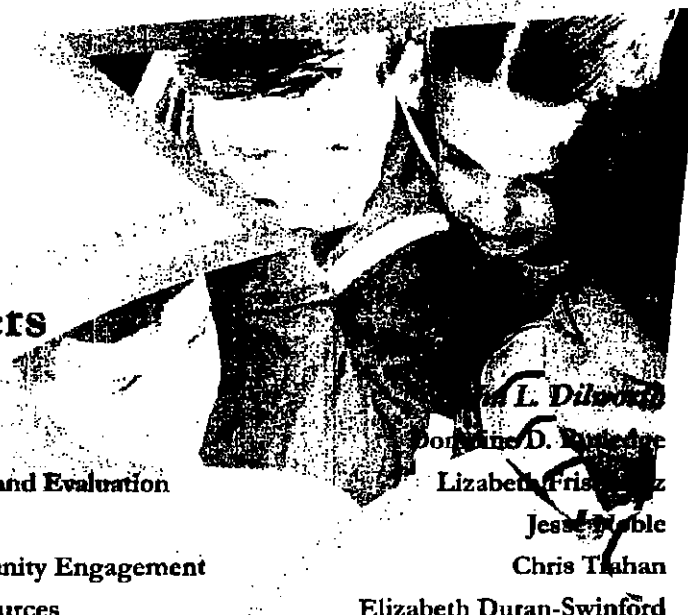
District 10  
Jill Dyason



District 11  
Randy Lamana



District 12  
William P. "Bill" Black



## Administrative Officers

### *Superintendent of Schools*

General Counsel

Chief Officer Accountability, Assessment and Evaluation

Chief Technology Officer

Director for Communications and Community Engagement

Associate Superintendent of Human Resources

Associate Superintendent for Instructional Support Services

### *Chief Academic Officer*

Assistant Superintendent for Instructional Services  
Area I, Elementary Schools

Assistant Superintendent for Instructional Services  
Area II, Middle Schools

Assistant Superintendent for Instructional Services  
Area III, High Schools

Assistant Superintendent for Instructional Services  
Area IV, Elementary Schools

Director of Magnet School Programs

Director of Special Education

Interim Director of Reading

Director of Curriculum

Director for Preschool Programs

Director of Professional Development

### *Chief Business Operations Officer*

Chief Financial Officer

Director for Finance

Assistant Superintendent for Auxiliary Services

Administrative Director of Facilities

Administrative Director for Transportation

Budget Coordinator

*L. Dilworth*

*Domine D. Bostone*

*Lizabeth Frisvold*

*Jesse Noble*

*Chris Tahan*

*Elizabeth Duran-Swinford*

*Vacant*

*Herman Brister*

*Paula Fabre*

*Katie Blunschi*

*Angela Lee*

*Paula Johnson*

*Carlos Sam*

*Lee Dixon*

*Joyce Graham*

*Elizabeth Walsh*

*Bobbie Robertson*

*Kirk Guidry*

*Catherine Fletcher*

*James P. Crochet*

*Stephen Addison*

*Gail Johnson*

*Larry Munson*

*William Talmadge*

*Doris Brown*





**East Baton Rouge Parish School System**

1056 S. Foster Drive, Baton Rouge, Louisiana 70806

P.O. Box 2950, Baton Rouge, Louisiana 70821

[www.ebrschools.org](http://www.ebrschools.org)

November 4, 2010

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, 2010, 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.

The fiscal year 2009 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 twenty-fourth consecutive year that the School Board received both of these prestigious awards.

The staff of the Operations and Budget Management, Finance, and Graphic Arts Departments is 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,

A handwritten signature in cursive script that reads 'John Dilworth'.

John Dilworth  
Superintendent of Schools



East Baton Rouge Parish School System  
Finance Department  
1050 South Foster Drive, Baton Rouge, Louisiana 70806  
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November 4, 2010

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, 2010. This report provides full disclosure of the financial operations of the School System for the fiscal year ended June 30, 2010. This CAFR, which has 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 the School Board and management of the School Board. To the best of our knowledge and belief, the enclosed data are 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.

#### **The Reporting Model**

The School Board and management adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments for the fiscal year ended June 30, 2001*. This reporting model is designed to make the annual financial report easier for the public to understand and improve operational accountability with the introduction of district-wide financial statements compared to the previous reporting model which was based on fund and fund types. GASB No. 34 creates new basic financial statements as well as required supplementary information (RSI) for reporting on the School System's financial activities as follows:

##### Basic Financial Statements

Government-wide financial statements consist of a statement of net assets and a statement of activities. These statements are prepared on an accrual basis of accounting for all activities of the School System, which is similar to the basis of accounting and financial reporting followed by the private sector. The government-wide statements distinguish between the governmental and business-type activities of the School System. Fund financial statements present information for individual major governmental and enterprise funds rather than by fund type. Non-major funds are presented in total in one column. Notes to the financial statements provide additional information that is essential to a user's understanding of the basic financial statements. Notes contain information that are not a part of the financial statements; however, notes are an integral part of the statements.

##### Required Supplementary Information

Required Supplementary Information (RSI) consists of statements that present comparisons of actual information to the legally adopted budget. Management's Discussion and Analysis (MD&A) is also a part of the RSI and is intended to provide an objective, easy to understand narrative overview and analysis of the basic financial statements. It explains the financial position and results of operations of the School System for the past fiscal year. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A is located immediately following the report of the independent auditors. Copies of this CAFR will be made available to the Chamber of Commerce, major taxpayers, the public library, and other interested parties.

## **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. It has the power to sue and be sued and 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 (BESSE). 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 twelve 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 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, 1050 South Foster Drive. Meetings are televised live on Cox Cable Channel 21 and replayed at various times during the following weeks.

The School System provides a full range of public education services at all grade levels ranging from pre-kindergarten through grade twelve to approximately 40,674 students. Total enrollment includes students participating in pre-kindergarten programs, regular and enriched academic education, alternative education, exceptional student services education for the handicapped to age twenty-two, career and technical education and three Charter Schools (two elementary and one middle). In addition, the School System serves approximately 5,000 adult education students annually and employs approximately 6,400 persons. 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.

The Vision and Mission of the School System are as follows:

- 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 learning community.
- 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.

## **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 largest city in the State, post-Hurricane Katrina, 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 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 deepwater port on the Gulf of Mexico via the Mississippi River. The expanding Port of Greater Baton Rouge ranks tenth 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.

The Baton Rouge Community College (BRCC), a two-year institution of higher education, opened in the Fall of 1998 and is one of America's fastest-growing campuses. When classes began at BRCC in 1998, enrollment was just under 1,900 students, current enrollment is more than 7,000 students. 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 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 53 laboratories that span the Center's three programs – Basic Research, Clinical Research, and Population Science (nineteen Core Service laboratories), inpatient and outpatient clinics, a research kitchen, an administrative area, and more than \$20 million in technologically advanced equipment. More than 80 faculty members and over 600 physicians, scientists, and support personnel focus their research efforts on ten 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.

Actual sales tax collections through June 2010 were finalized and received from the City Parish in August 2010. Actual collections decreased by 7.6% for the fiscal year ended June 30, 2010. Sales tax collections represent a major component or 32.9% of general operating revenue for the School System. In 2009, the East Baton Rouge Assessor has placed a value of \$129.2 million on all taxable property located within the School System's boundaries, up from \$123.5 million last year. Ad valorem tax collections represent a major component or 28.9% of general operating revenue for the School System. The effect of the national recession has impacted the local economy by a reduction in available jobs. The unemployment rate (not seasonally adjusted) for the Baton Rouge area for June 2010 was 8.3% compared to 7.4% for June 2009.

Louisiana's unadjusted nonfarm employment grew by 5,600 jobs from May to June 2010. With New Orleans leading the state's metro areas with a gain of 1,700 jobs over the month, as reported in July by the Louisiana Workforce Commission (LWC). The 1,910,000 June job total reflected an annual gain of 9,400 from June 2009, marking the first over-the-year increase since December 2008. Nonfarm statistics are estimated from an employer-based sample survey that is taken by place of work for the pay period including the 12th of every month. Along with New Orleans, other Louisiana Metropolitan Statistical Areas (MSAs) that had job gains over the month were Shreveport, which gained 500 jobs; Lake Charles, 400 more jobs; Baton Rouge, 300 jobs; and Houma, 200 jobs. Over the year, New Orleans showed an increase of 4,800 in its nonfarm employment, while Baton Rouge added 1,400 positions. Monroe saw its employee count rise by 500 from last June.

The seasonal increase in unemployment rates, due to the entry of students into the labor force and the seasonal layoffs at post-secondary educational facilities, continued to hold true in June, as Louisiana's not seasonally adjusted unemployment rate rose from 7.1 in May to 8.3 percent in June. This mirrors the usual summer pattern as seen in June 2009, with schools out of session and teens looking for jobs. The U.S. unemployment rate for June was 9.6 percent, up from the May rate of 9.3 percent. Every parish and MSA in the state recorded an increase in their unemployment rate as the number of individuals, 16 years and over, who were either working or actively looking for work increased from May. While the number of unemployed increased as local schools ended for the summer, the gain of teen-agers looking for summer jobs in the labor force showed some were hired in industries that favor student workers, such as amusement and recreational facilities. Those venues are included in the leisure and hospitality industry sector, which added 2,700 jobs in June.

Student enrollment had declined by approximately 20,271 since 1994; however, approximately 8,508 of this decrease is attributable to the Baker, Zachary, and Central separations and 2,403 is attributable to the eight (8) District schools transferred to the jurisdiction of the state's Recovery School District. This decline in student enrollment has resulted in State funding to the School System being reduced by millions of dollars. The February 1, 2010 enrollment approved for the purpose of funding by the State was 40,816 students, which was 851 students less than the 2008-2009 State enrollment count.

Prior to 2002, the Minimum Foundation Program (MFP) formula provided no additional revenues to the School System even in a year of student enrollment growth. A "hold-harmless" clause was in the formula to provide assurance that the School System would not lose an estimated \$30 million. The Legislature had designated limited increases in State funding in recent years to approximately eleven districts with a "hold harmless" clause. The increases to those districts were designated for the purpose of increasing teacher compensation in conjunction with a move by the Legislature and the Governor to improve teacher compensation statewide. The "hold harmless" designation was modified by the Legislature for the 2001-2002 fiscal year and replaced with a designation of "over funded". The "hold harmless" distinction in Level 1 (local wealth) and Level 2 (local effort) of the MFP formula was replaced by an "over funded" designation in Level 3 of the formula. As a result, the School System has a net to exceed amount of approximately \$25.6 million or \$567 per student, with equal participation in Levels 1 and 2. During the 2007 legislative session, the State Department of Education (SDE) presented simulations to the Board of Elementary and Secondary Education (BESE) to phase out the hold harmless over ten (10) years, which was subsequently approved by the Legislature. In the SDE simulations the District has an offset to hold harmless of approximately \$13.6 million, which is attributable to Level 3 raises initially required in fiscal years 1996-1997, 1997-1998, and 1998-1999. The SDE has proposed that the remaining hold harmless balance of \$12.0 million be eliminated over ten (10) years at \$1.2 million per year by reducing MFP funding, commencing 2007-2008.

The 2010-2011 General Fund Budget has approximately \$18.6 million in budget reductions. These reductions were necessary as a result of a combination of declining revenues and increased expenditures. Sales tax collections and State funding have declined, while the School System projects expenditure increases in retirement, healthcare, facility needs, and additional instructional programs.

### **MAJOR INITIATIVES**

**Current Year** - During the 2009-2010 year, the School System continued its efforts to improve student performance and community support through various programs.

#### **Strategic Plan**

The East Baton Rouge Parish School Board approved its first ever Strategic/Accountability Plan on June 5, 2005. With input from external and internal stakeholders, the plan consisted of three objectives, which have been supported by research-based strategies. As a three-year plan, it expired June 30, 2008. Prepared for that expiration, the Superintendent had secured the approval of the Board for a revised Strategic Plan in January 2008. The revision consists of five objectives, all based on the Baldrige criteria, and is a five-year plan. School System personnel will continue to report progress on a regular basis to the Board and to the Guiding Coalition, a group of business and community leaders selected by the Board and the Superintendent to serve as Ambassadors for the School System. The Strategic Plan is as follows:

#### **Goal:**

To become an exemplary pre-kindergarten through 12<sup>th</sup> grade school system, with rigorous teaching and learning, where ALL students and adults meet high expectations.

#### **5 Steps to Stars:**

- Goal 1: Increase student achievement.
- Goal 2: Promote a safe and caring environment.
- Goal 3: Expand student and stakeholder engagement.
- Goal 4: Promote effective and efficient internal processes.
- Goal 5: Maximize employee learning and growth.



### Tax Plan – Phase I

All projects in the first five 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 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 calls 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 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.

### 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 (10) 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 (8) new schools (3 new, 5 rebuilt), major renovations and additions at one (1) high school, two (2) middle schools, ten (10) elementary schools, and much needed repairs at another forty-five (45) 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.

### Facilities Update 2009-2010 School Year

*Baton Rouge Magnet High School* - The historic Baton Rouge Magnet High is set to begin renovation this summer, and plans include a new media center and radio station, a gym specially designed for gymnastics, a new dining hall, tennis courts and a track and soccer field. The \$56 million renovation will improve the high school so it meets the technology and career education needs of today and the future. Construction began in May 2010. The plan is for Baton Rouge High students to move to the old Lee High School building for about two years – beginning in the fall of 2010 -- during the renovation. Baton Rouge High's doors are scheduled to re-open in August 2012. Baton Rouge Magnet High School is known for producing some of Louisiana's best and brightest. From its founding in the early 1880's, the school has exerted a strong influence on the individuals who have attended the school and on the community it serves. The physical plant has been moved from St. Louis Street to Convention Street, to Florida and Laurel streets and finally to Government Street. The present campus was put into use in 1925, when the main four-story building was built. Additional buildings were added, and renovations were made during the 1950s. By 1972, the present facilities were completed, and air conditioning was installed. In the fall on 1976, the school began operating under the new Magnet School curriculum.

*Claiborne Elementary School Rebuild* - The new school will be a two-story facility, which will be located at on the current 8-acre Claiborne Elementary site, 4700 Denham St. The new school, scheduled to re-open August 2011, will have a capacity for 825 students. The estimated cost for the new school is \$25.7 million

*Former Robert E. Lee High School Site Renovation* - The former Robert E. Lee High School will be used next year as a Baton Rouge Magnet High School swing space while the high school is being renovated. Several buildings on the campus will be renovated with new ceilings, lighting, painting, installation of ceiling mounted projectors and flooring as well as the addition of eleven (11) modular buildings. The shop and art buildings will be converted to dance and art classrooms. In addition, the radio station, WBRH, will be housed in the JROTC building. The total cost for the renovations is close to \$2.1 million. Construction will begin in February, 2010 and will be completed by August 2010.

*LaSalle Elementary School Addition/Renovation* - The project will include a stand-alone six classroom addition with restrooms, renovation of existing classrooms, enlargement of kitchen with updated equipment, and a separate bus drive with additional parking.

*Mayfair Elementary School Conversion to a Middle School* - Due to capacity issues from the Recovery School District takeover of Kenilworth Middle School, six classrooms will be added at the old Mayfair Elementary School at a cost of \$2.7 million. Construction is scheduled to be completed by August 2010.

*Metrose Elementary School Addition/Renovation* - The project will include a fourteen (14) classroom addition with restrooms; renovation of all existing classrooms, gymnasium-auditorium, kitchen with updated equipment; addition of a new media center building; conversion of the old media center into classrooms; addition of separate bus drive and carpool line with additional parking; and repairs to the masonry construction.

#### Teach Baton Rouge

Teach Baton Rouge, the School System's alternative certification program, is in its ninth 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 2009-2010 school year more than three hundred people applied to the program, and forty-four began teaching. All participants are highly qualified using current No Child Left Behind (NCLB) definitions before participants enter the classrooms as teachers. The program has been responsible for bringing over 316 new teachers into the School System's classrooms. Program members teach in critical shortage areas such as special education, early childhood, math, science, and middle school. All program members participate in a certification program that leads to full certification within eighteen months.

Teach Baton Rouge helps to build a more diverse teaching force. The recruiting efforts target males, African-Americans, and persons with math/science backgrounds. Teach Baton Rouge members enjoy success in the classroom. Several Teach Baton Rouge teachers have been selected as Teacher of the Year for their schools, and the district Middle School Teacher of the Year is a Teach Baton Rouge Teacher. We also have two Teach Baton Rouge teachers that have earned the recognition of National Board Certification. In addition, several Teach Baton Rouge teachers were selected as Academic Distinction Fund (ADF) fellows. Teach Baton Rouge teachers work in our hardest to staff schools. Here they are paired with their colleagues from Teach for America, the national teacher corps that has placed more than 340 teachers in East Baton Rouge Parish schools since 1990.

#### 51 EBR Schools Receive \$160,500 in Awards

In December 2009, the East Baton Rouge Parish School System (EBRPSS) awarded fifty-one schools monetary rewards for increasing their 2008-2009 School Performance Scores. Seventeen schools received labels of "Exemplary Academic Growth," six schools received growth labels of "Recognized Academic Growth" and twenty-eight schools receiving labels of "Minimal Growth" were awarded \$160,500. These awards ranged from \$1,000 to \$8,500 and can be used at the discretion of the schools for any allowable expenditure other than salaries, bonuses, or construction.

### Test Scores and Awards

In the 2009-2010 school year, East Baton Rouge Parish School System continued to show improvement on the state's high stakes Louisiana Educational Assessment Program (LEAP) exams. The largest gain was seen in fourth grade mathematics with a 9 percentage point increase in proficiency rate. The integrated LEAP (iLEAP) tests administered to grades 3, 5, 7, and 9 had increases in all subject areas. Grade 7 English language arts lead the way, increasing the proficiency rate by 10 percentage points. The Graduate Exit Examination (GEE) had increases in proficient students for English language arts, math, and social studies. Overall, seven of the eight tested grades showed improvement in math proficiency rate.

### Recognitions for our schools included:

- Broadmoor Middle, Capitol Elementary, Park Elementary, and Winbourne Elementary increased their performance and are out of Academically Unacceptable Status. Complimenting last year's six schools, EBRPSS lead the state for the past two years in the number of schools exiting unacceptable status.
- The Louisiana Department of Education named three EBRPSS schools High Performing, High Poverty Schools: Forest Heights Elementary, Glasgow Middle, and McKinley Middle.
- For the fourth consecutive year, EBRPSS schools were named Blue Ribbon Schools by the United States Department of Education. The well-deserved honors went to Ryan Elementary, Principal Darlene Brister and to Sherwood Middle, Principal Phyllis Crawford.
- Baton Rouge Magnet High School's principal, Nanette McCann, received the National Magnet Principal of the Year Award.

### Educational Programs/Awards

The National Board for Professional Teaching Standards announced that an additional three East Baton Rouge Parish School System teachers have successfully completed the rigorous application for National Board Certification and are now recognized as among the nation's top educators. This is the highest credential in the teaching profession. *East Baton Rouge Parish tops the State list for National Board Certification with 107 teachers holding this credential for 2009-2010.*

Magnet programs are specialized, often accelerated programs which offer students an opportunity to explore an enhanced curriculum such as visual and performing arts, Montessori, Foreign Language Immersion, engineering, medical and academic models with a strong focus on science, technology and math. The Gifted Program is an educational program for students identified as gifted in grades PreK-12. 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 Eight High schools. 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. JROTC is such a program. 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, and providing character and financial education. The benefits of this curriculum are not limited to JROTC cadets. In a recent 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 7,880 high school students and 890 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 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 \$807,141 for fiscal year 2009-2010. 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 employability skills, and providing opportunities for students to obtain a Diploma Endorsement for Career and Technical Education.

The School System continues to expand opportunities of pre-school programs. Pre-K students are provided transportation to a number of sites for six 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 the mentally and/or physically disabled child. 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. Alternative programs are also offered to help meet the needs of non-traditional learners such as: Staring Education Center and Mohican Preparatory Academy for over-aged middle school students and special programs for over-aged students at all middle schools except Woodlawn Middle, Scotlandville Pre-engineering Academy, McKinley Middle Magnet and Sherwood Middle Magnet.

For high school aged, non-traditional students, the School System offers Arlington Preparatory Academy, East Baton Rouge Acceleration Academy, Northdale Academy and Valley Park Alternative schools. Juvenile Continuing Education Programs for middle and high school students expelled from the traditional schools, Options Pre-GED and Adult Education programs are also available. Additionally, the Core Knowledge Acceleration Program (CKAP) has been added at the high school level to work with credit-deficient middle school students who have failed eighth grade twice and failed the LEAP test.

High schools in the School System are providing students with curriculum opportunities to pursue: 1) college degrees at the nation's finest 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. At several of the high schools in academically unacceptable status, ninth-grade academies have been introduced to target the academic and social needs of that age and grade, with special assistance provided to reduce the dropout, attendance, and discipline issues facing them.

During the 2009-2010 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 our students rigorous and varied educational opportunities, allowing students the opportunity to earn industry-based certifications and other post-secondary credits.

### Volunteers in Public Schools

Volunteers In Public Schools (VIPS) adhere to the firm belief that the entire community is responsible for the education of each child. In VIPS, efforts to build public support for East Baton Rouge Parish public schools yielded 181,893 hours of volunteer service in 2009-2010. According to the Independent Sector of Washington, D.C., a volunteer hour is worth \$20.85. This value translates into a \$3.78 million community investment into local public schools. VIPS' Reading Friend volunteers tutored 801 students to improve reading skills through the *Everybody Reads* program, and Math Friends worked with 148 students to master basic math through *Everyone Counts*. Twenty-two at-risk Voyage students are entering eleventh grade. These students have been mentored by a VIPS Voyage Captain since seventh grade. Through VIPS' Partners In Education program, 316 faith and business partners served public schools. VIPS work to foster student success for every child in East Baton Rouge Parish School System by building support for public education.

### Child Nutrition Program

One goal of the School System's Child Nutrition Program is to serve nutritious, appetizing, wholesome, affordable meals to the School System's 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 60,000 meals daily, including breakfast, lunch and snacks. Through a U.S. Department of Agriculture (USDA) Provision 2 Breakfast Grant, the Child Nutrition Program is able to offer a free breakfast to all students. For the 2009-2010 school year, student lunch prices are as follows: \$2.00 (elementary) and \$2.25 (middle or high).

Nine of the central Child Nutrition Program administrative staff have a BS degree or an advanced degree with specific training in the field of Dietetics and Nutrition. Ten of the CNP managers have a four year degree from an accredited university. School meals are planned to comply with the School System's Wellness Policy and all federal and state regulations for nutritious meals. The USDA through the Louisiana Department of Education, Division of Nutrition Assistance, provides regulatory guidance and monitoring of the School System's Child Nutrition Program.

### Transportation Department

During the 2009-2010 school year, the School System transported 39,747 students for a total of 4.7 million miles. With a total of 630 buses, the Transportation Department travels about 26,172 miles daily. Free bus service is provided to all eligible students living more than one mile from their schools.

### Charter School Demonstration Programs

During the 1995 Louisiana Legislative Session, the 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 Board of Elementary and Secondary Education (BESE) approval to be one of the eight demonstration School Systems and began operation of three charter schools in the fall of 1997. The School Board approved two elementary and one middle charter schools. The three charter schools began operation in the fall of 1997, each with approximately 54 students. Enrollment has more than tripled in each school since opening. Student enrollment increases have been approved by the School Board allowing for enrollment (with funding) in grades K-5 at the elementary schools of up to 200 and 240 students at each of the schools. The School Board previously approved an annual increase of 20 students for both of the elementary schools through fiscal year 2011-2012. The middle school's enrollment is 170 students. The total General Fund appropriation to the charter schools for the 2009-2010 fiscal year was \$5.8 million.

The School Board approved three (3) new charter schools for the 2010-2011 school year. The three (3) new charter schools are as follows: 1) The Inspire Charter Academy (first year enrollment 355); 2) The Mentorship Academy of Science and Technology (first year enrollment 125); and 3) The Mentorship Academy of Digital Arts (first year enrollment 125).

#### Facilities Management Partnership Contract

Approximately nine years ago, following extensive investigation and research, the School System developed a partnership arrangement with ServiceMaster 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 basically the same 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 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 to delivery and procurement systems aimed at improving service to the School System, 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. Conservatively, the system reduced annual operating costs by \$5.0 million dollars when tracked against current expenditures. The School System gained a significant, one-time, flow of cash through the sale of vehicles, tools, and equipment. The School System received \$5.0 million from ARAMARK to assist in deferring the cost associated with the transition. Additionally, in 2007 the Board approved ARAMARK to provide management services for the implementation of an energy program aimed at reducing energy costs.

#### Separation of the Cities of Baker, Zachary, and Central Community School Systems

Effective with the 2003-2004 school year, the School System began the year much smaller than it had in decades. The cities of Baker and Zachary began the school year as their own school districts, running nine (9) schools with about 5,380 students that were previously a part of the School System. The separation of Baker and Zachary required years of effort and litigation, and resulted in a need for expenditure reductions in the School System as a result of the adverse financial impact of approximately \$10.7 million associated with the separation. Enrollment of approximately 51,000 students for the 2002-2003 school year reduced to about 45,000 students for the 2003-2004 school year. The parish payroll was reduced from about 7,115 employees to about 6,000 employees.

The 2006 legislative session contained legislation to allow the creation of a Central Community School System by way of a constitutional amendment, which was approved by voters in a November 2006 statewide election. The city of Central began the 2007 school year with four (4) schools and approximately 2,652 students that were previously a part of the School System. The estimated adverse financial impact associated with this separation was approximately \$5.0 million to the School System.

Additionally, the School System continues to incur significant long-term retiree health care costs associated with the exit of the Baker and Zachary School Systems because legacy costs were not allocated to the newly formed districts. The creation of the Central Community School System has further exacerbated this dilemma by this new district not assuming its portion of legacy costs as well as disproportionately increasing the number of retired health plan participants relative to the School System's total group health plan participants. The impact of long-term retiree health care costs associated with the separation and subsequent creation of a school district will have a significant and long-term financial impact on the School System.

#### Milken Family Foundation

The Milken Family Foundation created the Teacher Advancement Program (TAP), which is a comprehensive, research-based school reform model that is intended to attract, retain, and motivate high quality teachers to America's schools. TAP is currently being implemented at Cedarcrest-Southmoor Elementary and Claiborne Elementary. The program provides teachers with technical support, training, certification, program reviews, and evaluation services. Master and mentor teachers at each site lead teachers through extensive job-embedded professional development and work study groups. Teachers in TAP schools receive a salary supplement if student academic performance meets the goals set by the school.

### EBR/LSU Partnership Schools

Through the Louisiana State University (LSU) Partnership Program, Highland Elementary and McKinley Middle Magnet are special "professional development" schools for LSU students enrolled in the University's Teacher Education Program. School System teachers serve as mentors for LSU teacher candidates during a variety of pre-student teaching field experiences as well as during student teaching. At least one LSU faculty member works on a full-time basis at each of the two schools. This individual designs a credit or CLU-bearing program specifically for each school's faculty, who have committed to ongoing professional development. An EBRPSS teacher, selected by the school principal, facilitates the partnership and coordinates assistance from various units on the LSU campus. Each school maintains a partnership advisory board composed of teachers, administrators, and LSU personnel.

The McKinley Middle Magnet partnership with LSU is beginning its eighth year, while the Highland partnership is entering its eleventh year. At McKinley Middle, teacher interns from the Holmes Program in the Department of Curriculum & Instruction are placed with mentor teachers in selected classrooms. These future teachers assist in classrooms by preparing, planning, and teaching lessons of their own, working individually and in small groups with students, and facilitating higher order thinking projects.

The Highland Elementary partnership especially involves the school teachers serving as models for undergraduate students, who take nine credits Methods of Teaching Reading (6 credits) and Methods of Teaching Social Studies (3 credits) on the Highland campus. LSU teacher candidates taking these courses also assist classroom teachers by tutoring students and helping design thematic work stations. The program has provided numerous enriching experiences to LSU teacher candidates and has enhanced the participating schools, their students and teachers.

### For the Future

#### Year-Round Schools

Park Elementary and Claiborne Elementary will switch to a year-round curriculum in 2010-2011. School leaders are excited to make it happen because it will give students more days to learn and retain what is being taught. This program will consist of an extended school year to reflect nine weeks of instruction in the core subject areas with an accelerated intersession that consists of approximately ten days for students who have not met academic standards or enrichment projects will be provided for students that have been successful.

#### Elementary Science Initiative

The purpose of the Elementary Science initiative is to improve student achievement in science in grades K – 5, ultimately preparing the elementary student for success in middle and high school and beyond. By adequately equipping teachers with materials and appropriate professional development opportunities, science instruction will improve and student success will be realized. The National Academy of Science and the American Association for the Advancement of Science emphasize that science is best learned through hands-on inquiry. Teacher content knowledge, teacher confidence, lack of supplies and time restrictions are issues that have been voiced as limitations to effectively teaching science at the elementary level. By instituting the elementary science initiative, all of these obstacles will be addressed.

Research supports the assertion that science kits increase teacher confidence in teaching science. One of the major concerns regarding the teaching of science in elementary schools is low teacher confidence (Rice & Roychoudhury, 2003). Researchers have reported that many elementary teachers consider themselves to be uninformed concerning scientific content, making their development of choice of inquiry-based, hands-on science lessons an experience filled with apprehension (NRC, 2000). Content trainers will continue to instruct teachers on science content and model appropriate pedagogical strategies for teachers. The science kit vendors will provide professional development to all elementary science teachers as well as train-the-trainer opportunities for the content trainers.

The challenge of making sweeping changes in the science pedagogy will take commitment from district leadership, school administrators, and teachers. By instituting the elementary science initiative, teachers will be afforded the opportunity to provide their students with the research-based pedagogy and the connection to relevant real-world experiences that enhance and support comprehension across the curriculum.

#### Math Initiative

The Math Initiative will be implemented over a three year period beginning 2008-2009. The design of the Math Initiative is grounded in the body of research which supports ongoing, job-embedded professional development. The first phase of the School System's Math Initiative encompasses research-based strategies to improve teaching and learning for all students, elementary through high school, by preparing all math teachers for understanding and delivery of content. Math coaches will be assigned to all intensive elementary schools in year one under the direction of the math coordinators and math supervisor.

In addition to *expanding* the number of schools served, the second phase will recommend strategic interventions to increase mathematical skills for students working below proficiency. The School System's Math Initiative job-embedded professional development component will begin in select elementary schools in grades K - 5 as well as in select middle and high schools focusing on Algebra I and Geometry in particular. Other schools will be phased in with a job-embedded component during subsequent school years as needs are identified and resources are available.

#### Autonomous School Networks

During the 2009-2010 school year, the East Baton Rouge Parish School System continued the network of autonomous schools. The goal of this alternative education design is to reduce the number of high school drop outs and create opportunities for a successful post-secondary education experience for students. The East Baton Rouge Laboratory Academy students are housed at Istrouma High School. The East Baton Rouge Acceleration Academy is housed on Cadillac Street where Baton Rouge Preparatory Academy previously existed.

#### Core Knowledge Acceleration Program (CKAP)

The Core Knowledge Acceleration Program (CKAP) initially started with an 8 (G) grant awarded to the School System to assist *struggling* middle school students who are two or more years behind their peers. Students receive intense instruction in English, social studies, math and science from specially trained teachers. Students who meet certain rigorous criteria are promoted within the school year, pass the LEAP exam and move into a high school setting at the end of the year.

The program has been so successful that it was expanded in 2009-2010 and placed on select high school campuses. The School System funded the expansion with an allocation of \$2.6 million to assist students who had repeated 8th grade for two or more years. The program will serve the needs of approximately 400 students. A support team consisting of a principal, dean of students, social worker, truancy officer, career guidance counselor and specially selected and trained teachers in a 1 to 20 ratio assist students as they strive to pass the LEAP exam. Special emphasis is placed on career exploration. A partnership among the Louisiana Technical College, Baton Rouge Area Foundation, Career Builders, Adult Literacy Foundation, Baton Rouge Chamber of Commerce and the School System has been formed to accomplish this goal.



### **Internal Control**

Management of the School System is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the School System are protected from loss, theft or misuse, and to ensure that adequate accounting data are 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 School System utilizes a fully automated accounting system as well as an automated system of control for fixed assets and payroll. It is believed that the School System's internal controls adequately safeguard assets and provide reasonable, 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 adequacy of the internal control structure, including that portion related to Federal financial assistance programs, and to determine that the School System has complied with applicable laws and regulations. The results of the School System's Single Audit, for the fiscal year ended June 30, 2010, provided no instances of material weaknesses in the internal control structure or significant violations of 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. Encumbered amounts in the General Fund are reported as reservations of fund balance and generally 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**

The 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 is 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 years, and on March 8, 2008 voters approved an additional continuation of the Tax Plan for ten years. Total sales tax revenues in Proposition 1 for the year ended June 30, 2010 amounted to \$35.6 million.

The Qualified School Construction Bond – Capital Projects Fund was established in 2009-2010. 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 School System for the authority to issue \$21.4 million, which were issued in December 2009. The bonds may be used for the construction, rehabilitation or repair of public school facilities and equipping of school facilities to be constructed.

## **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 the 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, 2009 and June 30, 2010 the total General Fund balance was approximately \$118.0 million or 29.8% and \$101.8 million or 26.8% of total revenues, respectively.

The Management's Discussions and Analysis section beginning on page xxx provides an overall review of the School System's financial operations for the year and its financial position and should be read in conjunction with the accompanying financial data.

## **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 Circular A-133. 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 for the fiscal year ended June 30, 2009. This was the twenty-fourth 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* Comprehensive Annual Financial Report. 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 2009-2010 Comprehensive Annual Financial Report 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, 2009. This was the twenty-fourth consecutive year that the School System has received this prestigious award. This award certifies that the Comprehensive Annual Financial Report, for the fiscal year ended June 30, 2009, substantially conforms to the principles and standards of financial reporting as recommended and adopted by the Association of School Business Officials 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 Association of School Business Officials International.

A Certificate of Achievement is valid for a period of one year only. Management believes that the Comprehensive Annual Financial Report, for the fiscal year ended June 30, 2010, 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,

  
James P. Crochet, CPA  
Chief Financial Officer

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, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



A handwritten signature in black ink, appearing to be "JHR".

President

A handwritten signature in black ink, appearing to be "Jeffrey R. Enow".

Executive Director

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL



This 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, 2009

Upon recommendation of the Association's Panel of Review which has judged that the Report substantially conforms to principles and standards of ASBO's Certificate of Excellence Program

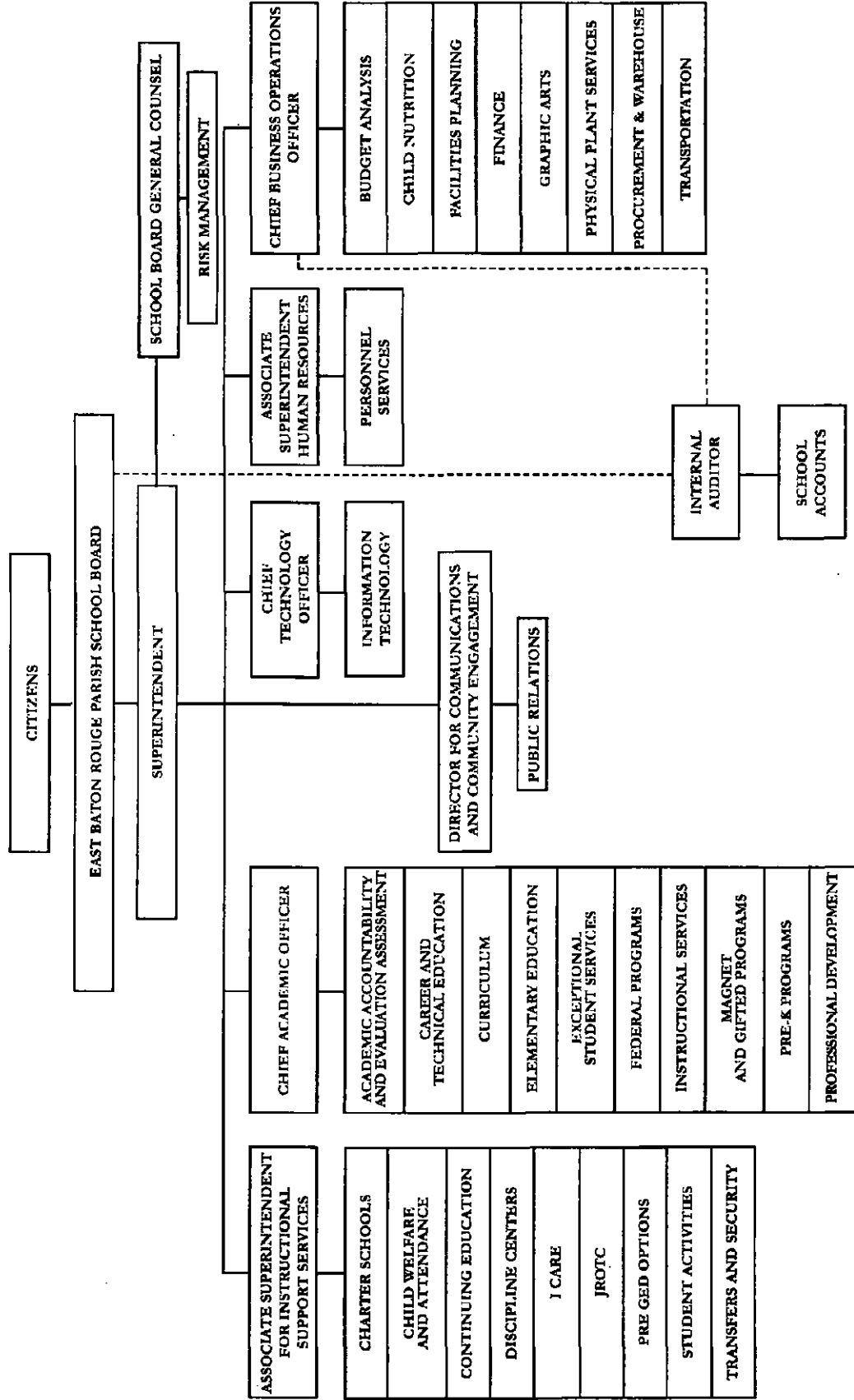
*Evin Green*

President

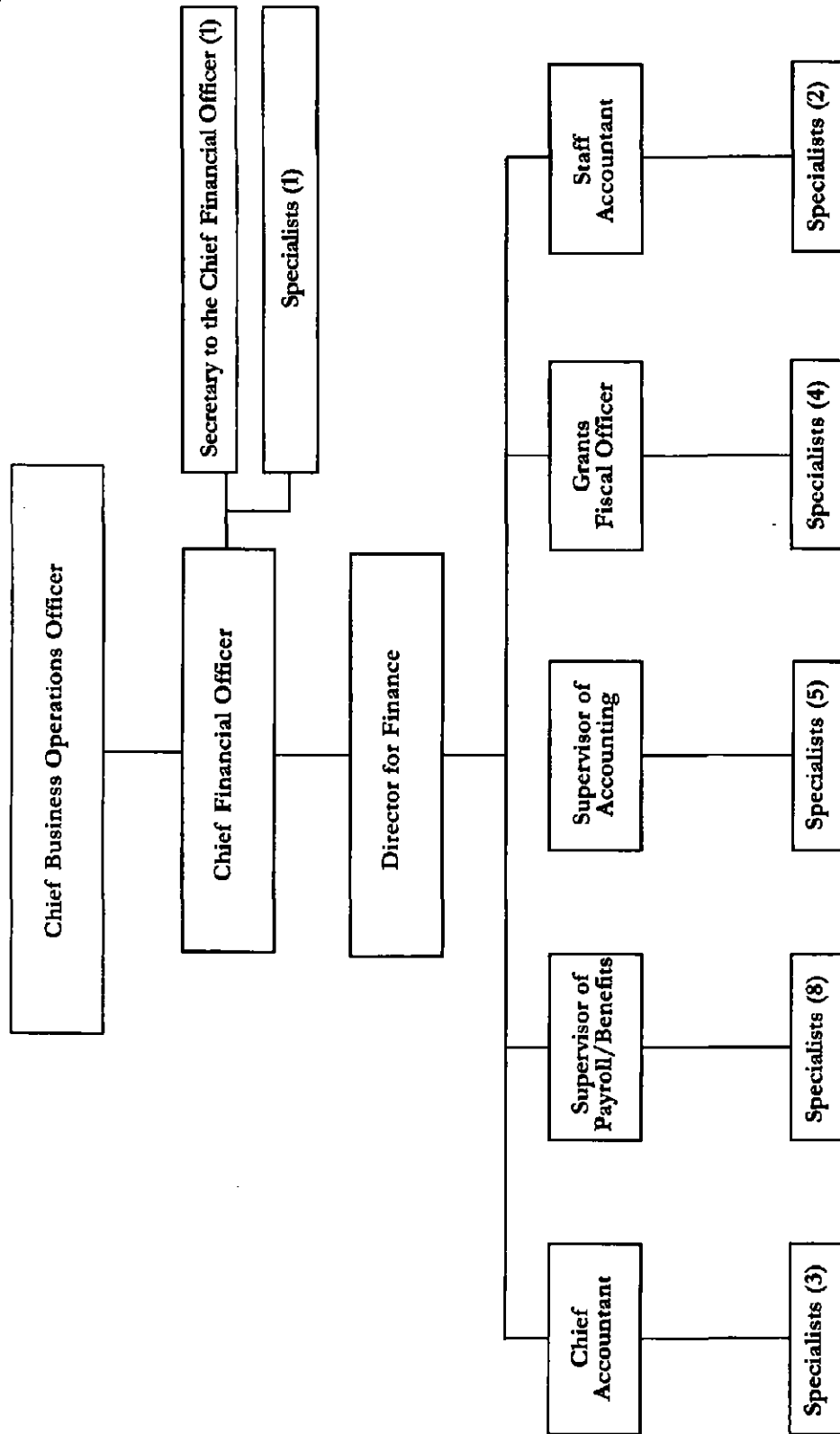
*John D. M... ..*

Executive Director

# East Baton Rouge Parish School System Organizational Chart



# East Baton Rouge Parish School System Finance Department Chart



Comprehensive Annual Financial Report



1 2 3

*Financial  
Section*





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## INDEPENDENT AUDITORS' REPORT

### The East Baton Rouge Parish School System

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, 2010, which collectively comprise the School System's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School System's management. Our responsibility is to express opinions 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2010 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2010 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, 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* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and the schedule of funding progress for other post-employment benefit plans on pages xxx through xlvi and pages 37 through 44, respectively, 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.

- xxviii -

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, combining and individual non-major fund financial statements, and statistical tables 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 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 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 financial statements as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

The statement of net assets as of June 30, 2009 is shown on page 1 for comparative purposes. This statement was included as part of the School System's June 30, 2009 basic financial statements which were audited by us and upon which we issued our unqualified opinion in our report dated November 5, 2009.

*Postlethwait & Matterwill*

Baton Rouge, Louisiana  
November 4, 2010

Comprehensive Annual Financial Report

Required  
Supplemental  
Information

*Part I*



A  
1  
2  
3

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2010**

The Management's Discussion and Analysis (MD&A) of the East Baton Rouge Parish School System's (School System) financial performance provides an overall review, objective and easily readable analysis of the School System's financial activities for the fiscal year-ended June 30, 2010. The intent of the MD&A is to look at the School System'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) Letters of Transmittal (Page viii) of the Introductory Section, the School System's Financial Statements (Financial Section, Page 1), and the Notes to the Basic Financial Statements.

**FINANCIAL HIGHLIGHTS**

- Total assets of the School System exceeded total liabilities at June 30, 2010 by \$378.0 million (net assets). The unrestricted portion of net assets was \$(10.4) million.
- Total net assets decreased by \$52.6 million for the year mainly due to Government Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", which established new accounting standards for Postretirement Benefits Other Than Pensions (OPEB). The new standards require accrual based accounting for the OPEB obligation rather than the pay-as-you-go method, which resulted in an end of year net OPEB obligation of \$144.5 million. The aforementioned decreases were offset by increases to net assets by new school construction funded by dedicated revenue and the issuance of Qualified School Construction Bonds (QSCB). Net assets invested in capital assets, net of related debt, decreased by \$5.8 million and there was an increase in net assets restricted for capital improvements of \$33.8 million. The third phase of the one-cent sales tax, which was renewed by the voters in March 2008, continued with numerous construction projects in progress and the duration of the phase was increased from 5 to 10 years. Construction projects underway include major renovations, classroom additions, classroom renovations, and technology projects for the 2009-2010 fiscal year. New schools at The Dufrocq School and Woodlawn Elementary were opened in August 2009. Additionally, 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 School System for the authority to issue \$21.4 million in QSCB bonds, which were issued in December 2009. Net assets for the Proposition 3 - Compensation Fund and Proposition 2 - Discipline Fund decreased by \$3.3 million and \$1.1 million, respectively. These decreases are primarily attributable to an increase in employee's salaries and related benefits as well as decreased sales tax collections as a result of the national recession. Net assets for federal and state grant programs decreased by \$0.7 million primarily due to mid-year reductions in State funding. Unrestricted net assets decreased by \$75.5 million.
- As the School System completed the fiscal year-ended June 30, 2010, its major funds reported fund balances of \$204.5 million as compared to \$191.3 million as of June 30, 2009. The fund balances include the General Fund at \$101.8 million, Propositions 1, 2, and 3 at \$60.3 million, \$3.2 million and \$15.6 million, respectively, as of June 30, 2010. The Child Nutrition Fund and Qualified School Construction Bond - Capitol Projects Fund reported a fund balances of \$2.3 million and \$21.2 million as of June 30, 2010, respectively.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2010**

- At the close of the current fiscal year, the General Fund ended the year with a fund balance of \$101.8 million, a decrease of \$16.2 million when compared to the prior year. The significant decrease in fund balance is primarily attributable to the four (4) District schools transferred to the jurisdiction of the Recovery School District, which resulted in a \$5.7 million decrease in Unrestricted grants-in-aid, MFP (Minimum Foundation Program) funding as well as an increase of \$8.6 million in appropriations - recovery school district for the transfer of sales and use tax and ad valorem tax revenues. Additionally, sales tax collections decreased by \$6.1 million as a result of the national recession and capital outlay for the new Professional Development Center and renovations at Mayfair Middle School increased by \$4.4 million. The unreserved and undesignated portion of this fund balance is \$49.6 million or 12.5% of General Fund expenditures and will be necessary to support increased medical costs, risk management, instructional and operational requirements.
- Non-major fund balances were \$12.6 million for the fiscal year-ended June 30, 2010 as compared to \$13.4 million as of June 30, 2009. The decrease in fund balance is a result of mid-year reductions in State funding, which caused State Grants and Local Grants to utilize fund balance for operations.
- The Internal Service Funds ended the year with a net asset deficit at June 30, 2010 of \$94.7 million. The Worker's Compensation and Risk Management Funds net asset balances were \$3.1 million and \$8.7 million, respectively. The Medical Insurance Fund net asset deficit was \$106.5 million.

**USING THE BASIC FINANCIAL STATEMENTS**

The School System's basic financial statements consist of the government-wide financial statements, the fund financial statements, the associated notes to those statements, and the required supplemental information of the MD&A and budgetary comparison schedules of the major funds. The statements are organized so the reader can understand the operations of the School System 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 Assets and the Statement of Activities (pages 1-2), provide highly consolidated financial information and render a government-wide perspective of the School System's financial position and results of operations for the year. The Fund Financial Statements (pages 3-4, 6-9) provide the next level of detail and look at the School System's most significant funds and a total of all other non-major funds.

***Reporting the School System as a Whole***

***Comparative Statement of Net Assets and Statement of Activities***

The Statement of Net Assets and the Statement of Activities present an aggregate view of the School System's finances and a long-term view of those finances. These statements seek to answer the question, "How did the School System as a whole do financially during the 2009-2010 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 School System's current year revenues when earned and expenses when incurred regardless of when they are received or paid.

These two statements report the School System's net assets and changes in those net assets. By showing the change in net assets for the year, the reader may ascertain whether the School System'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 School System's financial condition include the School System'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, 2010**

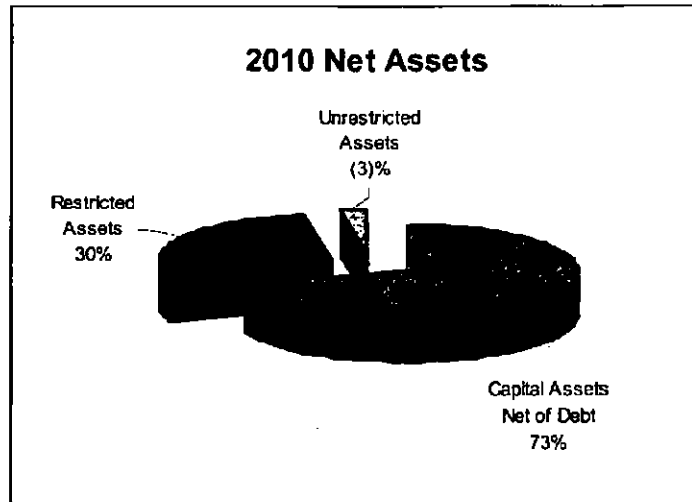
The following table reflects the condensed Statement of Net Assets for 2010:

**Table 1**  
Combined Statement of Net Assets  
Years-ended June 30, 2010 and June 30, 2009  
(In millions)

	<u>2010</u>	<u>2009</u>	<u>Increase (Decrease)</u>
<u>Assets</u>			
Current & Other Assets	\$ 312.2	\$ 302.0	\$ 10.2
Capital Assets	<u>297.6</u>	<u>282.2</u>	<u>15.4</u>
Total Assets	\$ 609.8	\$ 584.2	\$ 25.6
<u>Liabilities</u>			
Current Liabilities	\$ 39.9	\$ 44.9	\$ (5.0)
Long-Term Liabilities	<u>191.9</u>	<u>108.7</u>	<u>83.2</u>
Total Liabilities	\$ 231.8	\$ 153.6	\$ 78.2
<u>Net Assets</u>			
Invested in Capital Assets, Net of Related Debt	\$ 275.4	\$ 281.1	\$ (5.7)
Restricted	113.0	84.4	28.6
Unrestricted	<u>(10.4)</u>	<u>65.1</u>	<u>(75.5)</u>
Total Net Assets	<u>\$ 378.0</u>	<u>\$ 430.6</u>	<u>\$ (52.6)</u>

For more detailed information refer to Page 1

The following table reflects an overview of Net Assets for the year-ended June 30, 2010:



For more detailed information refer to Page 1.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2010**

Total assets increased by \$25.6 million from the previous fiscal year with \$15.4 million in the area of capital assets. Capital assets increased as a result of the completed construction of two new schools, additional classrooms at several school sites, and renovation and repair projects being complete or substantially complete at many other sites. The Duffrocq School and Woodlawn Elementary Schools were opened in August 2009. These projects are funded by 51% of a one-cent sales tax outlined in Proposition 1 - Capital Projects. Current and other assets increased by \$10.2 million primarily from a \$37.1 million increase in cash and cash equivalents. As previously mentioned, the School System issued \$21.4 million of Qualified School Construction Bonds (QSCB) in December 2009. Accounts receivable decreased by \$3.4 million, which is primarily attributable to the \$3.1 million decrease for insured damages from Hurricane Gustav primarily from building and roof damage, moisture intrusion, and debris removal in the prior year. Ad valorem tax receivable increased by \$0.4 million, while inventory and sales tax receivable decreased by \$0.6 million and \$1.5 million, respectively. Due from governments decreased by \$9.6 million as a result of the increased frequency of grant reimbursement claim submissions. Prepaid expenses decreased by \$12.3 million, which allowed the School System to receive a discount in the prior year for the advance payment to Aramark for services related to maintenance, grounds and janitorial functions.

Total liabilities increased by \$78.2 million from the previous fiscal year, with the greatest increase being in long term liabilities mainly due to Government Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", which establishes new accounting standards for Postretirement Benefits Other Than Pensions (OPEB). The standards require accrual based accounting for the OPEB obligation rather than the pay-as-you-go method, which resulted in a net OPEB obligation of \$144.5 million for the year. The School System issued \$21.4 million of Qualified School Construction Bonds (QSCB) in December 2009, which increased long term liabilities. Additionally, a \$0.4 million net increase in Compensated Absences, which is primarily a result of the employee pay raise funded through School System increased long term liabilities. A decrease of \$0.2 million in the long-term obligation of the Qualified Zone Academy Bond (QZAB) debt for the purpose of renovations and repairs at various school sites reduced long term liabilities.

Accounts, salaries, and other payables decreased by \$5.0 million, across all funds. Payables decreased by \$3.3 million, \$1.6 million, and \$0.3 million, respectively, for the Proposition 1 - Capital Projects Fund, Non-major Funds, and the General Fund. The decrease in payables in Proposition 1 - Capital Projects fund is due to the ongoing construction projects funded by 51% of a one-cent sales tax. Non-major funds payables were elevated in the prior year primarily due to the receipt of textbooks for the Textbook Fund as well as the timing of the completion of maintenance projects in the Disaster Relief Fund. General Fund payables were elevated in the prior year primarily due to the timing of the completion of construction and maintenance projects. Other current liabilities remained unchanged; however, line items fluctuated as a result of the following factors. A decrease of \$0.1 million in unearned revenues is primarily attributable to the settlement of ad valorem taxes paid in protest. There was a \$0.5 million reduction in deferred financial commitment, which leaves a \$1.8 million balance representing the unamortized portion of the financial commitment with Aramark. In March 2004, the School System entered into a partnership with Aramark to privatize its maintenance, grounds, and janitorial functions. This partnership included a financial commitment from Aramark of an amount up to \$5,000,000 to support the labor conversion and maintenance and operations of facilities. The School System agreed to invest these funds in costs associated with the labor conversion and/or the maintenance and operation of the facilities. The financial commitment shall be amortized on a straight-line basis over a period of ten (10) years. Upon termination of the partnership by either party, for any reason, the School System must reimburse Aramark the unamortized portion of the financial commitment (note 13). The current portion of claims payable increased \$0.8 million, as a result of ordinary fluctuations in claims processing and additional claims incurred, with an increase of \$0.7 million in the Workers Compensation Fund, an increase of \$0.1 million in the Risk Management Fund, and no change in the Medical Insurance Fund. Fiduciary fund current liabilities decreased by \$0.3 million largely due to payments of payroll withholdings payable at year-end and the timing of the related payrolls.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2010**

Net assets decreased \$52.6 million as of June 30, 2010. A \$5.8 million decrease in the area of capital assets, net of related debt resulting from the ongoing construction projects as well as the \$21.4 million in QSCB bonds issued in December 2009. Restricted net assets increased by \$28.6 million primarily due to a \$33.8 million increase in capital improvements, which is mainly due to the \$21.4 million in QSCB bonds issued in December 2009. Additionally, restricted net assets decreased by \$5.2 million in supplemental compensation, discipline, and federal and state grant programs mainly as a result of reduced sales tax collections for the Proposition 3 Compensation Fund. Unrestricted net assets decreased from the previous year by \$75.5 million mainly as a result of Government Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions".

*Governmental Activities*

The Condensed Statement of Changes in Net Assets presented in Table II, reflect the cost of the School System's governmental activities for the year ended June 30, 2010 of \$610.9 million, which is a 6.1% 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 2. 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 \$101.7 million subsidized certain programs of the School System. The Title I Program is the largest federally funded program with \$29.7 million in federal revenue compared to Child Nutrition with \$20.8 million. Approximately 82% of the students are eligible for free or reduced meal prices. In addition, Charges for Services such as fees from other governments, agencies, schools systems, and students, for transportation services, school lunches, extended day tuition, and summer school tuition totaling \$4.7 million subsidized certain programs of the School System.

The increase of \$11.7 million in Operating Grants and Contributions is primarily attributable to increased grant award allocations for Title I, Special Education, and State Fiscal Stabilization Funds as part of the American Recovery and Reinvestment Act (ARRA). The remaining program expenses were funded by the taxpayers in East Baton Rouge Parish through Ad-Valorem and Sales and Use Taxes totaling \$279.0 million and State Revenue Sharing totaling \$4.1 million. The Minimum Foundation Program (MFP) from the State of Louisiana funded \$160.2 million, Interest and Investment Earnings funded \$1.9 million, E-Rate, Medicaid reimbursement and other general revenues contributed \$6.7 million. Ad-Valorem taxes increased by approximately 5.3% due to growth in the property assessment rolls. Sales tax collections decreased as compared to prior year's collections by \$12.3 million or 7.6%, which reflects the effects of the national recession. State revenue sources from unrestricted grants-in-aid, MFP, reflect a decrease of \$10.8 million when compared to the prior year. The decrease is mainly attributable to the \$5.3 million in funding authorized under the American Recovery and Reinvestment Act State Fiscal Stabilization Funds that were reduced from Unrestricted grants-in-aid, MFP funding and were provided in a separate allocation to the School System. Additionally, a \$5.7 million decrease is attributable to four (4) schools that were transferred to the jurisdiction of the Recovery School District (RSD) for 2009-2010 and were operated by Type 5 Charter Schools or the Recovery School District (RSD). Earnings on Investments decreased \$1.6 million from the prior year, mainly associated with lower investment rates as a result of the national recession. Miscellaneous revenue decreased by approximately \$1.3 million, which mainly represents decreases in E-Rate revenue and Medicaid reimbursements.

Several factors contributed to the increase in the cost of services by \$35.1 million from the previous year. Total instructional expenses increased by \$6.9 million in 2009-2010, while total support service and appropriations expenses increased by \$28.2 million. Instructional and support service expense increases were largely attributable to; 1) Government Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions"; 2) The Board-approved pay raises; 3) Increased expenses in grant funded programs; 4) Increased health costs; and 5) Increased appropriations for four (4) District schools transferred to the jurisdiction of the RSD.



East Baton Rouge Parish School System  
 Baton Rouge, Louisiana  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
 June 30, 2010

The key elements of the decrease of the School System's Net Assets for the year ended June 30, 2010 with comparative figures from 2009 are as follows:

**Table II**  
 Condensed Statement of Changes in Net Assets  
 Years-ended June 30, 2010 and June 30, 2009

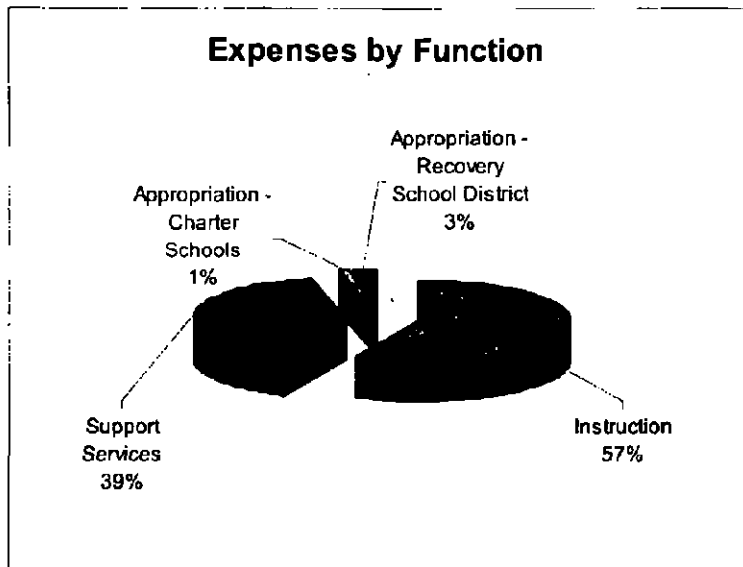
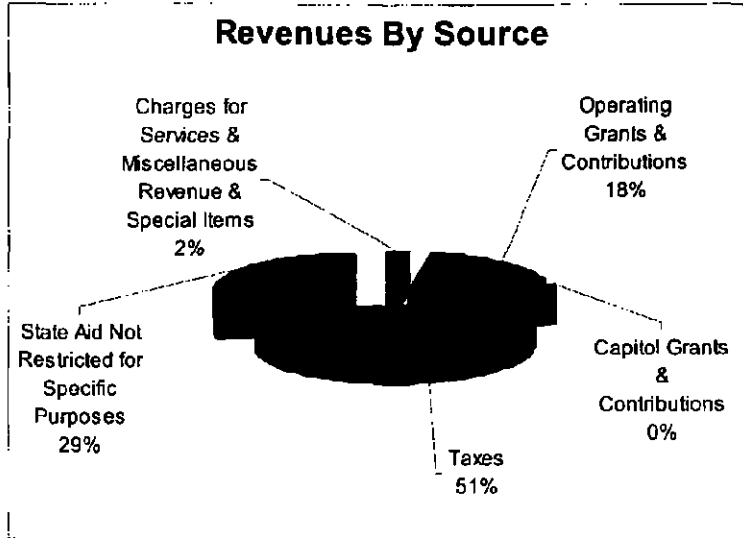
	(In millions)		Increase (Decrease)
Revenue	<u>2010</u>	<u>2009</u>	
<b>Program revenues:</b>			
Charges for services	\$ 4.7	\$ 4.4	\$ 0.3
Operating grants and contributions	101.7	90.0	11.7
Capital grants and contributions	-	0.1	(0.1)
<b>General revenues:</b>			
Ad-Valorem taxes	130.5	123.9	6.6
State revenue sharing	4.1	4.2	(0.1)
Sales and use taxes	148.5	160.8	(12.3)
State aid not restricted (MFP)	160.2	171.0	(10.8)
Interest and investment earnings	1.9	3.5	(1.6)
Miscellaneous	6.7	8.0	(1.3)
<b>Special Items:</b>			
Insurance proceeds from hurricane damage	-	6.5	(6.5)
<b>Total revenues</b>	<u>\$ 558.3</u>	<u>\$ 572.4</u>	<u>\$ (14.1)</u>
<b>Expenses</b>			
<b>Instruction:</b>			
Regular education programs	\$ 197.3	\$ 193.3	\$ 4.0
Special education programs	83.8	84.2	(0.4)
Other education programs	56.1	52.8	3.3
<b>Support Services:</b>			
Pupil support services	31.0	32.1	(1.1)
Instructional staff services	37.4	29.9	7.5
General administration services	11.3	15.1	(3.8)
School administration services	26.1	25.2	0.9
Business and central services	16.9	15.6	1.3
Plant operating and maintenance	50.1	49.3	0.8
Transportation	37.9	28.8	9.1
Child nutrition	31.8	29.4	2.4
<b>Appropriations:</b>			
Charter Schools - Type 1	6.2	5.6	0.6
Charter Schools - Type 2	0.5	-	0.5
Autonomous Schools	3.5	2.7	0.8
Magnet Programs	5.5	4.9	0.6
Recovery School District	15.5	6.9	8.6
<b>Total expenses</b>	<u>\$ 610.9</u>	<u>\$ 575.8</u>	<u>\$ 35.1</u>
<b>Decrease in net assets</b>	<u>\$ (52.6)</u>	<u>\$ (3.4)</u>	<u>\$ (49.2)</u>
<b>Net assets - beginning</b>	<u>430.6</u>	<u>434.0</u>	<u>(3.4)</u>
<b>Net assets - ending</b>	<u>\$ 378.0</u>	<u>\$ 430.6</u>	<u>\$ (52.6)</u>

For more detailed information refer to page 2.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2010**

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 2.*

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2010**

*Reporting the School System's Most Significant Funds*

*Fund Financial Statements*

The analysis of the School System's major funds begins on page 3. Fund Financial Statements provide more in-depth reporting of the School System's financial position and the results of operations. Fund basis financial information is presented in the "Fund Financial Statements" Section. The School System uses many funds to account for the numerous funding sources provided annually. However, the Fund Financial Statements look at the School System'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 School System's most significant funds, such as its General Fund, Title 1 Fund, Qualified School Construction Bonds (QSCB) – Capital Projects Fund, Tax Proposition 1 - Capital Projects Fund, Proposition 2 - Discipline Fund, Proposition 3 - Compensation Fund, and the Child Nutrition Fund. These funds are considered "major funds" under GASB Statement No. 34.

*Governmental Funds* – Most of the School System'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 Basic Financial Statements and the governmental funds reported in the Fund Financial Statements are reconciled to provide a more comprehensive picture of the School System'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 School System uses the Internal Services Funds (proprietary funds) to account for activities for workers' compensation, risk management, and medical insurance.

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

**THE SCHOOL SYSTEM'S FUNDS**

The School System uses 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 Fund Financial Statements allow the School System 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 School System and assess further the School System's overall financial stability.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2010**

The fund balances for all major and non-major funds for the fiscal year-ended June 30, 2010 are as follows:

- As the School System completed the fiscal year-ended June 30, 2010, its major funds reported fund balances of \$204.5 million as compared to \$191.3 million as of June 30, 2009. The fund balances include the General Fund at \$101.8 million, Propositions 1, 2, and 3 at \$60.3 million, \$3.2 million and \$15.6 million, respectively, as of June 30, 2010. The Child Nutrition Fund and the Qualified School Construction Bond (QSCB) – Capital Projects Fund reported fund balances as of June 30, 2010 at \$2.3 million and \$21.2 million, respectively. The fund balance for the Proposition 1 - Capital Projects Fund increased by \$12.6 million when compared to the prior year, which is primarily a result of the completion of major construction projects such as the new Woodlawn Elementary School and The Dufrocq School as well as an additional \$3.0 million supplemental funding transfer out from the General Fund. The Proposition 1 - Capital Projects Fund balance includes \$18.6 million of construction commitments. The fund balance for the Child Nutrition Fund remained unchanged while the fund balance for the newly established Qualified School Construction Bond – Capital Projects Fund increased by \$21.2 million. 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 School System for the authority to issue \$21.4 million, which were issued in December 2009. The fund balance for the Proposition 3 - Compensation Fund and Proposition 2 - Discipline Fund decreased by \$3.3 million and \$1.1 million, respectively. These decreases are primarily attributable to an increase in employee's salaries and related benefits as well as decreased sales tax collections as a result of the national recession.
- At the close of the current fiscal year, the General Fund ended the year with a fund balance of \$101.8 million, a decrease of \$16.2 million when compared to the prior year. The significant decrease in fund balance is primarily attributable to the four (4) District schools transferred to the jurisdiction of the Recovery School District (RSD), which resulted in a \$5.7 million decrease in Unrestricted grants-in-aid, MFP funding as well as an increase of \$8.6 million in appropriations - recovery school district for the transfer of sales and use tax and ad valorem tax revenues. Additionally, sales tax collections decreased by \$6.1 million as a result of the national recession and capital outlay for the new Professional Development Center and renovations at Mayfair Middle School increased by \$4.4 million. The unreserved and undesignated portion of this fund balance is \$49.6 million or 12.5% of General Fund expenditures and will be necessary to support increased medical costs, risk management, instructional and operational requirements.
- Non-major fund balances were \$12.6 million for the fiscal year-ended June 30, 2010 as compared to \$13.4 million as of June 30, 2009. The decrease in fund balance is a result of mid-year reductions in State funding, which caused State Grants and Local Grants to utilize fund balance for operations.
- The Internal Service Funds ended the year with a net asset deficit at June 30, 2010 of \$94.7 million. The Worker's Compensation and Risk Management Funds net asset balances were \$3.1 million and \$8.7 million, respectively. The Medical Insurance Fund net asset deficit was \$106.5 million.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2010**

*General Fund Budgetary Highlights*

The School System's budget is prepared according to Louisiana law. During the course of the year, the School System 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 or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more. The original budget for the School System was adopted on June 22, 2009 and the final revised budget was adopted on April 15, 2010. A statement showing the School System's original and final budget compared with actual operating results is provided in this CAFR beginning on page 39. Tables III and IV reflect a condensed comparative analysis of the General Fund's revenues and expenditures at June 30, 2010. The School System's year-end actual results were improved when compared to budget, as conservative budgetary practices are customary. Revenues are forecast conservatively and expenditures are budgeted in anticipation of all possible costs and projects.

Revenues and expenditures decreased in the final revised budget as compared to the original budget by \$5.0 million and \$8.8 million, respectively. The final revised budget included an increase of approximately 1.4% or \$1.8 million in ad valorem taxes. The increase in the 2009 assessment roll is attributable to growth from the property reassessment and growth in both commercial and residential properties for the parish. A decrease of approximately 11.1% or \$9.8 million was included for sales tax collections. The effects of the national recession are reflected in these revised Sales and Use Tax collection figures. A decrease of approximately 50.0% or \$0.9 million was included for earnings on investments, which is a result of lower investment returns as well as reduced funds available to invest. Other funding decreased by a net amount of approximately \$1.8 million as of a result of decreased e-rate reimbursements of \$0.6 million, decreased reimbursements from the Recovery School District (RSD) of \$2.4 million, and increased reimbursements from the Federal Emergency Management Agency (FEMA) of \$1.2 million. Unrestricted grants-in-aid, MFP funding increased by approximately \$5.6 million, which is mainly a result of the \$1.4 million mid year adjustments for increased students, a \$9.3 million increase for the four (4) District schools transferred to the jurisdiction of the Recovery School District that were subsequently authorized to operate pursuant to a Management Agreement between the Board of Elementary and Secondary Education and the School System, and a \$5.3 million reduction for State Fiscal Stabilization Funding authorized under the American Recovery and Reinvestment Act (ARRA). An increase of \$0.1 million in Restricted grants-in-aid was included for adjustments in non-public transportation reimbursements as well as adjustments in professional improvement plan (PIP) receipts.

Significant expenditure increases in the final revised budget as compared to the original budget were mainly in the areas of regular education programs, plant operations and maintenance, and capital outlay at \$5.2 million, \$1.5 million, and \$4.3 million, respectively. Regular education program expenditures and plant operations and maintenance increases are mainly a result of the four (4) District schools transferred to the jurisdiction of the Recovery School District (RSD) that were subsequently authorized to operate pursuant to a Management Agreement between the Board of Elementary and Secondary Education and the School System. Capital outlay expenditures increased as a result of construction projects funded by the General Fund. Additionally, plant operations and maintenance and capital outlay expenditures increased for outstanding prior year encumbrances that were liquidated in the current fiscal year.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2010**

Appropriations decreased by \$12.8 million primarily as a result of a reduction of the local portion of sales and use tax and ad valorem tax revenues transferred to the Recovery School District (RSD), which is attributable to the four (4) District schools transferred to the jurisdiction of the Recovery School District that were subsequently authorized to operate pursuant to a Management Agreement between the Board of Elementary and Secondary Education and the School System. Instructional staff services and pupil support services expenditures were reduced by a net amount of \$2.7 million and \$0.7 million, respectively. As previously mentioned, \$5.3 million in funding authorized under the American Recovery and Reinvestment Act (ARRA) State Fiscal Stabilization Funds was reduced from Unrestricted grants-in-aid, MFP funding and were provided in a separate allocation to the School System. There were restrictions on utilization of this funding and although the School System had some flexibility on expending these funds it was encouraged by the State Department of Education to expend the funds in accordance with the four pillars of American Recovery and Reinvestment Act. The State Department of Education provided guidance requiring these funds to be reported in a Special Revenue Fund. As a result of this requirement, a separate Special Revenue Fund was established to separately account for the receipts and eligible expenditures, which were carved out of the General Fund.

The General Fund's actual revenues exceeded projections by \$2.0 million and decreased \$15.7 million when compared to the prior year. Ad valorem tax revenue increased \$6.5 million over last year as a result of growth to the 2009 assessment roll of approximately 4.5% and an overall collection rate of 98.2%. Actual collections exceeded projections by \$1.2 million or 0.9%. The total millage levied by the School System is 43.45 mills, which generates approximately \$2.9 million per mill. Sales tax collections decreased as compared to prior year's collections by \$6.1 million or 7.2% and exceeded projections by \$0.6 million or 0.7%; the effects of the national recession are reflected in these Sales and Use Tax collection figures. Earnings on Investments decreased \$1.4 million from the prior year, which is a result of lower investment returns as well as reduced funds available to invest. Other local revenue decreased by a net amount of approximately \$1.5 million when compared to the prior year, which mainly represents decreases in e-rate revenue and medicaid reimbursements as well as increases in reimbursements from the Federal Emergency Management Agency and reimbursements from the Recovery School District.

State revenue sources from unrestricted grants-in-aid, MFP, reflect a decrease of \$10.3 million when compared to the prior year. As previously mentioned, \$5.3 million in funding authorized under the American Recovery and Reinvestment Act (ARRA) State Fiscal Stabilization Funds was reduced from Unrestricted grants-in-aid, MFP funding and was provided in a separate allocation to the School System. An additional \$5.7 million decrease is attributable to four (4) schools that were transferred to the jurisdiction of the Recovery School District (RSD) for 2009-2010 and were operated by Type 5 Charter Schools or the Recovery School District (RSD). It should be noted in January 2009 the Board of Elementary and Secondary Education voted to place twelve (12) District schools under the jurisdiction of the Recovery School District (RSD) for the 2009-2010 school year and thereafter as provided by law, but one (1) school was previously slated for closure. However, ultimately the State allowed three (3) schools to operate pursuant to a Memorandum of Understanding and an additional four (4) to operate pursuant to a Management Agreement. State MFP funding was not reduced for the seven (7) schools that the School System operated pursuant to the Memorandum of Understanding and Management Agreement. Actual October 1, 2009 student enrollment approved for the purpose of funding by the State was 40,674 students as compared to October 1, 2008 enrollment of 42,234 or 1,560 students less than the prior year. A decrease of \$2.8 million in Restricted grants-in-aid is mainly attributable to the one-time salary supplement for non-certificated personnel provided in the prior year.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2010**

General Fund expenditures increased by \$12.3 million from the prior year. Total actual expenditures fell below final projections by \$11.5 million, with \$4.1 million and \$3.3 million of this amount in plant operations and maintenance and capital outlay areas, respectively. However, encumbrances outstanding at year end totaled \$4.0 million primarily in these areas that will be liquidated in the subsequent fiscal year. A corresponding amount was reserved from the fund balance to support these encumbrances.

Actual expenditures exceeded prior year expenditures in instruction – special education programs by \$1.3 million and other education programs by \$1.3 million. Special education program increases are largely attributable to the expansion of gifted and talented programs at Parkview Elementary and Woodlawn High as well as pay raises funded by the School System. Other education programs expenditure increases are attributable to State funded grants being eliminated for the mandated Louisiana Educational Assessment Program (LEAP) remediation and the Graduation Exit Exam 21 (GEE) remediation programs. Instructional staff services expenditures decreased by \$1.5 million primarily as a result of twenty-one (21) instructional positions as well as material and supplies in the Math Initiative that were transferred to the State Fiscal Stabilization - Special Revenue Fund, which are funds from the American Recovery and Reinvestment Act.

Plant operations and maintenance expenditures decreased by \$6.2 million. These decreases are mainly from various facility maintenance projects funded in the prior year as well as reduced electricity costs. Transportation expenditures increased by \$1.1 million largely as a result of additional bus purchases as well as slightly higher fuel and repair costs. The appropriations - recovery school district line item increased by \$8.6 million for the transfer of sales and use tax and ad valorem tax revenues, which is attributable to the additional four (4) District schools transferred to the jurisdiction of the Recovery School District (RSD). Capital outlay expenditures increased by \$4.4 million mainly attributable to construction for the new Professional Development Center and renovations at Mayfair Middle School.

The appropriation – charter schools type 1 actual expenditures increased by \$0.6 million as compared to the prior year. This increase is largely attributable to the approved annual increase of twenty students for Children's Charter School, a twenty student increase for the JK Haynes Charter School, and the per pupil allotment increase. The appropriation – charter schools type 2 line item was established at \$0.5 million to transfer sales and use tax and advalorem tax revenues to Madison Preparatory Academy, which is a type 2 charter school created by the Board of Elementary and Secondary Education. The appropriation - autonomous schools line item increased by \$0.8 million to provide funding to operate this program. The goal of this alternative education design is to reduce the number of high school drop outs and create opportunities for a successful post-secondary education experience for students.

Health Insurance Benefits have been under constant review. As a result of favorable financial results from numerous plan design and network changes in recent years, effective January 1, 2009 the employer contribution amounts for active and retired employees were supplemented with accumulated surplus from the Health Insurance Fund by approximately \$8.9 million as compared to \$12.8 million for 2008. However, the employer contribution amounts for active and retired employees were not supplemented with accumulated surplus from the Health Insurance Fund for 2010 due to the depletion of this surplus. As a result of removing the portion of employer contribution amounts funded with accumulated surplus as well as the actuarially determined increases for medical trends, the employer contribution rate increased by approximately 20.4% effective January 1, 2010. Health insurance cost trends continue at double digit rates nationwide and the retiree population for the School System continues to expand.

The unreserved fund balance designates \$6.0 million for the Medical Insurance Fund, \$3.8 million for the Risk Management Fund, \$5.0 million for much needed additional school bus purchases to update an aging fleet, \$6.1 million for special facility projects, \$6.0 million for current operations, \$0.7 million for energy conservation, and \$20.0 million for debt service payments. The undesignated fund balance of \$49.6 million represents an increase of \$10.1 million over final projections and is approximately 12.5% of actual expenditures. This fund balance will be necessary to support increased retirement costs, health care premiums, and other unforeseen emergencies.

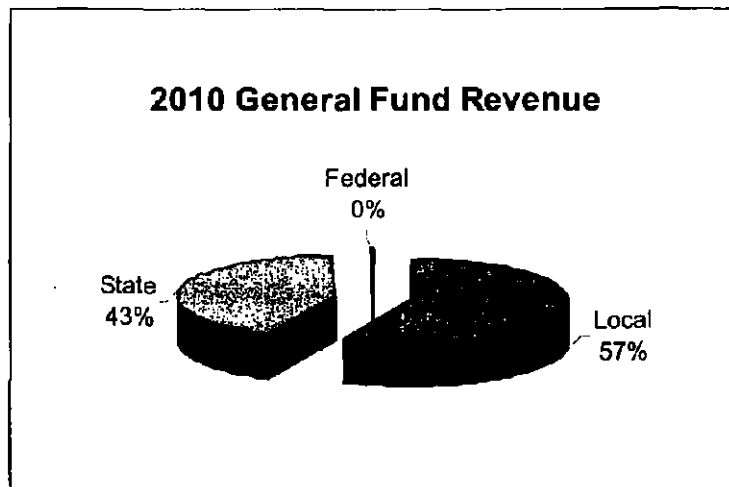
East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2010**

**Table III**  
General Fund Revenue  
Years-ended June 30, 2010 and June 30, 2009  
(In Millions)

<u>GENERAL FUND REVENUE</u>	<u>2010</u>	<u>2009</u>	<u>Increase (Decrease)</u>
<u>Local Revenue</u>			
Ad Valorem Taxes	\$ 128.4	\$ 121.9	\$ 6.5
Sales and Use Taxes	78.8	84.9	(6.1)
Earnings on Investments	1.2	2.6	(1.4)
Extended Day Program Tuition	0.4	0.4	-
Other	<u>6.5</u>	<u>8.0</u>	<u>(1.5)</u>
Total Local Revenue	\$ 215.3	\$ 217.8	\$ (2.5)
<u>State Sources</u>			
Unrestricted Grants-In-Aid, MFP	\$ 157.1	\$ 167.4	\$ (10.3)
Revenue Sharing	4.1	4.2	(0.1)
Restricted Grants-In-Aid	<u>2.7</u>	<u>5.5</u>	<u>(2.8)</u>
Total State Sources	\$ 163.9	\$ 177.1	\$ (13.2)
<u>Federal</u>	\$ 0.7	\$ 0.7	\$ -
<u>Total Revenues</u>	<u>\$ 379.9</u>	<u>\$ 395.6</u>	<u>\$ (15.7)</u>

For more detailed information refer to Page 39.





East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2010**

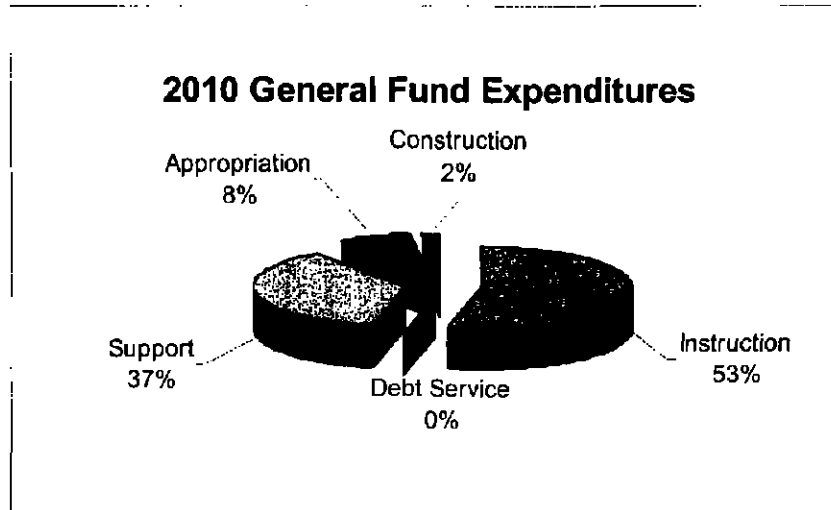
Table IV  
General Fund Expenditures  
Years-ended June 30, 2010 and June 30, 2009  
(In Millions)

<u>GENERAL FUND EXPENDITURES</u>	<u>2010</u>	<u>2009</u>	<u>Increase (Decrease)</u>
<u>Instruction</u>			
Regular Education Programs	\$ 139.0	\$ 138.9	\$ 0.1
Special Education Programs	59.3	58.0	1.3
Other Education Programs	<u>13.5</u>	<u>12.2</u>	<u>1.3</u>
Total Instruction	\$ 211.8	\$ 209.1	\$ 2.7
<u>Support</u>			
Pupil Support Services	\$ 19.3	\$ 19.3	\$ -
Instructional Staff Services	12.8	14.3	(1.5)
General Administration Services	10.2	10.2	-
School Administration Services	20.3	20.1	0.2
Business and Central Services	13.1	12.7	0.4
Plant Operations and Maintenance	41.9	48.1	(6.2)
Transportation	<u>29.2</u>	<u>28.1</u>	<u>1.1</u>
Total Support	\$ 146.8	\$ 152.8	\$ (6.0)
<u>Appropriations</u>			
Charter Schools - Type 1	\$ 5.8	\$ 5.2	\$ 0.6
Charter Schools - Type 2	0.5	-	0.5
Autonomous Schools	3.5	2.7	0.8
Magnet Programs	5.5	4.9	0.6
Recovery School District	<u>15.5</u>	<u>6.9</u>	<u>8.6</u>
Total Appropriations	\$ 30.8	\$ 19.7	\$ 11.1
<u>Capital Outlay</u>	\$ 7.4	\$ 3.0	\$ 4.4
<u>Debt Service</u>			
Principal	\$ 0.2	\$ 0.2	\$ -
Interest	<u>0.1</u>	<u>-</u>	<u>0.1</u>
Total Debt Service	\$ 0.3	\$ 0.2	\$ 0.1
<u>Total Expenditures</u>	<u>\$ 397.1</u>	<u>\$ 384.8</u>	<u>\$ 12.3</u>

For more detailed information refer to Page 39.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2010**



**CAPITAL ASSETS AND DEBT ADMINISTRATION**

*Capital Assets*

At June 30, 2010, the School System has approximately \$297.6 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, while decreases represent retirements of assets and depreciation of depreciable assets for the year. Table V shows the net book value of capital assets at the end of the 2010 and 2009 fiscal years.

Table V  
Capital Assets at  
Years-ended June 30, 2010 and June 30, 2009  
(In Millions)

	<u>2010</u>	<u>2009</u>	<u>Increase (Decrease)</u>
Land	\$ 10.0	\$ 9.9	\$ 0.1
Buildings and Improvements	259.9	214.0	45.9
Furniture and Equipment	14.4	13.3	1.1
Construction in Progress	<u>13.3</u>	<u>45.0</u>	<u>(31.7)</u>
Totals	<u>\$ 297.6</u>	<u>\$ 282.2</u>	<u>\$ 15.4</u>

*For more detailed information refer to Page 24.*

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2010**

School construction for the new Woodlawn Elementary School and The Dufroeq School were ready for students, faculty, and staff in August 2009.

In addition, other major construction projects, renovations, and classroom additions were completed during the year, while others were still in progress at June 30, 2010. Depreciation for the year-ended June 30, 2010 was \$13.1 million for buildings and improvements and \$3.1 million for furniture and equipment. Major construction and renovation projects will continue for the 2010-2011 fiscal year and will be funded with 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 again on March 8, 2008 for an additional ten years.

***Debt Administration***

At June 30, 2010, the School System had outstanding Qualified Zone Academy Bond (QZAB) notes payable of \$0.9 million that are scheduled for repayment by November 2016. 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 School System for the authority to issue \$21.4 million in QSCB bonds, which were issued in December 2009. The QSCB bonds are scheduled for repayment in December 2025 and the first debt service payment of \$1.3 million is due December 2010. In accordance with LSA-R.S.39: 554 (D), the School System is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of the taxable property (including homestead exempt and nonexempt property) within the parish. At June 30, 2010, the statutory limit is \$1,157,146,883.

Government Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", which establishes accounting standards for Postretirement Benefits Other Than Pensions (OPEB). The standards require accrual based accounting for the OPEB obligation rather than the pay-as-you-go method previously reported, which resulted in a net OPEB obligation of \$144.5 million for the year. More detailed information is available on pages 26, 27, 28, and 29.

Other long-term obligations include accrued sick leave and annual leave. The balance at June 30, 2010 of both current and long-term obligations was \$19.8 million. More detailed information is available on pages 28 and 29.

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

The financial well being of the School System is tied in large measure to the State funding formula and the sales and property tax base. Actual General Fund ad valorem tax collections for the fiscal year-ended June 30, 2010 reflect an increase of 5.3% as a result of growth in the property assessment rolls. Sales tax collections decreased significantly at 7.2%, which is a result of the national recession. Actual State MFP revenues decreased by 6.2%, as previously mentioned, these revenues decreased because of the \$5.3 million in funding authorized under the American Recovery and Reinvestment Act (ARRA) State Fiscal Stabilization Funds that were reduced from MFP funding and were provided in a separate allocation to the School System as well as a decrease of \$5.7 million for the four (4) schools that were transferred to the jurisdiction of the Recovery School District (RSD) for 2009-2010 and were operated by Type 5 Charter Schools or the Recovery School District.

The initial undesignated fund balance projected for the General Fund for the fiscal year-ending June 30, 2011 is \$7.5 million. The 2010-2011 budgeted expenditures are projected to increase by \$23.0 million as compared to prior year actual, which is largely attributable increase retirement costs, health costs, and additional charter schools.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2010**

The Teachers' Retirement System's rate increased from 15.5% to 20.2% effective July 1, 2010. The Louisiana School Employees' Retirement System provided notification that the employer contribution rate will increase from 17.6% to 24.3% for the 2010-2011 fiscal year. Increased retirement contribution rates effective July 1, 2010 will result in significantly higher contributions.

The recently reported October 1, 2010 student enrollment figure of 41,144 students (excludes Pre-Kindergarten) was above projections by 892 students and was 470 students above the State MFP funded student count of 40,674 reported October 1, 2009. Kindergarten through twelfth grade enrollment is still subject to student audit adjustments and current special education counts and weight adjustments.

The actual undesignated fund balance of \$49.6 million for fiscal year-ended 2009-2010 was higher than the final projections of \$39.5 by \$10.1 million. This fund balance will be necessary to support increased retirement costs, health care premiums, and other unforeseen emergencies. *The overall financial position of the School System has declined, as compared to the prior year.*

**CONTACTING THE SCHOOL SYSTEM'S FINANCIAL MANAGEMENT**

This CAFR is designed to provide full and complete disclosure of the financial condition and operations of the School System. However, citizens groups, taxpayers, parents, students, other parish officials, investors or creditors may need further detail. To obtain such details, please contact James P. Crochet, Chief Financial Officer, East Baton Rouge Parish School System, Post Office Box 2950, Baton Rouge, Louisiana, 70821. Feel free to also contact us by calling (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 [jcrochet@ebrschools.org](mailto:jcrochet@ebrschools.org).



Comprehensive Annual Financial Report



*Basic Financial  
Statements*

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**COMPARATIVE STATEMENT OF NET ASSETS**  
**JUNE 30, 2010**

**ASSETS**

	2010	2009
Cash and cash equivalents	\$ 277,284,735	\$ 240,159,652
Receivables		
Accounts	2,752,147	6,168,012
Sales tax	16,061,890	17,562,539
Ad valorem tax	3,024,835	2,585,074
Due from governments	12,309,780	21,942,130
Inventory	551,172	1,188,625
Prepaid expenses	138,865	12,407,616
Capital Assets		
Land and construction in progress	23,266,738	54,933,209
Buildings and equipment, net of accumulated depreciation	274,352,276	227,263,388
<b>TOTAL ASSETS</b>	<b>\$ 609,742,438</b>	<b>\$ 584,210,245</b>

**LIABILITIES AND NET ASSETS**

**LIABILITIES**

Accounts, salaries and other payables	\$ 10,007,613	\$ 15,026,348
Unearned revenues	343,367	486,396
Deferred financial commitment with maintenance company	1,833,333	2,333,331
Due to external parties (fiduciary fund)	16,725,762	16,998,038
Insurance claims payable		
Due within one year	10,950,982	10,069,505
Due in more than one year	5,270,782	4,661,043
Long-term liabilities		
Due within one year	3,848,594	2,541,487
Due in more than one year	38,276,445	17,896,510
Post-employment benefit obligation	144,519,544	83,591,322
<b>TOTAL LIABILITIES</b>	<b>\$ 231,776,422</b>	<b>\$ 153,603,980</b>

**NET ASSETS**

Invested in capital assets, net of related debt	\$ 275,378,253	\$ 281,132,961
Restricted for:		
Capital improvements	81,509,852	47,710,658
Compensation	15,644,882	18,951,340
Discipline	3,246,484	4,393,279
Federal and state grant programs	12,623,322	13,355,298
Unrestricted	(10,436,777)	65,062,729
<b>TOTAL NET ASSETS</b>	<b>\$ 377,966,016</b>	<b>\$ 430,606,265</b>

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED JUNE 30, 2010**

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets Governmental Unit</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<u>Functions/Programs</u>					
<u>Instruction:</u>					
Regular education programs	\$ 197,330,683	\$ -	\$ 2,337,901	\$ -	\$ (194,992,782)
Special education programs	83,744,138	-	6,960,865	-	(76,783,273)
Other education programs	56,136,836	577,177	41,147,559	-	(14,412,100)
<u>Support Services:</u>					
Pupil support services	30,982,621	-	5,134,130	-	(25,848,491)
Instructional staff services	37,438,125	-	20,248,633	-	(17,189,492)
General administration services	11,257,093	-	3,947	-	(11,253,146)
School administration services	26,058,480	-	682,706	-	(25,375,774)
Business and central services	16,874,276	-	397,581	-	(16,476,695)
Plant operations and maintenance	50,109,266	-	922,799	-	(49,186,467)
Transportation	37,931,834	310,128	2,789,200	-	(34,832,506)
Child nutrition	31,809,215	3,804,313	21,034,995	-	(6,969,907)
Debt service - interest and bank charges	97,639	-	-	-	(97,639)
<u>Appropriations:</u>					
Charter schools - Type 1	6,159,590	-	-	-	(6,159,590)
Charter schools - Type 2	495,088	-	-	-	(495,088)
Autonomous schools	3,472,933	-	-	-	(3,472,933)
Magnet programs	5,498,870	-	-	-	(5,498,870)
Recovery School District	15,497,211	-	-	-	(15,497,211)
<b>Total Governmental Activities</b>	<b>610,893,898</b>	<b>4,691,618</b>	<b>101,660,316</b>	<b>-</b>	<b>(504,541,964)</b>
<u>General Revenues</u>					
<u>Taxes:</u>					
Ad valorem taxes					130,529,260
State revenue sharing					4,120,396
Sales and use taxes					148,522,401
State aid not restricted to specific programs (MFP)					160,178,060
Interest and investment earnings					1,859,214
Miscellaneous					6,692,384
					<u>451,901,715</u>
					<u>Change in Net Assets (52,640,249)</u>
					<u>Net Assets - July 1, 2009 430,606,265</u>
					<u>Net Assets - June 30, 2010 \$ 377,966,016</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, 2010**

	General	Title I	QSCB Capital Projects	Proposition 1 Capital Projects
<b>ASSETS</b>				
Cash and cash equivalents	\$ 268,551,700	\$ -	\$ -	\$ 4,000,000
Receivables:				
Accounts	1,940,645	28,703	-	-
Sales tax	8,632,270	-	-	3,861,311
Ad valorem tax	2,606,215	-	-	213,496
Due from other funds	-	-	21,245,710	56,044,111
Due from other governments	1,004,347	3,825,409	-	-
Inventory	126,815	-	-	-
Prepaid expenditures	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 282,861,992</b>	<b>\$ 3,854,112</b>	<b>\$ 21,245,710</b>	<b>\$ 64,118,918</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 1,643,294	\$ 907,041	\$ 78,717	\$ 3,776,059
Due to other funds	173,502,888	2,947,070	-	-
Deferred financial commitment with maintenance company	1,833,333	-	-	-
Unearned revenues	112,942	1	-	-
<b>TOTAL LIABILITIES</b>	<b>181,092,457</b>	<b>3,854,112</b>	<b>78,717</b>	<b>3,776,059</b>
Fund balances:				
Reserved for inventory	126,815	-	-	-
Reserved for encumbrances	3,972,073	-	-	-
Reserved for Special Revenue Fund	-	-	-	-
Reserved for Capital Projects Fund	-	-	21,166,993	60,342,859
Unreserved, reported in:				
General Fund:				
Designated for coverage of medical claims	6,000,000	-	-	-
Designated for coverage of risk management claims	3,750,000	-	-	-
Designated for bus purchases	5,000,000	-	-	-
Designated for facilities	6,100,000	-	-	-
Designated for magnet programs	471,827	-	-	-
Designated for energy conservation	100,000	-	-	-
Designated for current operations	6,000,000	-	-	-
Designated for debt service payments	20,000,000	-	-	-
Undesignated	49,648,870	-	-	-
Special Revenue Fund:				
Designated for textbook	-	-	-	-
Undesignated	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>101,769,535</b>	<b>-</b>	<b>21,166,993</b>	<b>60,342,859</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 282,861,992</b>	<b>\$ 3,854,112</b>	<b>\$ 21,245,710</b>	<b>\$ 64,118,918</b>

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

Proposition 2 Discipline	Proposition 3 Compensation	Child Nutrition	Other Non-major Governmental	Total
\$ -	\$ 2,100,000	\$ 22,977	\$ -	\$ 274,674,677
-	-	-	226,503	2,195,851
613,756	2,954,553	-	-	16,061,890
33,490	171,634	-	-	3,024,835
2,610,917	10,469,053	1,747,079	12,095,918	104,212,788
-	-	489,701	6,990,323	12,309,780
-	-	424,357	-	551,172
-	-	46,625	-	46,625
<u>\$ 3,258,163</u>	<u>\$ 15,695,240</u>	<u>\$ 2,730,739</u>	<u>\$ 19,312,744</u>	<u>\$ 411,077,618</u>
\$ 11,679	\$ 50,358	\$ 227,842	\$ 1,093,933	\$ 9,788,923
-	-	-	5,531,746	183,981,704
-	-	-	-	1,833,333
-	-	166,681	61,743	341,367
<u>11,679</u>	<u>50,358</u>	<u>394,523</u>	<u>6,689,422</u>	<u>195,947,327</u>
-	-	257,675	-	384,490
3,281	-	-	3,390	3,978,744
3,243,203	15,644,882	-	-	18,888,085
-	-	-	-	81,509,852
-	-	-	-	6,000,000
-	-	-	-	3,750,000
-	-	-	-	5,000,000
-	-	-	-	6,100,000
-	-	-	-	471,827
-	-	-	-	700,000
-	-	-	-	6,000,000
-	-	-	-	20,000,000
-	-	-	-	49,648,820
-	-	-	10,877,872	10,877,872
-	-	2,078,541	1,742,060	3,820,601
<u>3,246,484</u>	<u>15,644,882</u>	<u>2,376,216</u>	<u>13,623,322</u>	<u>217,130,291</u>
<u>\$ 3,258,163</u>	<u>\$ 15,695,240</u>	<u>\$ 2,730,739</u>	<u>\$ 19,312,744</u>	<u>\$ 413,077,618</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**JUNE 30, 2010**

Total Fund Balances at June 30, 2010 - Governmental Funds		\$ 217,130,291
Cost of capital assets at June 30, 2010	\$ 462,580,024	
Less: Accumulated depreciation as of June 30, 2010:		
Buildings	(129,395,663)	
Movable property	<u>(35,565,347)</u>	297,619,014
Other assets at June 30, 2010:		
Deferred financing cost, net of amortization		92,240
Consolidation of internal service funds		(94,750,490)
Elimination of interfund assets and liabilities		
Due from other funds	(167,255,942)	
Due to other funds	<u>167,255,942</u>	-
Long-term liabilities at June 30, 2010		
Compensated absences payable	(19,792,038)	
Notes payable	<u>(22,333,001)</u>	<u>(42,125,039)</u>
Total net assets at June 30, 2010 - Governmental Activities		<u>\$ 377,966,016</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**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	General	Title I	QSCB Capital Projects	Proposition 1 Capital Projects	Proposition 2 Discipline
<b>REVENUES</b>					
Local sources:					
Ad valorem taxes	\$ 128,415,682	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	78,781,209	-	-	35,567,229	5,579,092
Earnings on investments	1,198,336	-	86,087	408,428	32,176
Extended day program tuition	447,254	-	-	-	-
Other	6,527,818	-	-	-	-
State sources:					
Unrestricted grants-in-aid, MFP	157,078,060	-	-	-	-
Revenue sharing	4,120,396	-	-	-	-
Restricted grants-in-aid	2,685,196	-	-	-	-
Federal grants	666,214	29,688,665	-	-	-
<b>TOTAL REVENUES</b>	<b>379,920,165</b>	<b>29,688,665</b>	<b>86,087</b>	<b>35,975,657</b>	<b>5,611,268</b>
<b>EXPENDITURES</b>					
Current:					
Instruction:					
Regular education programs	138,979,724	-	-	-	4,708,243
Special education programs	59,294,042	-	-	-	82,132
Other education programs	13,503,429	19,769,336	-	-	-
Support:					
Pupil support services	19,356,041	161,713	-	-	1,164,146
Instructional staff services	12,863,476	5,587,257	-	-	161,178
General administration services	10,268,091	2,169	-	366,751	57,163
School administration services	20,289,527	207,534	-	-	240,790
Business and central services	13,124,866	69,220	-	902,350	-
Plant operations and maintenance	41,881,624	307,812	-	5,512,222	257,602
Transportation	29,199,644	672,401	-	-	86,809
Child nutrition	-	-	-	-	-
Appropriations:					
Charter Schools - Type 1	5,789,269	-	-	-	-
Charter Schools - Type 2	495,088	-	-	-	-
Autonomous schools	3,472,933	-	-	-	-
Magnet programs	5,498,870	-	-	-	-
Recovery School District	15,497,211	-	-	-	-
Capital outlay	7,363,096	-	352,094	19,562,133	-
Debt service - Principal retirement	163,636	-	-	-	-
Debt service - Interest and bank charges	97,639	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>397,137,206</b>	<b>26,777,442</b>	<b>352,094</b>	<b>26,343,456</b>	<b>6,758,063</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(17,217,041)</b>	<b>2,911,223</b>	<b>(266,007)</b>	<b>9,632,201</b>	<b>(1,146,795)</b>

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

Proposition 3 Compensation	Child Nutrition	Other Non-major Governmental	Total
\$	\$	\$	\$
28,594,871	-	2,113,578	130,529,260
120,276	180	-	148,522,401
-	-	-	1,845,483
7,825	3,804,313	743,322	447,254
-	3,100,000	-	11,083,278
-	-	-	160,178,060
-	-	-	4,120,396
-	-	7,355,278	10,040,174
-	20,864,720	40,400,243	91,619,842
<u>28,722,972</u>	<u>27,769,213</u>	<u>50,612,421</u>	<u>558,386,448</u>
16,086,740	-	2,014,668	161,789,375
6,605,856	-	7,030,683	73,012,713
1,002,737	-	19,130,101	53,405,603
2,453,708	-	5,024,540	28,160,148
1,567,478	-	14,361,405	34,540,794
314,798	-	-	11,008,972
1,717,429	-	195,063	22,650,343
700,522	-	313,388	15,110,346
26,124	-	600,986	48,586,370
1,554,038	-	507,131	32,020,023
-	28,257,655	175,975	28,433,630
-	371,321	-	6,159,590
-	-	-	495,088
-	-	-	3,472,933
-	-	-	5,498,870
-	-	-	15,497,211
-	-	-	27,277,123
-	-	-	163,636
-	-	-	97,639
<u>32,029,430</u>	<u>28,628,976</u>	<u>49,353,940</u>	<u>567,380,607</u>
<u>(3,306,458)</u>	<u>(859,763)</u>	<u>1,258,481</u>	<u>(8,994,159)</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, 2010**

	<u>General</u>	<u>Title I</u>	<u>QSCB</u>	<u>Proposition 1 Capital Projects</u>	<u>Proposition 2 Discipline</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Issuance of long-term debt	\$ -	\$ -	\$ 21,433,000	\$ -	\$ -
Transfers in	7,119,246	-	-	3,000,000	-
Transfers out	(6,109,331)	(2,911,223)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,009,915</u>	<u>(2,911,223)</u>	<u>21,433,000</u>	<u>3,000,000</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(16,207,126)	-	21,166,993	12,632,201	(1,146,795)
Fund balances, June 30, 2009	<u>117,976,661</u>	<u>-</u>	<u>-</u>	<u>47,710,658</u>	<u>4,393,279</u>
FUND BALANCES, JUNE 30, 2010	<u>\$ 101,769,535</u>	<u>\$ -</u>	<u>\$ 21,166,993</u>	<u>\$ 60,342,859</u>	<u>\$ 3,246,484</u>

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



<u>Proposition 3 Compensation</u>	<u>Child Nutrition</u>	<u>Other Non-Major Governmental</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 21,433,000
-	945,000	2,164,331	13,228,577
-	(53,235)	(4,154,788)	(13,228,577)
-	891,765	(1,990,457)	21,433,000
(3,306,158)	32,002	(731,976)	12,438,841
18,951,340	2,304,214	13,355,298	204,691,450
<u>\$ 15,644,882</u>	<u>\$ 2,336,216</u>	<u>\$ 12,623,322</u>	<u>\$ 217,130,291</u>
			(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, 2010**

Net Change in Fund Balances - Total Governmental Funds		\$ 12,438,841
Capital Assets:		
Capital outlay and other expenditures capitalized	\$ 31,643,097	
Depreciation expense for year ended June 30, 2010	<u>(16,194,112)</u>	15,448,985
Gain on disposition of capital assets		119,962
Proceeds from the sale of capital assets in excess of net gain/loss recognized		(146,530)
Change in net assets of internal service funds		(58,906,705)
Long Term Debt:		
Proceeds from issuance of bonds	(21,433,000)	
Bond issue costs, less current amortization	92,240	
Principal portion of debt service payments	163,636	
Excess of compensated absences earned over amounts used	<u>(417,678)</u>	<u>(21,594,802)</u>
Change in Net Assets - Governmental Activities		<u>\$ (52,640,249)</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**  
**BALANCE SHEET**  
**JUNE 30, 2010**

	Internal Service Funds
<b><u>ASSETS</u></b>	
Current:	
Cash and cash equivalents	\$ 2,610,058
Due from other funds	63,043,154
Reimbursements receivable	556,296
<b>TOTAL ASSETS</b>	<b>\$ 66,209,508</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>	
Liabilities:	
Current:	
Accounts payable	\$ 218,690
Claims payable	10,950,982
Total current liabilities	11,169,672
Noncurrent:	
Claims payable	5,270,782
Net post-employment benefit obligation	144,519,544
Total noncurrent liabilities	149,790,326
<b>TOTAL LIABILITIES</b>	<b>160,959,998</b>
Net Assets:	
Unrestricted	(94,750,490)
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 66,209,508</b>

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 ASSETS**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Internal Service Funds</u>
<b><u>OPERATING REVENUES</u></b>	
Premiums received	\$ 84,160,196
TOTAL OPERATING REVENUES	<u>84,160,196</u>
<b><u>OPERATING EXPENSES</u></b>	
Claims expense	75,804,463
Insurance premiums	2,867,606
Post-employment benefit obligation incurred in excess of payments	60,928,222
Administrative fees	<u>3,480,341</u>
TOTAL OPERATING EXPENSES	<u>143,080,632</u>
NET OPERATING LOSS	(58,920,436)
<b><u>NON-OPERATING REVENUES</u></b>	
Interest income	<u>13,731</u>
TOTAL NON-OPERATING REVENUES	<u>13,731</u>
Change in net assets	<u>(58,906,705)</u>
Net Assets, at June 30, 2009	<u>(35,843,785)</u>
<b>NET ASSETS, AT JUNE 30, 2010</b>	<b><u>\$ (94,750,490)</u></b>

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, 2010**

	Internal Service Funds
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>	
Cash premiums received	\$ 84,514,067
Cash paid in claims and benefits	(77,158,532)
Cash paid for expenses	(3,571,488)
NET CASH PROVIDED BY OPERATING ACTIVITIES	3,784,047
 <b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>	
Advances from other funds	986,187
Advances to other funds	(4,681,258)
NET CASH USED IN NONCAPITAL FINANCING ACTIVITIES	(3,695,071)
 <b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>	
Interest income	13,731
NET CASH PROVIDED BY INVESTING ACTIVITIES	13,731
NET CHANGE IN CASH	102,707
Cash at beginning of year	2,507,351
Cash at end of year	\$ 2,610,058
 <b><u>Reconciliation of operating loss to net cash used in operating activities</u></b>	
Operating Loss	\$ (58,920,436)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Changes in:	
Reimbursement receivables	376,192
Accounts, claims payable and postemployment benefits	62,328,291
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 3,784,047

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, 2010**

	<u>Agency Funds</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 3,911,487
Accounts receivable	17,524
Due from other funds	<u>16,725,762</u>
TOTAL ASSETS	<u>\$ 20,654,773</u>
<b><u>LIABILITIES</u></b>	
Benefits payable	\$ 3,000,791
Salaries payable	11,566,167
Payroll withholdings payable	1,763,975
Amounts held for other groups	<u>4,323,840</u>
TOTAL LIABILITIES	<u>\$ 20,654,773</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**

**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 12 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, 85 schools and several support facilities. Student enrollment as of October 1, 2009 was 40,647. The School System employs approximately 6,400 persons, approximately 3,600 of whom are directly involved in the instructional process. The remainder provides ancillary support such as general administration, repair and maintenance, 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 complies with Generally Accepted Accounting Principles (GAAP). The School System's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. The School System applies Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, to its government-wide financial statements unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

**A. Financial Reporting Entity**

The basic criterion established by the Governmental Accounting Standards Board 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 assets 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 assets 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 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.



**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)

*QSCB – Capital Projects Fund* – The Qualified School Construction Bond (QSCB) Fund accounts for the bonds issued by the American Recovery and Reinvestment Act which was established to account for capital improvements, including construction of new facilities.

*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 school facilities. The intent of the plan tax is to improve infrastructure in an effort to provide a "safe and dry" environment for the students, staff, and public in the school system.

*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 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.

**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 and/or other funds. The School System employs two separate Agency Funds: one fund accounts for the transactions of the student activity accounts maintained at the schools, and another accounts for voluntary and mandatory payroll withholdings.

**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. Encumbrances outstanding at year end in the Governmental Funds Balance Sheet are reported as reservations of fund balance. 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 four checking accounts, exclusive of the individual schools' bank accounts, with the School System's fiscal agent bank. These four accounts are the consolidated cash account and three interest bearing imprest accounts for disbursements of payrolls, disbursements to vendors, and disbursements to health care providers.

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 fund balance reserve 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. The amount of commodity inventory is included in unearned revenue until consumed.

G. **Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Costs are recorded as expenditures at the time individual items are consumed (consumption method).

H. **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 estimated fair market 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.

I. **Reserves and Designations**

Portions of fund balances are reserved for future use and, therefore, are not available for appropriation or expenditure. Designations of unreserved fund balances in Governmental Fund types indicate the School System's plans for the use of financial resources in a future period.

J. **Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt proceeds used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use by external parties such as creditors, grantors, laws or regulations of other governments.

When both restricted and unrestricted resources are available for use, it is the School System'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)

K. **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.

L. **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 computation for earned sick leave is calculated 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.

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.

M. **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.

N. **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. Interest income is reported as non-operating revenues.

O. **Reclassification**

Certain amounts in the 2009 Statement of Net Assets have been reclassified to conform to the current year's presentation.

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

**3. DEPOSITS AND INVESTMENTS**

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.

Deposits at June 30, 2010 were as follows:

Major Governmental Funds:	
General Fund	\$ 268,551,700
Proposition 1 Capitol Projects Fund	4,000,000
Proposition 3 Compensation Fund	2,100,000
Child Nutrition Fund	<u>22,977</u>
Subtotal – Major Governmental Funds	274,674,677
Fiduciary Fund Types:	
School Activity	3,911,487
Proprietary Fund Types:	
Workers' Compensation Fund	2,593,514
Risk Management Fund	<u>16,544</u>
Subtotal – Proprietary Funds	2,610,058
<b>TOTAL</b>	<b><u>\$ 281,196,222</u></b>

**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 had no custodial credit risk as of June 30, 2010.

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.

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

**4. AD VALOREM TAXES**

Ad valorem taxes were levied by the School System on May 21, 2009 for the calendar year 2009, 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.

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expires</u>
Parishwide taxes:			
Constitutional tax	5.25	5.25	Not applicable
Special maintenance tax	1.04	1.04	2016
Special tax – additional aid to public schools	6.50	6.50	2013
Special tax - additional teachers	2.78	2.78	2014
Special tax – employee salaries and benefits	1.86	1.86	2014
Special tax - employee salaries and benefits	7.14	7.14	2018
Special tax – replacing reduced state and local receipts	4.98	4.98	2017
Special tax – employee salaries and benefits	5.99	5.99	2016
Special tax – employee salaries and benefits	7.19	7.19	2013
Special tax - support ADAPP	.72	.72	2016

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, 2010 are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 9,929,882	\$ 68,753	\$ -	\$ 9,998,635
Construction in progress	45,003,327	27,381,794	(59,117,018)	13,268,103
Total capital assets, not being depreciated	<u>54,933,209</u>	<u>27,450,547</u>	<u>(59,117,018)</u>	<u>23,266,738</u>
Capital assets, being depreciated:				
Buildings and improvements	330,270,561	59,117,018	(56,032)	389,331,547
Machinery and equipment	46,743,266	4,192,550	(954,077)	49,981,739
Total capital assets, being depreciated	<u>377,013,827</u>	<u>63,309,568</u>	<u>(1,010,109)</u>	<u>439,313,286</u>
Total capital assets	431,947,036	90,760,115	(60,127,127)	462,580,024
Less accumulated depreciation for:				
Buildings and improvements	(116,341,760)	(13,109,935)	56,032	(129,395,663)
Machinery and equipment	(33,408,679)	(3,084,177)	927,509	(35,565,347)
Total accumulated depreciation	<u>(149,750,439)</u>	<u>(16,194,112)</u>	<u>983,541</u>	<u>(164,961,010)</u>
Total capital assets, being depreciated, net	<u>227,263,388</u>	<u>47,115,456</u>	<u>(26,568)</u>	<u>274,352,276</u>
Governmental activities capital assets, net	<u>\$282,196,597</u>	<u>\$ 74,566,003</u>	<u>\$ (59,143,586)</u>	<u>\$ 297,619,014</u>

Net depreciation expense for the year ended June 30, 2010 was charged to the following governmental functions:

<b>Instruction:</b>	
Regular education programs	\$ 13,148,547
Special education programs	44,157
Other educational programs	272,671
<b>Support:</b>	
Instructional staff services	27,655
General administration services	1,804
Business and central services	446,523
Plant operations and maintenance	2,390
Transportation	1,993,481
Child nutrition	256,884
	<u>\$ 16,194,112</u>



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

**NOTES TO BASIC FINANCIAL STATEMENTS**

**6. DEFINED BENEFIT PENSION PLANS**

*Plan Description* - Substantially all School System employees participate in either the Teachers' Retirement System or the School Employees' Retirement System (the Systems), which are cost-sharing, multiple-employer public employee retirement systems. Each system is administered and controlled at the State level by a separate board of trustees with contribution rates and benefit provisions approved by the Louisiana Legislature. Participation in the Teachers' Retirement System is divided into two plans - the Teachers' Regular Plan and the Teachers' Plan A. Five years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits under each plan.

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 or calling:

Teachers' Retirement System -	8401 United Plaza Blvd. P. O. Box 94123 Baton Rouge, Louisiana 70804-9123 (225) 925-6446
School Employees' Retirement System -	8660 United Plaza Blvd. Baton Rouge, LA 70804 (225) 925-6484

*Funding Policy* - 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, 2010, for the School System and covered employees were as follows:

	<u>School System</u>	<u>Employees</u>
Teachers' Retirement System:		
Regular Plan	15.5%	8.00%
Plan A	15.5%	9.10%
School Employees' Retirement System	17.6%	7.50%

As provided by Louisiana Revised Statute 11:103, the School System's contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

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

	2010	2009	2008
Teachers' Retirement System:			
Regular Plan	\$39,835,187	\$38,929,520	\$36,450,991
Plan A	102,090	110,189	144,892
School Employees' Retirement System	2,595,790	2,817,064	2,531,542

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

**7. OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

During the fiscal year ended June 30, 2008, the School System implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions*.

**Plan Description**

The School System provides certain post-employment health care and life insurance benefits to its retired employees. Substantially all of the School System's employees may become eligible for such benefits upon reaching retirement age. The School System OPEB plan is a single-employer defined benefit "substantive plan" as understood by past practices of the System and its employees. Although no written plan or trust currently exists or is sanctioned by law, the OPEB plan is reported based on communication to plan members.

The School System adopted a vesting policy for medical and life insurances. Employees hired on July 1, 2001 or thereafter must work a minimum of five (5) consecutive years immediately preceding their retirement in order to be eligible for the School System to pay a portion of their health insurance premiums. After five (5) continuous years of service, the employee contribution percentage of the employer portion for health insurance premiums would decline by twenty percent (20%) with each additional year of service until ten (10) years of service credit is attained with a subsequent increase in the School System's share by twenty percent (20%) each year. After five (5) years of continuous service the employer paid percentage of life insurance benefits, as outlined in the funding policy below, would increase by twenty percent (20%) each additional year of service until ten (10) years of service credit is attained, while years one (1) through five (5) provide a seven thousand five hundred dollar (\$7,500) benefit.

**Funding Policy**

The contribution requirements of the active employees, retirees and the School System are established in the annual operating budgets of the various funds and may be amended in subsequent years. The plan is currently financed on a pay-as-you-go basis, with the School System contributing approximately \$27.7 million for active employees and their dependents and approximately \$32.3 million for retirees and their dependents for fiscal year 2010. No assets have been segregated and restricted to provide post-employment benefits.

Retirees contribute 13% and 23% of the retiree only coverage for the basic core and premium buy-up plans, respectively, and one-half of the cost of dependent coverage. Active employees contribute 12% and 23% of the employee only coverage for the basic core and premium buy-up plans, respectively, and one-half of the cost of dependent coverage.

The School System provides an employer paid life insurance benefit to all active employees and retirees. Employees and retirees hired before July 1, 2002 receive a life insurance benefit of one and one-half times their most recent salary not to exceed \$750,000. Employees hired on July 1, 2002 or thereafter life insurance benefit is restricted to fifty thousand dollars (\$50,000). At age 70 the life insurance benefit is reduced to seventy five hundred dollars (\$7,500) for retirees.

**Annual OPEB Cost and Net OPEB Obligation**

The School System's annual OPEB cost (expense) was calculated based on the *annual required contribution* of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over the actuarial amortization period. The ARC was calculated as part of the July 1, 2009 actuarial valuation performed by an outside actuary consultant.

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

**7. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)**

The following table shows the components of the School System's ARC for the year beginning July 1, 2009:

Normal cost	\$ 41,643,355
Amortization of unfunded actuarial accrued liability	47,112,623
Interest on the above	<u>2,884,569</u>
Annual required contribution (ARC)	<u>\$ 91,640,547</u>

The following table shows the components of the School System's annual OPEB cost for the year and the amount actually contributed:

Annual required contribution (ARC)	\$ 91,640,547
Adjustment to ARC	-
Annual OPEB cost (expense)	<u>91,640,547</u>
Less: contributions made	<u>(30,712,325)</u>
Increase in net OPEB obligation	60,928,222
Net OPEB obligation – beginning of year	<u>83,591,322</u>
Net OPEB obligation-end of year	<u>\$ 144,519,544</u>

Utilizing the pay-as-you-go method, the School System contributed 34% of the annual post-employment benefits cost during the year ended June 30, 2010.

**Funding Status and Funding Progress**

As of July 1, 2009, the most recent actuarial valuation date, the plan was zero funded. The actuarial accrued liability for benefits was \$1,191,148,834, with no valued assets, resulting in an unfunded actuarial accrued liability (UAAL) of the same amount. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the School System are subject to continual revision and actual results are compared with past expectations and new estimates are made about the future.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Below is the schedule for the year ended June 30, 2010:

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded AAL (UAAL)	(a/b) Funded Ratio	(c) Covered Payroll	((b-a/c) UAAL as a Percentage of Covered Payroll
7/1/2009	\$ -	\$ 1,191,148,834	\$ 1,191,148,834	0%	\$ 296,251,570	402%

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

**7. OTHER POST-EMPLOYMENT BENEFITS (OPEB)** (continued)

**Actuarial methods and assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the School System and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the School System and the plan members. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2009 actuarial valuation, the projected unit credit actuarial cost method was used. Because the School System currently finances the OPEB using the pay-as-you-go method, the discount rate is based on the historical (and expected investment that are expected to be used in financing the payment of benefits). The actuarial assumptions included a 3.25% investment rate of return, a 2.0% annual increase of salaries, and an annual healthcare cost trend rate of 7.91% for pre 65 and 8.85% for post 65 at July 1, 2009, decreasing to 4.5% in fiscal 2029 for pre and post 65. Life expectancies were based on the RP 2000 Combined Healthy Mortality Table for Small Plans projected at seven years. Turnover and disability rates were based on the School System's historical data and modified based on years of employment.

Per capita medical plan costs were developed by age for pre-65 and post-65 claimants based on weighted claims experience from 2007 and 2008 and adjusted for trend. Actual administrative expenses and stop-loss fees were included in the plan cost development. Claim costs by age were adjusted for increased utilization via aging and other demographic changes. Actuarial assumptions also include: (1) 80% of males and 65% of females are assumed to be married at retirement; (2) female spouses are assumed to be three years younger than males; (3) 88% of future retirees will elect medical benefits; (4) 100% of future retirees will elect to participate in the life insurance program.

The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on an open basis. The remaining amortization period at July 1, 2009 was 28 years.

**8. LONG-TERM OBLIGATIONS**

The following is a summary of the changes in general long-term obligations for the year ended June 30, 2010:

	Compensated Absences	Notes Payable	Net Postemployment Benefits Obligation	Qualified School Construction Bonds	Total
Balance at July 1, 2009	\$ 19,374,360	\$ 1,063,637	\$ 83,591,322	\$ -	\$ 104,029,319
Additions	10,158,012	-	60,928,222	21,433,000	92,519,234
Deductions	(9,740,334)	(163,636)	-	-	(9,903,970)
Balance at June 30, 2010	<u>\$ 19,792,038</u>	<u>\$ 900,001</u>	<u>\$ 144,519,544</u>	<u>\$ 21,433,000</u>	<u>\$ 186,644,583</u>

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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 long-term obligations as of June 30, 2010:

	Compensated Absences	Qualified Zone Academy Bonds	Net Postemployment Benefits Obligation	Qualified School Construction Bonds	Total
Current	\$ 2,345,395	\$ 163,636	\$ -	\$ 1,339,563	\$ 3,848,594
Long - Term	17,446,643	736,365	144,519,544	20,093,437	182,795,989
Total	<u>\$ 19,792,038</u>	<u>\$ 900,001</u>	<u>\$ 144,519,544</u>	<u>\$ 21,433,000</u>	<u>\$ 186,644,583</u>

The majority of the compensated absence liability is liquidated through the General Fund, Title I, Child Nutrition and Proposition 3 funds, as these funds expend a majority of the payroll.

For the purpose of renovations, the School System issued \$2,250,000 of interest free notes payable through the federally sponsored Qualified Zone Academy Bond Program during the year ended June 30, 2002. Principal payments in the amount of \$40,909 are scheduled quarterly over a 15 year period ending November 1, 2016.

For the purpose of construction, rehabilitation, and renovations, the School System issued \$21,433,000 of bonds payable through the federally sponsored Qualified School Construction Bond Program during the year ended June 30, 2010. The bonds are subject to mandatory sinking fund redemption prior to maturity, including interest accrued to the redemption date on an annual basis commencing March 1, 2010 and ending December 1, 2025.

The bond issues outstanding at June 30, 2010 are as follows:

<u>Bond Issue</u>	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Final Due Date</u>	<u>Interest to Maturity</u>	<u>Principal Outstanding</u>
Qualified Zone Academy Bonds, Series 2001, dated December 1, 2001	\$ 2,250,000	N/A	Nov. 1, 2016	\$ -	\$ 900,001
Qualified School Construction Bonds, Series 2009 dated December 17, 2009	<u>21,433,000</u>	1.00	Dec. 1, 2025	<u>3,322,115</u>	<u>21,433,000</u>
	<u>\$ 23,683,000</u>			<u>\$ 3,322,115</u>	<u>\$22,333,001</u>

**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 June 30	Principal	Interest	Total
2011	\$ 1,503,199	\$ 214,330	\$ 1,717,529
2012	1,503,199	214,330	1,717,529
2013	1,503,199	214,330	1,717,529
2014	1,503,199	214,330	1,717,529
2015	1,503,199	214,330	1,717,529
2016-2020	6,779,632	1,071,650	7,851,282
2021-2025	6,697,812	1,071,650	7,769,462
2026	1,339,562	107,165	1,446,727
<b>Total</b>	<b>\$ 22,333,001</b>	<b>\$ 3,322,115</b>	<b>\$ 25,655,116</b>

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, 2010, the statutory limit is \$1,157,146,883.

9. **UNEARNED REVENUES**

Unearned revenues at June 30, 2010 were as follows:

	Ad Valorem Taxes Paid in Protest	USDA Commodities	Miscellaneous Other	Total
<b>Major Governmental Funds:</b>				
General Fund	\$ 112,942	\$ -	\$ -	\$ 112,942
Child Nutrition	-	166,681	-	166,681
Title I	-	-	1	1
Subtotal – Major Governmental Funds	112,942	166,681	1	279,624
<b>Non-major Governmental Funds:</b>				
Local Grants	-	-	30,798	30,798
Career & Tech. Education	-	-	1	1
Alcohol and Drug Abuse	-	-	1,900	1,900
Title II	-	-	9,730	9,730
Title III	-	-	2	2
Special Education	-	-	2	2
Summer Program	-	-	21,310	21,310
Subtotal – Non-major Governmental Funds	-	-	63,743	63,743
<b>Total</b>	<b>\$ 112,942</b>	<b>\$ 166,681</b>	<b>\$ 63,744</b>	<b>\$ 343,367</b>

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

9. **UNEARNED REVENUES** (continued)

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.

USDA commodities represent commodities received from the U.S. Department of Agriculture. Recognition is deferred until the commodities are used.

10. **INTERFUND TRANSFERS**

Interfund transfers for the year ended June 30, 2010, were as follows:

	General Fund	Title I	Transfer from: Child Nutrition	Non-major Governmental	Total
Transfers to:					
General Fund	\$ -	\$ 2,911,223	\$ 53,235	\$ 4,154,788	\$ 7,119,246
Capital Projects Fund	3,000,000	-	-	-	3,000,000
Child Nutrition Fund	945,000	-	-	-	945,000
Non-major Governmental Funds	2,164,331	-	-	-	2,164,331
Total	<u>\$ 6,109,331</u>	<u>\$ 2,911,223</u>	<u>\$ 53,235</u>	<u>\$ 4,154,788</u>	<u>\$ 13,228,577</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.

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

**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 "Due from other funds", 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, 2010, which represent short-term loans, are as follows:

	Due From Other Funds	Due To Other Funds
<b>Major Governmental Funds:</b>		
General Fund	\$ -	\$ (175,502,888)
Title I Fund		(2,947,070)
QSCB Capital Projects Fund	21,245,710	
Proposition 1 Capitol Projects Fund	56,044,111	
Proposition 2 Discipline Fund	2,610,917	
Proposition 3 Compensation Fund	10,469,053	
Child Nutrition Fund	1,747,079	
Subtotal – Major Governmental Funds	92,116,870	(178,449,958)
<b>Non-Major Governmental Funds:</b>		
Textbooks	10,784,529	-
Title II	-	(669,779)
Title III	-	(23,387)
Gear Up Baton Rouge	-	(3,528)
Special Ed	-	(2,320,747)
Alcohol and Drug Abuse	865,437	-
Career and Technical Education	-	(183,513)
Title X	-	(9,944)
Temporary Assistance for Needy Families	-	(628,609)
State Grants	-	(887,609)
Continuing Education	-	(25,273)
Title IV	-	(28,623)
Local Grants	39,485	-
Direct Federal Programs	-	(36,928)
Youth Build	-	(2,188)
Summer School	-	(8,748)
Disaster Relief Fund	-	(488,923)
WBRH Radio Station Training Program	406,467	-
21st Century	-	(182,436)
Advanced Placement	-	(432)
Reading First	-	(31,079)
Subtotal – Non-Major Governmental Funds	12,095,918	(5,531,746)
<b>Fiduciary Fund Types:</b>		
Consolidated Payroll	16,725,762	-
<b>Proprietary Fund Types:</b>		
Workers' Compensation Fund	4,951,757	-
Group Health Insurance	45,107,390	-
Risk Management	12,984,007	-
TOTAL	\$ 183,981,704	\$ (183,981,704)



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

**NOTES TO BASIC FINANCIAL STATEMENTS**

**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, 2010, the School System had construction commitments of approximately \$20.9 million. The majority of these commitments will ultimately be paid out of the Proposition 1 Capital Projects Fund.

In March 2004, the School System privatized its maintenance and janitorial functions. The School System entered into a management services agreement with a privately owned company to assume maintenance services for the School System's facilities. The management services agreement includes a financial commitment from the company of \$5,000,000, which is to be used by the School System to cover certain maintenance costs. This commitment amount has been received by the School System and is being amortized on a straight-line basis over a period of ten years. Upon termination of the management services agreement by either party, for any reason, the School System must reimburse the company for the unamortized portion of the financial commitment. As of June 30, 2010, the unamortized portion of the financial commitment was approximately \$1.8 million and is recorded as a deferred financial commitment in the School System's 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.

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 \$750,000 per accident.

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

14. **RISK MANAGEMENT** (continued)

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. A maximum lifetime benefit of \$2,000,000 per employee is allowed.

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

	2010			
	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
Unpaid claims as of July 1, 2009	\$ 3,422,695	\$ 3,954,348	\$ 7,353,505	\$14,730,548
Current year claims incurred and changes in estimates	4,350,678	2,608,900	71,712,491	78,672,069
Claims paid	<u>(3,280,052)</u>	<u>(2,328,320)</u>	<u>(71,572,481)</u>	<u>(77,180,853)</u>
Unpaid claims as of June 30, 2010	<u>\$ 4,493,321</u>	<u>\$ 4,234,928</u>	<u>\$ 7,493,515</u>	<u>\$16,221,764</u>
	2009			
	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
Unpaid claims as of July 1, 2008	\$ 4,027,873	\$ 4,087,024	\$ 5,764,535	\$13,879,432
Current year claims incurred and changes in estimates	2,174,678	1,512,440	68,784,237	72,471,355
Claims paid	<u>(2,779,856)</u>	<u>(1,645,116)</u>	<u>(67,195,267)</u>	<u>(71,620,239)</u>
Unpaid claims as of June 30, 2009	<u>\$ 3,422,695</u>	<u>\$ 3,954,348</u>	<u>\$ 7,353,505</u>	<u>\$14,730,548</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.

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

**14. RISK MANAGEMENT** (continued)

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' Compensation Fund</u>	<u>Risk Management Fund</u>	<u>Medical Insurance Fund</u>	<u>Total</u>
<u>June 30, 2010</u>				
Current	\$ 2,211,262	\$ 1,246,205	\$ 7,493,515	\$ 10,950,982
Long - Term	2,282,059	2,988,723	-	5,270,782
Total	<u>\$ 4,493,321</u>	<u>\$ 4,234,928</u>	<u>\$ 7,493,515</u>	<u>\$ 16,221,764</u>
	<u>Workers' Compensation Fund</u>	<u>Risk Management Fund</u>	<u>Medical Insurance Fund</u>	<u>Total</u>
<u>June 30, 2009</u>				
Current	\$ 1,558,000	\$ 1,158,000	\$ 7,353,505	\$ 10,069,505
Long - Term	1,864,695	2,796,348	-	4,661,043
Total	<u>\$ 3,422,695</u>	<u>\$ 3,954,348</u>	<u>\$ 7,353,505</u>	<u>\$ 14,730,548</u>

**15. RESTRICTED NET ASSETS**

Restricted net assets consist primarily of amounts authorized by the electorate for capital improvements, compensation, and school discipline initiatives.

**16. DEFICIT FUND EQUITY**

The Medical Insurance Fund's deficit balance as of June 30, 2010 in net assets is \$106,544,794, resulting from the implementation of a new accounting standard effective year ended 2008, requiring recognition of liabilities associated with certain post-employment health care and life insurance benefits. See Note 7. Management is currently evaluating alternatives to address this deficit. The School System is considering accounting for health benefits through the General Fund and consequently dissolving the Medical Insurance Fund.

**17. 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, 2010, the School System's EEF funds invested through the Treasurer totaled approximately \$3.7 million. 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 \$1,200,000 during the 2009-2010 fiscal year in accordance with its respective expenditure plan.

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

**18. RECOVERY SCHOOL DISTRICT**

The Board of Elementary and Secondary Education (BESE) voted to place four (4) System schools under the jurisdiction of the Recovery School District (RSD) for the 2008-2009 school year and thereafter as provided by law. These four (4) schools are: (1) Prescott Middle School, (2) Glen Oaks Middle School, (3) Capitol Pre-College Academy for Boys, and (4) Capitol Pre-College Academy for Girls.

In January, 2009 BESE voted to place twelve (12) District schools under the jurisdiction of the RSD for the 2009-2010 school year and thereafter as provided by law. These twelve (12) schools are: (1) Banks Elementary, (2) Capitol Elementary, (3) Dalton Elementary, (4) Lanier Elementary, (5) Park Elementary, (6) Capitol Middle, (7) Crestworth Middle, (8) Kenilworth Middle, (9) Claiborne Elementary, (10) Greenville Elementary, (11) Winbourne Elementary, and (12) Istrouma High. However, Greenville Elementary was already slated to be closed for 2009-2010; and Claiborne Elementary, Winbourne Elementary, and Istrouma High will be operated pursuant to a Memorandum of Understanding (MOU) between the State Board of Elementary and Secondary Education (BESE) and the School System. Dalton Elementary, Lanier Elementary, Crestworth Middle, and Kenilworth Middle schools will be operated as charter schools. Banks Elementary, Park Elementary, Capitol Elementary, and Capitol Middle will be operated pursuant to a Management Agreement between BESE and the School System. It should be noted that BESE released Claiborne Elementary from MOU requirements on December 10, 2009.

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, 2010, the School System was reimbursed \$1,068,757 for services provided to these schools. An appropriation of \$15,497,211 has been recorded for the RSD schools at June 30, 2010.

**19. SUBSEQUENT EVENT**

The American Recovery and Reinvestment Act (ARRA) authorized the issuance of Qualified School Construction Bonds (QSCB) and made a direct allocation to the School System for the authority to issue \$21,675,000 of bonds. The School System issued \$21,675,000 of Revenue Bonds (Taxable QSCB), Series 2010 in August 2010.

**Comprehensive Annual Financial Report**



**Required  
Supplemental  
Information**

*Part II*

Part II  
Required Supplemental  
Information

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SCHEDULE OF FUNDING PROGRESS FOR OTHER POST-EMPLOYMENT BENEFIT PLAN**

**JUNE 30, 2010**

<u>Actuarial Valuation Date</u>	<u>(a) Actuarial Value of Assets</u>	<u>(b) Actuarial Accrued Liability (AAL)</u>	<u>(b-a) Unfunded AAL (UAAL)</u>	<u>(a/b) Funded Ratio</u>	<u>(c) Covered Payroll</u>	<u>((b-a/c) UAAL as a Percentage of Covered Payroll</u>
7/1/2007	\$ -	\$ 861,694,369	\$ 861,694,369	0%	\$ 273,674,285	315%
7/1/2008	\$ -	\$ 849,412,699	\$ 849,412,699	0%	\$ 295,511,428	287%
7/1/2009	\$ -	\$ 1,191,148,834	\$ 1,191,148,834	0%	\$ 296,251,570	402%

**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.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Local sources:				
Ad valorem taxes	\$ 125,470,000	\$ 127,220,000	\$ 128,415,682	\$ 1,195,682
Sales and use taxes	88,000,000	78,200,000	78,781,209	581,209
Earnings on investments	1,800,000	900,000	1,198,336	298,336
Extended day program tuition	400,000	400,000	447,254	47,254
Other	8,492,000	6,714,181	6,527,818	(186,363)
State sources:				
Unrestricted grants-in-aid, MFP	151,494,825	157,078,060	157,078,060	-
Revenue sharing	4,200,000	4,200,000	4,120,396	(79,604)
Restricted grants-in-aid	2,472,058	2,569,836	2,685,196	115,360
Federal grants	675,000	575,000	666,214	(8,786)
<b>TOTAL REVENUES</b>	<b>383,003,883</b>	<b>377,957,077</b>	<b>379,920,165</b>	<b>1,963,088</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular education programs	134,939,654	140,130,673	138,979,724	1,150,949
Special education programs	62,029,304	59,320,554	59,294,042	26,512
Other education programs	16,333,962	14,745,239	13,503,429	1,241,810
Support:				
Pupil support services	19,591,473	18,940,728	19,356,011	(415,313)
Instructional staff services	15,835,561	13,190,457	12,863,476	326,981
General administration services	10,553,108	10,223,367	10,268,091	(44,724)
School administration services	19,168,873	19,523,070	20,289,527	(766,457)
Business and central services	13,888,284	13,941,691	13,124,866	816,825
Plant operations and maintenance	44,469,827	45,935,282	41,881,624	4,053,658
Transportation	30,589,599	30,445,410	29,199,644	1,245,766
Appropriations:				
Charter schools - Type 1	5,950,000	5,750,000	5,788,269	(38,269)
Charter schools - Type 2	226,840	495,088	495,088	-
Autonomous schools	3,451,422	3,451,422	3,472,933	(21,511)
Magnet programs	5,498,869	6,124,423	5,498,870	625,553
Recovery School District	28,287,352	15,497,208	15,497,211	(3)
Capital outlay	6,362,406	10,622,751	7,363,096	3,259,655
Debt service - Principal retirement	163,635	163,635	163,636	(1)
Debt service - Interest and bank charges	-	88,114	97,639	(9,525)
<b>TOTAL EXPENDITURES</b>	<b>417,340,169</b>	<b>408,589,112</b>	<b>397,137,206</b>	<b>11,451,906</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(34,336,286)</b>	<b>(30,632,035)</b>	<b>(17,217,041)</b>	<b>13,414,994</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	6,400,000	6,400,000	7,119,246	719,246
Transfers out	(6,045,000)	(5,645,000)	(6,109,331)	(464,331)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>355,000</b>	<b>755,000</b>	<b>1,009,915</b>	<b>254,915</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(33,981,286)</b>	<b>(29,877,035)</b>	<b>(16,207,126)</b>	<b>13,669,909</b>
Fund balance, June 30, 2009	117,976,661	117,976,661	117,976,661	-
<b>FUND BALANCE, JUNE 30, 2010</b>	<b>\$ 83,995,375</b>	<b>\$ 88,099,626</b>	<b>\$ 101,769,535</b>	<b>\$ 13,669,909</b>



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**TITLE I FUND**

**BUDGETARY COMPARISON SCHEDULE**

**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b><u>REVENUES</u></b>				
Federal grants	\$ 33,647,792	\$ 33,647,792	\$ 29,688,665	\$ (3,959,127)
TOTAL REVENUES	<u>33,647,792</u>	<u>33,647,792</u>	<u>29,688,665</u>	<u>(3,959,127)</u>
<b><u>EXPENDITURES</u></b>				
Instruction:				
Other education programs	22,812,074	22,812,074	19,769,336	3,042,738
Support:				
Pupil support services	6,361	6,361	161,713	(155,352)
Instructional staff services	971,133	971,133	5,587,257	(4,616,124)
General administrative services	5,098,288	5,098,288	2,169	5,096,119
School administration	17,389	17,389	207,534	(190,145)
Business and central services	249,070	249,070	69,220	179,850
Plant operations and maintenance	1,133,326	1,133,326	307,812	825,514
Transportation	33,151	33,151	672,401	(639,250)
TOTAL EXPENDITURES	<u>30,320,792</u>	<u>30,320,792</u>	<u>26,777,442</u>	<u>3,543,350</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>3,327,000</u>	<u>3,327,000</u>	<u>2,911,223</u>	<u>(415,777)</u>
<b><u>OTHER FINANCING USES</u></b>				
Transfers out	<u>(3,327,000)</u>	<u>(3,327,000)</u>	<u>(2,911,223)</u>	<u>415,777</u>
TOTAL OTHER FINANCING USES	<u>(3,327,000)</u>	<u>(3,327,000)</u>	<u>(2,911,223)</u>	<u>415,777</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
Fund balance, June 30, 2009	-	-	-	-
FUND BALANCE, JUNE 30, 2010	<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, 2010**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b><u>REVENUES</u></b>				
Local sources:				
Sales and use taxes	\$ 6,238,300	\$ 5,593,850	\$ 5,579,092	\$ (14,758)
Earnings on investments	-	-	32,176	32,176
<b>TOTAL REVENUES</b>	<u>6,238,300</u>	<u>5,593,850</u>	<u>5,611,268</u>	<u>17,418</u>
<b><u>EXPENDITURES</u></b>				
Instruction:				
Regular education programs	4,608,430	4,759,750	4,708,243	51,507
Special education programs	66,755	83,300	82,132	1,168
Support:				
Pupil support services	1,145,920	1,161,660	1,164,146	(2,486)
Instructional staff services	155,470	161,165	161,178	(13)
General administration services	57,350	58,420	57,163	1,257
School administration services	231,155	242,300	240,790	1,510
Plant operations and maintenance	293,490	271,625	257,602	14,023
Transportation	72,600	86,809	86,809	-
<b>TOTAL EXPENDITURES</b>	<u>6,631,170</u>	<u>6,825,029</u>	<u>6,758,063</u>	<u>66,966</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<u>(392,870)</u>	<u>(1,231,179)</u>	<u>(1,146,795)</u>	<u>84,384</u>
Fund balance, June 30, 2009	<u>4,393,279</u>	<u>4,393,279</u>	<u>4,393,279</u>	<u>-</u>
<b>FUND BALANCE, JUNE 30, 2010</b>	<u>\$ 4,000,409</u>	<u>\$ 3,162,100</u>	<u>\$ 3,246,484</u>	<u>\$ 84,384</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**PROPOSITION 3 - COMPENSATION FUND**

**BUDGETARY COMPARISON SCHEDULE**

**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b><u>REVENUES</u></b>				
Local sources:				
Sales and use taxes	\$ 31,914,350	\$ 28,618,100	\$ 28,594,871	\$ (23,229)
Earnings on investments	-	-	120,276	120,276
Other	-	-	7,825	7,825
<b>TOTAL REVENUES</b>	<b>31,914,350</b>	<b>28,618,100</b>	<b>28,722,972</b>	<b>104,872</b>
<b><u>EXPENDITURES</u></b>				
Instruction:				
Regular education programs	16,843,780	16,906,550	16,086,740	819,810
Special education programs	7,038,080	6,931,700	6,605,856	325,844
Other education programs	1,113,085	1,063,225	1,002,737	60,488
Support:				
Pupil support services	2,554,020	2,574,280	2,453,708	120,572
Instructional staff services	1,624,330	1,656,940	1,567,478	89,462
General administration services	320,605	304,085	314,798	(10,713)
School administration services	1,744,700	1,755,990	1,717,429	38,561
Business and central services	773,890	722,995	700,522	22,473
Plant operations and maintenance	26,280	25,200	26,124	(924)
Transportation	1,632,750	1,630,090	1,554,038	76,052
<b>TOTAL EXPENDITURES</b>	<b>33,671,520</b>	<b>33,571,055</b>	<b>32,029,430</b>	<b>1,541,625</b>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<b>(1,757,170)</b>	<b>(4,952,955)</b>	<b>(3,306,458)</b>	<b>1,646,497</b>
Fund balance, June 30, 2009	18,951,340	18,951,340	18,951,340	-
<b>FUND BALANCE, JUNE 30, 2010</b>	<b>\$ 17,194,170</b>	<b>\$ 13,998,385</b>	<b>\$ 15,644,882</b>	<b>\$ 1,646,497</b>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**CHILD NUTRITION FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Local sources:				
Earnings on investments	3,500	3,500	180	(3,320)
Other	3,580,000	3,580,000	3,804,313	224,313
State sources:				
Unrestricted grants-in-aid, MFP	3,100,000	3,100,000	3,100,000	-
Federal grants	19,646,305	19,646,305	20,864,720	1,218,415
<b>TOTAL REVENUES</b>	<b>26,329,805</b>	<b>26,329,805</b>	<b>27,769,213</b>	<b>1,439,408</b>
<b>EXPENDITURES</b>				
Salaries and wages	9,654,182	9,654,182	9,881,732	(227,550)
Employee benefits	5,831,032	5,831,032	5,630,347	200,685
Utilities	837,000	837,000	821,218	15,782
Professional fees	122,000	122,000	88,110	33,890
Food purchases	8,350,000	8,350,000	8,621,135	(271,135)
Equipment	417,000	1,450,000	1,455,114	(5,114)
Repairs and maintenance	325,000	550,000	-	550,000
Materials and supplies	775,000	775,000	1,440,042	(665,042)
Other	259,000	259,000	319,957	(60,957)
Appropriations-charter schools	-	-	371,321	(371,321)
<b>TOTAL EXPENDITURES</b>	<b>26,570,214</b>	<b>27,828,214</b>	<b>28,628,976</b>	<b>(800,762)</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(240,409)	(1,498,409)	(859,763)	638,646
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	945,000	945,000	945,000	-
Transfers out	(564,023)	(564,023)	(53,235)	510,788
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>380,977</b>	<b>380,977</b>	<b>891,765</b>	<b>510,788</b>
NET CHANGE IN FUND BALANCE	140,568	(1,117,432)	32,002	1,149,434
Fund balance, June 30, 2009	2,304,214	2,304,214	2,304,214	-
<b>FUND BALANCE, JUNE 30, 2010</b>	<b>\$ 2,444,782</b>	<b>\$ 1,186,782</b>	<b>\$ 2,336,216</b>	<b>\$ 1,149,434</b>

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

**NOTES TO REQUIRED SUPPLEMENTAL INFORMATION**

**I. 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.

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 \$5.0 million and a decrease of total budgeted expenditures of approximately \$9.1 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.

Comprehensive Annual Financial Report



*Supplemental  
Information*

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**DETAILED BUDGETARY COMPARISON SCHEDULE**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Positive (Negative)</u>
<b><u>REVENUES</u></b>				
<b>Local Sources:</b>				
Ad valorem taxes				
Constitutional tax	\$ 15,100,000	\$ 15,255,000	\$ 15,411,502	\$ 156,502
Renewable taxes	107,650,000	109,065,000	110,023,456	958,456
1% collections	2,720,000	2,900,000	2,980,724	80,724
Sales and use taxes	88,000,000	78,200,000	78,781,209	581,209
Earnings on investments	1,800,000	900,000	1,198,336	298,336
Transportation fees	175,000	300,000	310,128	10,128
Tuition-extended day program	400,000	400,000	447,254	47,254
Other	8,317,000	6,414,181	6,217,690	(196,491)
<b>TOTAL LOCAL SOURCES</b>	<b>224,162,000</b>	<b>213,434,181</b>	<b>215,370,299</b>	<b>1,936,118</b>
<b>State sources:</b>				
Unrestricted grants-in aid				
State equalization	151,494,825	157,078,060	157,078,060	-
Restricted grants-in-aid				
Pips salary increment	800,000	1,000,000	1,008,809	8,809
Non public transportation	1,567,058	1,419,836	1,552,989	133,153
Other restricted revenue - support staff supplement	-	-	-	-
Other	105,000	150,000	123,398	(26,602)
Revenue in lieu of taxes				
Revenue sharing	4,200,000	4,200,000	4,120,396	(79,604)
<b>TOTAL STATE SOURCES</b>	<b>158,166,883</b>	<b>163,847,896</b>	<b>163,883,652</b>	<b>35,756</b>
<b>Federal sources:</b>				
ROTC	675,000	675,000	666,214	(8,786)
<b>TOTAL FEDERAL SOURCES</b>	<b>675,000</b>	<b>675,000</b>	<b>666,214</b>	<b>(8,786)</b>
<b>TOTAL REVENUES</b>	<b>383,003,883</b>	<b>377,957,077</b>	<b>379,920,165</b>	<b>1,963,088</b>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**DETAILED BUDGETARY COMPARISON SCHEDULE**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	Original	Final	Actual	Variance with Final Positive (Negative)
<b>EXPENDITURES</b>				
Instruction:				
Regular education programs				
Salaries	\$ 94,087,535	\$ 99,027,732	\$ 98,727,049	\$ 300,683
Sabbatical	500,000	269,404	343,357	(73,953)
Employee benefits	36,270,330	37,305,464	37,592,138	(286,674)
Purchased services	1,070,943	982,684	259,847	722,837
Materials and supplies	2,832,171	2,417,663	2,017,041	400,622
Equipment	55,000	10,000	-	10,000
Other	123,675	117,726	40,292	77,434
TOTAL REGULAR EDUCATION PROGRAMS	<u>134,939,654</u>	<u>140,130,673</u>	<u>138,979,724</u>	<u>1,150,949</u>
Special education programs				
Salaries	43,267,080	41,501,962	41,440,704	61,258
Sabbatical	140,000	152,828	136,594	16,234
Employee benefits	18,348,944	17,390,019	17,479,237	(89,218)
Purchased services	99,170	116,041	98,062	17,979
Materials and supplies	75,300	56,314	75,910	(19,596)
Equipment	37,000	37,000	-	37,000
Other	61,810	66,390	63,535	2,855
TOTAL SPECIAL EDUCATION PROGRAMS	<u>62,029,304</u>	<u>59,320,554</u>	<u>59,294,042</u>	<u>26,512</u>
Other education programs				
Salaries	11,388,515	10,305,292	9,607,521	697,771
Sabbatical	25,000	-	-	-
Employee benefits	3,240,101	2,853,841	2,579,857	273,984
Purchased services	101,935	101,581	59,010	42,571
Materials and supplies	1,004,411	1,072,369	1,033,591	38,778
Equipment	214,000	136,000	-	136,000
Other	360,000	276,156	223,450	52,706
TOTAL OTHER EDUCATION PROGRAMS	<u>16,333,962</u>	<u>14,745,239</u>	<u>13,503,429</u>	<u>1,241,810</u>



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**DETAILED BUDGETARY COMPARISON SCHEDULE**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Positive (Negative)</u>
Support:				
Pupil support services				
Child welfare and attendance services				
Salaries	\$ 485,369	\$ 426,764	\$ 420,353	\$ 6,411
Employee benefits	4,454,947	4,161,109	4,257,598	(96,489)
Materials and supplies	9,200	7,200	6,584	616
Other	9,600	11,270	7,559	3,711
Guidance services				
Salaries	7,464,974	7,701,650	7,772,994	(71,344)
Sabbatical	58,000	8,000	19,278	(11,278)
Materials and supplies	10,450	10,450	7,757	2,693
Other	5,080	4,900	450	4,450
Health services				
Purchased services	1,874,259	1,927,195	2,135,315	(208,120)
Materials and supplies			2,518	(2,518)
Pupil assessment and appraisal services				
Salaries	3,578,950	3,074,808	3,180,166	(105,358)
Sabbatical	2,000	-	-	-
Purchased services	10,000	10,000	14,613	(4,613)
Materials and supplies	12,000	12,000	5,336	6,664
Other	27,660	26,460	14,003	12,457
Other pupil support services				
Salaries	1,556,659	1,522,099	1,487,933	34,166
Materials and supplies	12,200	12,428	15,980	(3,552)
Equipment	5,450	9,970	-	9,970
Purchased services	3,100	3,100	3,350	(250)
Other	11,575	11,325	4,254	7,071
TOTAL PUPIL SUPPORT SERVICES	<u>19,591,473</u>	<u>18,940,728</u>	<u>19,356,041</u>	<u>(415,313)</u>

(Continued)

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**DETAILED BUDGETARY COMPARISON SCHEDULE**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Positive (Negative)</u>
<b>Instructional staff services</b>				
Salaries - Directors and supervisors	\$ 3,575,439	\$ 2,439,928	\$ 2,552,070	\$ (112,142)
Salaries - Secretarial	851,255	857,538	844,769	12,769
Sabbatical	60,000	31,725	35,678	(3,953)
Employee benefits	3,855,919	2,857,924	2,976,625	(118,701)
Purchased services	1,240,701	1,132,768	794,366	338,402
Materials and supplies	1,044,100	698,515	676,214	22,301
Equipment	20,000	110,000	17,000	93,000
Other	128,040	144,655	120,709	23,946
Materials and supplies - Training services	93,000	93,000	62,949	30,051
<b>School library services</b>				
Salaries	4,245,114	4,113,810	4,150,138	(36,328)
Materials and supplies	21,805	23,291	18,774	4,517
Contract services	39,642	38,156	38,155	1
Other	3,270	3,262	3,360	(98)
Books and periodicals	290,950	326,986	245,624	81,362
<b>Other educational media services</b>				
Salaries	316,326	316,899	325,998	(9,099)
Other	-	2,000	1,047	953
<b>TOTAL INSTRUCTIONAL STAFF SERVICES</b>	<u>15,835,561</u>	<u>13,190,457</u>	<u>12,863,476</u>	<u>326,981</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**DETAILED BUDGETARY COMPARISON SCHEDULE**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Positive (Negative)</u>
<b>Administration - General</b>				
<b>Board of Education</b>				
Salaries - Board members	\$ 116,400	\$ 116,400	\$ 116,400	\$ -
Salaries - secretarial	38,434	41,143	41,145	(2)
Employee benefits	290,106	246,740	271,550	(24,810)
<b>Legal services</b>				
Salaries	169,657	169,657	169,657	-
Contracts	500,000	350,000	344,883	5,117
Materials and supplies	25,000	25,109	23,174	1,935
Equipment	1,000	1,000	-	1,000
Other	412,710	408,930	457,461	(48,531)
Audit services	41,000	41,000	40,469	531
Insurance	4,024,500	4,024,500	4,023,367	1,133
<b>Tax assessment and collection services</b>				
<b>Property taxes</b>				
Sheriff's fees	20,000	20,000	3,417	16,583
Pension fund	3,500,000	3,582,315	3,582,315	-
Sales and use tax	950,000	800,000	810,965	(10,965)
<b>Office of the superintendent</b>				
Salaries	317,018	324,443	324,736	(293)
Materials and supplies	25,000	25,000	10,477	14,523
Other	47,250	47,130	46,698	432
<b>Other executive administrative services</b>				
Salaries	75,033	-	1,377	(1,377)
<b>TOTAL GENERAL ADMINISTRATION</b>	<u>10,553,108</u>	<u>10,223,367</u>	<u>10,268,091</u>	<u>(44,724)</u>
<b>Administration-School</b>				
Salaries	13,482,616	13,903,475	14,559,934	(656,459)
Sabbatical	-	29,713	29,715	(2)
Employee benefits	5,640,082	5,541,882	5,666,886	(125,004)
Materials and supplies	40,000	40,000	24,066	15,934
Other	6,175	8,000	8,926	(926)
<b>TOTAL SCHOOL ADMINISTRATION</b>	<u>19,168,873</u>	<u>19,523,070</u>	<u>20,289,527</u>	<u>(766,457)</u>

(Continued)

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**DETAILED BUDGETARY COMPARISON SCHEDULE**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Positive (Negative)</u>
<b>Business and Central Services</b>				
<b>Fiscal services</b>				
Salaries	\$ 1,689,741	\$ 1,581,120	\$ 1,633,964	\$ (52,844)
Employee benefits	1,085,403	968,067	966,501	1,566
Materials and supplies	83,500	85,071	47,748	37,323
Other	116,435	116,195	101,576	14,619
Equipment	5,000	5,000	-	5,000
Purchased services	38,500	38,500	17,820	20,680
<b>Purchasing services</b>				
Salaries	314,764	281,161	289,483	(8,322)
Materials and supplies	10,000	10,206	2,131	8,075
Equipment	1,500	1,500	935	565
Other	31,150	31,090	24,600	6,490
Postage	50,000	52,700	31,161	21,539
<b>Printing and publishing</b>				
Salaries	232,285	214,296	214,575	(279)
Materials and supplies	80,000	70,781	40,904	29,877
Other	3,030	3,010	308	2,702
Printing and binding	30,000	30,000	24,293	5,707
Rental of equipment	80,000	67,907	46,318	21,589
Repairs and maintenance	15,000	45,000	8,515	36,485
Equipment	43,750	100,728	113,727	(12,999)

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**DETAILED BUDGETARY COMPARISON SCHEDULE**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Positive (Negative)</u>
<b>Business and Central Services (continued)</b>				
Planning, research and development				
Salaries	\$ 690,412	\$ 692,428	\$ 842,640	\$ (150,212)
Materials and supplies	43,000	47,531	48,515	(984)
Equipment	5,000	5,000	-	5,000
Other	164,589	164,339	76,340	87,999
Repairs and maintenance	40,000	77,113	39,923	37,190
Public information services				
Salaries	162,914	162,914	12,350	150,564
Advertising	417,000	417,000	265,822	151,178
Materials and supplies	59,000	59,613	32,368	27,245
Equipment	-	154	-	154
Other	7,400	7,170	6,237	933
Repairs and maintenance	-	-	192,553	(192,553)
Personnel services				
Salaries	1,434,943	1,239,018	1,298,897	(59,879)
Purchased services	132,385	141,933	128,798	13,135
Materials and supplies	69,650	112,096	101,816	10,280
Other	194,150	184,070	67,449	116,621
Repairs and maintenance	35,710	35,710	19,291	16,419
Fingerprinting, background check and drug screening	100,000	100,000	100,285	(285)
Equipment	-	-	10,468	(10,468)
Information systems				
Salaries	1,406,442	1,403,359	1,379,330	24,029
Materials and supplies	1,600,000	1,628,119	1,481,906	146,213
Technical services	725,000	886,332	818,415	67,917
Equipment	1,025,000	1,279,874	1,017,834	262,040
Other	57,595	56,920	43,006	13,914
Repairs and maintenance	156,200	156,200	157,404	(1,204)
Business and central services				
Employee benefits	1,451,836	1,382,466	1,418,660	(36,194)
TOTAL BUSINESS AND CENTRAL SERVICES	<u>13,888,284</u>	<u>13,941,691</u>	<u>13,124,866</u>	<u>816,825</u>

(Continued)

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**DETAILED BUDGETARY COMPARISON SCHEDULE**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	Original	Final	Actual	Variance with Final Positive (Negative)
<b>Operation and maintenance of plant services</b>				
Salaries	\$ 1,028,699	\$ 1,015,465	\$ 808,235	\$ 207,230
Employee benefits	2,559,336	2,435,708	2,506,399	(70,691)
Equipment	135,000	180,011	33,868	146,143
Other	24,976,130	27,070,507	26,910,937	159,570
Rental of equipment	17,000	17,000	17,738	(738)
Materials and supplies	5,800	17,600	476,088	(458,488)
Gasoline/fuel	20,000	20,059	8,214	11,845
<b>Operation of buildings</b>				
Water/sewerage	575,000	575,000	576,575	(1,575)
Disposal services	440,000	453,489	391,961	61,528
Repairs and maintenance	1,678,548	1,778,792	1,550,097	228,695
Insurance	375,000	375,000	375,000	-
Telephone	2,054,314	2,001,651	1,193,552	808,099
Natural gas	955,000	970,000	825,374	144,626
Electricity	9,600,000	8,975,000	6,207,586	2,767,414
Insurance	50,000	50,000	-	50,000
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT SERVICES</b>	<b>44,469,827</b>	<b>45,935,282</b>	<b>41,881,624</b>	<b>4,053,658</b>
<b>Transportation services</b>				
<b>Supervision of student transportation</b>				
Salaries	742,772	748,383	682,427	65,956
Materials and supplies	10,000	10,018	4,143	5,875
Purchased Services	26,000	26,000	25,510	490
Equipment	5,000	5,000	-	5,000
Other	8,025	8,010	2,069	5,941
Repairs and maintenance	10,250	10,250	3,979	6,271
<b>Regular transportation services</b>				
Salaries	12,171,730	12,436,059	12,163,758	272,301
Employee benefits	9,545,822	9,064,288	8,934,766	129,522
Materials and supplies	2,175,000	2,234,521	2,014,186	220,335
Equipment	2,505,000	2,505,113	2,201,078	304,035
Other	56,000	56,081	45,442	10,639
Repairs and maintenance	450,000	450,083	318,064	132,019
Insurance	339,000	339,000	337,671	1,329
Gasoline/fuel	2,545,000	2,552,604	2,466,551	86,053
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>30,589,599</b>	<b>30,445,410</b>	<b>29,199,644</b>	<b>1,245,766</b>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
Baton Rouge, Louisiana  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**DETAILED BUDGETARY COMPARISON SCHEDULE**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	Original	Final	Actual	Variance with Final Positive (Negative)
<b>Appropriations:</b>				
Charter schools - Type 1	\$ 5,950,000	\$ 5,750,000	\$ 5,788,269	\$ (38,269)
Charter schools - Type 2	226,840	495,088	495,088	-
Autonomous schools	3,451,422	3,451,422	3,472,933	(21,511)
Magnet programs	5,498,869	6,124,423	5,498,870	625,553
Recovery School District	28,287,352	15,497,208	15,497,211	(3)
<b>TOTAL APPROPRIATIONS</b>	<b>43,414,483</b>	<b>31,318,141</b>	<b>30,752,371</b>	<b>565,770</b>
Capital outlay	6,362,406	10,622,751	7,363,096	3,259,655
Debt service - Principal retirement	163,635	163,635	163,636	(1)
Debt service - Interest and bank charges	-	88,114	97,639	(9,525)
<b>TOTAL EXPENDITURES</b>	<b>417,340,169</b>	<b>408,589,112</b>	<b>397,137,206</b>	<b>11,451,906</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(34,336,286)</b>	<b>(30,632,035)</b>	<b>(17,217,041)</b>	<b>13,414,994</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	6,400,000	6,400,000	7,119,246	719,246
Transfers out	(6,045,000)	(5,645,000)	(6,109,331)	(464,331)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>355,000</b>	<b>755,000</b>	<b>1,009,915</b>	<b>254,915</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(33,981,286)</b>	<b>(29,877,035)</b>	<b>(16,207,126)</b>	<b>13,669,909</b>
Fund balance, June 30, 2009	117,976,661	117,976,661	117,976,661	-
<b>FUND BALANCE, JUNE 30, 2010</b>	<b>\$ 83,995,375</b>	<b>\$ 88,099,626</b>	<b>\$ 101,769,535</b>	<b>\$ 13,669,909</b>

(Concluded)

**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.*

**STATE FISCAL STABILIZATION FUND – EDUCATION GRANTS, ARRA**

The *State Fiscal Stabilization Fund (SFSF)* is part of The American Recovery and Reinvestment Act of 2009 (ARRA). The fund is used to support and restore funding for elementary, secondary, and postsecondary education and early childhood education programs.

**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.

**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.

**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 - ARRA**

The *Homeless Fund* is part of The American Recovery and Reinvestment Act of 2009 (ARRA). The 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)

**EDUCATIONAL TECHNOLOGY STATE GRANTS, ARRA – TITLE II**

The *Education Technology State Grants, Recovery Act - Title II* fund is to improve students' academic achievement through the state use of technology in schools; assist all students in becoming technologically literate by the end of eighth grade; and encourage the effective integration of technology with teacher training and curriculum development to establish successful research-based instructional methods.

**CHILD NUTRITION - ARRA**

The American Recovery and Reinvestment Act of 2009 (ARRA) provided assistance for the purchase of equipment for School Food Authorities (SFAs) participating in the National School Lunch Program (NSLP) through a competitive grant process.

**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.

**STATE GRANTS**

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

**CONTINUING EDUCATION**

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

**TITLE IV**

The *Title IV School Program* is a federally funded program which provides drug abuse and prevention education for all students of East Baton Rouge Parish.

**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.

**DIRECT FEDERAL PROGRAMS**

This fund accounts for programs whose funding is received directly from a federal agency.

*Safe Schools/Healthy Students* provides for programs to prevent the illegal use of drugs and violence among, and promote safety and discipline for, students at all educational levels.

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

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

**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.

**YOUTH BUILD**

*Youth Build* grant funds will be used to provide disadvantaged youth with: the education and employment skills necessary to achieve economic self sufficiency in occupations in high demand and postsecondary education and training opportunities; opportunities for meaningful work and service to their communities; and opportunities to develop employment and leadership skills and a commitment to community development among youth in low-income communities. As part of their programming, *Youth Build* grantees will tap the energies and talents of disadvantaged youth to increase the supply of permanent affordable housing for homeless individuals and low-income families and to assist youth develop the leadership, learning, and high-demand occupational skills needed to succeed in today's global economy.

**DISASTER RELIEF FUND**

The *Disaster Relief Fund* is used to account for federal funding to be used to meet the educational needs of students enrolled in the School System who were displaced as a result of natural disasters.

**WBRII RADIO STATION TRAINING PROGRAM**

The *WBRII 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.

**HEAP**

The *HEAP* program is to provide funding to Louisiana, Mississippi, and Alabama to help recruit, retain, and compensate educators who commit to work for at least three years in an area in which a major disaster area was declared as a result of Hurricane Katrina or Hurricane Rita. Consistent with the legislation, the U.S. Department of Education will base allocations on the number of public elementary and secondary schools in each state that were closed for 19 days or more during the period beginning on Aug. 29, 2005 and ending on Dec. 31, 2005, due to Hurricane Katrina or Hurricane Rita.

**READING FIRST**

The *Reading First* program provides the necessary assistance to states and districts to establish research-based reading programs for students in kindergarten through third grade. By teaching all children to read well by the end of third grade, we will ensure that all students advance to later grades well prepared to achieve their full academic potential.

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

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

**21<sup>st</sup> CENTURY**

This fund accounts for a federal grant, the goal of which is to provide quality after school enrichment opportunities.

**ADVANCED PLACEMENT**

The *Advanced Placement Program* accounts for grants to support state and local efforts to increase access to advanced placement classes and tests for low-income students and to cover part or all of the cost of testing fees for low-income students enrolled in advanced placement courses.

**TEXTBOOK FUND**

The *Textbook Fund* is used to account for textbooks purchased for East Baton Rouge Parish School System students, as well as, State-approved nonpublic schools.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS-**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2010**

	<u>Title II</u>	<u>State Fiscal Stabilization Fund</u>	<u>Gear Up Baton Rouge</u>
<b><u>ASSETS</u></b>			
Cash	\$ -	\$ -	\$ -
Receivables:			
Accounts	1,940	-	-
Due from other funds	-	-	-
Due from other governments	655,091	-	3,528
Inventory	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 657,031</b>	<b>\$ -</b>	<b>\$ 3,528</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
Liabilities:			
Accounts payable	\$ 121,090	\$ -	\$ -
Due to other funds	535,940	-	3,528
Unearned revenues	1	-	-
<b>TOTAL LIABILITIES</b>	<b>657,031</b>	<b>-</b>	<b>3,528</b>
Fund balances:			
Reserved	-	-	-
Unreserved - designated for tax plan	-	-	-
Unreserved - undesignated	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 657,031</b>	<b>\$ -</b>	<b>\$ 3,528</b>

Exceptional Education Program	Alcohol and Drug Abuse	Career and Technical Education	Title X	Educational Technology	ARRA Child Nutrition
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8,480	46,415	1,001	-	1,742	-
-	865,437	-	-	-	-
2,710,853	-	182,513	14,470	339,349	-
-	-	-	-	-	-
<u>\$ 2,719,333</u>	<u>\$ 911,852</u>	<u>\$ 183,514</u>	<u>\$ 14,470</u>	<u>\$ 341,091</u>	<u>\$ -</u>
\$ 398,584	\$ 21,997	\$ -	\$ 4,526	\$ 197,523	\$ -
2,320,747	-	183,513	9,944	133,839	-
2	1,900	1	-	9,729	-
<u>2,719,333</u>	<u>23,897</u>	<u>183,514</u>	<u>14,470</u>	<u>341,091</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	887,955	-	-	-	-
-	887,955	-	-	-	-
<u>\$ 2,719,333</u>	<u>\$ 911,852</u>	<u>\$ 183,514</u>	<u>\$ 14,470</u>	<u>\$ 341,091</u>	<u>\$ -</u>

(Continued)

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS-**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2010**

	Temporary Assistance For Needy Families	State Grants	Continuing Education
<b><u>ASSETS</u></b>			
Cash	\$ -	\$ -	\$ -
Receivables:			
Accounts	1,932	272	-
Due from other funds	-	-	-
Due from other governments	715,671	1,326,586	25,868
Inventory	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 717,603</u></b>	<b><u>\$ 1,326,858</u></b>	<b><u>\$ 25,868</u></b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
Liabilities:			
Accounts payable	\$ 85,604	\$ 5,477	\$ 595
Due to other funds	628,609	887,609	25,273
Unearned revenues	-	-	-
<b>TOTAL LIABILITIES</b>	<b><u>714,213</u></b>	<b><u>893,086</u></b>	<b><u>25,868</u></b>
Fund balances:			
Reserved	-	-	-
Unreserved - designated for tax plan	-	-	-
Unreserved - undesignated	3,390	433,772	-
<b>TOTAL FUND BALANCES</b>	<b><u>3,390</u></b>	<b><u>433,772</u></b>	<b><u>-</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 717,603</u></b>	<b><u>\$ 1,326,858</u></b>	<b><u>\$ 25,868</u></b>

Title IV	Local Grants	Direct Federal Programs	Summer School	Youth Build	Disaster Relief
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	25,328	2,035	30,245	-	-
-	39,485	-	-	-	-
29,195	-	97,775	-	2,188	488,923
-	-	-	-	-	-
<u>\$ 29,195</u>	<u>\$ 64,813</u>	<u>\$ 99,810</u>	<u>\$ 30,245</u>	<u>\$ 2,188</u>	<u>\$ 488,923</u>
\$ 572	\$ 11,129	\$ 62,882	\$ 187	\$ -	\$ -
28,623	-	36,928	8,748	2,188	488,923
-	30,798	-	21,310	-	-
<u>29,195</u>	<u>41,927</u>	<u>99,810</u>	<u>30,245</u>	<u>2,188</u>	<u>488,923</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	22,886	-	-	-	-
-	22,886	-	-	-	-
<u>\$ 29,195</u>	<u>\$ 64,813</u>	<u>\$ 99,810</u>	<u>\$ 30,245</u>	<u>\$ 2,188</u>	<u>\$ 488,923</u>

(Continued)

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS-**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2010**

	<u>WBRH Radio Station Training Program</u>	<u>Technology Literacy Challenge (Title III)</u>	<u>HEAP</u>
<b><u>ASSETS</u></b>			
Cash	\$ -	\$ -	\$ -
Receivables:			
Accounts	-	-	-
Due from other funds	406,467	-	-
Due from other governments	-	24,001	-
Inventory	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 406,467</u></b>	<b><u>\$ 24,001</u></b>	<b><u>\$ -</u></b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
Liabilities:			
Accounts payable	\$ 9,020	\$ 612	\$ -
Due to other funds	-	23,387	-
Unearned revenues	-	2	-
<b>TOTAL LIABILITIES</b>	<b><u>9,020</u></b>	<b><u>24,001</u></b>	<b><u>-</u></b>
Fund balances:			
Reserved	-	-	-
Unreserved - designated for tax plan	-	-	-
Unreserved - undesignated	397,447	-	-
<b>TOTAL FUND BALANCES</b>	<b><u>397,447</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 406,467</u></b>	<b><u>\$ 24,001</u></b>	<b><u>\$ -</u></b>



Reading First	21st Century	Advanced Placement	Textbook	Total
\$ -	\$ -	\$ -	\$ -	\$ -
3,360	2,398	-	101,355	226,503
-	-	-	10,784,529	12,095,918
28,689	345,191	432	-	6,990,323
-	-	-	-	-
<u>\$ 32,049</u>	<u>\$ 347,589</u>	<u>\$ 432</u>	<u>\$ 10,885,884</u>	<u>\$ 19,312,744</u>
\$ 970	\$ 165,153	\$ -	\$ 8,012	1,093,933
31,079	182,436	432	-	5,531,746
-	-	-	-	63,743
<u>32,049</u>	<u>347,589</u>	<u>432</u>	<u>8,012</u>	<u>6,689,422</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	10,877,872	12,623,322
-	-	-	10,877,872	12,623,322
<u>\$ 32,049</u>	<u>\$ 347,589</u>	<u>\$ 432</u>	<u>\$ 10,885,884</u>	<u>\$ 19,312,744</u>

(Concluded)

**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, 2010**

	<u>Title #1</u>	<u>State Fiscal Stabilization Fund</u>	<u>Gear Up Baton Rouge</u>
<b><u>REVENUES</u></b>			
Local sources:			
Ad valorem taxes	\$ -	\$ -	\$ -
Other	-	-	-
State and federal:			
Other state support	-	-	-
Federal grants	7,159,091	4,962,462	42,727
TOTAL REVENUES	<u>7,159,091</u>	<u>4,962,462</u>	<u>42,727</u>
<b><u>EXPENDITURES</u></b>			
Current			
Instruction:			
Regular education programs	-	95,059	-
Special education programs	-	-	-
Other education programs	5,219,066	2,788,080	32,619
Support:			
Pupil support services	-	716,066	-
Instructional staff services	1,230,277	1,257,167	10,108
Administrative	6,368	106,090	-
Business and central services	9,235	-	-
Plant operations and maintenance	30	-	-
Capital outlay	-	-	-
Transportation	-	-	-
Child nutrition	-	-	-
TOTAL EXPENDITURES	<u>6,464,976</u>	<u>4,962,462</u>	<u>42,727</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>694,115</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Transfers in	-	-	-
Transfers out	(694,115)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(694,115)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2009	-	-	-
FUND BALANCE, JUNE 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exceptional Education Program	Alcohol and Drug Abuse	Career and Technical Education	Title X	Educational Technology	ARRA Child Nutrition
\$ -	\$ 2,113,578	\$ -	\$ -	\$ -	\$ -
-	548	-	-	-	-
-	-	-	-	-	-
19,519,555	-	769,850	61,768	750,777	175,975
19,519,555	2,114,126	769,850	61,768	750,777	175,975
-	-	-	-	-	-
6,901,141	-	-	-	-	-
-	220	719,743	37,967	456,751	-
1,301,287	1,870,775	-	-	-	-
8,968,680	1,855	31,546	17,647	228,674	-
1,448	60,558	73	-	-	-
37,272	19,413	18,100	-	126	-
42,519	22,068	-	-	-	-
-	-	-	-	-	-
369,787	-	388	-	-	-
-	-	-	-	-	175,975
17,622,134	1,974,889	769,850	55,614	685,551	175,975
1,897,421	139,237	-	6,154	65,226	-
-	-	-	-	-	-
(1,897,421)	(25,485)	-	(6,154)	(65,226)	-
(1,897,421)	(25,485)	-	(6,154)	(65,226)	-
-	113,752	-	-	-	-
-	774,203	-	-	-	-
\$ -	\$ 887,955	\$ -	\$ -	\$ -	\$ -

(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, 2010**

	Temporary Assistance For Needy Families	State Grants	Continuing Education
<b><u>REVENUES</u></b>			
Local sources:			
Ad valorem taxes	\$ -	\$ -	\$ -
Other	-	-	-
State and federal:			
Other state support	-	6,886,706	-
Federal grants	2,848,482	-	485,037
<b>TOTAL REVENUES</b>	<b>2,848,482</b>	<b>6,886,706</b>	<b>485,037</b>
<b><u>EXPENDITURES</u></b>			
Current			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	129,542	-
Other education programs	2,537,170	5,140,363	462,127
Support:			
Pupil support services	-	121,979	-
Instructional staff services	206,951	1,788,223	-
Administrative	-	110	-
Business and central services	2,614	176,333	-
Plant operations and maintenance	-	3,504	-
Capital outlay	-	-	-
Transportation	38,121	32,423	-
Child nutrition	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,784,856</b>	<b>7,392,477</b>	<b>462,127</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<b>63,626</b>	<b>(505,771)</b>	<b>22,910</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Transfers in	-	-	-
Transfers out	(63,626)	-	(22,910)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(63,626)</b>	<b>-</b>	<b>(22,910)</b>
NET CHANGE IN FUND BALANCE	-	(505,771)	-
Fund balance, June 30, 2009	3,390	939,543	-
<b>FUND BALANCE, JUNE 30, 2010</b>	<b>\$ 3,390</b>	<b>\$ 433,772</b>	<b>\$ -</b>

<u>Title IV</u>	<u>Local Grants</u>	<u>Direct Federal Programs</u>	<u>Summer School</u>	<u>Youth Build</u>	<u>Disaster Relief</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	356,240	-	129,923	-	-
-	-	-	-	-	-
327,148	-	806,563	-	6,990	1,231,773
<u>327,148</u>	<u>356,240</u>	<u>806,563</u>	<u>129,923</u>	<u>6,990</u>	<u>1,231,773</u>
-	11,000	-	-	-	-
-	-	-	-	-	-
-	578,963	237,960	112,359	6,990	-
-	-	-	-	-	-
320,734	-	427,209	-	-	-
-	164,896	50,928	-	-	-
-	69	203	29	-	-
-	6,642	11,390	30,070	-	-
-	42,236	956	750	-	488,923
-	-	-	-	-	-
-	-	19,056	-	-	-
-	-	-	-	-	-
<u>320,734</u>	<u>803,806</u>	<u>747,702</u>	<u>143,208</u>	<u>6,990</u>	<u>488,923</u>
6,414	(447,566)	58,861	(13,285)	-	742,850
-	100,000	-	-	-	464,331
<u>(6,414)</u>	<u>-</u>	<u>(58,861)</u>	<u>-</u>	<u>-</u>	<u>(1,207,181)</u>
<u>(6,414)</u>	<u>100,000</u>	<u>(58,861)</u>	<u>-</u>	<u>-</u>	<u>(742,850)</u>
-	(347,566)	-	(13,285)	-	-
-	370,452	-	13,285	-	-
<u>\$ -</u>	<u>\$ 22,886</u>	<u>\$ -</u>	<u>\$ -</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, 2010**

	WBRII Radio Station Training Program	Technology Literacy Challenge (Title III)	HEAP
<b><u>REVENUES</u></b>			
Local sources:			
Ad valorem taxes	\$ -	\$ -	\$ -
Other	256,611	-	-
State and federal:			
Other state support	-	-	-
Federal grants	-	315,282	94,598
	256,611	315,282	94,598
<b><u>EXPENDITURES</u></b>			
Current			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	87,668	65,625
Support:			
Pupil support services	265,127	-	1,363
Instructional staff services	-	213,641	7,610
Administrative	-	-	20,000
Business and central services	-	1,074	-
Plant operations and maintenance	-	-	-
Capital outlay	-	-	-
Transportation	-	-	-
Child nutrition	-	-	-
TOTAL EXPENDITURES	265,127	302,383	94,598
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(8,516)	12,899	-
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Transfers in	-	-	-
Transfers out	-	(12,899)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(12,899)	-
NET CHANGE IN FUND BALANCE	(8,516)	-	-
Fund balance, June 30, 2009	405,963	-	-
FUND BALANCE, JUNE 30, 2010	\$ 397,447	\$ -	\$ -

Reading First	21st Century	Advanced Placement	Textbook	Total
\$ -	\$ -	\$ -	\$ -	\$ 2,113,578
-	-	-	-	743,322
-	-	-	468,572	7,355,278
143,887	697,846	432	-	40,400,243
<u>143,887</u>	<u>697,846</u>	<u>432</u>	<u>468,572</u>	<u>50,612,421</u>
-	-	-	1,908,609	2,014,668
-	-	-	-	7,030,683
137,786	508,212	432	-	19,130,101
-	-	-	-	5,024,540
-	78,837	-	104,365	14,361,405
115	-	-	-	195,063
1,119	-	-	-	313,388
-	-	-	-	600,986
-	-	-	-	-
-	47,356	-	-	507,131
-	-	-	-	175,975
<u>139,020</u>	<u>634,405</u>	<u>432</u>	<u>2,012,974</u>	<u>49,353,940</u>
<u>4,867</u>	<u>63,441</u>	<u>-</u>	<u>(1,544,402)</u>	<u>1,258,481</u>
-	-	-	1,600,000	2,164,331
<u>(4,867)</u>	<u>(63,441)</u>	<u>-</u>	<u>(26,188)</u>	<u>(4,154,788)</u>
<u>(4,867)</u>	<u>(63,441)</u>	<u>-</u>	<u>1,573,812</u>	<u>(1,990,457)</u>
-	-	-	29,410	(731,976)
-	-	-	10,848,462	13,355,298
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,877,872</u>	<u>\$ 12,623,322</u>

(Concluded)

**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, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 11,000,489	\$ 7,159,091	\$ (3,841,398)
<b>TOTAL REVENUES</b>	<u>11,000,489</u>	<u>7,159,091</u>	<u>(3,841,398)</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Other education programs	8,463,084	5,219,066	3,244,018
Support:			
Instructional staff services	1,444,111	1,230,277	213,834
Administrative	2,726	6,368	(3,642)
Business and central services	11,043	9,235	1,808
Plant operations and maintenance	2,726	30	2,696
<b>TOTAL EXPENDITURES</b>	<u>9,923,690</u>	<u>6,464,976</u>	<u>3,458,714</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>1,076,799</u>	<u>694,115</u>	<u>(382,684)</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	<u>(1,076,799)</u>	<u>(694,115)</u>	<u>382,684</u>
<b>TOTAL OTHER FINANCING USES</b>	<u>(1,076,799)</u>	<u>(694,115)</u>	<u>382,684</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-
Fund Balance, June 30, 2009	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, JUNE 30, 2010</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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

**SPECIAL REVENUE FUND - SFSE**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 4,962,462	\$ 4,962,462	\$ -
<b>TOTAL REVENUES</b>	<u>4,962,462</u>	<u>4,962,462</u>	<u>-</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Regular education programs	90,956	95,059	(4,103)
Other education programs	2,938,066	2,788,080	149,986
Support:			
Pupil support services	684,191	716,066	(31,875)
Instructional staff services	1,164,090	1,257,167	(93,077)
Administrative	85,159	106,090	(20,931)
<b>TOTAL EXPENDITURES</b>	<u>4,962,462</u>	<u>4,962,462</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	-	-	-
<b>TOTAL OTHER FINANCING USES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, JUNE 30, 2009</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, JUNE 30, 2010</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, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 51,643	\$ 42,727	\$ (8,916)
<b>TOTAL REVENUES</b>	<u>51,643</u>	<u>42,727</u>	<u>(8,916)</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Regular education programs	2,034	-	2,034
Other education programs	39,620	32,619	7,001
Support:			
Instructional staff services	9,989	10,108	(119)
<b>TOTAL EXPENDITURES</b>	<u>51,643</u>	<u>42,727</u>	<u>8,916</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	-	-	-
<b>TOTAL OTHER FINANCING USES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2009	-	-	-
<b>FUND BALANCE, JUNE 30, 2010</b>	<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, 2010**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 22,863,367	\$ 19,519,555	\$ (3,343,812)
<b>TOTAL REVENUES</b>	<u>22,863,367</u>	<u>19,519,555</u>	<u>(3,343,812)</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Special education programs	12,374,005	6,901,141	5,472,864
Support:			
Pupil support services	1,379,150	1,301,287	77,863
Instructional staff services	6,390,425	8,968,680	(2,578,255)
Administrative	8,960	1,448	7,512
Business and central services	101,723	37,272	64,451
Plant operations and maintenance	67,912	42,519	25,393
Transportation	311,710	369,787	(58,077)
<b>TOTAL EXPENDITURES</b>	<u>20,633,885</u>	<u>17,622,134</u>	<u>3,011,751</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>2,229,482</u>	<u>1,897,421</u>	<u>(332,061)</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	(2,229,482)	(1,897,421)	332,061
<b>TOTAL OTHER FINANCING USES</b>	<u>(2,229,482)</u>	<u>(1,897,421)</u>	<u>332,061</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-
Fund Balance, June 30, 2009	-	-	-
<b>FUND BALANCE, JUNE 30, 2010</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
Local sources:			
Ad valorem taxes	\$ 2,000,000	\$ 2,113,578	\$ 113,578
Other	-	548	548
TOTAL REVENUES	2,000,000	2,114,126	114,126
<b><u>EXPENDITURES</u></b>			
Instruction:			
Other education programs	-	220	(220)
Support:			
Pupil support services	2,091,200	1,870,775	220,425
Instructional staff services	4,208	1,855	2,353
Administrative	62,400	60,558	1,842
Business and central services	26,000	19,413	6,587
Plant operations and maintenance	57,000	22,068	34,932
TOTAL EXPENDITURES	2,240,808	1,974,889	265,919
EXCESS OF REVENUES OVER EXPENDITURES	(240,808)	139,237	380,045
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	-	(25,485)	(25,485)
TOTAL OTHER FINANCING USES	-	(25,485)	(25,485)
NET CHANGE IN FUND BALANCE	(240,808)	113,752	354,560
Fund Balance, June 30, 2009	774,203	774,203	-
FUND BALANCE, JUNE 30, 2010	\$ 533,395	\$ 887,955	\$ 354,560

**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, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 807,141	\$ 769,850	\$ (37,291)
TOTAL REVENUES	807,141	769,850	(37,291)
<b><u>EXPENDITURES</u></b>			
Instruction:			
Other education programs	745,363	719,743	25,620
Support:			
Instructional staff services	37,489	31,546	5,943
Administrative	400	73	327
Business and central services	22,000	18,100	3,900
Transportation	1,889	388	1,501
TOTAL EXPENDITURES	807,141	769,850	37,291
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2009	-	-	-
FUND BALANCE, JUNE 30, 2010	\$ -	\$ -	\$ -

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

**SPECIAL REVENUE FUND - TITLE X**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 98,041	\$ 61,768	\$ (36,273)
<b>TOTAL REVENUES</b>	<u>98,041</u>	<u>61,768</u>	<u>(36,273)</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Other education programs	45,766	37,967	7,799
Support			
Instructional staff services	42,508	17,647	24,861
<b>TOTAL EXPENDITURES</b>	<u>88,274</u>	<u>55,614</u>	<u>32,660</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>9,767</u>	<u>6,154</u>	<u>(3,613)</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	<u>(9,767)</u>	<u>(6,154)</u>	<u>3,613</u>
<b>TOTAL OTHER FINANCING USES</b>	<u>(9,767)</u>	<u>(6,154)</u>	<u>3,613</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-
Fund balance, June 30, 2009	-	-	-
<b>FUND BALANCE, JUNE 30, 2010</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**SPECIAL REVENUE FUND - ENHANCING EDUCATION THROUGH TECHNOLOGY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 406,035	\$ 750,777	\$ 344,742
<b>TOTAL REVENUES</b>	<u>406,035</u>	<u>750,777</u>	<u>344,742</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Other education programs	115,801	456,751	(340,950)
Support			
Instructional staff services	260,753	228,674	32,079
Business and central services	124	126	(2)
<b>TOTAL EXPENDITURES</b>	<u>376,678</u>	<u>685,551</u>	<u>(308,873)</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>29,357</u>	 <u>65,226</u>	 <u>35,869</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	<u>(29,357)</u>	<u>(65,226)</u>	<u>(35,869)</u>
 TOTAL OTHER FINANCING USES	 <u>(29,357)</u>	 <u>(65,226)</u>	 <u>(35,869)</u>
 NET CHANGE IN FUND BALANCE	 -	 -	 -
 Fund balance, June 30, 2009	 -	 -	 -
 FUND BALANCE, JUNE 30, 2010	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

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

**SPECIAL REVENUE FUND - CHILD NUTRITION**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 187,465	\$ 175,975	\$ (11,490)
<b>TOTAL REVENUES</b>	<u>187,465</u>	<u>175,975</u>	<u>(11,490)</u>
<b><u>EXPENDITURES</u></b>			
Support:			
Child nutrition	<u>187,465</u>	<u>175,975</u>	<u>11,490</u>
<b>TOTAL EXPENDITURES</b>	<u>187,465</u>	<u>175,975</u>	<u>11,490</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
 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, 2009	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2010	<u>\$ -</u>	<u>\$ -</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, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 2,862,509	\$ 2,848,482	\$ (14,027)
<b>TOTAL REVENUES</b>	<u>2,862,509</u>	<u>2,848,482</u>	<u>(14,027)</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Other education programs	2,549,647	2,537,170	12,477
Support			
Instructional staff services	207,255	206,951	304
Business and central services	3,200	2,614	586
Transportation	<u>37,506</u>	<u>38,121</u>	<u>(615)</u>
<b>TOTAL EXPENDITURES</b>	<u>2,797,608</u>	<u>2,784,856</u>	<u>12,752</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>64,901</u>	 <u>63,626</u>	 <u>(1,275)</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	<u>(64,901)</u>	<u>(63,626)</u>	<u>1,275</u>
 TOTAL OTHER FINANCING USES	 <u>(64,901)</u>	 <u>(63,626)</u>	 <u>1,275</u>
 NET CHANGE IN FUND BALANCE	 -	 -	 -
 Fund balance, June 30, 2009	 <u>3,390</u>	 <u>3,390</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2010	 <u>\$ 3,390</u>	 <u>\$ 3,390</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, 2010**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b><u>REVENUES</u></b>			
State and federal:			
State support	\$ 7,043,201	\$ 6,886,706	\$ (156,495)
<b>TOTAL REVENUES</b>	<u>7,043,201</u>	<u>6,886,706</u>	<u>(156,495)</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Special education programs	128,182	129,542	(1,360)
Other education programs	5,356,345	5,140,363	215,982
Support:			
Pupil support services	145,950	121,979	23,971
Instructional staff services	1,696,169	1,788,223	(92,054)
Administrative	-	110	(110)
Business and central services	183,871	176,333	7,538
Plant operations and maintenance	2,718	3,504	(786)
Transportation	35,737	32,423	3,314
<b>TOTAL EXPENDITURES</b>	<u>7,548,972</u>	<u>7,392,477</u>	<u>156,495</u>
<b>EXCESS OF REVENUES (UNDER) EXPENDITURES</b>	<u>(505,771)</u>	<u>(505,771)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(505,771)</u>	<u>(505,771)</u>	<u>-</u>
Fund balance, June 30, 2009	<u>939,543</u>	<u>939,543</u>	<u>-</u>
<b>FUND BALANCE, JUNE 30, 2010</b>	<u>\$ 433,772</u>	<u>\$ 433,772</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, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Positive</u> <u>(Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 501,807	\$ 485,037	\$ (16,770)
<b>TOTAL REVENUES</b>	<u>501,807</u>	<u>485,037</u>	<u>(16,770)</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Other education programs	474,185	462,127	12,058
Support:			
Business and central services	3,914	-	3,914
<b>TOTAL EXPENDITURES</b>	<u>478,099</u>	<u>462,127</u>	<u>15,972</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>23,708</u>	 <u>22,910</u>	 <u>(798)</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	<u>(23,708)</u>	<u>(22,910)</u>	<u>798</u>
 TOTAL OTHER FINANCING USES	 <u>(23,708)</u>	 <u>(22,910)</u>	 <u>798</u>
 NET CHANGE IN FUND BALANCE	 -	 -	 -
 Fund balance, June 30, 2009	 -	 -	 -
 FUND BALANCE, JUNE 30, 2010	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</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, 2010**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 327,148	\$ 327,148	\$ -
<b>TOTAL REVENUES</b>	<u>327,148</u>	<u>327,148</u>	<u>-</u>
<b><u>EXPENDITURES</u></b>			
Support:			
Pupil support services	320,734	320,734	-
<b>TOTAL EXPENDITURES</b>	<u>320,734</u>	<u>320,734</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>6,414</u>	<u>6,414</u>	<u>-</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	<u>(6,414)</u>	<u>(6,414)</u>	<u>-</u>
<b>TOTAL OTHER FINANCING USES</b>	<u>(6,414)</u>	<u>(6,414)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 2009	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, JUNE 30, 2010</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, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Local sources:			
Other	\$ 356,240	\$ 356,240	\$ -
<b>TOTAL REVENUES</b>	<u>356,240</u>	<u>356,240</u>	<u>-</u>
<b>EXPENDITURES</b>			
Instruction:			
Regular Education Programs	11,000	11,000	-
Other education programs	578,963	578,963	-
Support:			
Instructional staff services	164,896	164,896	-
Administrative	69	69	-
Business and central services	6,642	6,642	-
Plant operations and maintenance	<u>42,236</u>	<u>42,236</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>803,806</u>	<u>803,806</u>	<u>-</u>
<b>EXCESS OF REVENUES (UNDER) EXPENDITURE:</b>	<u>(447,566)</u>	<u>(447,566)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	100,000	100,000	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCE:</b>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE:</b>	<u>(347,566)</u>	<u>(347,566)</u>	<u>-</u>
Fund balance, June 30, 2009	<u>370,452</u>	<u>370,452</u>	<u>-</u>
<b>FUND BALANCE, JUNE 30, 2010</b>	<u>\$ 22,886</u>	<u>\$ 22,886</u>	<u>\$ -</u>

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

**SPECIAL REVENUE FUND - DIRECT FEDERAL PROGRAMS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 923,400	\$ 806,563	\$ (116,837)
<b>TOTAL REVENUES</b>	<u>923,400</u>	<u>806,563</u>	<u>(116,837)</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Other education programs	-	237,960	(237,960)
Support:			
Pupil support services	849,279	427,209	422,070
Instructional staff services	59	50,928	(50,869)
Administrative	203	203	-
Business and central services	11,390	11,390	-
Plant operations and maintenance	1,238	956	282
Transportation	-	19,056	(19,056)
<b>TOTAL EXPENDITURES</b>	<u>862,169</u>	<u>747,702</u>	<u>114,467</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>61,231</u>	<u>58,861</u>	<u>(2,370)</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	<u>(61,231)</u>	<u>(58,861)</u>	2,370
<b>TOTAL OTHER FINANCING USES</b>	<u>(61,231)</u>	<u>(58,861)</u>	2,370
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-
Fund balance, June 30, 2009	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, JUNE 30, 2010</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, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
Local sources:			
Other	\$ 129,923	\$ 129,923	\$ -
TOTAL REVENUES	<u>129,923</u>	<u>129,923</u>	<u>-</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Other education programs	113,129	112,359	770
Support:			
Administrative	-	29	(29)
Business and central services	29,329	30,070	(741)
Plant operations and maintenance	750	750	-
TOTAL EXPENDITURES	<u>143,208</u>	<u>143,208</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE:	 <u>(13,285)</u>	 <u>(13,285)</u>	 <u>-</u>
 Fund balance, June 30, 2009	 <u>13,285</u>	 <u>13,285</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2010	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

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

**SPECIAL REVENUE FUND - YOUTH BUILD**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 6,990	\$ 6,990	\$ -
TOTAL REVENUES	<u>6,990</u>	<u>6,990</u>	<u>-</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Other education programs	6,990	6,990	-
TOTAL EXPENDITURES	<u>6,990</u>	<u>6,990</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
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, 2009	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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

**SPECIAL REVENUE FUND - DISASTER RELIEF FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 1,696,104	\$ 1,231,773	\$ (464,331)
<b>TOTAL REVENUES</b>	<u>1,696,104</u>	<u>1,231,773</u>	<u>(464,331)</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Regular education programs	-	-	-
Support:			
Business and central services	-	-	-
Plant operations and maintenance	488,923	488,923	-
Transportation	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>488,923</u>	<u>488,923</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>1,207,181</u>	<u>742,850</u>	<u>-</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	464,331	(464,331)
Transfers out	(1,207,181)	(1,207,181)	-
<b>TOTAL OTHER FINANCING USES</b>	<u>(1,207,181)</u>	<u>(742,850)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 2009	-	-	-
<b>FUND BALANCE, JUNE 30, 2010</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
Local sources:			
Other	\$ 207,982	\$ 256,611	\$ 48,629
TOTAL REVENUES	<u>207,982</u>	<u>256,611</u>	<u>48,629</u>
<b><u>EXPENDITURES</u></b>			
Support:			
Pupil support services	229,769	265,127	(35,358)
TOTAL EXPENDITURES	<u>229,769</u>	<u>265,127</u>	<u>(35,358)</u>
NET CHANGE IN FUND BALANCE:	(21,787)	(8,516)	13,271
Fund balance, June 30, 2009	<u>405,963</u>	<u>405,963</u>	-
FUND BALANCE, JUNE 30, 2010	<u>\$ 384,176</u>	<u>\$ 397,447</u>	<u>\$ 13,271</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, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 403,932	\$ 315,282	\$ (88,650)
<b>TOTAL REVENUES</b>	<u>403,932</u>	<u>315,282</u>	<u>(88,650)</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Other education programs	148,310	87,668	60,642
Support:			
Instructional staff services	229,968	213,641	16,327
Business and central services	11,016	1,074	9,942
<b>TOTAL EXPENDITURES</b>	<u>389,294</u>	<u>302,383</u>	<u>86,911</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>14,638</u>	 <u>12,899</u>	 <u>(1,739)</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	(14,947)	(12,899)	2,048
 TOTAL OTHER FINANCING USES	 <u>(14,947)</u>	 <u>(12,899)</u>	 <u>2,048</u>
 NET CHANGE IN FUND BALANCE	 (309)	 -	 309
 Fund balance, June 30, 2009	 -	 -	 -
 FUND BALANCE, JUNE 30, 2010	 <u>\$ (309)</u>	 <u>\$ -</u>	 <u>\$ 309</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - HEAP**

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

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 365,809	\$ 94,598	\$ (271,211)
TOTAL REVENUES	<u>365,809</u>	<u>94,598</u>	<u>(271,211)</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Other education programs	364,024	65,625	298,399
Support:			
Pupil support services	-	1,363	(1,363)
Instructional staff services	1,785	7,610	(5,825)
Administrative	-	20,000	(20,000)
TOTAL EXPENDITURES	<u>365,809</u>	<u>94,598</u>	<u>271,211</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2009	-	-	-
FUND BALANCE, JUNE 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**SPECIAL REVENUE FUND - READING FIRST**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 226,676	\$ 143,887	\$ (82,789)
<b>TOTAL REVENUES</b>	<u>226,676</u>	<u>143,887</u>	<u>(82,789)</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Other education programs	216,475	137,786	78,689
Support:			
Administrative	-	115	(115)
Business and central services	2,207	1,119	1,088
<b>TOTAL EXPENDITURES</b>	<u>218,682</u>	<u>139,020</u>	<u>79,662</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>7,994</u>	<u>4,867</u>	<u>(3,127)</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	<u>(7,994)</u>	<u>(4,867)</u>	<u>3,127</u>
<b>TOTAL OTHER FINANCING USES</b>	<u>(7,994)</u>	<u>(4,867)</u>	<u>3,127</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-
Fund balance, June 30, 2009	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, JUNE 30, 2010</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**SPECIAL REVENUE FUND - 21ST CENTURY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 697,846	\$ 697,846	\$ -
TOTAL REVENUES	697,846	697,846	-
<b><u>EXPENDITURES</u></b>			
Instruction:			
Other education programs	508,212	508,212	-
Support:			
Instructional staff services	78,837	78,837	-
Transportation	47,356	47,356	-
TOTAL EXPENDITURES	634,405	634,405	-
EXCESS OF REVENUES OVER EXPENDITURES	63,441	63,441	-
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	(63,441)	(63,441)	-
TOTAL OTHER FINANCING USES	(63,441)	(63,441)	-
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2009	-	-	-
FUND BALANCE, JUNE 30, 2010	\$ -	\$ -	\$ -

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

**SPECIAL REVENUE FUND - ADVANCED PLACEMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 432	\$ 432	\$ -
TOTAL REVENUES	<u>432</u>	<u>432</u>	<u>-</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Other education programs	432	432	-
TOTAL EXPENDITURES	<u>432</u>	<u>432</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
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, 2009	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**SPECIAL REVENUE FUND - TEXTBOOK FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>REVENUES</u></b>			
State and federal:			
Other state support	\$ 492,799	\$ 468,572	\$ (24,227)
TOTAL REVENUES	<u>492,799</u>	<u>468,572</u>	<u>(24,227)</u>
<b><u>EXPENDITURES</u></b>			
Instruction:			
Regular education programs	1,957,338	1,908,609	48,729
Support:			
Instructional staff services	104,569	104,365	204
TOTAL EXPENDITURES	<u>2,061,907</u>	<u>2,012,974</u>	<u>48,933</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>(1,569,108)</u>	<u>(1,544,402)</u>	<u>24,706</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Transfers in	1,600,000	1,600,000	-
Transfers out	(27,541)	(26,188)	1,353
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,572,459</u>	<u>1,573,812</u>	<u>1,353</u>
NET CHANGE IN FUND BALANCE	3,351	29,410	26,059
Fund balance, June 30, 2009	<u>10,848,462</u>	<u>10,848,462</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2010	<u>\$ 10,851,813</u>	<u>\$ 10,877,872</u>	<u>\$ 26,059</u>



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

**PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS**

**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 BALANCE SHEET**  
**JUNE 30, 2010**

	<u>Workers'</u> <u>Compensation</u> <u>Fund</u>	<u>Risk</u> <u>Management</u> <u>Fund</u>	<u>Medical</u> <u>Insurance</u> <u>Fund</u>	<u>Total</u> <u>Internal</u> <u>Service</u> <u>Funds</u>
<b><u>ASSETS</u></b>				
Current:				
Cash and cash equivalents	\$ 2,593,514	\$ 16,544	\$ -	\$ 2,610,058
Due from other funds	4,951,757	12,984,007	45,107,390	63,043,154
Reimbursement receivable	-	-	556,296	556,296
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL ASSETS</b>	<b>\$ 7,545,271</b>	<b>\$ 13,000,551</b>	<b>\$ 45,663,686</b>	<b>\$ 66,209,508</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>				
Liabilities:				
Current:				
Accounts payable	\$ -	\$ 23,269	\$ 195,421	\$ 218,690
Claims payable	2,211,262	1,246,205	7,493,515	10,950,982
Noncurrent:				
Claims payable	2,282,059	2,988,723	-	5,270,782
Net post-employment benefit obligation	-	-	144,519,544	144,519,544
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL LIABILITIES</b>	<b>4,493,321</b>	<b>4,258,197</b>	<b>152,208,480</b>	<b>160,959,998</b>
 Net assets (deficit) - unrestricted	 <u>                    </u>	 <u>                    </u>	 <u>                    </u>	 <u>                    </u>
	3,051,950	8,742,354	(106,544,794)	(94,750,490)
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	 <b>\$ 7,545,271</b>	 <b>\$ 13,000,551</b>	 <b>\$ 45,663,686</b>	 <b>\$ 66,209,508</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 ASSETS**  
**FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Workers'</u> <u>Compensation</u> <u>Fund</u>	<u>Risk</u> <u>Management</u> <u>Fund</u>	<u>Medical</u> <u>Insurance</u> <u>Fund</u>	<u>Total</u> <u>Internal</u> <u>Service</u> <u>Funds</u>
<b><u>OPERATING REVENUES</u></b>				
Premiums received	\$ 2,404,801	\$ 2,773,428	\$ 78,981,967	\$ 84,160,196
TOTAL OPERATING REVENUE	<u>2,404,801</u>	<u>2,773,428</u>	<u>78,981,967</u>	<u>84,160,196</u>
<b><u>OPERATING EXPENSES</u></b>				
Claims expense	4,146,201	2,608,900	69,049,362	75,804,463
Insurance premiums	204,477	-	2,663,129	2,867,606
Post-employment benefit obligation incurred in excess of payments	-	-	60,928,222	60,928,222
Administrative fees	22,379	240,145	3,217,817	3,480,341
TOTAL OPERATING EXPENSES	<u>4,373,057</u>	<u>2,849,045</u>	<u>135,858,530</u>	<u>143,080,632</u>
NET OPERATING LOSS	<u>(1,968,256)</u>	<u>(75,617)</u>	<u>(56,876,563)</u>	<u>(58,920,436)</u>
<b><u>NON-OPERATING REVENUES</u></b>				
Interest income	13,731	-	-	13,731
TOTAL NON-OPERATING REVENUES	<u>13,731</u>	<u>-</u>	<u>-</u>	<u>13,731</u>
LOSS BEFORE TRANSFERS	<u>(1,954,525)</u>	<u>(75,617)</u>	<u>(56,876,563)</u>	<u>(58,906,705)</u>
Transfers out	-	-	-	-
Transfers in	-	-	-	-
CHANGE IN NET ASSETS	<u>(1,954,525)</u>	<u>(75,617)</u>	<u>(56,876,563)</u>	<u>(58,906,705)</u>
NET ASSETS (DEFICIT) at JUNE 30, 2009	<u>5,006,475</u>	<u>\$ 8,817,971</u>	<u>\$ (49,668,231)</u>	<u>\$ (35,843,785)</u>
NET ASSETS at JUNE 30, 2010	<u>\$ 3,051,950</u>	<u>\$ 8,742,354</u>	<u>\$ (106,544,794)</u>	<u>\$ (94,750,490)</u>

**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, 2010**

	<u>Workers'</u> <u>Compensation</u> <u>Fund</u>	<u>Risk</u> <u>Management</u> <u>Fund</u>	<u>Medical</u> <u>Insurance</u> <u>Fund</u>	Total Internal Service Funds
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>				
Cash premiums received	\$ 2,404,801	\$ 2,765,655	\$ 79,343,611	\$ 84,514,067
Cash paid in claims and benefits	(3,280,052)	(2,320,547)	(71,557,933)	(77,158,532)
Cash paid for expenses	(31,153)	(221,636)	(3,318,699)	(3,571,488)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(906,404)</u>	<u>223,472</u>	<u>4,466,979</u>	<u>3,784,047</u>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING</u></b> <b><u>ACTIVITIES:</u></b>				
Interfund transfers and advances	<u>986,187</u>	<u>(214,279)</u>	<u>(4,466,979)</u>	<u>(3,695,071)</u>
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	<u>986,187</u>	<u>(214,279)</u>	<u>(4,466,979)</u>	<u>(3,695,071)</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>				
Interest Income	<u>13,731</u>	<u>-</u>	<u>-</u>	<u>13,731</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>13,731</u>	<u>-</u>	<u>-</u>	<u>13,731</u>
NET CHANGE IN CASH	93,514	9,193	-	102,707
Cash at beginning of year	<u>2,500,000</u>	<u>7,351</u>	<u>-</u>	<u>2,507,351</u>
CASH AT END OF YEAR	\$ <u>2,593,514</u>	\$ <u>16,544</u>	\$ <u>-</u>	\$ <u>2,610,058</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>				
Operating loss	\$ (1,968,256)	\$ (75,617)	\$ (56,876,563)	\$ (58,920,436)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Changes in:				
Reimbursement receivables	-	-	376,192	376,192
Accounts, claims payable and postemployment benefits	<u>1,061,852</u>	<u>299,089</u>	<u>60,967,350</u>	<u>62,328,291</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ <u>(906,404)</u>	\$ <u>223,472</u>	\$ <u>4,466,979</u>	\$ <u>3,784,047</u>

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

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**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.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**FIDUCIARY FUNDS**

**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**

**June 30, 2010**

	<u>Consolidated Payroll Fund</u>	<u>School Activity Fund</u>	<u>Agency Total</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ -	\$ 3,911,487	\$ 3,911,487
Accounts receivable	17,524	-	17,524
Due from other funds	16,725,762	-	16,725,762
TOTAL ASSETS	<u>\$ 16,743,286</u>	<u>\$ 3,911,487</u>	<u>\$ 20,654,773</u>
<b><u>LIABILITIES</u></b>			
Benefits payable	\$ 3,000,791	\$ -	\$ 3,000,791
Salaries payable	11,566,167	-	11,566,167
Payroll withholdings payable	1,763,975	-	1,763,975
Amounts held for other groups	412,353	3,911,487	4,323,840
TOTAL LIABILITIES	<u>\$ 16,743,286</u>	<u>\$ 3,911,487</u>	<u>\$ 20,654,773</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, 2010**

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
<b><u>CONSOLIDATED PAYROLL FUND</u></b>				
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ -	\$ 202,317,265	\$ 202,317,265	\$ -
Accounts receivable	13,250	39,156,225	39,151,951	17,524
Due from other funds	16,998,038	572,364,493	572,636,769	16,725,762
<b>TOTAL ASSETS</b>	<b>\$ 17,011,288</b>	<b>\$ 813,837,983</b>	<b>\$ 814,105,985</b>	<b>\$ 16,743,286</b>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 590,378	\$ 84,523,127	\$ 84,701,152	\$ 412,353
Benefits payable	3,327,785	76,305,342	76,632,336	3,000,791
Salaries payable	10,489,693	17,815,807	16,739,333	11,566,167
Payroll withholdings payable	2,603,432	92,005,625	92,845,082	1,763,975
<b>TOTAL LIABILITIES</b>	<b>\$ 17,011,288</b>	<b>\$ 270,649,901</b>	<b>\$ 270,917,903</b>	<b>\$ 16,743,286</b>
<b><u>SCHOOL ACTIVITY FUND</u></b>				
<b><u>ASSETS</u></b>				
Cash and cash equivalents				
<b>TOTAL ASSETS</b>	<b>\$ 3,956,316</b>	<b>\$ 8,546,961</b>	<b>\$ 8,591,790</b>	<b>\$ 3,911,487</b>
<b><u>LIABILITIES</u></b>				
Amounts held for other groups	3,956,316	8,546,961	8,591,790	3,911,487
<b>TOTAL LIABILITIES</b>	<b>\$ 3,956,316</b>	<b>\$ 8,546,961</b>	<b>\$ 8,591,790</b>	<b>\$ 3,911,487</b>
<b><u>TOTAL AGENCY FUNDS</u></b>				
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 3,956,316	\$ 210,864,226	\$ 210,909,055	\$ 3,911,487
Accounts receivable	13,250	39,156,225	39,151,951	17,524
Due from other funds	16,998,038	572,364,493	572,636,769	16,725,762
<b>TOTAL ASSETS</b>	<b>\$ 20,967,604</b>	<b>\$ 822,384,944</b>	<b>\$ 822,697,775</b>	<b>\$ 20,654,773</b>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 590,378	\$ 84,523,127	\$ 84,701,152	\$ 412,353
Benefits payable	3,327,785	76,305,342	76,632,336	3,000,791
Salaries payable	10,489,693	17,815,807	16,739,333	11,566,167
Payroll withholdings payable	2,603,432	92,005,625	92,845,082	1,763,975
Amounts held for other groups	3,956,316	8,546,961	8,591,790	3,911,487
<b>TOTAL LIABILITIES</b>	<b>\$ 20,967,604</b>	<b>\$ 279,196,862</b>	<b>\$ 279,509,693</b>	<b>\$ 20,654,773</b>

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

**COMPARATIVE SCHEDULE OF CAPITAL ASSETS - BY SOURCES**  
**JUNE 30, 2010 AND 2009**

	<u>2010</u>	<u>2009</u>
Capital assets:		
Land	\$ 9,998,635	\$ 9,929,882
Buildings and improvements	389,331,547	330,270,561
Furniture and equipment	49,981,739	46,743,266
Construction in progress	<u>13,268,103</u>	<u>45,003,327</u>
 TOTAL CAPITAL ASSETS	 <u>\$ 462,580,024</u>	 <u>\$ 431,947,036</u>
 Capital assets from:		
Capital projects fund	\$ 172,018,738	\$ 158,296,713
Other governmental funds	<u>290,561,286</u>	<u>273,650,323</u>
 TOTAL ASSETS AT COST	 <u>\$ 462,580,024</u>	 <u>\$ 431,947,036</u>



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

**SCHEDULE OF CAPITAL ASSETS AT COST - BY FUNCTION**  
**JUNE 30, 2010**

<u>Function</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Furniture and Equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
Administrative	\$ 1,860,972	\$ 116,170,247	\$ 25,183,299	\$ -	\$ 143,214,518
Instructional	7,397,362	270,066,643	13,078,381	13,268,103	303,810,489
Maintenance	740,301	3,094,657	11,720,059	-	15,555,017
<b>TOTAL</b>	<b>\$ 9,998,635</b>	<b>\$ 389,331,547</b>	<b>\$ 49,981,739</b>	<b>\$ 13,268,103</b>	<b>\$ 462,580,024</b>

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

**SCHEDULE OF CHANGES IN CAPITAL ASSETS - BY FUNCTION**  
**FISCAL YEAR ENDED JUNE 30, 2010**

<u>Function</u>	<u>Capital Assets June 30, 2009</u>	<u>Additions</u>	<u>Adjustments and Deductions</u>	<u>Capital Assets June 30, 2010</u>
Administrative	\$ 79,871,647	\$ 63,378,521	\$ (35,648)	\$ 143,214,520
Instructional	336,008,457	27,381,594	(59,579,562)	303,810,489
Maintenance	16,066,932	-	(511,917)	15,555,015
<b>TOTAL</b>	<b><u>\$ 431,947,036</u></b>	<b><u>\$ 90,760,115</u></b>	<b><u>\$ (60,127,127)</u></b>	<b><u>\$ 462,580,024</u></b>

**Comprehensive Annual Financial Report**



***Statistical  
Section***

**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 Assets By Component – Last Ten Fiscal Years
- Changes in Net Assets – 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 Rates and Tax Levies – 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, 2009

**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
- Board Members' Compensation – June 30, 2010
- 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, 2010

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The School System implemented GASB Statement No. 34 with the fiscal year beginning July 1, 2000; therefore, schedules presenting government-wide information include information beginning with June 30, 2001.

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

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

<u>Fiscal Year</u>	<u>Invested in capital assets, net of related debt</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
2010	\$ 275,378,253	\$ 113,024,540	\$ (10,436,777)	\$ 377,966,016
2009	281,132,961	84,410,575	65,062,729	430,606,265
2008	235,484,078	75,886,498	122,596,651	433,967,227
2007	225,764,035	69,254,835	143,642,384	438,661,254
2006	211,533,500	46,052,683	90,339,890	347,926,073
2005	186,734,515	37,821,604	25,271,626	249,827,745
2004	173,233,096	31,581,102	10,880,770	215,694,968
2003	154,779,577	31,896,228	7,585,867	194,261,672
2002	117,937,595	41,406,522	5,090,149	164,434,266
2001	70,772,075	51,249,628	(1,757,640)	120,264,063

Source: Audited Comprehensive Annual Financial Reports

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

**CHANGES IN NET ASSETS**  
**LAST TEN FISCAL YEARS**  
**(accrual basis of accounting)**

	Fiscal Year Ended June 30,				
	2010	2009	2008	2007	2006
<b>Expenses:</b>					
<b>Instruction:</b>					
Regular education programs	\$ 197,330,683	\$ 193,256,967	\$ 190,985,571	\$ 147,101,404	\$ 147,701,382
Special education programs	83,744,134	84,207,341	79,117,298	64,221,602	58,496,104
Other education programs	56,136,816	52,820,122	49,844,776	47,481,748	46,296,059
<b>Support Services:</b>					
Pupil support services	30,982,621	32,055,789	29,426,019	24,594,812	20,449,183
Instructional staff services	37,438,125	29,918,654	24,761,466	19,378,843	17,510,587
General administration services	11,257,093	15,146,599	10,506,826	9,692,604	9,311,757
School administration services	26,058,480	25,249,342	22,837,440	18,682,580	17,734,035
Business and central services	16,874,276	15,647,847	15,052,779	12,564,091	10,969,154
Plant operations and maintenance	50,109,266	49,298,527	50,997,356	47,877,600	45,462,490
Transportation	37,931,834	28,826,910	41,999,471	25,938,683	26,181,964
Child nutrition	31,809,215	29,380,944	31,101,167	26,189,372	25,679,703
<b>Appropriations:</b>					
Charter schools - Type 1	6,159,590	5,569,811	4,646,825	3,801,070	3,273,294
Charter schools - Type 2	495,088	-	-	-	-
Autonomous schools	3,472,933	2,664,909	3,166,495	-	-
Magnet programs	5,298,870	4,908,800	4,720,754	-	-
Recovery School District	15,497,211	6,855,629	-	-	-
Interest on long-term debt	97,639	-	-	-	-
<b>Total expenses</b>	<b>610,893,898</b>	<b>575,808,191</b>	<b>539,164,252</b>	<b>447,577,409</b>	<b>429,115,862</b>
<b>Program revenues:</b>					
<b>Charges for services:</b>					
Instruction	577,177	716,350	667,546	871,051	810,410
Pupil support services	-	-	-	-	-
Instructional staff services	-	-	-	-	-
General administration services	-	-	-	-	-
School administration services	-	-	-	-	-
Business and central services	-	-	-	-	-
Plant operation and maintenance	-	-	-	-	-
Transportation	310,128	295,553	174,638	174,406	195,970
Child nutrition	3,804,343	3,373,217	3,906,830	4,083,381	3,156,100
Appropriation - charter schools	-	-	-	-	-
Operating grants and contributions	101,660,316	89,998,650	88,464,134	83,486,873	114,391,369
Capital grants and contributions	-	93,700	32,283	405,775	173,419
<b>Total program revenues</b>	<b>106,351,934</b>	<b>94,477,470</b>	<b>93,245,431</b>	<b>89,021,486</b>	<b>118,727,268</b>
<b>Net (expense) revenue</b>	<b>(504,541,964)</b>	<b>(481,330,721)</b>	<b>(465,918,821)</b>	<b>(358,555,923)</b>	<b>(310,388,594)</b>
<b>General revenues and other changes to net assets:</b>					
<b>Taxes:</b>					
Ad valorem taxes	130,529,260	123,898,731	113,007,257	107,347,430	98,852,998
State revenue sharing	4,120,396	4,191,022	4,193,013	3,873,354	3,692,262
Sales and use taxes	148,522,401	160,847,779	158,700,630	159,512,971	156,104,231
State aid not restricted to specific programs (MFP)	160,178,060	170,986,921	170,686,913	161,556,552	141,875,723
Interest and investment earnings	1,859,214	3,455,361	9,469,907	8,308,087	4,121,466
Miscellaneous	6,692,384	8,040,028	5,167,074	8,692,710	4,040,242
Special items:					
Insurance proceeds from hurricane damage	-	6,549,917	-	-	-
<b>Total general revenues and other changes in net assets</b>	<b>451,901,715</b>	<b>477,969,739</b>	<b>461,224,794</b>	<b>449,291,104</b>	<b>408,486,922</b>
<b>Change in net assets</b>	<b>\$ (52,640,249)</b>	<b>\$ (3,360,962)</b>	<b>\$ (4,694,027)</b>	<b>\$ 90,735,181</b>	<b>\$ 98,098,328</b>

Source: Audited Comprehensive Annual Financial Report

2005	Fiscal Year Ended June 30,				2001
	2004	2003	2002	2001	
\$ 127,813,148	\$ 123,266,742	\$ 135,363,693	\$ 131,388,055	\$ 127,651,866	
55,085,920	55,110,215	57,939,527	53,709,898	50,980,486	
41,560,479	17,325,869	18,846,771	39,252,603	34,893,054	
19,246,256	19,402,706	20,903,012	20,235,682	19,675,621	
14,335,482	13,176,049	14,666,496	13,756,543	15,051,260	
9,519,624	9,263,975	8,917,227	8,615,549	10,683,334	
17,404,397	16,928,728	18,813,356	18,683,964	18,642,591	
10,953,061	9,780,530	8,782,419	7,434,464	8,308,697	
45,399,347	40,656,948	43,630,455	34,775,378	38,475,183	
23,512,199	23,453,713	22,734,344	21,975,939	20,691,466	
25,339,113	24,940,146	27,805,218	26,804,429	24,437,035	
2,846,532	2,645,958	2,511,715	2,494,800	2,304,524	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
21,275	41,884	61,847	49,595	70,608	
<u>193,056,835</u>	<u>175,993,467</u>	<u>400,996,103</u>	<u>379,276,899</u>	<u>371,265,725</u>	
813,246	816,705	805,652	3,191,225	2,585,898	
-	-	-	219,178	145,794	
-	-	-	118,772	97,661	
-	-	-	10,204	5,223	
-	-	-	209,790	142,011	
-	-	-	42,556	51,540	
-	-	-	328,563	195,063	
173,958	111,229	224,766	657,756	499,423	
3,963,803	3,951,872	4,415,312	4,391,685	5,168,449	
-	-	-	8,163	-	
67,551,209	61,053,767	63,943,777	54,488,871	53,216,805	
-	79,297	175,747	681,365	1,475,000	
<u>72,501,216</u>	<u>66,012,870</u>	<u>69,565,254</u>	<u>64,348,428</u>	<u>63,582,867</u>	
(320,555,619)	(309,980,593)	(131,430,849)	(314,928,471)	(307,682,858)	
94,212,705	88,593,017	85,424,341	81,549,651	77,083,447	
3,722,441	3,759,550	3,919,550	125,380,879	122,957,236	
128,856,908	123,437,777	128,970,873	3,934,795	3,864,710	
122,712,378	118,772,955	138,122,384	143,066,171	134,999,246	
1,877,172	812,544	1,157,708	2,016,482	3,432,028	
3,306,792	(3,962,954)	3,663,399	3,150,696	2,157,051	
<u>354,688,396</u>	<u>331,412,889</u>	<u>361,258,255</u>	<u>359,098,674</u>	<u>344,493,718</u>	
<u>\$ 34,132,777</u>	<u>\$ 21,432,296</u>	<u>\$ 29,827,406</u>	<u>\$ 44,170,203</u>	<u>\$ 36,810,860</u>	



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

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

Fiscal Year	General Fund			All Other Governmental Funds			
	Reserved	Unreserved	Total	Unreserved/ Reserved*	Reserved Reported in Special Revenue Funds	Reserved Reported in Capital Projects Funds	Total all other Govern- mental Funds
2010	\$ 4,098,888	\$ 97,670,647	\$ 101,769,535	\$ 13,220,759	\$ 20,630,145	\$ 81,509,852	\$ 115,360,756
2009	16,206,286	101,770,375	117,976,661	7,702,378	38,610,058	40,402,353	86,714,789
2008	9,831,121	125,862,534	135,693,655	25,043,719	41,170,602	11,749,858	77,964,179
2007	6,154,589	110,869,281	117,023,870	15,316,763	42,537,926	13,063,990	70,918,679
2006	2,871,392	81,894,100	84,765,492	30,239,225	35,421,305	(19,107,409)	46,553,121
2005	5,162,226	28,951,745	34,113,971	31,947,471	26,220,068	(20,382,621)	37,784,918
2004	4,472,752	23,979,402	28,452,154	17,546,799	21,164,022	(6,280,292)	32,430,529
2003	8,756,322	21,106,915	29,863,237	18,448,689	25,629,195	(10,609,462)	33,468,422
2002	7,797,320	14,332,666	22,129,986	31,061,266	24,654,826	(9,332,586)	46,383,506
2001	4,400,231	6,176,909	10,577,140	34,875,455	22,905,954	-	57,781,409

\* Includes Child Nutrition and Other Non Major Funds.

Source: Audited Comprehensive Annual Financial Reports



**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)

	Fiscal Year Ended June 30,					
	2010	2009	2008	2007	2006	2005
<b>REVENUES</b>						
Local sources:						
Ad valorem taxes	\$ 130,529,260	\$ 123,898,731	\$ 113,007,257	\$ 107,347,430	\$ 98,852,998	\$ 94,212,705
Sales and use taxes	148,522,401	160,847,779	158,700,630	159,512,971	156,104,231	128,856,908
Earnings on investments	1,845,483	3,417,642	9,368,560	8,176,776	4,012,708	1,810,176
Extended day program tuition	447,254	422,593	399,787	499,523	455,985	498,571
Other	11,083,278	12,117,189	9,555,657	14,557,040	7,947,653	8,640,248
State sources:						
Unrestricted grants-in-aid, MFP	160,178,060	170,986,921	170,686,913	161,556,552	141,675,723	122,712,378
Revenue sharing	4,120,396	4,191,022	4,193,013	3,873,354	3,692,262	3,722,441
Restricted grants-in-aid	10,040,474	17,685,678	16,344,273	12,383,418	14,628,369	9,351,153
Federal grants	91,619,842	72,312,972	72,119,861	71,103,455	99,762,999	58,200,057
<b>TOTAL REVENUES</b>	<b>558,386,448</b>	<b>565,880,527</b>	<b>554,375,951</b>	<b>539,010,519</b>	<b>527,132,928</b>	<b>428,004,637</b>
<b>EXPENDITURES</b>						
Current:						
Instruction:						
Regular education programs	161,789,375	164,786,693	157,712,829	137,007,514	133,974,192	115,310,628
Special education programs	73,012,713	75,243,924	70,902,847	66,608,664	60,728,883	56,965,341
Other education programs	53,405,603	47,163,552	47,961,991	48,161,869	46,829,768	41,891,932
Support:						
Pupil support services	28,160,148	29,270,337	27,200,361	25,299,581	21,017,431	19,698,072
Instructional staff services	34,540,794	26,777,842	22,902,974	19,828,482	17,743,073	14,450,744
General administration services	11,008,972	15,658,710	10,344,699	10,675,713	10,158,309	9,395,121
School administration services	22,650,343	22,529,639	20,387,662	19,393,164	18,343,537	17,855,830
Business and central services	15,110,346	14,887,573	14,176,539	13,104,283	11,381,908	11,057,097
Plant operations and maintenance	48,586,370	62,981,345	53,135,659	49,177,339	46,130,576	46,857,400
Transportation	32,020,023	32,009,771	35,124,167	26,918,284	29,520,498	23,053,224
Child nutrition	28,433,630	26,618,389	27,431,515	27,221,988	26,480,077	25,953,662
Appropriations						
Charter schools Type 1	6,159,590	5,569,811	4,646,825	3,804,070	3,273,244	2,860,993
Charter schools Type 2	495,088	-	-	-	-	-
Autonomous schools	3,472,933	2,664,909	3,166,495	-	-	-
Magnet programs	5,498,870	4,908,800	4,720,754	-	-	-
Recovery School District	15,497,211	6,855,629	-	-	-	-
Settlement agreement	-	-	226,896	8,139,026	7,983,433	7,587,358
Capital outlay	27,277,323	39,306,268	23,954,797	21,882,970	33,984,639	23,208,315
Debt service - Principal	163,636	163,636	163,636	163,636	163,636	837,106
Debt service - Interest	97,639	-	-	-	-	5,610
<b>TOTAL EXPENDITURES</b>	<b>567,380,607</b>	<b>577,396,828</b>	<b>524,160,666</b>	<b>477,386,583</b>	<b>467,713,204</b>	<b>416,988,431</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(8,994,159)</b>	<b>(11,516,301)</b>	<b>30,215,285</b>	<b>61,623,936</b>	<b>59,419,724</b>	<b>11,016,206</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of long-term debt	21,433,000	-	-	-	-	-
Transfers in	13,228,577	34,927,950	14,464,070	18,627,781	30,846,861	9,582,330
Insurance proceeds from hurricane damage	-	6,549,917	-	-	-	-
Transfers out	(13,228,577)	(38,927,950)	(18,964,070)	(23,627,781)	(30,846,861)	(9,582,330)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>21,433,000</b>	<b>2,549,917</b>	<b>(4,500,000)</b>	<b>(5,000,000)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 12,438,841</b>	<b>\$ (8,966,384)</b>	<b>\$ 25,715,285</b>	<b>\$ 56,623,936</b>	<b>\$ 59,419,724</b>	<b>\$ 11,016,206</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>0.05%</b>	<b>0.03%</b>	<b>0.03%</b>	<b>0.04%</b>	<b>0.04%</b>	<b>0.21%</b>

Source: Audited Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,

2004	2003	2002	2001
\$ 88,593,016	\$ 85,424,341	\$ 81,549,651	\$ 77,083,447
123,438,777	128,970,873	125,380,879	122,957,238
782,875	1,090,254	1,934,468	3,379,918
501,648	389,703	386,122	540,142
8,021,981	9,218,331	8,542,607	9,290,872
118,772,955	138,122,384	143,066,171	134,999,246
3,759,550	3,919,550	3,934,795	3,864,710
8,458,456	10,111,888	8,849,552	9,229,785
52,595,311	53,831,889	45,639,319	43,987,020
404,924,569	431,079,213	419,283,564	405,332,378
109,252,991	117,724,785	120,631,487	118,232,984
55,953,643	57,854,439	52,392,760	50,874,390
38,240,184	38,687,079	38,674,522	34,802,715
19,718,690	20,894,078	19,846,052	19,658,358
13,260,682	14,148,848	13,149,339	14,622,448
9,427,681	8,903,905	8,570,952	8,131,542
17,573,343	18,762,788	18,325,464	18,625,513
10,101,355	9,658,645	7,306,641	8,284,913
53,489,970	56,665,244	35,217,882	50,088,729
23,724,879	20,730,700	20,134,464	22,040,868
25,089,361	27,488,135	26,175,170	24,339,431
2,650,946	2,527,906	2,478,545	2,304,524
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
10,677,005	12,388,972	12,011,102	9,910,798
17,361,099	28,982,806	47,360,267	13,529,395
800,832	780,869	1,683,525	865,000
41,884	61,847	70,299	90,382
407,373,545	436,261,046	424,028,471	396,401,990
(2,448,976)	(5,181,833)	(4,744,907)	8,930,388
-	-	-	-
13,808,470	11,160,708	5,736,826	5,835,380
-	-	-	-
(13,808,470)	(11,160,708)	(5,736,826)	(5,835,380)
-	-	-	-
\$ (2,448,976)	\$ (5,181,833)	\$ (4,744,907)	\$ 8,930,388
0.22%	0.21%	0.47%	0.25%

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

**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN TAX YEARS**  
**(December 31, 2000 through 2009)**

<u>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>Parish of East Baton Rouge</u>							
2009	\$2,570,289,950	\$760,090,300	\$366,281,000	\$268,186,150	\$658,713,450	\$3,306,133,950	445.57
2008	2,455,453,450	742,090,000	354,530,750	258,929,590	656,849,150	3,154,154,640	445.57
2007	2,196,369,350	687,918,500	336,928,650	245,344,430	633,219,450	2,833,341,480	435.00
2006	2,042,924,300	630,969,950	327,393,900	231,843,590	620,821,750	2,612,309,990	393.10
2005	1,914,081,200	579,874,150	297,409,100	220,667,330	612,224,400	2,399,807,380	395.38
2004	(1)	(1)	(1)	(1)	(1)	2,885,035,660	(1)
2003	(1)	(1)	(1)	(1)	(1)	2,669,273,996	(1)
2002	(1)	(1)	(1)	(1)	(1)	2,533,605,400	(1)
2001	(1)	(1)	(1)	(1)	(1)	2,437,458,220	(1)
2000	(1)	(1)	(1)	(1)	(1)	2,324,089,310	(1)

**\*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

(1) Breakdown of assessed property unavailable for the years 2000 through 2004.

<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>		
\$3,964,847,400	\$36,044,067,273	11%
3,811,008,790	34,645,489,000	11
3,466,560,930	31,514,190,273	11
3,233,131,740	29,392,106,727	11
3,012,031,780	27,382,107,091	11
2,885,035,660	26,227,596,909	11
2,669,273,996	24,266,127,236	11
2,533,605,400	23,032,776,364	11
2,437,458,220	22,158,711,091	11
2,324,089,310	21,128,084,636	11

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

**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	Type of Business	December 31, 2009			December 31, 2000		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
ExxonMobil Corporation	Petroleum Products	\$ 288,278,520	1	7.27 %	\$ 156,524,330	1	6.73 %
Entergy, Inc.	Electric and Gas Utility	71,991,510	2	1.82	53,298,410	3	2.29
J.P. Morgan/Chase	Bank	56,351,650	5	1.42	33,786,000	4	1.45
Georgia-Pacific Corporation	Pulp and Paper Products	56,013,540	4	1.41	26,420,310	5	1.14
Bellsouth Communications	Telephone Utility	44,345,940	5	1.12	54,577,330	2	2.35
Wal-Mart	Retail Store	20,223,500	6	0.51	-	-	0.00
State Farm Insurance	Insurance	19,464,400	7	0.49	-	-	0.00
Formosa Plastics	Plastics Manufacturer	17,746,550	8	0.45	-	-	0.00
Maryland Marine	Public Utility (Watercraft)	17,541,110	9	0.44	-	-	0.00
Baton Rouge Water Company	Water Utility	16,400,880	10	0.41	15,513,720	7	0.67
Capital One	Bank	-		0.00	22,568,700	6	0.97
Argosy & Jazz Enterprises	Casino	-		0.00	10,226,050	8	0.44
Union Planters Bank	Bank	-		0.00	9,688,500	9	0.42
AT&T Communications	Telephone Utility	-		0.00	9,663,930	10	0.42
		<u>\$ 608,357,600</u>		<u>15.34 %</u>	<u>\$ 392,267,280</u>		<u>16.88 %</u>

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





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

**PROPERTY TAX RATES AND TAX LEVIES - DIRECT AND OVERLAPPING GOVERNMENTS (1)**  
**LAST TEN TAX YEARS**  
**(December 31, 2000 through 2009)**

Year	City		Parish			
	Operating	Municipal Fire Salaries and Benefits	Operating	Debt Service (2)	Mosquito and Rodent Tax	Emergency Medical Services
<b>TAX RATES (mills per dollar)</b>						
2009	7.42	6.00	3.54	0.00	1.15	3.13
2008	7.42	6.00	3.54	0.00	2.09	3.13
2007	7.84	6.00	3.78	0.00	2.23	3.13
2006	7.84	6.00	3.78	0.00	1.23	3.13
2005	7.84	6.00	3.78	0.00	1.23	3.13
2004	7.84	6.00	3.78	0.00	1.23	2.70
2003	8.34	6.00	4.06	0.00	1.14	2.90
2002	8.34	6.00	4.06	0.00	1.14	2.90
2001	8.34	6.00	4.06	0.00	1.14	2.90
2000	8.34	0.00	4.06	0.00	1.14	2.90

<b>TAX LEVIES</b>						
2009	\$12,238,488	\$9,896,402	\$14,035,463	\$0	\$5,718,304	\$12,409,879
2008	11,929,569	9,646,603	13,490,853	0	7,964,581	11,928,356
2007	11,770,864	9,008,314	13,103,600	0	7,730,431	10,850,336
2006	11,052,854	8,458,817	12,221,238	0	3,976,752	10,119,702
2005	10,383,178	7,946,310	11,385,480	0	3,704,799	9,427,659
2004	10,067,328	7,704,587	10,905,435	0	3,548,594	7,789,596
2003	10,048,391	7,229,058	10,837,252	0	3,042,972	7,740,895
2002	9,622,772	6,922,857	10,286,438	0	2,888,310	7,347,456
2001	9,412,866	6,771,846	9,896,080	0	2,778,702	7,068,629
2000	9,233,409	0	9,435,803	0	2,649,462	6,739,859

The tax levies represent the original levy of the Assessor and include the homestead exemption amount.

All taxes are billed when assessment rolls are filed during the month of November of the current tax year. Taxes become delinquent on January 1 of the following year. Penalty for delinquent taxes is 15% per annum. No discounts are allowed for taxes, and there is no provision for partial payments.

Taxpayers who have not paid their taxes by January 2 of each year are notified by the Sheriff through registered mail that all taxes must be paid within 20 days from the date of notice. After expiration of the 20th day, the Sheriff shall sell the least quantity of property of any debtor which any bidder will buy for the amount of taxes, interest and cost due.

By agreement, the East Baton Rouge Parish Sheriff is the tax collector for City property taxes and receives a commission of 4.5% of total taxes collected for the City. The Sheriff, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and Parish Special Districts.

Library Board of Control	School District	Recreation and Park	Law Enforcement District	Assessor's Salary and Expense Fund	Total
<u>TAX RATES (mills per dollar)</u>					
11.10	43.45	14.46	14.99	1.38	106.92
11.10	43.45	14.46	14.99	1.38	107.56
11.10	43.45	14.46	14.99	1.38	108.36
11.10	43.45	14.46	14.99	1.38	107.36
9.97	43.45	14.46	14.99	1.38	106.23
9.97	43.45	10.95	14.99	1.38	102.29
10.72	43.45	10.95	14.99	1.48	104.03
10.72	43.45	10.95	14.99	1.48	104.03
10.72	43.45	10.95	14.99	1.48	104.03
10.72	43.45	10.95	14.99	1.48	98.03

<u>TAX LEVIES</u>					
\$44,009,402	\$152,687,297	\$57,342,564	\$59,432,583	\$5,471,431	\$373,271,813
42,301,728	147,001,498	55,117,514	57,126,469	5,259,125	361,766,296
38,478,826	134,360,824	50,136,871	51,963,748	4,783,854	332,187,668
35,887,762	131,404,174	46,760,784	48,461,645	4,461,722	312,808,450
30,029,957	122,414,442	43,563,016	45,150,356	4,156,604	288,161,801
28,763,806	117,833,099	31,591,140	43,246,685	3,981,349	265,431,619
28,614,617	109,279,071	29,228,550	40,012,417	3,950,525	249,983,748
27,160,250	110,085,155	27,742,979	37,978,745	3,749,736	243,784,698
26,129,552	105,907,560	26,690,168	36,537,499	3,607,438	234,800,340
24,914,237	100,981,681	25,448,778	34,838,099	3,439,652	217,680,980

- (1) Not included are the following: Consolidated Road Lighting District No. 1, St. George Fire Protection District, Alsen Fire Protection District, Brownsfield Fire Protection District, Central Fire Protection District, Eastside Fire Protection District, East Baton Rouge Parish Fire Protection District No. 6, Downtown Development District, Pontchartrain Levee District, Comite Diversion Canal, City of Baker and City of Zachary. These represent isolated areas that affect less than a majority of City-Parish residents.
- (2) Parishwide debt.

Source: 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**

**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN TAX YEARS**  
**(December 31, 2000 through 2009)**

<u>Fiscal 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>
2009	\$ 129,226,494	\$ 126,846,844	98.2	\$ 701,695	\$ 127,548,539	98.7
2008	123,517,514	120,790,290	97.8	262,870	121,017,160	98.0
2007	111,660,518	109,763,486	98.3	585,961	110,349,448	98.8
2006	106,587,111	104,083,137	97.7	765,344	104,848,481	98.4
2005	97,879,939	95,541,833	97.6	930,848	96,472,681	98.6
2004	93,630,316	91,569,038	97.8	525,941	92,094,979	98.4
2003	85,891,174	85,598,317	99.7	860,045	86,458,362	100.7
2002	85,045,184	82,718,422	97.3	706,402	83,424,824	98.1
2001	81,264,695	78,653,814	96.8	996,909	79,650,723	98.0
2000	76,759,889	74,426,059	97.0	818,601	75,244,661	98.0

(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**

**SALES TAX REVENUES**

**LAST TEN CALENDAR YEARS**

(modified accrual basis of accounting)

(amounts expressed in thousands, except percentages)

	2% City-Parish General	1/2% Roads Improvement and Maintenance	1/2% Sewerage Improvement and Maintenance	Total
2009	\$ 160,712	\$ 39,474	\$ 39,425	\$ 239,561
2008	164,418	42,372	42,367	249,157
2007	163,368	39,920	399,922	603,210
2006	165,765	40,030	40,035	245,830
2005	149,668	35,968	35,972	221,608
2004	133,662	31,158	31,160	195,980
2003	129,864	30,756	30,759	191,379
2002	124,955	29,950	29,953	184,858
2001	121,569	29,118	29,124	179,811
2000	121,887	29,431	29,441	180,759

The following is a summary by area of sales and use taxes being levied within the Parish of East Baton Rouge as of December 31, 2009.

Entity/Area	Parish	School Board Operating	School Board Capital Improvement	Municipal	State	Total
East Baton Rouge	3.00%	1.00%	1.00%	-	4.00%	9.00%
Baton Rouge	1.00%	1.00%	1.00%	2.00%	4.00%	9.00%
Baker	1.00%	2.00%	-	2.50%	4.00%	9.50%
Zachary	1.00%	1.00%	1.00%	2.00%	4.00%	9.00%
Central	1.00%	1.00%	1.00%	2.00%	4.00%	9.00%

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

**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)**

Standard Industrial Classification Code	Year ended December 31,			
	2009	2008	2007	2006
Agriculture, Forestry, and Fishing	\$ 2,182	\$ 2,466	\$ 5,473	\$ 8,786
Mining	818	822	653	912
Construction	133,890	151,265	136,984	142,226
Manufacturing	941,631	876,348	807,773	727,543
Transportation and Public Utilities	51,560	64,945	78,988	112,803
Wholesale Trade	348,700	411,867	196,940	408,776
Other Retail Trade	3,865,624	4,102,229	4,608,939	4,750,824
Vehicle	533,427	374,051	877,204	748,015
Food Stores	514,500	420,088	397,556	382,171
Finance, Insurance, and Real Estate	254,056	282,799	30,713	30,335
Services	1,450,666	1,534,020	1,026,769	975,610
Public Administration	-	-	408	249
<b>Total</b>	<b>\$ 8,097,054</b>	<b>\$ 8,220,900</b>	<b>\$ 8,168,400</b>	<b>\$ 8,288,250</b>

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,					
2005	2004	2003	2002	2001	2000
\$ 8,307	\$ 7,418	\$ 7,078	\$ 7,810	\$ 7,416	\$ 7,923
1,946	1,738	1,753	1,125	1,459	1,097
138,667	123,838	124,994	113,209	115,977	129,383
601,441	537,121	661,657	607,531	573,806	660,323
114,346	102,118	76,165	78,472	91,420	89,892
387,041	345,650	313,167	321,259	336,625	379,983
4,187,261	3,739,462	3,479,707	3,304,559	3,152,830	3,283,451
698,725	624,001	645,294	631,897	624,196	274,855
443,616	396,174	403,942	399,294	413,760	446,777
37,941	33,883	42,530	41,048	43,096	43,270
863,884	771,497	736,718	741,296	717,561	777,030
225	200	195	250	304	366
<u>\$ 7,483,400</u>	<u>\$ 6,683,100</u>	<u>\$ 6,493,200</u>	<u>\$ 6,247,750</u>	<u>\$ 6,078,450</u>	<u>\$ 6,094,350</u>

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

**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**

Fiscal Year	Qualified School Construction Bond Program	Qualified Zone Academy Bond Program	Capital Leases	Certificates of Indebtedness	Total Debt (1)	Percentage of Personal Income (2)	Debt Per Capita (2)	Debt Per Student (2)
2010	\$ 21,433,000	\$ 900,001	\$ -	\$ -	\$ 22,333,001	(3)	(3)	(3)
2009	-	1,063,636	-	-	1,063,636	0.01%	2	25
2008	-	1,227,273	-	-	1,227,273	0.01%	3	29
2007	-	1,390,909	-	-	1,390,909	0.01%	3	32
2006	-	1,554,546	-	-	1,554,546	0.01%	4	33
2005	-	1,718,183	-	-	1,718,183	0.01%	4	38
2004	-	1,881,819	657,804	-	2,539,623	0.02%	6	56
2003	-	2,045,455	1,295,000	-	3,340,455	0.03%	8	74
2002	-	2,209,091	1,912,233	-	4,121,324	0.03%	10	81
2001	-	-	-	905,000	905,000	0.01%	2	17

- (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) Information not available.

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

**COMPUTATION OF LEGAL DEBT MARGIN**  
**LAST TEN TAX YEARS**  
**(December 31, 2000 through 2009)**

<u>Year</u>	<u>Assessed Value</u>	<u>Debt Limit of Thirty-Five Percent (35%) of Assessed Value</u>	<u>Less: Total Bonded Debt</u>	<u>Legal Debt Margin</u>
<u>Parish of East Baton Rouge</u>				
2009	\$3,306,133,950	\$1,157,146,883	\$ -	\$1,157,146,883
2008	3,810,975,560	1,333,841,446	-	1,333,841,446
2007	3,466,560,930	1,213,296,326	-	1,213,296,326
2006	3,233,131,740	1,131,596,109	-	1,131,596,109
2005	3,012,031,780	1,054,211,123	-	1,054,211,123
2004	2,885,035,660	1,009,762,481	-	1,009,762,481
2003	2,669,273,996	934,245,899	-	934,245,899
2002	2,533,605,400	886,761,890	-	886,761,890
2001	2,437,458,220	853,110,377	-	853,110,377
2000	2,324,089,310	813,431,259	-	813,431,259

(1) Legal debt limit of 35% is established by Louisiana Revised Statute Title 39, Section 562.

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**

**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**  
**DECEMBER 31, 2009**

	<u>Gross Debt Outstanding</u>	<u>Amounts in Debt Service Fund for Principal</u>	<u>Net Debt Outstanding</u>
<u>East Baton Rouge Parish School System:</u>			
Qualified School Construction Bond Program	\$ 21,433,000	\$ -	21,433,000
Qualified Zone Academy Bond Program	1,063,636	-	1,063,636
	<u>22,496,636</u>	<u>-</u>	<u>22,496,636</u>
<u>Overlapping Debt:</u>			
City of Baker	2,308,460	-	2,308,460
Central Community School System	28,000,000	370,217	27,629,783
Zachary Community School Board	63,390,000	4,038,167	59,351,833
Nineteenth Judicial District Court	98,795,000	-	98,795,000
Hospital Service District No. 1 (Lanc Memorial Hospital)	13,871,389	1,449,444	12,421,945
St. George Fire Protection District	1,910,823	-	1,910,823
Eastside Fire Protection District	1,513,750	-	1,513,750
Port of Greater Baton Rouge			-
Amite River Basin Drainage	985,188	-	985,188
Parish of East Baton Rouge			
- LA Community Development Authority	3,551,259	-	3,551,259
City of Baton Rouge			
- 2002A Variable Rate Taxable Refunding	21,410,000	-	21,410,000
- 2002B Variable Rate Taxable Refunding	40,240,000	-	40,240,000
- LA Community Development Authority	720,700	-	720,700
	<u>276,696,569</u>	<u>5,857,828</u>	<u>270,838,741</u>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>	<u>\$ 299,193,205</u>	<u>\$ 5,857,828</u>	<u>\$ 293,335,377</u>

Overlapping governments are those that coincide at least in part, with the geographic boundaries of the parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government. The percentage of overlapping debt applicable is estimated using assessed property values and calculated by determining the portion of the district's taxable assessed value within East Baton Rouge Parish and dividing it by the Parish's total taxable assessed value. The percentage is estimated to be 35%.

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, 2000 through 2009)**

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income (3)</u>	<u>Per Capita Personal Income (3)</u>	<u>Median Age (1)</u>	<u>Public School Enrollment (4)</u>	<u>Unemployment Rate (5)</u>	<u>Unemployment Labor Market Area (6)</u>
2000	412,852 (2)	10,995,487,316	25,461	31.5	54,448	4.2	4.8
2001	414,040	11,428,332,080	26,633	31.5	52,317	4.9	5.5
2002	414,833	12,034,305,330	27,602	31.5	50,961	5.0	5.6
2003	416,881	12,417,217,466	29,010	30.4	45,142	5.8	6.5
2004	416,492	12,761,731,372	29,786	31.5	45,064	5.0	5.4
2005	417,218	13,556,224,000	31,468	31.9	45,266	5.6	5.3
2006	437,167	14,169,456,804	32,412	33.5	46,459	3.4	3.4
2007	430,559	14,253,225,136	33,104	33.2	42,907	3.3	3.6
2008	432,866	14,821,780,000	34,367	32.8	41,667	5.0	5.5
2009	434,633	17,621,760,000 (7)	40,544 (7)	32.8	40,674	6.2 (7)	6.4 (7)

All information is parishwide.

- (1) Estimates – Louisiana Tech University for the U.S. Bureau of the Census
- (2) Official U. S. Census
- (3) Estimates - Bureau of Economic Analysis
- (4) East Baton Rouge Parish School System - October 1, 2009 enrollment excludes 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) Preliminary figures.

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

**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND NINE YEARS AGO**  
**(December 31, 2000 and 2009)**

December 31, 2009 (2)				December 31, 2000 (1)	
Employer	Number of Employees	Rank	Percent of Total	Employer	Rank
Louisiana State Government	31,427	1	11.03 %	East Baton Rouge Parish School System	1
Turner Industries	9,670	2	3.39	City-Parish Government	2
East Baton Rouge Parish School System	6,406	3	2.25	Louisiana State University - Baton Rouge	3
Louisiana State University	5,600	4	1.97	Exxon Mobil Chemical Co.	4
City-Parish Government	4,597	5	1.61	Our Lady of the Lake Medical Center	5
Exxon Mobil Chemical Co.	4,275	6	1.50	Walmart Stores, Inc.	6
The Shaw Group	4,243	7	1.49	Shaw International, Inc.	7
Our Lady of the Lake Medical Center	4,009	8	1.41	Harmony Corporation	8
Performance Contractors	3,500	9	1.23	J.F. Merit Construction, Inc.	9
Baton Rouge General Medical Center	3,000	10	1.05	U.S. Post Office	10
	<u>76,727</u>		<u>26.93 %</u>		

(1) Number of employees not available for 2000. Information was previously provided by Louisiana Department of Labor.

(2) Source 2009:

Baton Rouge Area Chamber estimates  
Louisiana Department of State Civil Service  
East Baton Rouge Parish School System



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

**GENERAL FUND EXPENDITURES BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,				
	2010	2009	2008	2007	2006
<b>EXPENDITURES</b>					
Current:					
Instruction:					
Regular education programs	\$ 138,979,724 35.0%	\$ 138,888,144 36.1%	\$ 130,240,466 36.7%	\$ 116,417,278 36.0%	\$ 105,226,194 34.7%
Special education programs	59,294,042 14.9%	57,969,355 15.1%	54,524,367 15.4%	51,145,981 15.8%	48,894,359 16.1%
Other education programs	13,503,429 3.4%	12,196,643 3.2%	11,839,114 3.3%	12,811,113 4.0%	11,677,587 3.9%
Support:					
Pupil support services	19,356,041 4.9%	19,283,867 5.0%	17,385,237 4.9%	16,517,373 5.1%	15,028,351 5.0%
Instructional staff services	12,863,476 3.2%	14,312,765 3.7%	11,099,098 3.1%	9,976,374 3.1%	8,839,690 2.9%
General administration services	10,268,091 2.6%	10,246,435 2.7%	9,496,553 2.7%	9,834,655 3.0%	9,400,245 3.1%
School administration services	20,289,527 5.1%	20,149,136 5.2%	18,314,534 5.2%	17,557,661 5.4%	16,627,868 5.5%
Business and central services	13,124,866 3.3%	12,689,952 3.3%	12,168,438 3.4%	10,585,120 3.3%	9,029,261 3.0%
Plant operations and maintenance	41,881,624 10.5%	48,108,640 12.5%	45,089,103 12.7%	43,005,521 13.3%	39,786,181 13.1%
Transportation	29,199,644 7.4%	28,079,346 7.3%	31,661,453 8.9%	23,754,968 7.3%	27,219,238 9.0%
Child nutrition	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Appropriations					
Charter schools Type 1	5,788,269 1.5%	5,241,854 1.4%	4,346,826 1.2%	3,535,059 1.1%	3,022,308 1.0%
Charter schools Type 2	495,088 0.1%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Autonomous schools	3,472,933 0.9%	2,664,909 0.7%	3,166,495 0.9%	- 0.0%	- 0.0%
Magnet programs	5,498,870 1.4%	4,908,800 1.3%	4,720,754 1.3%	- 0.0%	- 0.0%
Recovery School District	13,497,211 3.9%	6,855,629 1.8%	- 0.0%	- 0.0%	- 0.0%
Settlement agreement	- 0.0%	- 0.0%	226,896 0.1%	8,139,020 2.5%	7,983,433 2.6%
Capital outlay	7,363,096 1.9%	2,954,592 0.8%	46,262 0.0%	39,177 0.0%	150,968 0.0%
Debt service - Principal	163,636 0.0%	163,636 0.0%	163,636 0.0%	163,636 0.1%	163,636 0.1%
Debt service - Interest	97,639 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
<b>Total</b>	<b>\$ 397,137,206</b>	<b>\$ 384,713,703</b>	<b>\$ 354,489,232</b>	<b>\$ 323,482,962</b>	<b>\$ 303,049,319</b>
Pupil count - October 1	40,674	41,667	42,907	46,462	46,459
Average expenditures per pupil	\$ 9,764	\$ 9,233	\$ 8,262	\$ 6,962	\$ 6,523

Source: Audited Comprehensive Annual Financial Reports

Fiscal Year Ended June 30.

	2005	2004	2003	2002	2001
\$	99,170,538	\$ 93,200,605	\$ 101,972,957	\$ 104,497,036	\$ 103,440,145
	35.0%	33.0%	34.9%	36.8%	35.5%
	46,891,454	47,046,000	47,609,384	44,689,680	43,009,888
	16.5%	16.6%	16.3%	15.7%	14.8%
	12,022,915	11,551,497	12,315,182	12,560,720	12,717,304
	4.2%	4.1%	4.2%	4.4%	4.4%
	11,850,991	14,609,799	15,531,879	15,325,683	15,212,942
	5.2%	5.2%	5.3%	5.4%	5.2%
	7,950,764	7,501,320	7,767,200	7,773,280	10,005,754
	2.8%	2.7%	2.7%	2.7%	3.4%
	8,769,743	8,809,819	8,277,887	7,968,709	7,468,047
	3.1%	3.1%	2.8%	2.8%	2.6%
	16,114,181	16,312,959	17,476,648	17,125,946	17,219,604
	5.8%	5.8%	6.0%	6.0%	5.9%
	9,001,468	8,378,445	8,715,360	6,677,296	7,691,522
	3.2%	3.0%	3.0%	2.4%	2.6%
	17,235,049	39,573,985	38,382,662	31,014,060	39,082,238
	13.1%	14.0%	13.1%	11.6%	13.4%
	20,846,495	22,348,275	19,188,217	18,855,883	21,090,464
	7.3%	7.9%	6.6%	6.6%	7.2%
	0.0%	0.0%	0.0%	0.0%	0.0%
	2,632,223	2,430,212	2,335,620	2,286,951	2,304,524
	0.9%	0.9%	0.8%	0.8%	0.8%
	0.0%	0.0%	0.0%	0.0%	0.0%
	0.0%	0.0%	0.0%	0.0%	0.0%
	0.0%	0.0%	0.0%	0.0%	0.0%
	0.0%	0.0%	0.0%	0.0%	0.0%
	0.0%	0.0%	0.0%	0.0%	0.0%
	0.0%	0.0%	0.0%	0.0%	0.0%
	7,587,358	10,672,005	12,388,072	12,011,102	9,910,798
	2.7%	3.8%	4.2%	4.2%	3.4%
	-	-	-	-	1,259,218
	0.0%	0.0%	0.0%	0.0%	0.4%
	337,106	300,832	280,869	1,183,525	865,000
	0.1%	0.1%	0.1%	0.4%	0.3%
	5,610	41,884	61,847	70,299	90,382
	0.0%	0.0%	0.0%	0.0%	0.0%
	\$ 283,707,895	\$ 282,802,637	\$ 292,304,484	\$ 284,040,090	\$ 291,367,820
	45,266	44,997	50,961	52,317	54,448
\$	6,268	\$ 6,285	\$ 5,736	\$ 5,429	\$ 5,351

**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)

	Fiscal Year Ended June 30,				
	2010	2009	2008	2007	2006
<b>EXPENDITURES</b>					
<b>Current:</b>					
<b>Instruction</b>					
Regular education programs	\$ 3,417 35.0%	\$ 3,330 36.1%	\$ 3,035 36.7%	\$ 2,505 36.0%	\$ 2,267 34.8%
Special education programs	1,458 14.9%	1,391 15.1%	1,271 15.4%	1,101 15.8%	1,052 16.1%
Other education programs	332 3.4%	293 3.2%	276 3.3%	276 4.0%	251 3.9%
<b>Support:</b>					
Pupil support services	476 4.9%	463 5.0%	405 4.9%	355 5.1%	323 5.0%
Instructional staff services	316 3.2%	344 3.7%	259 3.1%	215 3.1%	190 2.9%
General administration services	253 2.6%	246 2.7%	221 2.7%	212 3.0%	202 3.1%
School administration services	499 5.1%	484 5.2%	427 5.2%	378 5.4%	358 5.5%
Business and central services	323 3.3%	305 3.3%	284 3.4%	228 3.3%	191 3.0%
Plant operations and maintenance	1,030 10.6%	1,155 12.5%	1,051 12.7%	926 13.3%	856 13.1%
Transportation	718 7.4%	674 7.3%	738 8.9%	511 7.3%	586 9.0%
Child nutrition	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
<b>Appropriations</b>					
Charter schools Type 1	142 1.5%	126 1.4%	101 1.2%	76 1.1%	65 1.0%
Charter schools Type 2	12 0.1%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Autonomous schools	85 0.9%	64 0.7%	74 0.9%	- 0.0%	- 0.0%
Magnet programs	135 1.4%	118 1.3%	110 1.3%	- 0.0%	- 0.0%
Recovery School District	381 3.9%	165 1.8%	- 0.0%	- 0.0%	- 0.0%
Settlement agreement	- 0.0%	- 0.0%	5 0.1%	175 2.5%	172 2.6%
<b>Capital outlay</b>	181 1.9%	71 0.8%	1 0.0%	1 0.0%	3 0.0%
<b>Debt service - Principal</b>	4 0.0%	4 0.0%	4 0.0%	3 0.0%	4 0.1%
<b>Debt service - Interest</b>	2 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
<b>Total</b>	<b>\$ 9,763</b>	<b>\$ 9,233</b>	<b>\$ 8,262</b>	<b>\$ 6,964</b>	<b>\$ 6,523</b>
Pupil count - October 1	40,674	41,667	42,907	46,462	46,459

Source: Audited Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,

	2005	2004	2003	2002	2001
\$	2,190	\$ 2,070	\$ 2,001	\$ 1,997	\$ 1,900
	34.9%	32.9%	34.9%	36.8%	35.5%
	1,036	1,046	934	854	790
	16.5%	16.6%	16.3%	15.7%	14.8%
	266	257	242	240	234
	4.2%	4.1%	4.2%	4.4%	4.4%
	328	325	305	293	279
	5.2%	5.2%	5.3%	5.4%	5.2%
	176	167	153	149	184
	2.8%	2.7%	2.7%	2.7%	3.4%
	144	196	162	152	137
	3.1%	3.1%	2.8%	2.8%	2.6%
	363	363	343	327	316
	5.8%	5.8%	6.0%	6.0%	5.9%
	199	186	171	128	141
	3.2%	3.0%	3.0%	2.4%	2.6%
	823	879	753	631	718
	13.1%	14.0%	13.1%	11.6%	13.4%
	460	497	377	360	387
	7.3%	7.9%	6.6%	6.6%	7.2%
	-	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%
	58	54	46	44	42
	0.9%	0.9%	0.8%	0.8%	0.8%
	-	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%
	-	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%
	-	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%
	168	237	243	230	182
	2.7%	3.8%	4.2%	4.2%	3.4%
	-	-	-	-	23
	0.0%	0.0%	0.0%	0.0%	0.4%
	7	7	6	23	16
	0.1%	0.1%	0.1%	0.4%	0.3%
	0	1	1	1	2
	0.0%	0.0%	0.0%	0.0%	0.0%
\$	6,268	\$ 6,285	\$ 5,736	\$ 5,429	\$ 5,351
	45,266	44,997	50,961	52,317	54,448



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

**FULL-TIME EQUIVALENTS (FTE) EMPLOYEES**  
**LAST TEN FISCAL YEARS**

	Fiscal Year				
	2010	2009	2008	2007	2006
<b>Regular Employees: CERTIFICATED</b>					
<b>Instructional:</b>					
Supervising Instructors	10.0	2.0	3.0	4.0	3.0
Classroom Teachers - Regular Programs	2,243.8	2,236.0	2,128.0	2,193.0	2,227.9
Classroom Teachers - Special Education	618.0	634.0	630.0	648.0	646.4
Classroom Teachers - Vocational Education	85.2	87.0	92.0	107.0	110.2
Classroom Teachers - Other Instructional Programs	1.0		1.0	4.0	1.0
Classroom Teachers - Special Programs	225.0	203.0	231.0	244.0	265.6
Classroom Teachers - Adult/Continuing Ed Programs	6.0	8.0	7.0	8.0	8.0
Classroom Teachers - Community College Programs	23.0	24.0	24.0	26.0	27.0
<i>Total Classroom Teachers</i>	<u>3,202.0</u>	<u>3,192.0</u>	<u>3,113.0</u>	<u>3,230.0</u>	<u>3,286.1</u>
Therapist/Specialist/Counselor - Instructional Programs	2.6	82.0	82.0	66.0	37.9
Sabbatical Leave - Instructional Programs	29.0	25.0	28.0	30.0	26.0
<i>Total Certificated - Instructional Programs</i>	<u>3,243.6</u>	<u>3,301.0</u>	<u>3,226.0</u>	<u>3,330.0</u>	<u>3,353.0</u>
<b>Instructional Support:</b>					
Supervisors - Instructional Support Functions	74.0	80.0	78.0	74.0	69.0
Librarians/Media-based Teachers/Staff Instructors - Instr Spt	126.0	86.0	87.0	92.0	91.6
Therapist/Specialist/Counselor - Instructional Support Functions	456.4	418.0	385.0	382.0	356.0
Sabbatical Leave - Instructional Support Functions	9.0	8.0	8.0	9.0	6.0
<i>Total Certificated - Instructional Support</i>	<u>665.4</u>	<u>592.0</u>	<u>558.0</u>	<u>557.0</u>	<u>522.6</u>
<b>Support Services:</b>					
Superintendents	1.0	1.0	1.0	1.0	1.0
Assistant/Associate/Deputy Superintendents					
School Principals	80.0	84.0	92.0	95.0	93.0
School Assistant Principals	73.0	68.0	65.0	62.0	55.5
Other School Administrators			1.0		
Non-Classroom Teachers - Support Services					
Sabbatical Leave - Support Services	2.0	2.0	1.0	1.0	3.0
<i>Total Certificated - Support Services</i>	<u>156.0</u>	<u>155.0</u>	<u>160.0</u>	<u>159.0</u>	<u>152.5</u>
<b>Total Certificated</b>	<u>4,065.0</u>	<u>4,048.0</u>	<u>3,944.0</u>	<u>4,046.0</u>	<u>4,028.1</u>

(1) Source : East Baton Rouge Parish School System

Fiscal Year				
2005	2004	2003	2002	2001
3.0	5.0	6.0	7.0	7.0
2,062.6	2,090.0	2,410.7	2,518.0	2,646.0
619.7	649.0	701.0	668.0	707.0
120.9	126.0	147.0	146.0	149.0
3.0	12.0	23.0	99.0	46.0
231.0	237.0	243.0	136.0	198.0
12.0	9.0	9.0	10.0	4.0
21.0	23.0	25.0		
3,070.2	3,146.0	3,558.7	3,577.0	3,750.0
127.2	129.0	136.0	129.0	109.0
40.0	27.0	39.7	39.0	36.0
3,240.4	3,307.0	3,740.4	3,752.0	3,902.0
54.5	53.0	56.0	46.0	58.0
94.9	100.0	109.0	104.0	108.0
249.8	245.0	275.0	263.5	200.0
3.0	2.0	4.0	7.0	3.0
402.2	400.0	444.0	420.5	369.0
	1.0	1.0	1.0	1.0
94.0	98.0	105.0	105.0	103.0
56.0	53.0	66.0	64.0	72.0
				1.0
4.0	2.0	1.0	2.0	
154.0	154.0	173.0	172.0	177.0
3,796.6	3,861.0	4,357.4	4,344.5	4,448.0

(continued)

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

**FULL-TIME EQUIVALENTS (FTE) EMPLOYEES**  
**LAST TEN FISCAL YEARS**

(Continued)

	Fiscal Year				
	2010	2009	2008	2007	2006
<b>Regular Employees: NON-CERTIFICATED</b>					
<b>Instructional:</b>					
Aide - Instructional Programs	687.0	682.0	622.0	605.0	632.5
<i>Total Non-Certificated - Instructional Programs</i>	687.0	682.0	622.0	605.0	632.5
<b>Instructional Support:</b>					
Supervisors - Instructional Support Functions					
Therapist/Specialist/Counselor - Instructional Support Functions					
Clerical/Secretarial - Instructional Support Functions	68.8	74.0	68.0	59.0	55.8
Aide - Instructional Support Functions	10.0	3.0	4.0	7.0	2.0
Service Worker - Instructional Support Functions					
Skilled Craftsman - Instructional Support Functions					
Degreed Professional - Instructional Support Functions	1.0	1.0	1.0	1.0	1.0
Other Personnel - Instructional Support Functions	105.2	59.0	52.0	57.0	48.6
<i>Total Non-Certificated - Instructional Support</i>	185.0	137.0	125.0	124.0	107.4
<b>Support Services:</b>					
Supervisors/Managers/Administrators/Support Services	117.0	123.0	117.0	131.0	135.0
Clerical/Secretarial - Support Services	279.2	292.0	237.0	244.0	241.6
Aide - Support Services	57.0	55.0	52.0	58.0	54.0
Service Worker - Support Services	980.0	1,042.0	1,034.0	1,065.0	953.8
Skilled Craftsman - Support Services	30.0	27.0	26.0	28.0	30.0
Degreed Professional - Support Services	16.0	18.0	17.0	17.0	18.0
Other Personnel - Support Services	47.8	50.0	57.0	57.0	53.2
<i>Total Non-Certificated - Support Services</i>	1,527.0	1,607.0	1,540.0	1,600.0	1,485.6
<b>Total Non-Certificated</b>	2,399.0	2,426.0	2,287.0	2,329.0	2,225.5
<b>Total Regular Employees (Certificated and Non-Certificated)</b>	6,464.0	6,474.0	6,231.0	6,375.0	6,253.6
<b>Other Reported Personnel</b>					
School Board Member	13.0	13.0	13.0	13.0	12.0
<i>Total Other Reported Personnel</i>	13.0	13.0	13.0	13.0	12.0
<b>Grand Total</b>	6,477.0	6,487.0	6,244.0	6,388.0	6,265.6

(1) Source : East Baton Rouge Parish School System

Fiscal Year				
2005	2004	2003	2002	2001
596.8	641.0	673.3	637.0	709.0
596.8	641.0	673.3	637.0	709.0
				1.0
51.8	78.0	78.0	76.0	75.0
2.0	27.0	28.0	30.0	27.0
37.5	38.0	28.0	37.0	40.0
91.3	143.0	134.0	143.0	143.0
130.0	154.0	165.0	166.0	170.0
238.6	260.0	291.0	284.0	306.0
56.0	61.0	60.0	56.0	57.0
913.0	1,298.0	1,367.0	1,415.0	1,454.0
29.0	142.0	151.0	153.0	164.0
17.0	17.0	17.0	11.0	16.0
42.3	36.0	38.0	30.0	35.0
1,425.9	1,968.0	2,089.0	2,115.0	2,202.0
2,114.0	2,752.0	2,896.3	2,895.0	3,054.0
5,910.6	6,613.0	7,253.7	7,239.5	7,502.0
13.0	11.0	11.0	13.0	13.0
13.0	11.0	11.0	13.0	13.0
5,923.6	6,624.0	7,264.7	7,252.5	7,515.0

(concluded)

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**BOARD MEMBERS' COMPENSATION**

**JUNE 30, 2010**

<u>Name</u>	<u>Compensation Base (1)</u>	<u>Additional Compensation (3)</u>	<u>Total</u>
Arbour, Gerald "Jerry" (2)	\$ 10,800	\$ 80	\$ 10,880
Augustine, Jonathan	9,600	100	9,700
Baldwin, Gregory	9,600	245	9,845
Black, William	9,600	-	9,600
Dyason, Jill	9,600	636	10,236
Hammatt, Noel	9,600	-	9,600
Lamana, Randy	9,600	446	10,046
Lee, Vereta	9,600	272	9,872
Roberson, Darryl L.	9,600	292	9,892
Smith, Tarvald A.	9,600	-	9,600
Spell, Derrick	9,600	97	9,697
Winfield, W.T.	9,600	-	9,600
	<u>\$ 116,400</u>	<u>\$ 2,168</u>	<u>\$ 118,568</u>

Notes:

- (1) Base compensation per member is \$800 per month.
- (2) Presiding President of the Board receives \$900 per month in base compensation.
- (3) Each board member is reimbursed for mileage @ \$0.50 cents per mile.
- (4) Source: Payroll system of East Baton Rouge Parish School System.

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

**PERCENTAGE OF FREE AND REDUCED STUDENTS IN LUNCH PROGRAM**  
**LAST TEN FISCAL YEARS**

<u>School Year</u>	<u>Free</u>	<u>Reduced</u>	<u>Total</u>
2000-2001	57.52%	7.73%	65.25%
2001-2002	59.78%	7.55%	67.33%
2002-2003	60.97%	7.84%	68.81%
2003-2004	66.01%	7.21%	73.22%
2004-2005	68.14%	7.24%	75.38%
2005-2006	72.38%	6.05%	78.43%
2006-2007	67.35%	6.51%	73.86%
2007-2008	76.07%	6.42%	82.49%
2008-2009	73.59%	7.70%	81.29%
2009-2010	74.54%	7.27%	81.81%

(1) Source: East Baton Rouge Parish School System School Food Service Department.

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

**HISTORY OF HIGH SCHOOL GRADUATES**  
**LAST TEN FISCAL YEARS**

<u>School Year</u>	<u>Females</u>	<u>Males</u>	<u>Total</u>
2001	1,543	1,292	2,835
2002	1,550	1,265	2,815
2003	1,656	1,437	3,093
2004	1,237	1,051	2,288
2005	1,203	1,091	2,294
2006	1,363	1,053	2,416
2007	1,338	1,046	2,384
2008	1,108	817	1,925
2009	1,005	807	1,812
2010	1,163	838	2,001

(1) Source: East Baton Rouge Parish School System Technology Department.

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

**CAPITAL ASSET INFORMATION**  
**JUNE 30, 2010**

**Elementary Schools**

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acres</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Audubon	1967	36,075	45,326	8.0	21	446
Banks	1951	32,443	44,001	10.0	22	468
Baton Rouge Center VPA	1954	38,326	46,088	16.0	24	510
Belfair Montessori	1951	36,732	56,354	5.0	20	425
Bernard Terrace	1927	45,507	45,735	8.0	20	425
Broadmoor	1954	51,217	56,472	20.0	24	510
Brookstown	1948	47,602	53,052	10.0	25	531
Brownfields	1956	40,101	51,176	12.0	25	531
Buchanan	1955	56,818	58,829	8.0	23	489
Capitol Elementary	2008	73,000	73,000	13.9	31	659
Cedarcrest	1967	41,937	49,363	7.0	24	510
Claborne	1954	37,805	49,807	8.0	22	468
Crestworth	1968	36,157	40,492	15.0	17	446
Dalton	1955	38,985	52,636	9.0	21	446
Delmont	1955	50,479	46,148	7.0	25	531
Eden Park	1960	32,082	32,082	4.0	20	425
Forest Heights	1973	43,195	47,883	10.0	25	531
Glen Oaks Park	1973	45,801	53,305	9.0	25	531
Greenbriar	1960	36,343	50,432	9.0	21	446
Greenville	1959	45,278	58,628	7.0	30	638
Highland	1940	41,679	41,679	7.0	21	446
Howell Park	1955	33,183	50,683	13.0	22	468
Jefferson Terrace	1958	43,701	45,949	7.0	24	510
LaBelle Aire	1973	65,809	75,872	8.0	34	723
Lanier	1958	43,647	48,303	10.0	23	489
LaSalle	1955	36,362	48,272	8.0	19	404
Magnolia Woods	1963	36,559	61,979	8.0	21	446
Melrose	1955	33,378	40,746	8.0	15	319
Merrydale	1968	46,929	47,099	15.0	27	574
Northeast	2002	100,000	100,000	23.0	41	871
Park	1955	36,024	44,807	27.0	25	531
Park Forest	1976	42,496	46,943	10.0	29	616
Parkview	1974	37,558	47,928	8.0	28	595
Polk	1960	39,104	42,713	3.0	18	383
Progress	1959	37,446	55,253	17.0	24	510
Riveroaks	1968	38,368	41,968	10.0	23	489
Rosenwald PK Center	1927	14,524	14,524	2.0	7	140
Ryan	1969	38,576	50,906	11.0	21	446
Scotlandville	1951	72,567	78,633	15.0	31	659
Sharon Hills	1964	40,957	59,105	10.0	21	446



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

**CAPITAL ASSET INFORMATION**  
JUNE 30, 2010

(Continued)

**Elementary Schools**  
(Continued)

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Shenandoah	1972	41,416	41,416	7.0	21	446
South Boulevard	1905	28,606	32,119	2.0	12	255
The Dufrocq School (Renovation)	1923	76,880	76,880	10.0	33	701
Twin Oaks	1974	38,946	49,652	7.0	24	510
University Terrace	1956	50,043	58,044	9.0	22	468
Villa del Rey	1959	44,535	62,775	16.0	21	446
Wedgewood	1977	54,490	55,642	13.0	28	595
Westdale	1959	41,093	47,502	11.0	21	446
Westminster	1967	37,710	44,360	31.0	21	446
White Hills	1960	34,172	87,501	11.0	21	446
Wildwood	1969	38,620	39,266	7.0	21	446
Winbourne	1948	37,731	53,950	12.0	17	361
Winbourne - New	2007	75,000	75,000	12.0	31	659
Woodlawn	2009	73,000	73,000	22.0	31	659
Wyandotte	1925	11,945	11,945	4.0	9	180
Totals		<u>2,428,937</u>	<u>2,863,313</u>	<u>589.9</u>	<u>1,276</u>	<u>27,095</u>

**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 (2)</u>	<u>Capacity (2)</u>
Broadmoor	1961	80,386	121,605	14.0	37	800
Capitol	2004	112,500	112,500	20.0	43	950
Crestworth	1968	84,138	92,741	15.0	33	725
Glasgow	1955	62,809	62,809	21.0	26	575
Glen Oaks	1955	100,604	129,464	19.0	43	950
Kenilworth	1973	97,206	98,716	22.0	35	775
Mayfair	1962	29,509	41,324	12.0	22	475
McKinley	2006	114,000	119,400	12.0	40	875
Park Forest	1968	97,190	116,540	17.0	36	800
Prescott	1955	93,836	104,618	23.0	45	1,000
Scotlandville Middle Pre-Engineer	1964	29,816	37,142	10.0	16	350
Sherwood	1967	92,290	98,370	42.0	43	950
Southeast	1974	105,118	105,118	32.0	38	825
Westdale	1956	97,260	114,226	24.0	44	975
Woodlawn	2006	115,400	115,400	30.0	43	950
Totals		<u>1,312,062</u>	<u>1,469,973</u>	<u>313.0</u>	<u>544</u>	<u>11,975</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

Baton Rouge, Louisiana

**CAPITAL ASSET INFORMATION**

**JUNE 30, 2010**

(Continued)

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 (2)</u>	<u>Capacity (2)</u>
Baton Rouge	1928	172,677	172,677	19.0	55	1,200
Belaire	1974	157,772	160,424	35.0	62	1,350
Broadmoor	1960	153,077	204,321	32.0	51	1,125
Capitol	1960	133,187	140,212	40.0	60	1,325
Glen Oaks	1960	186,066	258,925	40.0	52	1,150
Istrouma	1947	233,761	257,930	30.0	62	1,350
McKinley	1961	155,625	174,913	28.0	56	1,225
Northeast	2003	138,500	146,564	50.0	43	950
Robert E. Lee	1959	131,166	189,079	26.0	44	975
Scotlandville	1960	159,801	179,715	35.0	59	1,300
Tara	1970	152,126	186,967	24.0	57	1,250
Woodlawn	2005	186,500	207,750	57.0	59	1,300
Totals		<u>1,960,258</u>	<u>2,279,477</u>	<u>416.0</u>	<u>660</u>	<u>14,500</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 (2)</u>	<u>Capacity (2)</u>
Arlington Prep Academy	1950	20,889	22,519	10.0	13	275
B.R. Prep Academy	1950	32,995	32,995	9.0	18	400
Mohican Education Center	1956	31,891	45,492	10.0	15	225
Southdowns	1949	34,929	41,818	15.0	18	383
Wilma C. Montgomery	1980	20,145	31,824	3.2	20	425
Totals		<u>140,849</u>	<u>174,648</u>	<u>47.2</u>	<u>84</u>	<u>1,708</u>

Alternatives

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Northdale Magnet Academy	1959	37,769	52,544	16.0	24	525
Christa McAuliffe - Adult Ed.	1966	39,997	76,048	11.1	21	450
Storing Educational Center (1)		11,121			12	300
Valley Park Center	1967	89,082	89,082	23.0	34	750
Totals		<u>177,969</u>	<u>217,674</u>	<u>50.1</u>	<u>91</u>	<u>2,025</u>

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

**CAPITAL ASSET INFORMATION**  
**JUNE 30, 2010**

(Continued)

**Charter Schools**

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Children's Charter	1924	23,717	23,717	2.0	12	255
Community School	1961	21,428	21,428	5.0	7	150
J.K. Haynes Charter School	1956	44,986	55,536	11.0	22	468
Totals		<u>90,131</u>	<u>100,681</u>	<u>18.0</u>	<u>41</u>	<u>873</u>

(1) Facility not owned by East Baton Rouge Parish School System, the property is leased.

(2) Does not include temporary buildings at various school locations.

Source: East Baton Rouge Parish School System Property Control Department



**East Baton Rouge Parish School System**  
1050 South Foster Drive  
Baton Rouge, Louisiana 70806  
[www.ebrschools.org](http://www.ebrschools.org)



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**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

**AND PERFORMANCE MEASUREMENT DATA**

**JUNE 30, 2010**

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**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 the financial statements of the East Baton Rouge Parish School System as of and for the year ended June 30, 2010, and have issued our report thereon dated November 4, 2010. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the East Baton Rouge Parish School System's internal control over financial reporting as a basis for designing our auditing procedures 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 East Baton Rouge Parish School System's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the East Baton Rouge Parish School System's internal control over financial reporting.

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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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 grants, 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 one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* which is described as item 2010-1 in the schedule of findings and questioned costs.

East Baton Rouge Parish School Board's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit East Baton Rouge Parish School Board's responses and, accordingly, we express no opinion on them.

We have also communicated certain other matters regarding the internal controls over financial reporting in a separate letter dated November 4, 2010.

This report is intended for the information of the East Baton Rouge Parish School System, management, federal and state awarding agencies, and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Peatthwait & Nettwill*

Baton Rouge, Louisiana  
November 4, 2010



**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM  
AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

Compliance

We have audited the compliance of the East Baton Rouge Parish School System with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2010. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the East Baton Rouge Parish School System's management. Our responsibility is to express an opinion on the East Baton Rouge Parish School System's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination of the East Baton Rouge Parish School System's compliance with those requirements.

In our opinion, the East Baton Rouge Parish School System complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2010-1.

East Baton Rouge Parish School Board's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit East Baton Rouge Parish School Board's responses and, accordingly, we express no opinion on them.

Internal Control Over Compliance

The management of the East Baton Rouge Parish School System is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the East Baton Rouge Parish School System's internal control over compliance with requirements that could have a direct and material effect on major federal programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 East Baton Rouge Parish School System's internal control over compliance.

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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the governmental activities, the business-type 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, 2010, and have issued our report thereon dated November 4, 2010, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 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 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 financial statements taken as a whole.

This report is intended for the information and use of the East Baton Rouge Parish School System, management, federal and state awarding agencies and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Baton Rouge, Louisiana  
November 4, 2010



**EAST BATON ROUGE PARISH SCHOOL SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

**EXHIBIT C**

**U.S. DEPT. OF EDUCATION**

<b>PROGRAM NAME</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANTOR PROJECT NUMBER</b>	<b>EXPENDITURES</b>
Adult Ed. Federal Funds '10	84.002A	28-10-44-17	404,855
Adult Ed. English Language Civics '08	84.002A	28-08-07-17	5,698
Adult Ed. English Language Civics '10	84.002A	28-10-07-17	3,148
Adult Ed. One Stop Centers '10	84.002A	28-10-13-17	3,901
Adult Ed. English Language Civics '09	84.002A	28-09-07-17	24,020
Adult Ed. Federal Funds '09	84.002A	28-09-44-17	43,415
Title I State School Improvement '10	84.010A	28-09-TA-17	1,730,552
Title I State School Improvement '09	84.010A	28-08-TA-17	338,044
Title I Part A - Basic '11	84.010A	28-11-T1-17	3,048
Title I Part A - Basic '10	84.010A	28-10-T1-17	20,627,719
Special Ed. IDEA District & School Improvement '10	84.027A	28-10-PD-17	38,843
National Board Certified Psychologists '10	84.027A	28-09-NP-17	40,583
National Board Certified Social Workers '10	84.027A	28-09-SW-17	136,389
National Board Certified Speech Path. & Aud. '10	84.027A	28-09-SP-17	173,304
Special Ed. IDEA District & School Improvement '09	84.027A	28-08-PD-17	2,411
Special Ed. IDEA-Part B '11	84.027A	28-11-B1-17	203,535
Special Ed. IDEA-Part B '09	84.027A	28-10-B1-17	14,658,685
Vocational Ed Carl Perkins Basic Grant '10	84.048	28-10-02-17	769,850
Special Ed Preschool '10	84.173A	28-10-PI-17	274,559
REMS '10	84.184E	Q184E090134	162,278
Safe Schools/Healthy Students "B" '10	84.184L (1)	Q184L050416 (1)	251,291
Safe Schools/Healthy Students "F" '10	84.184L (1)	Q184L050416 (1)	49,284
Title IV - Safe & Drug-Free Schools & Communities '10	84.186A	28-10-70-17	327,148
Title I - Education for Homeless Children & Youth '10	84.196A	28-10-H1-17	50,910
Title I - Education for Homeless Children & Youth '09 C/D	84.196A	28-09-H1-17 C	20,873
Title I - Education for Homeless Children & Youth '09	84.196A	28-09-H1-17	3,710
21st Century '10	84.287C	N/A	697,846
Region II - EETT '09	84.318X	28-09-14-52	21,497
Region II - EETT '10	84.318X	28-10-14-52	79,383
Title II - Enhancing Education Through Technology '09	84.318X	28-09-49-17	147,720
Title II - Enhancing Education Through Technology '10	84.318X	28-10-49-17	127,255
LASIG - SPDG '10	84.323A	N/A	17,661
Advanced Placement Test Fee '10	84.330B	28-07-LT-17	432
LA GEAR-UP '10	84.334A (3)	N/A (3)	42,727
Reading First '09	84.357A	28-08-RF-17	4,609
Reading First 06/07 '09	84.357A	28-07-RS-17	139,278
Title III - Immigrant Set-Aside '10	84.365A	28-10-S3-17	46,385
Title III - English Language Acquisition Grants '11	84.365A	28-11-60-17	60
Title III - English Language Acquisition Grants '10	84.365A	28-10-60-17	232,485
Title III - Immigrant Set-Aside '09	84.365A	28-09-S3-17	36,352
Title II Part B - Mathematics and Science Partnerships '09	84.366B	28-08-MP-17	290,954
Title II Part B - Mathematics and Science Part. Cohort 1 '10	84.366B	28-09-MP-17	454,614
Title II, Part A Teacher/Principal Training & Recruiting Fund '11	84.367A	28-11-50-17	3,104
Title II, Part A Teacher/Principal Training & Recruiting Fund '10	84.367A	28-10-50-17	6,410,419
Title I - School Improvement 1003(g) '10	84.377A	28-09-TC-17	1,009,869

**EAST BATON ROUGE PARISH SCHOOL SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

**EXHIBIT C**

Homeless Education Disaster Assistance (HEDA) '09	84.383A	S383A090003	343,710
EETT - ARRA '10	84.386A	28-09-59-17	374,922
Title X - Homeless - ARRA '10	84.387A	28-09-H2-17	61,768
Title I - ARRA '10	84.389A	28-09-A1-17	5,903,940
IDEA - ARRA '10	84.391A	28-09-AI-17	3,890,688
IDEA - Preschool - ARRA '10	84.392A	28-09-AP-17	82,897
SFSF - State Fiscal Stabilization Funds - ARRA '10	84.394A	28-10-AS-17	4,962,462
HEAP '10	84.938K	28-08-HE-17	94,598
<b>TOTAL DEPT. OF EDUCATION</b>			<b>\$ 65,825,688</b>

**U.S. DEPT OF HEALTH AND HUMAN SERVICES**

<u>PROGRAM NAME</u>	<u>FEDERAL CFDA NUMBER</u>	<u>GRANTOR PROJECT NUMBER</u>	<u>EXPENDITURES</u>
TANF - JAG '10	93.558	28-10-JS-17	36,569
TANF - JAG '09	93.558	28-09-JA-17	7,883
TANF - STEP '10	93.558	28-10-EP-17	6,825
TANF Early Childhood Development Program '10	93.558	28-10-36-17	1,940,082
TANF - ASFA '10	93.558B	28-10-OS-17	449,404
TANF - ASFA '09	93.558B	28-09-OS-17	202,651
YWCA Early Head Start '06	93.600 (2)	06CH7028/03 (2)	195,955
Americorps HIPPY	94.006	28-09-27-17	9,313
<b>TOTAL DEPT. OF HEALTH AND HUMAN RESOURCES</b>			<b>\$ 2,848,482</b>

**U.S. DEPT. OF AGRICULTURE**

<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>PROJECT NUMBER</u>	<u>EXPENDITURES</u>
National School Breakfast Program	10.553	N/A	\$ 5,329,266
National School Lunch Program	10.555	N/A	14,568,812
Commodities Program	10.569	N/A	966,642
CNP Federal Stimulus Grant - ARRA	10.579	N/A	175,975
<b>TOTAL DEPT. OF AGRICULTURE</b>			<b>\$ 21,040,695</b>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

EXHIBIT C

DEPARTMENT OF LABOR

PROGRAM NAME	FEDERAL CFDA NUMBER	GRANTOR PROJECT NUMBER	EXPENDITURES
YOUTH BUILD	17.274	N/A	6,990
<b>TOTAL DEPT. OF LABOR</b>			<b>\$ 6,990</b>

DEPARTMENT OF HOMELAND SECURITY

PROGRAM NAME	FEDERAL CFDA NUMBER	GRANTOR PROJECT NUMBER	EXPENDITURES
FEMA - Public Assistance Grants (4)	N/A (4)	N/A	\$ 1,250,474
<b>TOTAL DEPT. OF HOMELAND SECURITY</b>			<b>\$ 1,250,474</b>

U.S. DEPT OF DEFENSE

PROGRAM NAME	FEDERAL CFDA NUMBER	GRANTOR PROJECT NUMBER	EXPENDITURES
ARMY ROTC (1)	N/A	N/A	\$ 666,214
<b>TOTAL DEPT. OF DEFENSE</b>			<b>\$ 666,214</b>

**TOTAL EXPENDITURES OF FEDERAL AWARDS** **\$ 91,638,543**

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 the YWCA
- (3) - Passed through Louisiana State University
- (4) - Passed through the Louisiana Governor's Office of Homeland Security and Emergency Preparedness

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, 2010**

**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 presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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, 2010, the School System received commodities valued at \$966,642. At June 30, 2010, the organization had food commodities totaling \$174,318 in inventory.

**NOTE C – RECONCILIATION TO FINANCIAL STATEMENTS**

Total Federal Award Expenditures per schedule	\$ 91,368,543
Adjustment to revenue for write off of funds related to Hurricane Gustav-FEMA	<u>18,701</u>
Total federal revenue (all funds) in the Statement of Revenues, Expenditures and Changes in Fund Balance for the year ended June 30, 2010	<u>\$ 91,619,842</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2010**

**A. Summary of Auditors' Results**

*Financial Statements*

Type of auditor's report issued: Unqualified

- 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 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: Unqualified

Any audit findings disclosed that are required  
to be reported in accordance with section 510(a)  
of Circular A-133?                     yes     no

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2010**

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
84.389A	Title I - Grants to Local Educational Agencies - ARRA
84.027A	Special Education, IDEA
84.391A	Special Education, IDEA - ARRA
84.173A	IDEA, Preschool
84.392A	IDEA, Preschool - ARRA
84.318X	Educational Technology State Grants
84.386A	Educational Technology State Grants – ARRA
84.394A	State Fiscal Stabilization Fund - ARRA

The threshold for distinguishing types A & B programs was program expenditures exceeding \$2,749,156.

- 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**

**84.391A**                      **Special Education, IDEA**

**2010-1**                      **Public Bid Law**

**Criteria:**                      LSA - RS 38:2212.1 requires the advertisement and letting of lowest responsible bidder for the purchase of materials and supplies in excess of \$30,000 paid out of public funds.

**Condition:**                      The School Board purchased special education equipment related to the Special Education, IDEA federal program in which the bid process was not followed.

**Questioned Costs:**        \$78,775

**Effect:**                      The School Board is out of compliance with the statute referenced to above. As a result, the School Board may not be receiving the lowest price for its goods and services.

**Cause:**                      Management did not obtain a bid on the equipment purchase related to the Special Education, IDEA federal program.

**Recommendation:**        All purchases in excess of stipulated purchase limits should be bid in accordance with the above statute.

*Management's*

*Response:*                      *The Purchasing Department will obtain and maintain bids to adhere to LSA - RS 38:212.1 for all materials and supplies purchases in excess of \$30,000.*

**EXHIBIT E**

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

- None

**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

To the Members of the  
East Baton Rouge Parish School System

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of East Baton Rouge Parish School System and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of East Baton Rouge Parish School System and 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. This agreed-upon procedures engagement was performed in accordance with 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 the 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.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

*General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)*

*Procedure #1:*

We will select a random sample of 25 transactions and review supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of 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, and
- Nonpublic Transportation Revenue.

Results of Procedure # 1:

In performing the testing on the sample of expenditures/revenues, we noted no transactions that were inappropriately classified or were recorded at an inappropriate amount.

Education Levels of Public School Staff (Schedule 2)

Procedure # 2

We will reconcile the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1st.

Results of Procedure # 2:

No differences were noted between the number of full-time classroom teachers per schedule 4 and schedule 2, or between the schedules and the October 1 payroll records.

Procedure # 3

We will reconcile the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule and to the school board supporting payroll records as of October 1st.

Results of Procedure # 3

No differences were noted between the number of principals and assistant principals per schedule 4 and schedule 2, or between the schedules and the October 1 payroll records.

Procedure # 4

We will obtain a list of full-time teachers, principals, and assistant principals by classification as of October 1st and as reported on the schedule. We will trace a random sample of 25 teachers to the individual's personnel file and determine if the individual's education level was properly classified on the schedule.

Results of Procedure # 4:

No differences were noted between the education levels of the full-time teachers, principals, and assistant principals per schedule 2 and the personnel files.

Number and Type of Public Schools (Schedule 3)

Procedure # 5

We will obtain a list of schools by type as reported on the schedule. We will compare the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

Results of Procedure # 5:

No differences were noted between the number of elementary schools per schedule 3 and the National School Lunch Program.

Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers (Schedule 4)

Procedure #6

We will obtain a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and trace the same sample used in procedure 4 to the individual's personnel file and determine if the individual's experience was properly classified on the schedule.

Results of Procedure # 6:

In our sample of 25 employees, no discrepancies existed between the aforementioned listing and the schedule.

Public School Staff Data: Average Salaries (Schedule 5)

Procedure # 7

We will obtain a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and trace a random sample of 25 teachers to the individual's personnel file and determine if the individual's salary, extra compensation, and the full-time equivalents were properly included on the schedule.

Results of Procedure # 7:

In our sample of 25 employees, no discrepancies existed between the aforementioned listing and the schedule.

Procedure # 8

We will recalculate the average salaries and full-time equivalents reported in the schedule.

Results of Procedure # 8:

We noted no differences between the averages reported on the schedule and our calculations.

*Class Size Characteristics (Schedule 6)*

*Procedure # 9*

We will obtain a list of classes by school, school type, and class size as reported on the schedule and reconcile school type classifications to Schedule 3 data, as obtained in procedure 5. We will then trace a random sample of 10 classes to the October 1st roll books for those classes and determine if the class was properly classified on the schedule.

*Results of Procedure # 9*

In our sample of 10 classes, no discrepancies in the class size classifications were noted.

*Louisiana Educational Assessment Program (LEAP) for the 21<sup>st</sup> Century (Schedule 7)*

*Procedure # 10*

We will obtain test scores as provided by the testing authority and reconcile scores as reported by the testing authority to scores reported in the schedule by East Baton Rouge Parish School System.

*Results of Procedure # 10:*

No differences were noted.

*The Graduation Exit Examination (GEE) for the 21<sup>st</sup> Century (Schedule 8)*

*Procedure # 11*

We will obtain test scores as provided by the testing authority and reconcile scores as reported by the testing authority to scores reported in the schedule by East Baton Rouge Parish School System.

*Results of Procedure #11*

No differences were noted.

*The IOWA and iLEAP Tests (Schedule 9)*

*Procedure # 12*

We will obtain test scores as provided by the testing authority and reconcile scores as reported by the testing authority to scores reported in the schedule by East Baton Rouge Parish School System.

*Results of Procedure # 12*

No differences were noted.

**EXHIBIT F**

**Page 5 of 5**

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of East Baton Rouge Parish School System, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Postlethwaite & Mettenill*

Baton Rouge, Louisiana  
November 4, 2010



**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, 2010**

**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 - Education Levels of Public School Staff**

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principal's with less than a Bachelor's; Master's; Master's +30; Specialist in Education; and Ph. D or Ed. D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 3 - Number and Type of Public Schools**

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial Statistical Report (AFSR).

**Schedule 4 - Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers**

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 5 - Public School Staff Data: Average Salaries**

This schedule includes average classroom teacher's salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).



**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. This data is currently reported to the legislature in the Annual School Report (ASR).

**Schedule 7 - Louisiana Educational Assessment Program (LEAP)**

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Mastery, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

**Schedule 8 - The Graduation Exit Exam**

This schedule represents student performance testing data and includes summary scores by district for grades 10 and 11 in each category tested. Scores are reported as Advanced, Mastery, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

**Schedule 9 - The iLEAP Tests**

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 6, 7 and 9 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes three years of data.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**PERFORMANCE MEASUREMENT DATA**

**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, 2010**

**General Fund Instructional and Equipment Expenditures**

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 141,613,027	
Other Instructional Staff Activities	19,349,884	
Instructional Staff Employee Benefits	61,496,668	
Purchased Professional and Technical Services	1,145,769	
Instructional Materials and Supplies	6,149,116	
Instructional Equipment	351,389	
Total Teacher and Student Interaction Activities		\$ 230,105,853

Other Instructional Activities 515,099

Pupil Support Services	18,549,502	
Less: Equipment for Pupil Support Services	-	
Net Pupil Support Services		18,549,502

Instructional Staff Services	14,438,486	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services		14,438,486

School Administration	21,761,925	
Less: Equipment for School Administration	-	
Net School Administration		21,761,925

Total General Fund Instructional Expenditures \$ 285,370,865

Total General Fund Equipment Expenditures \$ 351,389

**Certain Local Revenue Sources**

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	15,411,502	
Renewable Ad Valorem Tax	110,023,456	
Debt Service Ad Valorem Tax	-	
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	2,980,724	
Sales and Use Taxes	78,781,209	
Total Local Taxation Revenue		\$ 207,196,891

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	19,622	
Earnings from Other Real Property	-	
Total Local Earnings on Investment in Real Property		\$ 19,622

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	885,885	
Revenue Sharing - Other Taxes	3,234,511	
Revenue Sharing - Excess Portion	-	
Other Revenue in Lieu of Taxes	-	
Total State Revenue in Lieu of Taxes		\$ 4,120,396

Nonpublic Textbook Revenue \$ 488,572

Nonpublic Transportation Revenue \$ 1,552,989

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

**Education Levels of Public School Staff  
As of October 1, 2009**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	3	0.09%	9	16.67%	-	0.00%	-	0.00%
Bachelor's Degree	1,897	59.73%	39	72.22%	4	2.58%	-	0.00%
Master's Degree	870	27.39%	6	11.11%	83	53.55%	-	0.00%
Master's Degree + 30	323	10.17%	-	0.00%	55	35.48%	-	0.00%
Specialist in Education	40	1.26%	-	0.00%	12	7.74%	-	0.00%
Ph. D. or Ed. D.	43	1.36%	-	0.00%	1	0.65%	-	0.00%
<b>Total</b>	<b>3,176</b>	<b>100.00%</b>	<b>54</b>	<b>100.00%</b>	<b>155</b>	<b>100.00%</b>	<b>-</b>	<b>0.00%</b>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM  
BATON ROUGE, LOUISIANA****Number and Type of Public Schools  
For the Year Ended June 30, 2010**

<b>Type</b>	<b>Number</b>
Elementary	52
Middle/Jr. High	11
Secondary	14
Combination	5
Charter	0
<b>Total</b>	<b>82</b>

Note: Schools opened or closed during the fiscal year are included in this schedule.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM  
BATON ROUGE, LOUISIANA****Experience of Public Principals and Full-time Classroom Teachers  
As of October 1, 2009**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	-	-	14	16	13	3	29	75
Principals	-	1	12	6	11	2	48	80
Classroom Teachers	423	420	808	315	280	241	743	3,230
<b>Total</b>	<b>423</b>	<b>421</b>	<b>834</b>	<b>337</b>	<b>304</b>	<b>246</b>	<b>820</b>	<b>3,385</b>

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

**Public School Staff Data  
For the Year Ended June 30, 2010**

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions</b>
<b>Average Classroom Teachers' Salary Including Extra Compensation</b>	<b>53,046.51</b>	<b>52,605.54</b>
<b>Average Classroom Teachers' Salary Excluding Extra Compensation</b>	<b>51,568.54</b>	<b>51,111.07</b>
<b>Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries</b>	<b>3,485.94</b>	<b>3,374.55</b>

**Note:** Figures reported include all sources of funding (i.e., federal, state, and local) but exclude employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (i.e. extended medical leave); and ROTC teachers receive more compensation because of a federal supplement. Therefore, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

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

**Class Size Characteristics  
As of October 1, 2009**

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	61%	5,649	36%	3,302	3%	274	0%	-
Elementary Activity Classes	59%	931	38%	589	3%	54	0%	2
Middle/Jr. High	67%	2,462	26%	952	7%	239	0%	1
Middle/Jr. High Activity Classes	40%	216	17%	93	31%	169	12%	66
High	59%	2,507	17%	704	21%	904	3%	141
High Activity Classes	73%	611	12%	94	8%	69	7%	61
Combination	99%	167	1%	2	0%	-	0%	-
Combination Activity Classes	100%	16	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 in grades K-3 is 26 students and maximum enrollment in 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.



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

Louisiana Educational Assessment Program (LEAP) for the 21st Century  
For the Year Ended June 30, 2010

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	165	4.10%	105	2.69%	108	3.37%	191	4.75%	91	2.33%	140	4.36%
Mastery	513	12.75%	598	15.31%	636	19.82%	545	13.54%	357	9.14%	442	13.78%
Basic	1,654	41.11%	1,744	44.84%	1,277	39.81%	1,565	39.38%	1,490	38.14%	1,190	37.09%
Approaching Basic	950	23.62%	907	23.21%	683	20.67%	898	22.31%	999	25.58%	704	21.95%
Unsatisfactory	741	18.42%	553	14.15%	524	16.33%	806	20.02%	969	24.81%	732	22.62%
<b>Total</b>	<b>4,023</b>	<b>100.00%</b>	<b>3,907</b>	<b>100.00%</b>	<b>3,208</b>	<b>100.00%</b>	<b>4,025</b>	<b>100.00%</b>	<b>3,906</b>	<b>100.00%</b>	<b>3,206</b>	<b>100.00%</b>

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	79	1.95%	128	3.28%	36	1.13%	68	1.68%	40	1.03%	29	0.91%
Mastery	323	7.88%	316	8.10%	303	9.46%	352	8.70%	304	7.79%	302	9.43%
Basic	1,535	37.93%	1,369	35.10%	1,087	33.95%	1,738	42.97%	1,636	41.94%	1,179	36.63%
Approaching Basic	1,373	33.93%	1,368	35.08%	1,076	33.60%	968	23.93%	1,007	25.81%	774	24.18%
Unsatisfactory	737	18.21%	719	18.44%	700	21.88%	919	22.72%	814	20.83%	917	28.55%
<b>Total</b>	<b>4,047</b>	<b>100.00%</b>	<b>3,900</b>	<b>100.00%</b>	<b>3,202</b>	<b>100.00%</b>	<b>4,045</b>	<b>100.00%</b>	<b>3,901</b>	<b>100.00%</b>	<b>3,201</b>	<b>100.00%</b>

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

**Louisiana Educational Assessment Program (LEAP) for the 21st Century  
For the Year Ended June 30, 2010**

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	101	3.56%	40	1.29%	38	1.30%	114	4.02%	186	5.98%	78	2.66%
Mastery	382	13.47%	370	11.89%	298	10.09%	87	3.07%	178	5.72%	87	2.97%
Basic	1,051	37.07%	1,322	42.48%	1,197	40.81%	1,247	43.95%	1,303	41.90%	1,378	47.01%
Approaching Basic	964	34.01%	1,113	35.76%	1,057	36.04%	773	27.25%	779	25.05%	793	27.06%
Unsatisfactory	337	11.89%	267	8.58%	345	11.78%	618	21.71%	664	21.35%	595	20.30%
<b>Total</b>	<b>2,835</b>	<b>100.00%</b>	<b>3,112</b>	<b>100.00%</b>	<b>2,933</b>	<b>100.00%</b>	<b>2,837</b>	<b>100.00%</b>	<b>3,110</b>	<b>100.00%</b>	<b>2,931</b>	<b>100.00%</b>

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	37	1.30%	95	3.07%	20	0.69%	49	1.72%	75	2.43%	25	0.86%
Mastery	224	7.85%	327	10.58%	317	10.85%	224	7.86%	332	10.76%	227	7.78%
Basic	895	31.37%	826	26.71%	818	27.98%	1,052	36.91%	1,111	36.00%	1,005	34.45%
Approaching Basic	989	34.66%	1,139	36.84%	955	32.67%	744	26.11%	818	26.51%	871	29.86%
Unsatisfactory	708	24.82%	705	22.80%	813	27.81%	781	27.40%	750	24.30%	789	27.05%
<b>Total</b>	<b>2,853</b>	<b>100.00%</b>	<b>3,092</b>	<b>100.00%</b>	<b>2,923</b>	<b>100.00%</b>	<b>2,850</b>	<b>100.00%</b>	<b>3,086</b>	<b>100.00%</b>	<b>2,917</b>	<b>100.00%</b>

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

**The Graduation Exit Exam for the 21st Century  
For the Year Ended June 30, 2010**

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>												
Advanced	44	1.82%	41	1.70%	27	1.09%	244	10.12%	223	8.70%	251	10.15%
Mastery	303	12.64%	244	10.15%	262	10.80%	349	14.47%	222	8.66%	295	11.94%
Basic	1,094	45.28%	1,001	41.66%	1,148	46.46%	1,001	41.52%	963	37.57%	885	35.80%
Approaching Basic	613	25.37%	654	27.22%	630	25.50%	406	16.84%	580	22.63%	465	18.81%
Unsatisfactory	362	14.99%	463	19.27%	404	16.35%	411	17.05%	575	22.44%	576	23.30%
<b>Total</b>	<b>2,416</b>	<b>100.00%</b>	<b>2,403</b>	<b>100.00%</b>	<b>2,471</b>	<b>100.00%</b>	<b>2,411</b>	<b>100.00%</b>	<b>2,583</b>	<b>100.00%</b>	<b>2,472</b>	<b>100.00%</b>

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>												
Advanced	53	2.63%	101	4.57%	51	2.39%	37	1.84%	42	1.91%	46	2.15%
Mastery	214	10.62%	256	11.59%	212	9.92%	194	9.63%	200	9.07%	185	8.64%
Basic	702	34.84%	742	33.61%	657	30.76%	961	47.72%	980	44.44%	911	42.57%
Approaching Basic	590	29.28%	588	26.63%	643	30.10%	482	23.93%	518	23.49%	499	23.32%
Unsatisfactory	456	22.63%	521	23.60%	573	26.83%	340	16.88%	465	21.09%	499	23.32%
<b>Total</b>	<b>2,015</b>	<b>100.00%</b>	<b>2,208</b>	<b>100.00%</b>	<b>2,136</b>	<b>100.00%</b>	<b>2,014</b>	<b>100.00%</b>	<b>2,205</b>	<b>100.00%</b>	<b>2,140</b>	<b>100.00%</b>

The /LEAP Tests  
For the Year Ended June 30, 2010

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>												
Advanced	114	3.24%	106	2.88%	71	2.03%	180	5.12%	206	6.59%	107	3.07%
Mastery	509	14.47%	502	13.63%	376	10.77%	521	14.82%	434	11.79%	309	8.68%
Basic	1,424	40.49%	1,327	36.04%	1,165	33.38%	1,343	38.19%	1,344	36.49%	1,194	34.21%
Approaching Basic	783	22.26%	874	23.74%	968	27.74%	780	22.47%	826	22.43%	808	23.09%
Unsatisfactory	687	19.54%	873	23.71%	910	26.08%	882	24.40%	873	23.70%	1,080	30.95%
<b>Total</b>	<b>3,517</b>	<b>100.00%</b>	<b>3,682</b>	<b>100.00%</b>	<b>3,490</b>	<b>100.00%</b>	<b>3,518</b>	<b>100.00%</b>	<b>3,683</b>	<b>100.00%</b>	<b>3,490</b>	<b>100.00%</b>

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>												
Advanced	89	2.53%	97	2.64%	50	1.43%	71	2.02%	21	0.57%	58	1.60%
Mastery	379	10.78%	414	11.25%	202	5.79%	405	11.53%	501	13.63%	298	8.49%
Basic	1,262	35.91%	1,161	31.57%	884	25.20%	1,498	42.58%	1,510	41.07%	1,414	40.55%
Approaching Basic	1,173	33.37%	1,267	34.45%	1,214	34.80%	889	24.74%	869	23.63%	840	23.98%
Unsatisfactory	612	17.41%	739	20.09%	1,039	29.78%	872	24.19%	776	21.10%	781	22.40%
<b>Total</b>	<b>3,515</b>	<b>100.00%</b>	<b>3,878</b>	<b>100.00%</b>	<b>3,489</b>	<b>100.00%</b>	<b>3,513</b>	<b>100.00%</b>	<b>3,677</b>	<b>100.00%</b>	<b>3,487</b>	<b>100.00%</b>

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>												
Advanced	93	3.40%	89	3.10%	88	2.41%	169	6.17%	163	5.88%	150	5.31%
Mastery	423	15.45%	382	13.31%	348	12.32%	320	11.69%	284	9.90%	215	7.81%
Basic	1,172	42.82%	1,190	41.40%	1,121	39.88%	1,254	45.62%	1,209	42.12%	1,088	38.81%
Approaching Basic	737	26.93%	740	25.79%	740	25.19%	510	18.03%	595	20.77%	579	20.50%
Unsatisfactory	312	11.40%	489	18.34%	548	19.40%	484	17.59%	818	29.53%	784	27.77%
<b>Total</b>	<b>2,737</b>	<b>100.00%</b>	<b>2,878</b>	<b>100.00%</b>	<b>2,825</b>	<b>100.00%</b>	<b>2,737</b>	<b>100.00%</b>	<b>2,870</b>	<b>100.00%</b>	<b>2,824</b>	<b>100.00%</b>

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>												
Advanced	38	1.39%	101	3.52%	54	1.92%	110	4.02%	91	3.18%	77	2.73%
Mastery	282	10.30%	314	10.95%	219	7.76%	236	8.62%	278	9.70%	270	9.57%
Basic	994	36.32%	971	33.85%	889	31.51%	1,098	40.04%	1,268	44.26%	1,173	41.58%
Approaching Basic	1,012	36.97%	928	32.36%	1,048	37.15%	688	25.07%	722	25.20%	723	25.82%
Unsatisfactory	411	15.02%	554	19.32%	611	21.66%	809	29.25%	505	17.66%	579	20.52%
<b>Total</b>	<b>2,737</b>	<b>100.00%</b>	<b>2,858</b>	<b>100.00%</b>	<b>2,821</b>	<b>100.00%</b>	<b>2,737</b>	<b>100.00%</b>	<b>2,863</b>	<b>100.00%</b>	<b>2,822</b>	<b>100.00%</b>

The ILEAP Tests  
For the Year Ended June 30, 2010

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 8												
Advanced	84	3.17%	51	1.81%	43	1.30%	85	3.20%	141	4.09%	157	4.77%
Mastery	340	12.82%	295	10.44%	275	8.34%	287	10.80%	254	8.99%	182	5.52%
Basic	1,191	44.93%	1,221	43.22%	1,208	36.84%	1,278	48.12%	1,299	46.98%	1,173	35.60%
Approaching Basic	655	24.71%	736	26.05%	1,001	30.36%	512	19.28%	503	17.81%	739	22.43%
Unsatisfactory	381	14.37%	522	18.48%	770	23.38%	484	18.80%	628	22.23%	1,044	31.69%
Total	2,651	100.00%	2,825	100.00%	3,297	100.00%	2,858	100.00%	2,825	100.00%	3,283	100.00%

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 6												
Advanced	69	2.61%	66	2.34%	55	1.88%	218	8.29%	159	5.67%	133	4.07%
Mastery	372	14.06%	312	11.09%	243	7.41%	255	9.69%	222	7.92%	227	8.94%
Basic	994	37.10%	1,063	37.78%	1,082	32.99%	1,093	41.54%	1,033	36.84%	1,053	32.20%
Approaching Basic	839	31.71%	882	30.63%	1,158	35.30%	641	24.36%	833	29.71%	887	27.13%
Unsatisfactory	382	14.43%	511	18.18%	742	22.62%	424	16.12%	557	19.86%	970	29.66%
Total	2,546	100.00%	2,814	100.00%	3,280	100.00%	2,531	100.00%	2,904	100.00%	3,270	100.00%

100.01

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 7												
Advanced	127	5.00%	97	3.43%	124	3.93%	180	6.30%	126	4.45%	89	2.82%
Mastery	308	12.12%	266	9.39%	275	8.71%	251	9.89%	253	8.92%	178	5.55%
Basic	1,083	42.84%	1,075	37.96%	1,151	36.47%	1,103	43.46%	1,192	42.05%	1,259	39.94%
Approaching Basic	689	27.13%	882	31.14%	1,033	32.73%	533	21.00%	687	24.23%	775	24.59%
Unsatisfactory	333	13.11%	512	18.06%	573	18.18%	491	19.35%	577	20.35%	851	27.00%
Total	2,540	100.00%	2,832	100.00%	3,158	100.00%	2,538	100.00%	2,838	100.00%	3,182	100.00%

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 7												
Advanced	71	2.81%	60	1.78%	63	1.89%	88	3.41%	71	2.54%	63	2.01%
Mastery	324	12.80%	336	12.03%	229	7.30%	370	14.58%	375	13.39%	288	9.20%
Basic	954	37.69%	1,029	38.82%	1,030	32.84%	1,154	45.79%	1,151	41.11%	1,197	38.23%
Approaching Basic	749	29.59%	865	30.82%	1,019	32.50%	546	21.67%	737	26.32%	785	25.07%
Unsatisfactory	433	17.11%	527	18.75%	805	25.67%	364	14.45%	466	16.64%	799	25.49%
Total	2,531	100.00%	2,810	100.00%	3,136	100.00%	2,520	100.00%	2,800	100.00%	3,131	100.00%

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 9												
Advanced	67	2.32%	41	1.43%	34	1.17%	224	7.77%	152	5.30%	121	4.21%
Mastery	290	10.07%	285	9.96%	239	8.25%	250	8.87%	268	9.28%	131	4.56%
Basic	1,171	40.65%	1,275	44.53%	1,123	38.75%	1,184	41.07%	1,171	40.86%	1,044	36.34%
Approaching Basic	1,009	36.02%	934	32.82%	1,048	36.10%	587	20.36%	664	23.17%	883	28.77%
Unsatisfactory	344	11.94%	328	11.60%	458	15.73%	638	22.13%	613	21.35%	854	28.12%
Total	2,861	100.00%	2,863	100.00%	2,859	100.00%	2,883	100.00%	2,866	100.00%	2,873	100.00%

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**REPORT TO MANAGEMENT**

**JUNE 30, 2010**



EAST BATON ROUGE PARISH SCHOOL SYSTEM

REPORT TO MANAGEMENT

JUNE 30, 2010

November 4, 2010

Members of the Board and Management  
East Baton Rouge Parish School System  
Baton Rouge, Louisiana

In planning and performing our audit of the financial statements of the East Baton Rouge Parish School System for the year ended June 30, 2010, we considered the School System's internal controls to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. We also considered its compliance with certain provisions of laws and regulations in order to properly perform the audit in accordance with governmental standards and not to provide an opinion on compliance with those provisions.

However, during our audit, we became aware of a matter that is an opportunity for improving financial reporting and refining policies and procedures. The following paragraph summarizes our comments and suggestions regarding this matter. This letter does not affect our report dated November 4, 2010, on the financial statements of the School System.

During the year, the School System investigated an instance of misappropriation, which is detailed below:

School Activity Funds

Per the request of Dr. Elizabeth Duran-Swinford (Associate Superintendent of HR) regarding the alleged theft of fundraiser monies from the Talent Show at Scotlandville High School, an audit was scheduled by the Internal Audit Department for the 2009-2010 school year. The principal was accused of stealing \$1,000 cash from the proceeds of a Talent Show put on at the school and replacing it with a \$1,000 check from Walmart. The principal has been moved from the school.

The School System has self-reported or is in the process of self-reporting these matters to the Legislative Auditor in accordance with Louisiana R.S. 24:523.



We recommend that the Internal Audit Department for the School System continue to educate school principals, secretaries and other school employees on the controls and procedures that must be followed. The Internal Auditor should continue to perform surprise internal audits and enforce compliance at all schools in the System.

We have already discussed many of these comments and suggestions with management, and we will be pleased to discuss them in further detail at your convenience to perform any additional study of these matters, or to assist you in implementing the recommendations. We would also like to thank the School System staff for their patience and cooperation with us during the performance of the audit.

Sincerely,

*Peatthawatt & Nettawit*



East Baton Rouge Parish School System  
Finance Department  
1050 South Foster Drive, Baton Rouge, Louisiana 70806  
Phone (225) 922-5440, Fax (225) 923-3406  
www.ebrschools.org

## CORRECTIVE ACTION PLAN

November 23, 2010

East Baton Rouge Parish School System respectfully submits the following corrective action plan for the year ended June 30, 2010 corrective actions implemented:

Postlewaite & Netterville, APAC  
8550 United Plaza Blvd. Suite 1001  
Baton Rouge, LA 70809

The audit period is July 1, 2009 through June 30, 2010.

### Fiscal Year 2009-2010 Management Letter Concerns:

#### **2010-1 School Activity Funds**

**Condition:** Per the request of Dr. Elizabeth Duran-Swinford (Associate Superintendent of HR) regarding the alleged theft of fundraiser monies from the Talent Show at Scotlandville High School, an audit was scheduled by the Internal Audit Department for the 2009-2010 school year. The principal was accused of stealing \$1,000 cash from the proceeds of a Talent Show put on at the school and replacing it with a \$1,000 check from Walmart.

**Action Taken:** The principal is no longer employed with the School System. The School System has self-reported these matters to the Legislative Auditor in accordance with Louisiana R.S. 24:523.

Approved: Millie Williams  
Millie Williams  
Director for Personnel Services

Approved: James P. Crochet  
James P. Crochet  
Chief Financial Officer

Approved: Catherine Fletcher  
Catherine Fletcher  
Chief Business Operations Officer