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For the Year Ended
June 30, 1998

East Baton Rouge Parish School Board
Baton Rouge, Louisiana

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Of the
East Baton Rouge Parish School Board
Baton Rouge, Louisiana

For the Fiscal Year Ended
June 30, 1998

Prepared by the Finance Department
Marge Brown
Director for Finance and Purchasing



INTRODUCTORY SECTION

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

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 1998

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East Baton Rouge Parish School Board Members

Press L. Robinson, Sr., Ph.D. - President

Roger A. Musser - Vice-President

William P. "Bill" Black

Ingrid Kelley

Rev. Leo Cyrus

Eldon R. Ledoux

Dalton "Jay" Dewall

Jacqueline Mims

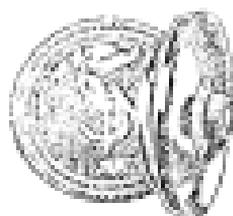
Noel Hammatt

Warren L. Prait, Jr.

Daniel R. Henderson

Patricia Haynes-Smith

Gary S. Mathews, Ph.D. - Superintendent



East Baton Rouge Parish Administrative Officers

Superintendent of Schools	Gary S. Mathews, Ph.D
General Counsel	Maxwell Rice
Public Information Officer	Julie Madore
Associate Superintendent for Curriculum and Instruction	Don Moxor
Executive Director for Elementary Schools	Frances Price
Executive Director for Middle Schools	Patricia Smith-Stevenson
Executive Director for High Schools and Alternative Schools	David Cassara
Director of Special Programs	Gwynn Shandlin
Director of Federal Programs	Richard Coppe
Director of Special Education	Sharon Cray
Director of Academic Accountability	Jennifer Baid
Director of Technology Management	Harry Ingalls
Associate Superintendent for Human Resources and Staff Development	Christina C. Arab
Director of Personnel Services	Annette Mire
Director of Staff Development	Amy Allen
Associate Superintendent for Operations and Budget Management	Charlette D. Placide
Director of Finance and Purchasing	Margie Brown
Director of Physical Plant Services	Robert Cooper
Director of Transportation	Kenneth Foyat
Director of Warehousing and Administration Services	Reginald Russell
Director of Child Nutrition Programs	Gail Johnson
Director of Information Services	William Robbino
Internal Auditor	Tammy McDavid

December 17, 1999

President and Members
East Baton Rouge Parish School Board

Dear Board Members:

The Comprehensive Annual Financial Report of the East Baton Rouge Parish School Board for the fiscal year ended June 30, 1999, is presented herewith. This financial report represents a comprehensive portrait of the School Board'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, continue 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 1999 Comprehensive Annual Financial Report received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association and the Association of School Business Officials, respectively. This was the seventh consecutive year that both these prestigious awards were received by the School Board.

The Operations and Budget Management Staff and Finance Department are to be commended for the attainment of such high standards for their financial reporting and their efforts in the preparation of this report on a timely basis.

Respectfully submitted,



Dr. P. D. Matthews
Superintendent

EBR
ELECTRON BEAM RADIATION SYSTEMS



East Baton Rouge Parish School System

December 17, 1998

6000 South Motor Drive, Baton Rouge, Louisiana 70806
P.O. Box 1950, Baton Rouge, Louisiana 70807-0195
Phone (225)383-2200, Fax (225)383-2222

Greg E. Matthews, Ph.D., Superintendent

President and Members

East Baton Rouge Parish School Board

The **Comprehensive Annual Financial Report (CAFR)** of the East Baton Rouge Parish School Board (School Board) for the fiscal year ended June 30, 1998, is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rest with management of the School Board. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the School Board. All disclosures necessary to enable the reader to gain an understanding of the School Board's financial activities have been included.

The CAFR is presented in three sections: **Introductory Section**, **Financial Section** and **Statistical Section**. The **Introductory Section** includes the table of contents, this managerial letter, the Superintendent's managerial letter, the School Board's organizational chart and a list of principal officials. The **Financial Section** includes the general purpose financial statements, the combining, individual fund and account group statements and schedules, as well as the independent auditors' report on the financial statements and schedules. The **Statistical Section** includes selected financial and demographic information, generally presented on a multi-year basis.

The School Board is required to undergo an annual single audit in conformity with the provisions of **Single Audit Act Amendments of 1996** and U.S. Office of Management and Budget (OMB) Circular A-103, **Audit of State, Local Governments, and Non-Profit Organizations**. Information related to this single audit, including the schedule of expenditures of federal awards, and independent auditors' reports on the internal control activities and compliance with applicable laws and regulations, are included in a separate single audit report.

This report includes all funds and account groups of the School Board. The School Board is a political subdivision of the State of Louisiana created under the Constitution of Louisiana. It has the power to tax and to spend 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 (BSE). 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 consecutive 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 a local supplement to their salaries. Additionally, the School Board selects the Superintendent of Schools to serve as the system's chief executive officer.

The School Board operates the second largest school district in the State and is one of the top fifty nationally in terms of student enrollment. The School Board provides a full range of public education services at all grade levels ranging from pre-kindergarten through grade twelve to approximately 160,000 students. This total enrollment includes students participating in regular and enriched academic education, alternative education, special education for the handicapped to age twenty-two and vocational education. In addition, the School Board serves approximately 6,000 adult education students annually and employs approximately 7,000 persons. Services provided to students include instructional staff, instructional materials, instructional facilities, administrative support, busline services, food services, system operations, facility maintenance, and bus transportation.

ECONOMIC CONDITION AND OUTLOOK

The Baton Rouge Board is located in Baton Rouge, Louisiana, in the southeastern section of the State, along the Mississippi River. In addition to being the second largest city in the State, Baton Rouge is also the capital of Louisiana and the principal home of two major state universities: Louisiana State University and Southern University. The Baton Rouge-Community College, a two-year institution of higher education, opened this Fall in Baton Rouge and shall be jointly under the control, supervision and management of the Board of Supervisors of Louisiana State University and Southern University.

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 (144 kilometers) above the mouth of the Mississippi River, with a 45-foot channel, Baton Rouge is the largest inland deepwater port on the Gulf of Mexico via the Mississippi River and is America's fifth largest domestic port in the nation. The Greater Baton Rouge area is designated as a U.S. Customs Port of Entry and with a position of 228 river miles from the Gulf, the Port of Greater Baton Rouge is a strategic gateway for the handling of international and domestic commerce.

Baton Rouge is the home for several high-technology research facilities such as Louisiana State University's C. B. Fessenden Biomedical Research Center and its Center for Advanced Microcircuits and Devices (CAMD). Facilities such as these will continue to boost the local economy. Many of the processes and applications associated with these facilities are sharing new frontiers in nutrition and preventative medicine, along with the enhancement of industrial competitiveness through increased technological breakthroughs in 3-way beams.

Driven by employment increases and retail sales, the Baton Rouge area economy earned into its strength consecutive years of growth, which many feel will continue into the new millennium. Employment rose approximately 2.8% when compared to last year. Local city economic prober the Baton Rouge job force will grow next year by approximately 3.2%. The local economy added approximately 4,000 more nonagricultural new jobs as compared to a year ago, while trades and services exhibited the largest gain. Goods producing employment also experienced a substantial increase over last year, with construction and manufacturing being the main reason for this growth.

The Baton Rouge area continues substantial gains in retail construction with the addition of the \$200 million Mall of Louisiana. The new 1.4 million square foot mall, which opened October 1997, has met expectations and increased spending in East Baton Rouge Parish.

The Greater Baton Rouge Airport District is currently involved in a major capital improvement program that is expected to increase air traffic into Baton Rouge. The Airport District is in the process of renovating the airport terminal complex and has completed construction on a public parking garage.

Commercial construction leads have increased by 36.9% over 1997. Residential construction fell slightly prior to the previous year. Economists believe that the Baton Rouge economy is still strong and forecast continued increases in retail spending with expected construction and expansion of commercial projects.

The 1992 Legislature approved a revision to the State Minimum Foundation Program (MFP) for elementary and secondary education that has and will continue to greatly impact the School Board. This MFP formula establishes a standard of local support for each school system based on the State average local support relative to the system's ability to raise local funds. The formula provides that no school system will receive less State funds than the MFP formula provided as there in 1991-92, unless there is a decline in student enrollment. However, this formula provides no additional revenues to the School Board. A "hold-harmless" clause, currently in the formula, provides assurance that the School Board would not lose an estimated \$20.4 million in the 1997-98 fiscal year. This system is one of approximately twelve of the sixty-six school systems in the State that will not receive an increase in State funding and this hold-harmless amount has been absorbed. A reduction of this amount can only be accomplished through additional revenues, increased student enrollment and increased expenditures.

Discussions continue to take place during legislative sessions relative to the status of this "hold-over" clause remaining in the BE-P formula, with a possible phase out beginning in the year 2000. The philosophy of the new BE-P formula is to provide greater equity in the distribution of State funds to local School Boards. Under this philosophy, the School Board was receiving a disproportionate share of State funds. This disproportionate share is reflected by the "hold-over" amount. If this clause were to be removed from the formula, this amount would be faced with the challenge of replacing State funding with local funding of this amount.

Continually increasing expenditures and instructional needs, reduced revenue and limited additional revenue sources are just a few of the components of the reduced State funding formula that have adversely impacted the General Fund Budget. In addition to these constraints, a concern that is constantly impacting this budget and the efficient operation of the school system is the continued deterioration of aging facilities and equipment. The General Fund Budget suffered substantial cuts to programs and employee reductions in previous years. However, the continued record setting economic growth is having a positive impact on the General Fund local revenues and making funds available to support operations and educational programs.

The voters approved a new year 4.00 millage school property tax renewal on April 4, 1998 for the purpose of giving additional support to the public elementary and secondary schools in East Sussex County Parish. While the passage of the school tax renewal, which generates approximately \$7.3 million, did not provide additional revenues, it did allow for the much needed continued expenditures at present funding levels.

During 1996-97, the School Board appointed a Citizens Committee for Public School Facilities to develop a plan for upgrading public education in East Sussex County Parish. This thirty-three member committee consisted of a broad cross section of citizens, community leaders, business representatives, elected officials, school system employees, higher education officials and clergy from throughout the Greater East Sussex County area. The plan was developed with the assistance of a professional school facility planning firm and was estimated to cost approximately \$930.8 million with construction and renovation to begin in 1999 and span over an eight-year period. Plan components, as recommended by the Citizens Committee, included an Educational Plan, Facilities Plan, Accountability Plan, Technology and Staff Development Plan, Preventative Maintenance Plan, and Financing Plan. The Educational and Capital Facilities Plan was to be financed by General Obligation Bonds and revenues from a one-cent sales tax. Approval for funding of the Educational and Capital Facilities Improvement Plan was presented to the public on November 15, 1997. Both items were defeated by nearly a 2 to 1 margin with 61.0% voting against the bonds and 53.6% voting for the taxes.

In the Spring of 1998, the School Board began the development of a much smaller three part "pay as you go" plan to improve facilities/technology, discipline and compensation in the school district. This plan would be funded by the proceeds from a one-cent sales tax levied over a five-year period for a total of approximately \$27.1 million. Food, medicines and drugs, utilities, gasoline, newspapers and processed medical supplies would be exempt from this tax. The plan was comprised of three components with each requiring a separate vote. On Tuesday, November 3, 1998, the East Sussex County Parish voters approved all three school propositions with approximately 60.0% of the voters in support of the tax. A capital improvement tax had not passed since February 1968, even though the School Board had offered the public several opportunities to provide additional revenues for the purpose of providing additional equipment and improvements to School Board facilities. The School Board and staff are extremely excited to receive such outstanding public support.

Proposition 1 (\$148.2 million/5.0-cent sales tax) will provide funding for school repairs and renovations, new classroom construction and four new schools (one elementary, one middle and two high). Also included in this proposition are improvements to technology to install computers in all schools and in all classrooms, with a system-wide network that will allow Internet access and hands-on computer experiences for all students. Proposition 2 (\$21.3 million/0.08-cent sales tax) will provide funding to establish elementary, middle and high school discipline centers and six classrooms, for a second alternative school for over-age students in grades five through eight and for an expanded and enhanced mastery program. Proposition 3 (\$116.7 million/0.41-cent sales tax) will provide funding to improve compensation for all employees. The average raise for teachers will be \$3,700 per year. This raise will allow the school system to be more competitive in recruiting and retaining the most qualified teachers throughout the area.

Collegians from the additional non-vest sales tax are scheduled to begin April 1, 1999. Implementation of all programs, renovations, construction and increased compensation is effective July 1, 1999.

Student enrollment for 1994-95 and 1995-96 experienced an overall decline of approximately 2,100 students. Student enrollment continues to decline with a decrease of approximately 1,800 from 1995-96 to 1996-97. The State's philosophy, since 1983, of shifting the responsibility of funding for non-instructional needs to the local community has adversely affected the financial condition of the School Board. As non-instructional needs continue to rise, additional revenues must be generated locally or reductions to expenditures will continue. The quality of services provided by the School Board will continue to depend upon support of the general public.

MARCH INITIATIVES

Career Year

The School Board's high school seniors have received over \$12.0 million in scholarships. There were eighteen National Merit Semifinalists and eight National Merit Finalists in the youth. Average American College Test (ACT) scores have risen such that they are now greater than or equal to surrounding parishes and 57 out of the 60 school systems in the State. East Baton Rouge's ACT scores resulted in an average of 28.8, compared to the State average of 26.5.

Educational choice through magnet programs has resulted in over 27 magnet programs being developed and implemented since 1990. Enhanced instructional and magnet programs such as Montessori, Drexler's, Visual and Performing Arts, Architectural Design, Sports Medicine, Extended Day, Pre-Kinesthetics, Medical and Veterinary Science, Engineering, Computer Science and Technology, Mathematics, Foreign Language & International Studies and Environmental Science are just a few of the instructional programs being offered at various levels throughout the school system. The School Board is privileged to be the first public school system in the State and one of the few in the nation to offer many of these programs.

An elective program, Junior Reserve Officer Training Corp (JROTC) was started by the School Board in 1989 and is currently offered in nine high schools with approximately 1,000 students participating. JROTC promotes and encourages citizenship, develops leadership, improves physical fitness, promotes high school completion and provides incentives to live drug-free. Annual program evaluations for school year 97-98 awarded all nine schools "Honor Unit with Distinction". This status is achieved by only a small percentage of JROTC units annually and clearly demonstrates exceptionally high standards of military training and discipline.

The School Board's commitment to Vocational Education programs includes approximately 10,000 high school students and 3,000 middle school students. The School-to-Work opportunities are a Cooperative Program of the State Department of Education, Louisiana State University, East Baton Rouge Regional Technical Institute, J. E. Merit Construction, Inc. and Associated Builders and Contractors, Political Chapter. This program provides real world experience in the construction trades and allows students to receive college credit or advanced placement for courses taken in high school.

The School Board serves as the fiscal agent for the Gateway Regional Workforce Development Partnership. The grant was initially awarded April 1, 1997 and was renewed at a funding level of \$911,000 for the period January 1, 1998 through December 31, 1998 with possible re-funding through December 31, 2001. The purpose of the Gateway Partnership is to direct the design and implementation of school-to-work opportunities in the "Gateway" Partnership member parishes including Assumption, East Baton Rouge, Iberville, Livingston, Pointe Coupee, West Baton Rouge and West Feliciana. This partnership is a broad-based oversight group, employer led, with representatives from employers, organized labor non-managerial employee groups, secondary and post secondary education training entities, community-based youth-serving organizations, parents and students. Through this partnership, approximately 1,000 students learn the skills necessary to secure jobs in local industry or further their education at a variety of post secondary institutions.

The School Board is in the fifth year of a five-year \$5.1 million grant from the National Science Foundation (NSF) to improve physical science education in grades K-3. The program is entitled *Primary Physical Science and Literacy* or *improved training for science teachers in the primary grades in 60 elementary schools*. By improving the science instruction in the schools, students will receive a better foundation in science and will cultivate interest in continuing science education. A major element in this five-year program is science education reform in the use of science kits. Through the generosity of Dow Chemical (USA), the School System will receive \$40,000 each year for five years for the purchase of three teaching kits. This grant is unusual in that it was approved on its first submission and was awarded to a School System rather than to a university, as is the case with most NSF grants.

During the 1997 Legislative Session, the legislators passed several education initiatives including funding that would affect all school districts in the State. Included in these initiatives was an accountability system that incorporates higher expectations for what students should know and be able to do and holds students and districts responsible for the results.

House Bill 2231 established a \$30.0 million K-3 Reading and Mathematics Fund to provide funding for instructional materials and teacher training that would assist students "at risk" of not meeting or level by the end of grade three and improve performance of students in kindergarten through third grade. The School Board received a three year award for fiscal year 1997-98 of approximately \$2.8 million, based on its eligible student population for this category of students. House Bill 1811 established a \$38.2 million Classroom Based Technology Fund to advance technology in the State's public and approved non-public schools. Through a competitive application process, the School Board's Office of Technology Management chose six schools that demonstrated a commitment to technology as a part of the learning process to participate in this project and serve as a model for future technology implementations. The School Board received a State grant award for approximately \$2.2 million and established technology rich teaching environments at the project schools following the pattern established by the state-wide technology plan adopted by the School Board in July 1997. House Bill 2289 established a \$11.4 million Teacher Supply Fund to provide a per-pupil allowance to eligible teachers for the purpose of purchasing classroom supplies traditionally paid for with personal funds. The School Board received a grant award for approximately \$114,000 for distribution to over 3,000 eligible teachers.

During the 1995 Louisiana Legislative Session, the Legislators passed Senate Bill 1185 (Act 190 of 1995) which established a Charter School Demonstration (pilot) program and gives parents, teachers and citizens an opportunity to create independent public schools. Charter schools are designed to encourage innovative strategies to meet the needs of students and those particularly at risk. Under the new law, up to eight Louisiana School Boards can volunteer to participate in the pilot program. The School Board received HB88 approved to be one of the eight demonstration districts.

The School Board approved the Children's Charter, Teacher Empowerment Foundation and J.C. Haynes Foundation Charter Schools in the Spring of 1997. The three charter schools began operation in the Fall of 1997, each with approximately 30 students, with each charter school receiving a per-pupil allotment from the School Board that totaled approximately \$771,000.

Following three years of fiscal solvent bonding, on August 1, 1996, the U.S. District Judge approved a cost agreement negotiated by the School Board, the U.S. Justice Department and the local branch of the NMAAFT. Many months and long hours were spent by the parties, along with substantial public input, negotiating changes to a proposal approved by the School Board on April 10, 1996.

- In 1996, the School Board chartered shared bonding by reworking the former attendance zones for elementary schools into community sensitive attendance zones so as to maximize the sense of community and increase ownership of the schools. New zones for middle and high schools became effective in September of 1997.
- The School Board implemented a voluntary transfer policy to allow the most studies for students who wished to attend a specialized program or other attractive characteristics.

- School Board Meetings were held to involve citizens who wished to increase their involvement in making decisions and schools more academically successful.

Elementary schools were the first to experience the Desegregation Plan approved in the Consent Decree, with community-based attendance zones and voluntary transfers, beginning with the opening of the 1996-97 school year on September 3, 1996. Beginning with the opening of the 1997-98 school year on September 2, 1997, the middle and high schools completed the shift from court-ordered busing to voluntary desegregation. This was an unprecedented opportunity to desegregate the system. The full implementation of this plan requires the appropriation of not less than \$1.8 million during each of the first three years and a substantial increase thereafter for the remaining life of this Consent Decree for the enhancement of the racially identifiable black schools. The general \$10 million appropriation shall be allocated for the first three years as follows:

1. Appropriation not less than \$600,000 annually for the purpose of effecting necessary enhancements to racially identifiable black schools.
2. Appropriation not less than \$1.5 million annually to reduce the pupil teacher ratio at racially identifiable black schools for the purpose of supplementing the faculty.
3. Appropriation \$600,000 annually for the achievement of educational equity for racially identifiable black schools.

There are currently 13 schools targeted for this annual appropriation. Over \$20.0 million has been targeted for spending over a five-year period. Actual spending for the fiscal year 1997-98 for the Consent Decree requirements was approximately \$8.9 million.

Pursuant to Act 18 of 1997 as per House Concurrent Resolution 245 of the 1997 Regular Session, the Legislature appropriated funds to provide a \$1,000 and \$500 pay raise for selected certificated teachers/staff and support staff respectively in the East Baton Rouge Parish School System. The total amount appropriated to fund the salary and retirement of the eligible employees was approximately \$8.0 million.

For the Future

The General Appropriation Bill of the 1998 Regular Session of the Louisiana Legislature provides funding for the MFP formula contained in the House Concurrent Resolution (HCR) 104 of 1998. An estimated increase of \$1.9 million in the MFP allocation is provided to fund a 2010 annual pay raise for eligible certificated full-time employees as defined per the Department of Education Bulletin 1979 to include teachers, therapists, specialists, librarians, counselors, nurses, principals, assistant principals and other school administrators. Included in this appropriation is a \$100 annual pay raise for these same part-time positions. The raises are effective with the 1998-99 school year.

Pursuant to House Bill 3 of the 1998 Regular Session of the Legislature, a one-time supplement for non-certificated support staff has been funded for the 1998-99 fiscal year. Eligible full-time and part-time support staff will receive a one-time pay supplement of \$100 and \$100 respectively, by October 1, 1998. The state funding provided for this raise is estimated at \$0.9 million.

On May 28, 1998, the School Board approved a mandatory policy for all elementary school students, including Pre-K/Kindergarten and Kindergarten, to use a "standard uniform" beginning in August 1998. Under the School Board Policy, the uniform for elementary school students is navy blue bottoms and white tops. Many donations from individuals and businesses were also made to purchase uniforms for deserving students. Under the new uniform policy for elementary students and the new tolerance for violators policy (1998-99) for middle and high school students, continued positive results are expected. On November 18, 1998, the School Board also approved a mandatory policy for all middle school students, grades 6-8, beginning in August with the 1998-2000 school year. Under the School Board Policy, the uniforms for middle school students is khaki bottoms and navy tops.

In its efforts to address Year 2000 Compliance issues and improve operational efficiency, on November 19, 1999, the School Board approved final contracts for the purchase of student management software, financial, human resources, payroll, inventory and procurement applications. All 88 school sites and various administrative sites are scheduled to be on-line with all applications effective with the 1999-2000 school year.

FINANCIAL INFORMATION

Internal Control

Management of the School Board is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government 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 assets and benefits requires estimates and judgments by management. We believe that the School Board'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 Board is also 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 Board.

As a part of the School Board'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 Board has complied with applicable laws and regulations. The results of the School Board's single audit for the fiscal year ended June 30, 1999 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

Budgetary Controls

The School Board maintains budgetary controls. The objective of this system is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the School Board's governing body. Activities of the General Fund and Special Revenue Funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot exceed the appropriated amount) is established at the individual fund level for all funds. The School Board also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts at year-end, for budgetary purposes, are included as expenditures in the General Fund and are reported as encumbrances of fund balance for subsequent year expenditures. In other funds, encumbered amounts lapse at year-end, however, encumbrances generally are appropriated as part of the next year's budget.

GENERAL GOVERNMENT FUNCTIONS

General Fund

For the year ended June 30, 1999, General Fund revenues totaled \$271,111,310, and increased over prior year revenues by \$14,389,687 or 5.67%. Revenues from various sources, and the comparable increase or decrease over last year are shown in the following tabulation:

	Amount	Percent of Total	Increase (Decrease) From 1997	Percent of Increase (Decrease)
Revenues:				
From Local Sources:				
Ad Valorem Taxes	\$62,471,263	23.48 %	\$5,899,118	9.48 %
Sales and Use Taxes	61,734,684	23.58	3,261,603	5.34
Interest on Investments	2,811,278	0.74	288,617	10.42
Extended Day Programs	496,242	0.18	3,057	1.09
Other	<u>2,145,882</u>	<u>0.29</u>	<u>317,292</u>	<u>14.79</u>
Total Local	<u>\$129,658,351</u>	<u>47.18</u>	<u>\$9,783,187</u>	7.40
From State Sources:				
State Equalization	\$115,619,991	49.58	\$5,093,677	4.49
Revenue Sharing	3,211,737	1.06	24,948	0.67
Non-Public Transportation	1,779,632	0.60	(114,112)	(6.82)
Other State Support	<u>5,896,622</u>	<u>1.28</u>	<u>39,682</u>	<u>1.19</u>
Total State	<u>\$126,507,982</u>	<u>52.68</u>	<u>\$5,044,193</u>	3.71
From Federal Sources	<u>499,897</u>	<u>0.18</u>	<u>21,108</u>	4.44
Total	<u>\$176,666,230</u>	<u>100.00 %</u>	<u>\$14,798,587</u>	8.32 %

The most significant components of local revenue sources are property taxes and sales and use taxes. Property taxes increased by \$5,899,118 or 9.48% over last year. This increase also reflects a growth of approximately 5.8% in the 1997 parish assessment roll and a slight increase in the overall collection rate. Property tax millages are established by the State Constitution and the voters approve tax propositions.

The School Board collects a 7% sales and use tax as allowed by State law. Sales Tax collections reflect a \$3,261,603 or 3.88% increase over prior year collections. This increase is supported by the continued improvement in Baton Rouge's economy and increased construction and retail activities. Interest on investments increased by \$288,617 or 17.42% as a result of increased investment rates being available and a higher fund balance available to invest. Other Local Receipts increased by \$317,292 as a result of an increase in Interscholastic and K-12 Meal Reimbursements and Reimbursements for Services provided to other agencies.

State Equalization Receipts reflect an increase of \$5,093,677 or 3.98% from the previous year as a result of a State Student award rate of \$1,888 for eligible certified employees and \$158 for eligible non-certificated management and support employees. Equalization receipts reflect the funding level included in the Department of Education's Circular No. 901 Budget Letter, dated January 21, 1998, as appropriated in Act 18 (Final year 1997-98) by the Legislature. State receipts distributed to the School Board declined as a result of a 11% decrease in student enrollment as of October 1, 1997 from the previous year.

The HRF formula places the School Board in a "hold harmless" category. Under this philosophy, this system's funding would remain at the 1992 level with a phased-in per-pupil amount of \$2,321.61 until the entire State funds are absorbed, or enrollment drops below the October 1, 1992 level, or special appropriations provided such as the raises previously mentioned.

The Non-Public Transportation line item represents State reimbursement associated with the transportation of eligible non-public students. A decrease of \$114,112 or 6.82% reflects the reduction in the State per pupil funding from \$498 to \$396.

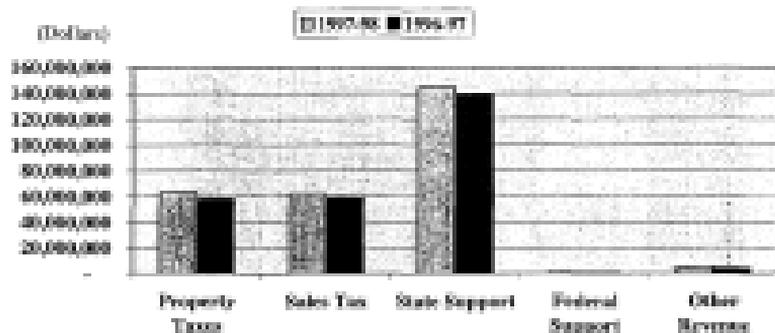
Revenue from State Sources represents the major portion of General Fund revenues with a 1.70% increase in total receipts. This increase represents the increased appropriation by the Legislature to fund the cost of employee rates. The current State funding formula does not provide for any increases related to operations, inflation or the additional costs that may be necessary to address many of the educational needs for children. State revenue sources continue to provide the majority of the General Fund's total revenues at 52.60% compared to 51.58% last year.

Federal revenue sources increased by \$11,048 as a result of a slight increase in the Reserve Officers Training Corp. (ROTC) allocation. Detailed information of changes in General Fund receipts by major source are presented on the following page.

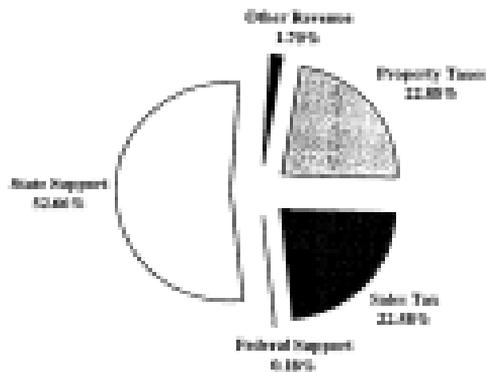
GENERAL FUND REVENUES

REVENUE BY MAJOR SOURCE

FY 97-98 VS. FY 96-97



1997-98 REVENUES



General Fund expenditures totaled \$271,526,857 and increased \$21,981,999 or 8.09% from the prior year. The following tabulation reflects the details by category of this increase:

Expenditures	Amount	Percent of Total	Increase (Decrease) From 1997	Percent of Increase (Decrease)
Instruction				
Regular & Spec. Edn.	\$144,790,678	53.34 %	\$1,573,956	1.09 %
Other Education Programs	12,695,624	4.65	108,000	0.86
Support				
Pupil Support Services	11,111,089	4.07	1,193,700	10.84
School Administration	17,896,603	6.59	563,240	3.13
Instructional Staff Services	7,433,198	2.73	498,677	6.73
General Administration	6,679,549	2.45	714,048	10.69
Business and Contr. Serv.	6,541,450	2.41	329,490	5.05
Plant Operations & Maint.	31,186,598	11.48	4,028,291	12.91
Transportation	11,078,200	4.08	(203,546)	(1.83)
Appropriation - Charter Schools	776,767	0.29	776,767	100.00
Contract Expense	8,870,118	3.26	3,952,863	44.57
Capital Outlay	4,511,999	1.66	3,415,736	75.70
Debt Service	1,924,115	0.71	2,131,201	110.81
Total	<u>\$271,526,857</u>	<u>100.00 %</u>	<u>\$21,981,999</u>	<u>8.09 %</u>

The majority of the increases in expenditures, other than those noted below, are representative of the State funded employee pay rates previously mentioned. In addition, the School Board approved a one-time salary supplement for teachers, librarians, counselors and therapists of \$400, management staff of \$150 and support staff of \$100.

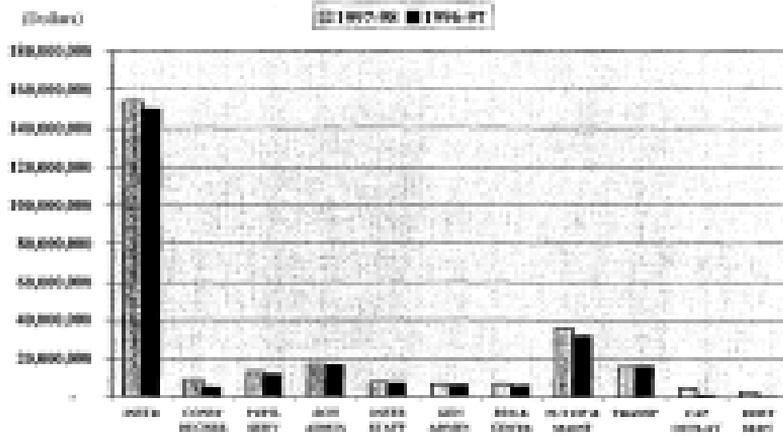
Maintenance and Operations increased by \$4,028,291 and continue to reflect substantial gains in an effort to sustain the deteriorating and aging physical facilities. Increases from prior year were necessary for roof replacements and repairs, heating and air conditioning equipment replacement and repairs, as well as many other equipment repairs, replacements and repairs to address code compliance. The age of our facilities and equipment, along with limited funding to upgrade and properly maintain our facilities, will continue to cause increases in the area of maintenance. Transportation expenditures declined by \$203,546 as a result of reduced financing costs associated with the payoff of the lease financing arrangement for previous bus purchases and a slight decrease in bus repair costs as a result of an improved bus replacement cycle. The \$776,767 Appropriation to Charter Schools represents the per-pupil allotment to the three State approved Charter Schools that opened in the Fall of 1997. Contract Decree costs were expended in accordance with the Court Agreement reached in 1996 and includes an increase in the number of positions offered and support programs implemented.

A detailed line item analysis of expenditures will continue in 1998-99 by the Council Board to implement every cost containment measure possible in the General Fund. Reserves of \$1,458,460 and \$4,900,600 have been established for inventory and encumbrances respectively. Conservative projections, creative efforts to reduce expenditures and an excellent operating lease provided for a much needed increase in fund balance. The ending fund balance of approximately \$11.2 million, including approximately \$1.7 million representing Current Drive obligations, reflects approximately 0.02% of the total budget and is a credit improvement over previous years. Graphic illustrations of changes in General fund expenditures by major category are presented on the following page.

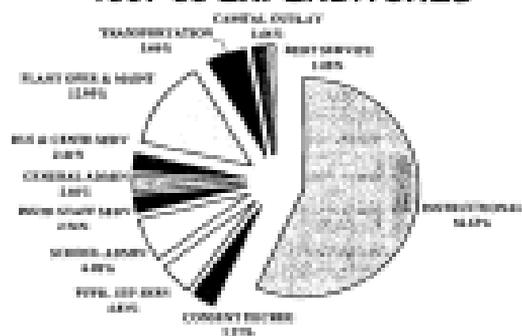
GENERAL FUND EXPENDITURES

EXPENDITURES BY MAJOR CATEGORY

FY 97-98 VS. FY 96-97



1997-98 EXPENDITURES



Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Total revenues received from all sources for the year ended June 30, 1998, amounted to \$28,517,444 compared to \$44,738,298 the previous year. This increase in revenue is mainly a result of education initiatives passed during the 1997 Legislative Session and appropriated by the State. Additional revenue increases were also reflected in Title I, Special Education and Child Nutrition programs. A combined fund balance of \$3,123,819 compared to \$3,241,801 a year ago is reflected in the special revenue funds.

Debt Administration

Total debt outstanding at June 30, 1998 included capital leases for computer equipment, expiring June 30, 1999. In August 1997, the School Board issued \$3,023,000 of certificates of indebtedness for purchasing new buses as well as paying off prior lease obligations on buses. Certificates of indebtedness for \$1,100,000 were also issued for the purchase of modular classrooms during the 1996-97 fiscal year. These obligations are scheduled for repayment in 2003.

Cash Management

Cash temporarily idle during the year was invested in interest-bearing accounts and time certificates of deposits. The School Board's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Total investment income for all funds increased by \$113,343 from a year ago as a result of increased interest rates and higher fund balances available for investment.

Cash balances ran very low during many of the months from July through December. For the past nine years, the School Board has participated in an Advance Funding Program of the Louisiana Public Facility Authority (LPFA) in an effort to maintain this position.

In October 1997, the School Board entered into a short-term Advance Funding Agreement with LPFA for \$2,000,000 at an interest rate of 7.10%. That loan was successfully repaid by April 1, 1998. This program has been very beneficial to the School Board and has provided funds to facilitate the address "cash flow" problems brought on by the cyclical nature of the receipt of ad valorem revenues. The School Board will again participate in the program for the 1998-99 fiscal year.

Excess Fund - Expendable Trust Fund

The Revenue Contingency Fund was established by the School Board several years ago. These funds were designated to cover substantial shortfalls in revenue in order to maintain programs and services as originally budgeted. The original appropriation to this fund of \$2,900,000, less operating transfers to the General Fund Budget during the past years, plus interest accumulation, leaves a remaining fund balance of \$389,294 as of June 30, 1998.

General Fund Assets

The general fund assets of the School Board are those fund assets used in the performance of general School Board functions. This amount represents the original cost of the assets and is considerably less than their current value. Depreciation of general fund assets is not recognized in the accounting system as explained in the notes to the financial statements.

Risk Management

The School Board's administration is charged with the responsibility of supervising the protection of the district's assets by implementing various risk management techniques and procedures to reflect, absorb, minimize or transfer risk. A full time Risk Manager and support staff is in place to manage this process. Continued support will continue to be used periodically to assist management with measures to identify and reduce the system's exposure to loss.

The School Board continues to carry various forms of liability insurance including, but not limited to, errors and omissions' compensation coverage, property and casualty, auto and contents, auto liability and general liability. The School Board adopted a self-insurance program for general liability, property and fleet vehicle insurance. Annual appropriations continue to be approved by the School Board to fund this program.

OTHER INFORMATION

Independent Audit

State statutes require, in annual audits by independent certified public accountants. The public accounting firm of Foytshausky & McInervey was selected by the School Board 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 1994 and related OMB Circular A-133. The auditors' report on the general purpose financial statements and the combining and individual fund 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 available for review at the School Board.

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 Board for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 1997. This was the twelfth consecutive year that the School Board has received this prestigious award. In order to be awarded a Certificate of Achievement, the School Board published an easily available 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 1997-98 Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to determine its eligibility for another certificate.

Association of School Business Officials

The School Board has again received the Association of School Business Officials (ASBO) Certificate of Excellence in Financial Reporting for the fiscal year ended June 30, 1997. This was the twelfth consecutive year that the School Board has received this prestigious award. This award certifies that the Comprehensive Annual Financial Report for the fiscal year ended June 30, 1997 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 a 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. Management believes that the Comprehensive Annual Financial Report for the fiscal year ended June 30, 1998, which will be submitted to ASBO for review, also conforms to their principles and standards.

ACKNOWLEDGEMENTS

It is our desire that this report contain the necessary information and data that will provide a better understanding of the operations of the School Board. It is further hoped that this report has been designed in a manner to be used as an administrative tool and general source of information so as to enhance our accountability to the public.

We would like to take this opportunity to express our sincere appreciation to the entire staff of Operations and Budget Management and the Finance Department, whose extraordinary efforts and dedication contributed significantly to the timely preparation of this report. Our Graphic Arts Department is to be commended for their creative input in the design and timely reproduction of this document.

We would like to thank the members of the School Board for their interest and support in planning and conducting the financial operations of the East Penna. Scenic Parks School System in a responsible and progressive manner. Without their leadership and support, this report would not have been possible.

Sincerely,



Charlotte D. Plante

Associate Superintendent for
Operations and Budget Management

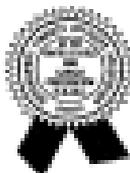
Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

East Baton Rouge
Parish School Board,
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1997

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Governmental 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.



Douglas R. Ellsaworth
President

Jeffrey L. Esser
Executive Director

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS
INTERNATIONAL



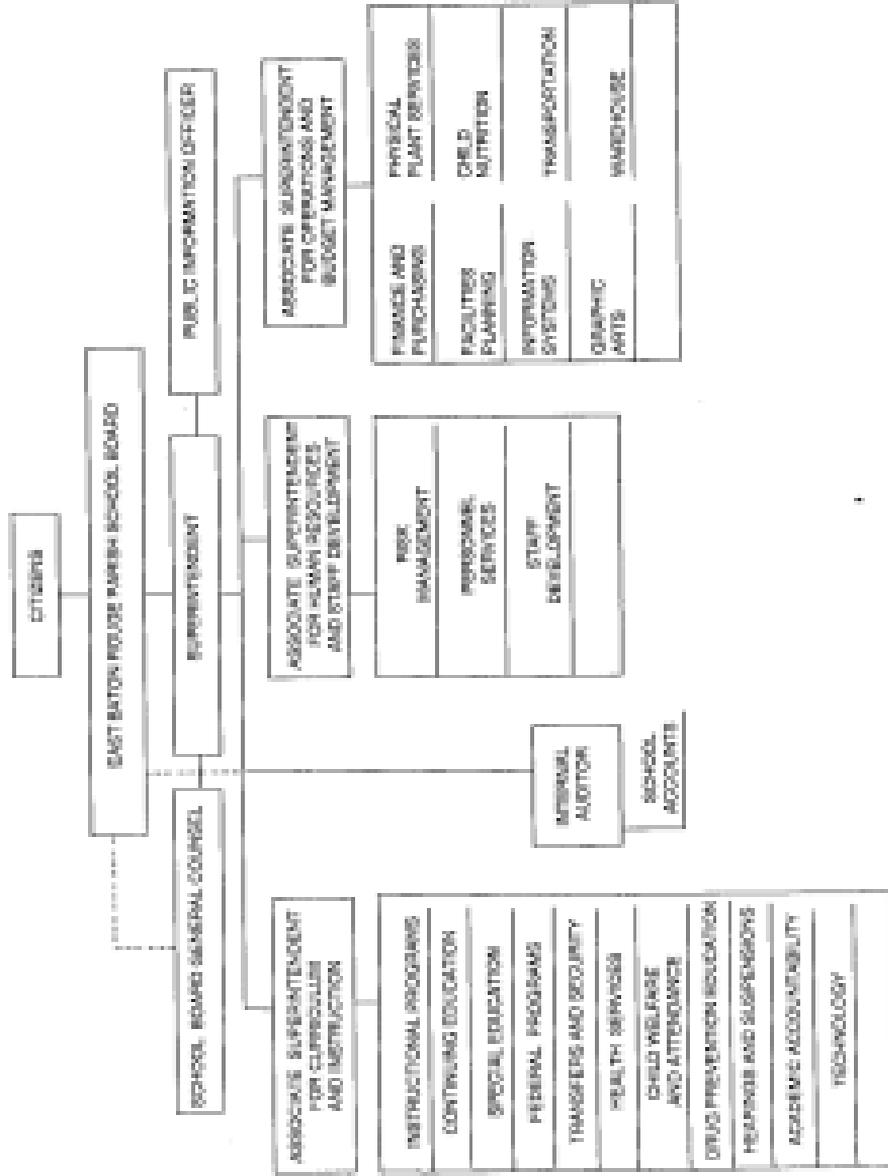
This Certificate of Excellence in Financial Reporting is presented to
EAST BATON ROUGE PARISH SCHOOL BOARD
For its Comprehensive Annual Financial Report (CAFR)
For the Fiscal Year Ended June 30, 1997

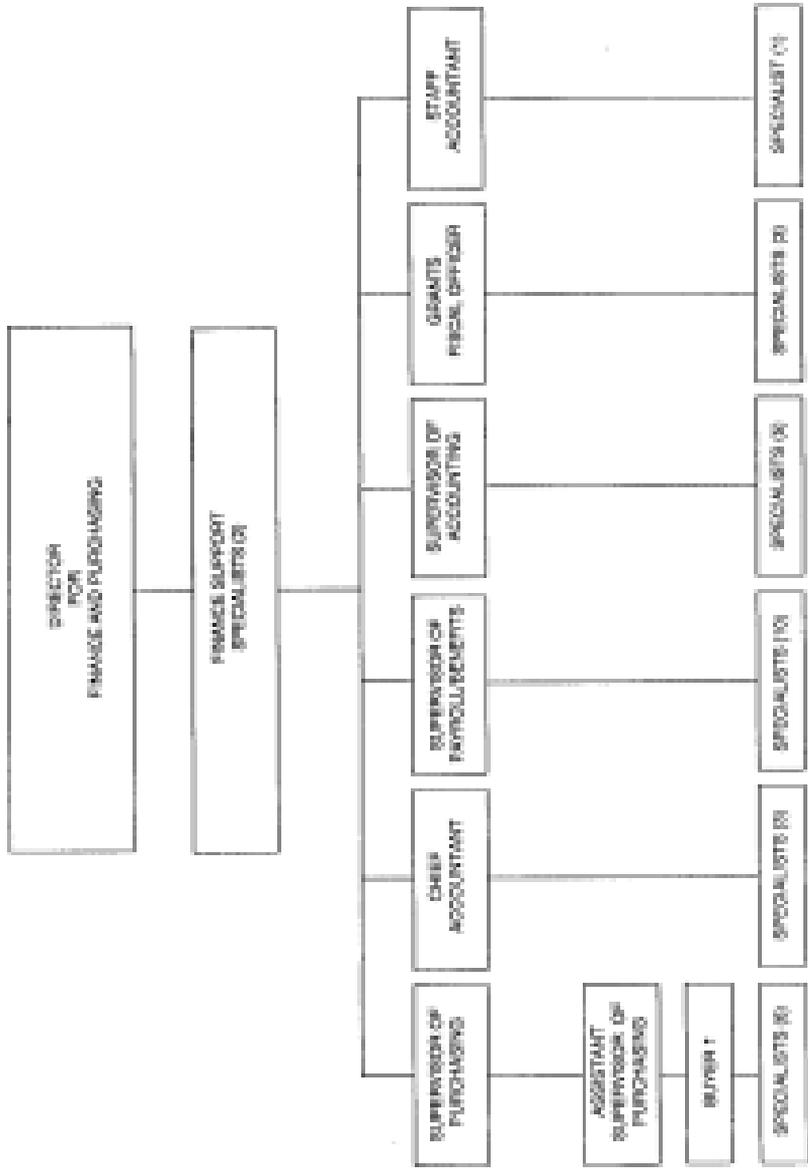
Upon recommendation of the Association's Panel of Review which has judged that the Report substantially conforms to principles and standards of ASBO's Certificate of Excellence Program

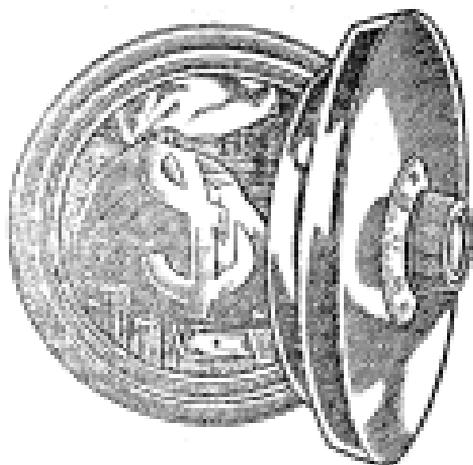
John J. Smith
President

John A. King
Executive Director

EAST BATON ROUGE PARISH SCHOOL BOARD ORGANIZATIONAL CHART







FINANCIAL SECTION

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements, schedules, and statistical data listed in the table of contents are prepared for purposes of additional analysis and are not a required part of the general purpose financial statements of the East Baton Rouge Parish School Board. The combining and individual fund and account group financial statements and schedules have been subjected to the auditing procedures applied in the general purpose financial statements and, in our opinion, are fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. The statistical data has not been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund and account group financial statements, and, accordingly, we express no opinion on it.

Parthasarathi + Nathaniel

East Baton Rouge, Louisiana
November 18, 1998



General Purpose Financial Statements



Environmental Business Review

EAST RUTHERFORD PARISH SCHOOL BOARD
Basic Books, Leasing
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1991
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1991)

	<u>Governmental Fund Types</u>		<u>Proprietary Fund Type</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Internal Service</u>
ASSETS			
Cash and cash equivalents	\$ 888,405	\$ 3,594,775	\$ 14,158,835
Receivables			
Accounts	47,398	1,078,996	-
Sales tax	8,140,810	-	-
Ad valorem tax	658,375	-	-
Due from other funds	28,417,403	-	-
Due from other governments	322,138	11,968,389	-
Inventory	2,438,400	372,047	-
Land	-	-	-
Buildings and improvements	-	-	-
Furniture and equipment	-	-	-
Amounts to be provided for certificates of indebtedness	-	-	-
Amounts to be provided for capital lease obligations	-	-	-
Amounts to be provided for compensated absences	-	-	-
TOTAL ASSETS	\$ 33,843,084	\$ 30,134,305	\$ 14,158,835
LIABILITIES, EQUITY AND DEFERRED CREDITS			
LIABILITIES			
Accounts payable	3,502,508	1,130,688	-
Salaries payable	-	-	-
Pension withholdings payable	-	-	-
Due to other funds	-	33,702,849	6,654,153
Amounts held for other groups	49,690	-	-
Deferred revenues	-	192,655	-
Claims payable	-	-	3,812,306
Certificates of indebtedness obligations	-	-	-
Capital lease obligations	-	-	-
Compensated absences payable	-	-	-
TOTAL LIABILITIES	\$ 3,552,198	\$ 34,098,192	\$ 14,466,464

The accompanying notes are an integral part of this statement.

Fiduciary Fund Type	Account Group				Total	
	General	Capital		(Millions of Dollars)		
		Fund Assets	Long-Term Debt	2022	2021	
	Expendable Trust and Agency					
\$ 25,268,634	\$ -	\$ -	\$ 21,281,828	\$ 24,833,479		
42,340	-	-	1,188,674	1,004,589		
-	-	-	8,141,033	7,151,188		
-	-	-	628,373	881,024		
-	-	-	28,417,483	28,886,814		
-	-	-	15,390,023	16,719,736		
-	-	-	2,810,000	4,216,480		
-	11,776,788	-	11,776,798	11,776,899		
-	981,878,658	-	103,810,266	101,877,213		
-	78,708,110	-	78,148,721	75,177,036		
-	-	1,175,000	1,175,000	1,180,000		
-	-	92,804	92,804	1,783,017		
-	-	10,888,000	10,888,000	11,981,842		
<u>\$ 15,822,814</u>	<u>\$ 102,584,646</u>	<u>\$ 20,147,666</u>	<u>\$ 261,128,348</u>	<u>\$ 278,071,129</u>		
1,773,807	-	-	7,119,483	4,480,288		
6,482,435	-	-	6,482,433	7,754,871		
1,814,218	-	-	1,814,208	1,700,841		
406	-	-	28,417,483	28,886,814		
1,809,188	-	-	3,568,230	1,768,248		
-	-	-	102,688	128,110		
-	-	-	7,662,310	7,481,820		
-	-	1,175,000	1,175,000	1,180,000		
-	-	92,804	92,804	1,783,017		
-	-	10,888,000	10,888,000	11,981,842		
<u>14,932,430</u>	<u>-</u>	<u>20,747,648</u>	<u>68,703,132</u>	<u>56,151,689</u>		

(Continued)

EAST BAYOU BOULE PARISH SCHOOL BOARD
Baton Rouge, Louisiana
COMBINED BALANCE SHEET - ALL FUNDS TOTAL AND ACCOUNT GROUPS
JUNE 30, 2008
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2007)

	<u>Governmental Fund Type</u>		<u>Proprietary</u>
	<u>General</u>	<u>Special</u>	<u>Interest</u>
		<u>Revenue</u>	<u>Service</u>
Fund balances and other credits:			
Investment in general fund assets	\$	-	\$
Retained earnings, deficit:			(247,428)
Fund balances:			
Reserve for inventory	2,438,460	201,040	-
Reserve for encumbrances	4,960,813	-	-
Unreserved:			
Designated for future capital projects	-	-	-
Designated for reserve deficiency	-	-	-
Designated for vote required under contract clause	1,679,716	-	-
Undesignated	<u>28,175,897</u>	<u>8,782,878</u>	<u>-</u>
TOTAL FUND EQUITIES AND OTHER CREDITS	<u>28,218,898</u>	<u>9,021,018</u>	<u>(247,428)</u>
TOTAL LIABILITIES, FUND EQUITIES AND OTHER CREDITS	<u>\$ 28,218,898</u>	<u>\$ 9,021,018</u>	<u>\$ (247,428)</u>

The accompanying notes are an integral part of this statement.

Fiduciary Fund Type	Account Design		Total	
	General Fund Assets	General Long-Term Debt	Reinsurance Only	
Expendable Trust and Control			1998	1997
\$ -	\$ 192,598,046	\$ -	\$ 192,598,046	\$ 188,811,116
-	-	-	(347,428)	1,300,226
-	-	-	2,835,883	4,255,886
-	-	-	4,960,817	4,786,427
-	-	-	-	-
386,184	-	-	386,184	386,184
-	-	-	1,675,714	1,643,482
-	-	-	<u>24,831,872</u>	<u>18,648,128</u>
<u>386,184</u>	<u>192,598,046</u>	<u>-</u>	<u>215,815,116</u>	<u>211,823,146</u>
<u>\$ 31,583,014</u>	<u>\$ 192,598,046</u>	<u>\$ 20,547,866</u>	<u>\$ 255,120,148</u>	<u>\$ 276,173,148</u>

(Continued)

LAS VEGAS SENECA HARTWIG SCHOOL BOARD

Basis: Fiscal Year Ending

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -

ALL GOVERNMENTAL FUND TYPES AND RESPONSIBLE TRUST FUNDS

FISCAL YEAR ENDING JUNE 30, 2022

(WITH COMPARATIVE FIGURES FOR FISCAL YEAR ENDING JUNE 30, 2021)

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
REVENUES		
Local sources:		
Admission fees	\$ 62,511,203	\$ 1,054,880
Sales and use tax	64,754,684	-
Temporary investments	2,811,278	-
Extended Day Programs tuition	495,243	-
Other	2,148,143	4,783,811
State sources:		
Unrestricted grants-in-aid, MFP	103,616,090	4,190,861
Revenue sharing	3,721,717	-
Restricted grants-in-aid	4,676,254	4,659,488
Federal grants	495,567	31,322,388
	<u>221,213,852</u>	<u>39,311,428</u>
EXPENDITURES		
Current:		
Instruction:		
Regular education programs	190,423,890	-
Special education programs	58,855,983	-
Other education programs	12,609,824	31,431,147
Support:		
Facility support services	13,131,899	-
Instructional staff services	7,432,359	-
Central administration services	6,679,545	3,088,014
School administration services	17,886,443	-
Business and central services	4,647,451	-
Plant operation and maintenance	25,188,598	654,933
Transportation	15,378,190	-
Child nutrition services	-	21,601,868
Appropriation - Charter schools	776,767	30,719
Central District	8,078,318	-
Capital outlay	4,213,699	5,638,787
Debt service	2,854,211	-
	<u>372,528,827</u>	<u>37,434,187</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>84,685,025</u>	<u>1,877,241</u>

The accompanying notes are an integral part of this statement.

Petroleum Fund Type	Total	
	(Memberships Only)	
	1999	2000
\$	\$	\$
--	63,627,615	26,480,619
--	61,736,608	28,693,372
24,218	2,656,917	1,751,914
--	496,342	499,885
--	6,992,616	6,127,418
--	148,417,652	131,175,804
--	3,731,737	3,706,789
--	11,338,713	6,982,766
--	33,125,221	31,792,766
<u>28,218</u>	<u>204,682,736</u>	<u>201,669,698</u>
--	101,433,696	93,799,687
--	16,835,982	41,907,226
--	36,640,871	21,215,481
--	13,731,695	11,555,285
--	7,432,256	6,996,273
--	8,767,628	7,971,688
--	17,866,628	16,766,371
--	6,647,453	5,817,383
--	15,823,889	21,716,854
--	19,778,282	18,712,748
--	21,661,563	26,782,896
--	791,486	-
--	8,878,118	4,923,683
--	10,174,746	4,793,771
--	2,224,215	401,098
--	<u>313,875,624</u>	<u>235,671,178</u>
<u>24,218</u>	<u>78,682</u>	<u>8,311,294</u>

(Continued)

EAST HAVEN BOARD OF HIGH SCHOOL BOARD
West Haven, Conn.
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDING JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDING JUNE 30, 1997)

	Governmental Fund Types	
	General	Special Revenue
OTHER FINANCING SOURCES (USES)		
Operating transfers in	\$ 488,000	\$ 1,078,000
Operating transfers out	(1,275,000)	(793,000)
Proceeds from issuance of debt	1,025,000	-
TOTAL OTHER FINANCING SOURCES (USES)	1,238,000	1,805,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,196,271	880,177
Fund balances, June 30, 1997	27,662,685	4,740,841
FUND BALANCES, JUNE 30, 1999	29,858,956	5,621,018

The accompanying notes are an integral part of this statement.

Fiduciary Fund Type	Total	
	(Intermediary Only)	
	1998	1997
Expendable Trust		
\$ -	\$ 1,000,000	\$ 2,771,000
-	(2,000,000)	(2,771,000)
<u>-</u>	<u>1,000,000</u>	<u>1,180,000</u>
-	1,000,000	1,180,000
24,218	3,100,000	8,011,764
<u>58,156</u>	<u>11,600,000</u>	<u>27,549,047</u>
<u>\$ 180,000</u>	<u>\$ 24,700,000</u>	<u>\$ 31,000,000</u>

(Continued)

EAST RATON BOULE PARISH SCHOOL BOARD
(Baton Rouge, Louisiana)
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL (GAAP BASIS) AND
SPECIAL REVENUE (GAAP BASIS) FUNDS
FISCAL YEAR ENDED JUNE 30, 1998

	Overall Fund		
	Budget	Actual Less GAAP Items	Variance Favorable (Unfavorable)
REVENUES			
Local sources:			
Admission fees	\$ 41,400,000	\$ 40,273,203	\$ 1,126,797
Tuition and activities	41,800,000	40,774,000	(102,000)
Earnings on investments	1,700,000	2,011,270	311,270
Extended Day Programs	400,000	490,243	90,243
Other	1,364,000	2,148,503	784,503
State sources:			
Unrestricted grants (to and from)	154,000,000	155,625,000	-
Revenue sharing	1,700,000	2,311,500	-
Restricted grants (to and from)	4,700,000	4,670,250	(29,750)
Interfund grants:	400,000	400,000	-
TOTAL REVENUES	<u>271,964,000</u>	<u>275,113,500</u>	<u>3,149,500</u>
EXPENDITURES			
Instruction:			
Regular education programs	104,680,700	104,434,600	246,100
Special education programs	49,290,000	50,040,000	(750,000)
Other education programs	11,690,000	11,690,000	-
Support:			
Payroll support services	11,807,000	11,114,000	\$ 693,000
Instructional staff services	7,485,000	7,893,700	(408,700)
Central administration services	4,040,000	4,070,000	(30,000)
District administration services	77,000,000	77,000,000	-
Business and central services	7,707,000	8,094,000	(387,000)
Plant operations and maintenance	30,500,000	31,844,000	(1,344,000)
Transportation	16,167,000	15,070,000	\$ 1,097,000
Child nutrition services	-	-	-
Appropriations (charter schools)	700,000	776,700	(76,700)
Contract services	9,480,000	9,620,700	(140,700)
Capitalization	1,454,000	1,454,000	-
Debt service	2,000,000	2,070,700	-
TOTAL EXPENDITURES	<u>270,262,700</u>	<u>276,680,200</u>	<u>6,417,500</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,718,700)</u>	<u>8,433,300</u>	<u>11,152,000</u>
OTHER FINANCING SOURCES (USES)			
Operating resources out	(2,654,000)	(2,070,000)	(584,000)
Operating resources in	500,000	400,000	(100,000)
Proceeds from capital lease obligations	2,000,000	2,000,000	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,846,000</u>	<u>3,330,000</u>	<u>(244,000)</u>
EXCESS OF RECEIPTS AND OTHER SOURCES OVER (UNDER) FUNDS AND OTHER FUNDS	<u>(8,872,700)</u>	<u>5,103,300</u>	<u>13,906,000</u>
Fixed Indebtedness Due 06/30/1997	20,276,100	20,276,100	-
FIXED INDEBTEDNESS 06/30/1998	<u>20,276,100</u>	<u>20,276,100</u>	<u>-</u>

The accompanying notes are an integral part of this statement.

EAST BAYOU RIVER PARISH SCHOOL BOARD
Baton Rouge, Louisiana
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS (DEFICIT)
PRINCIPAL FUND TYPE
FISCAL YEAR ENDED JUNE 30, 1998

	<u>Internal Service</u> <u>1998</u>
OPERATING REVENUES	
Premiums received	\$ 43,426,783
TOTAL OPERATING REVENUES	<u>43,426,783</u>
OPERATING EXPENSES	
Claims expense	28,084,796
Insurance premiums	3,263,764
Capitalized payments	18,118,998
Administrative fees	<u>2,803,622</u>
TOTAL OPERATING EXPENSES	<u>45,151,088</u>
NET OPERATING LOSS	(1,724,305)
NONOPERATING REVENUES	
Interest income	<u>45,711</u>
TOTAL NONOPERATING INCOME	<u>45,711</u>
NET LOSS	(1,678,594)
Retained Earnings at June 30, 1997	<u>1,200,215</u>
RETAINED EARNINGS (DEFICIT) AT JUNE 30, 1998	<u>\$ (478,379)</u>

The accompanying notes are an integral part of this statement.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana
STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE
FISCAL YEAR ENDING JUNE 30, 1999

	Internal Service Fund
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Net operating income	\$ (1,714,775)
Adjustment to reconcile operating income to net cash provided by operating activities:	
Changes in:	
Accounts payable	(4,077)
Claims payable	668,487
Due to general fund	3,166,829
	3,860,864
NET CASH PROVIDED BY OPERATING ACTIVITIES	3,860,864
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Interest income	46,721
	46,721
NET CASH PROVIDED BY INVESTING ACTIVITIES	46,721
 Net increase in cash	 3,907,585
Cash at beginning of year	16,482,439
CASH AT END OF YEAR	\$ 18,170,024

The accompanying notes are an integral part of this statement.



EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The East Baton Rouge Parish School Board (School Board) is a corporate body created under Louisiana Revised Statutes 17:211. 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, 98 schools and 11 support facilities. Student enrollment as of October 1997 was approximately 94,000. The School Board employs approximately 7,000 persons, of which 6,500 are directly involved in the instructional process. The remainder provide auxiliary support such as general administration, repair and maintenance, bus transportation and food service. The regular school year normally begins during the latter half of August and runs until the beginning of June.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The School Board complies with Generally Accepted Accounting Principles (GAAP). The School Board's reporting entity applies in all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before December 30, 1988, unless these pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The following is a summary of the School Board's significant policies.

A. Financial Reporting Entity

GASB Statement 14 establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the School Board is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement 14, fiscally independent means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The School Board also has no component units, defined by GASB Statement 14 as other legally separate organizations for which the elected School Board members are financially accountable. There are no other primary governments with which the School Board has a significant relationship.

Certain units of local government over which the School Board exercises an authority, such as the City Parish government and other independently elected officials, are excluded from the accompanying financial statements. These units of government are considered separate from those of the parish School Board. The School Board is not a component unit of any other entity and does not have any component units which require inclusion in the general purpose financial statements.

B. Fund Accounting

The financial transactions of the School Board are recorded in individual funds and account groups, 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, fund balances, revenues and expenditures, or expenses as appropriate. Each account group represents a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not affect net expendable available financial resources.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Fund Accounting (continued)

The various funds and account groups are reported by type in the combined financial statements. The amounts shown in the "Total (Memorandum Only)" columns in the accompanying general purpose financial statements represent a summation of the unmodified financial statement line items of the fund types and account groups and are presented only for analytical purposes. This summation includes fund types and account groups that use different basis of accounting, both restricted and unrestricted amounts, interfund transactions that have not been allocated and the caption "amounts to be provided" which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to consolidated financial statements prepared in accordance with generally accepted accounting principles and do not represent the total resources available or total resources and expenditures/expenses of the School Board. Certain amounts and balances in the 1997 "Total (Memorandum Only)" column have been reclassified to conform with the 1998 presentation.

The School Board uses the following fund categories, fund types and account groups:

Governmental Fund Types

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

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources other than expendable trusts or major capital projects that are legally restricted to expenditures for specified purposes.

Proprietary Fund Types

Internal Service Funds - Internal Service Funds are used to account for the financing of activities 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.

Expendable Fund Types

Expendable Trust and Agency Funds - Expendable Trust and Agency Funds are used to account for assets held by the School Board in a trustee capacity or as an agent for individuals, private organizations or other governmental units under other funds.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Fund Accounting (continued)

Account Groups

General Fixed Assets Account Group - The General Fixed Assets Account Group is used to account for all acquisitions of the School Board.

General Long-Term Debt Account Group - The General Long-Term Debt Account Group is used to account for all long-term obligations of the School Board.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental and Dependable Trust 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 resources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All Proprietary Fund types are accounted for as a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary Fund types' operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Governmental, Dependable Trust and Agency Funds are accounted for on the modified accrual basis of accounting. Governmental and Dependable Trust Fund revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become measurable and available to pay current period liabilities. Such revenues from all various taxes, sales taxes and state and federal entitlements, fines and fee taxes, and all various taxes (see Note 5) are considered "available" when expected to be collected within the next few months. Revenue from state and federal grants are recorded when the reimbursable expenditures have been incurred.

Expenses 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.

All Proprietary Fund types are accounted for using the accrual basis of accounting; revenues are recognized when earned and expenses are recognized when incurred.

EAST BAYOU KOENIG PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2a. Budget and Budgetary Accounting

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

The General Fund and the Special Revenue Funds are the only funds with legally required budgets. All of the Special Revenue Funds have legally required budgets. The General Fund budget and the Special Revenue Funds' budgets are adopted on an annual basis.

Prior to September 30, the Superintendent submits to the ad hoc budget committee a proposed annual appropriated budget for the General Fund for the fiscal year commencing the prior July 1.

The operating budgets include proposed expenditures and the means of financing them. 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.

Fiscal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds and the Capital Projects Fund. Fiscal budgetary integration is not employed for the Internal Service Funds or the Expendable Trust and Agency Funds because operational activity is minimal each year.

The General Fund budget is not adopted on a basis consistent with generally accepted accounting principles (GAAP) because encumbrances are budgeted as expenditures of the current year. Unencumbered appropriations in the General Fund lapse at the end of the fiscal year. Encumbered appropriations of year end are liquidated during the next fiscal year's operations. 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 Board 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 Board approves budgets at the fund level and management can transfer amounts between line items.

Special Revenue Funds' budgets that are not grant-oriented have annual appropriated/budgets adopted prior to September 30 by the Board. Grant funds are included in Special Revenue Funds, and their budgets are adopted as 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 grant-oriented Special Revenue Funds lapse at the end of the fiscal year. These budgets are adopted on a basis consistent with GAAP.

All budget amounts presented in the combined financial statements have been adjusted for legally authorized revisions of the annual budgets during the year. These revisions were considered insignificant by the Board. All budget revisions are approved by the Board.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances are accrued, major which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to insure that portions of the applicable appropriations, if employed as an estimate of formal budgetary control in the General Fund. The GAAP purposes, encumbrances outstanding at year end in the General Fund are reported as encumbrances of fund balance for subsequent year expenditures; however, for budgetary purposes, these encumbrances are reported as expenditures.

F. Cash and Cash Equivalents

Cash and cash equivalents include accounts in demand deposits and certificates of deposits with maturity dates within three months of the dates of acquisition.

The School Board is authorized to invest in U.S. Government securities, certificates of deposit, and other allowable obligations issued or guaranteed by Federal agencies, provided such obligations are backed by the full faith and credit of the United States of America.

The School Board maintains three checking accounts, exclusive of the individual schools' bank accounts, with the School Board's fiscal agent bank. These three accounts are the consolidated cash account and two interest bearing investment accounts for disbursements of payrolls and disbursements in vouchers.

The School Board maintains separate "book" cash accounts for each separate fund. Negative book cash balances appear in the combined financial statements as a liability, "Due to Other Funds."

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

G. Inventory

Inventory is stated at average cost. Inventory consists of expendable supplies held for consumption. The costs of inventory items are recognized as expenditures when used. Reported inventories in the General Fund and Special Revenue Funds are equally offset by a fund balance reserve which indicates that they do not constitute "available expendable resources" even though they are a component of total assets.

H. Fixed Assets

All fixed assets acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and are capitalized in the General Fixed Assets Account Group in historical cost. Donated fixed assets are recorded at estimated fair market value at the time received. Infrastructure assets (pavements, roads, etc.) are not recorded.

EAST BATON ROUGE PARISH SCHOOL BOARD
East Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. Depreciation

No depreciation is provided on general fixed assets.

J. Reserves and Contingents

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 Board's plans for the use of financial resources in a future period.

K. Interfund Transactions

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

I. Sales and Use Tax

The School Board levies a one percent sales and use tax. The tax is collected by the City of Baton Rouge, Parish of East Baton Rouge, Sales Tax Department. The proceeds of the tax are dedicated and used for the payment of salaries and/or for the expenses of operating the schools. Sales tax revenues are included in the General Fund.

M. Compensated Absence

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 15 days is paid to employees or their heirs at the employee's current rate of pay. The normal compensation for earned sick leave is calculated on a 15-day maximum per employee. Sick leave is not payable upon discharge or termination. Upon retirement, accumulated sick leave is used in the retirement benefit's computation of stated service.

All 12-month employees earn from 18 to 28 days of annual vacation leave per year depending on length of service with the School Board. Such leave is credited on a pro rata basis at the end of each payroll reporting period and accumulated. All annual annual leave is carried over to future periods and may be paid to the employee upon termination of employment.

In Governmental Fund types, sick and vacation leave that has been claimed by employees as of the end of the fiscal year is recorded as an expenditure in the year claimed. Sick and vacation leave accrued as of the end of the fiscal year is valued using employee's current rates of pay. The School Board has deemed accounts for sick and vacation leave expected to be paid with current expendable available financial resources to be immaterial, therefore, the total sick and vacation leave accrued at June 30, 1998, is included in the General Long-Term Debt Account Group. Accumulated sick and vacation leave will be paid from future years' resources. No allowance is made for the immaterial amounts of sick leave forfeited when employees resign or retire.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Sabbatical leave may be granted only for rest and recuperation or for professional and cultural improvement. Any employee with a teaching certificate is entitled, subject to approval by the School Board, 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. According to GASB Statement 15, sabbatical leave which involves professional and cultural improvement provides a continuing benefit to the employee and should not be accrued. Since sabbatical leave for purposes of rest and recuperation requires a doctor's certificate prior to its 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 period paid.

M. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure 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.

3. EQUITY IN WHOLE-LEASE DEPOSITS AND INVESTMENTS

A. Equity in Pooled Cash

The School Board maintains a cash pool available for use by all funds. Positive book cash balances are displayed on the combined balance sheet as "Cash." Negative book cash balances are included in "Due to Other Funds" on the combined balance sheet.

Individual fund cash deficit balances as June 30, 1993, were as follows:

<u>Fund</u>	<u>Cash Balance</u>
Title I	\$ 5,576,111
Title VI	233,946
Title II	576,134
Special Education	1,589,511
Job Training Program	176,681
Vocational Education	669,827
Scouting/Points	118,489
Continuing Education	758,633
Title IV	170,833
Louisiana Goals 2000	391,820
National Science Foundation	97,891
Charter Schools	117,887
State Grants	3,242,479
Gateway	378,236
Title III	152,447
Revenue Contingency	400
Group Health Insurance	6,800,131
	<u>\$ 25,973,452</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Bayou Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

3. EQUITY IS POOLED CASH DEPOSITS AND INVESTMENTS (continued)

B. Deposits

At year end, the carrying amount of the School Board's deposits was \$31,827,872 and the bank balance was \$38,828,766. Of the bank balance, \$1,417,872 was collateralized by federal depository insurance, \$26,750,716 was collateralized by securities held by the pledging financial institutions' trust departments or agents in the name of the School Board, and \$671,178 was collateralized by securities held by the financial institutions or by its trust department or agents, but not in the board's name. Securities that may be pledged as collateral consist of obligations of the U.S. Government and its agencies, and obligations of the State of Louisiana and its municipalities and school districts.

4. AD VALOREM TAXES

All taxable property in Louisiana is required by law to be assessed annually at a percentage of its fair market value by the Parish Assessor except for public utility property, which is assessed by the Louisiana Tax Commission.

The 1974 Louisiana Constitution (Article 7 Section 18) provides that land and improvements for residential purposes be assessed at 10% of the 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 15% of fair market value. Fair market value is determined by the elected assessor of the parish on all property subject to taxation except public service properties, which is valued by the Louisiana Tax Commission (LS 47:1547). The assessor's assessments by the assessor is subject to review and certification by the Louisiana Tax Commission. The Assessor is required to reassess all property subject to taxation at intervals of not more than four years. The School Board is permitted by constitutional and statutory authority of the State to levy taxes up to \$40.43 per \$1,000 of assessed valuation for operations other than the payment of principal and interest on long-term debt. This rate was levied for fiscal year 1998.

The Sheriff of East Baton Rouge Parish, as provided by State law, is the official tax collector of general property taxes levied by the School Board.

Taxes are due and payable by December 31 of the assessment year. The 1998 property tax calendar was as follows:

Millage rates adopted	April 24, 1997
Levy date	April 24, 1997
Tax bills mailed	December 1, 1997
Due date	December 31, 1997
Lien date	January 1, 1998

State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of one and one-fourth percent per month until taxes are paid. A five notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the best quantity of property necessary to settle the taxes and interest owed.

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 collectible 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.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

4. AD VALOREM TAXES (continued)

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

5. CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets are as follows:

	Balance July 1, 1997	Additions	Adjustments and Deletions	Balance June 30, 1998
Land	\$ 11,796,889	\$ -	\$ 341	\$ 11,796,158
Buildings and improvements	804,871,223	72,914	16,071	804,879,148
Furniture and equipment	72,173,006	5,148,440	1,176,734	76,178,122
	<u>\$ 888,841,118</u>	<u>\$ 5,161,354</u>	<u>\$ 1,463,466</u>	<u>\$ 894,598,038</u>

6. DEFERRED BENEFIT PENSION PLANS

Plan Description - Substantially all School Board 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. Two years of service credit is required to become vested for retirement benefits and five years of service credit 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 to:

Teachers' Retirement System - 8401 United Plaza Blvd
 P. O. Box 94173, Baton Rouge, Louisiana 70804-9173
 (504) 925-6484

School Employees' Retirement System - 8660 United Plaza Blvd
 Baton Rouge, LA 70809
 (504) 925-6484

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

6. DEFINED-BENEFIT PENSION PLANS (continued)

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, 1998, for the School Board and covered employees were as follows:

	<u>School Board</u>	<u>Employees</u>
Teachers' Retirement System:		
Regular Plan	16.40%	8.80%
Plan A	16.40%	9.18%
School Employees' Retirement System	6.00%	5.00%

As provided by Louisiana Revised Statute 11183, the School Board'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:

	<u>1996</u>	<u>1997</u>	<u>1998</u>
Teachers' Retirement System:			
Regular Plan	\$ 24,387,600	\$ 21,897,000	\$ 25,681,540
Plan A	727,184	798,440	851,620
School Employees' Retirement System	1,304,287	1,233,488	1,282,728

7. POST-RETIREMENT BENEFITS

The School Board in accordance with State statute, provides certain post-retirement health care and life insurance benefits to its retired employees. Substantially all of the School Board's employees may become eligible for such benefits upon reaching retirement age. The health insurance premiums are paid by the School Board and the employees. For the year ended June 30, 1998, the School Board paid approximately 90% of the health insurance premiums for retired employees. The cost of retirement health care is recognized as an expenditure as premiums are paid. For fiscal year 1998, the School Board's cost for providing all health care and life insurance benefits to the 6,621 active and 3,596 retired employees and their dependents amounted to \$28,411,835.

The School Board has a continuing future obligation for life insurance and health care benefits for retired teachers and noninstructional employees and their dependents. This future liability is not funded but will be payable by the General Fund out of future years' operations. Although actuarial consultants estimated that this future liability is significant, current generally accepted accounting principles as set forth by the Governmental Accounting Standards Board do not require the recording of this liability in the general purpose financial statements. Retirees contribute 10% of the entire only coverage and one-half of the cost of dependent coverage. Retirees who are eligible for Plans A and B of Medicare are exempt from the 10% contribution.

EAST BATON ROUGE PARISH SCHOOL BOARD
 Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

4. GENERAL LONG-TERM DEBT AND DEBT SERVICE EXPENDITURES

The following is a summary of the changes in general long-term debt for the year ended June 30, 1998:

	<u>Capital Lease Obligations</u>	<u>Compensated Absences</u>	<u>Certificates of Indebtedness</u>	<u>Total</u>
Balance at July 1, 1997	\$ 1,761,897	\$ 16,985,842	\$ 1,100,000	\$ 19,847,739
Additions:	-	16,985,178	3,075,000	19,995,178
Deletions:	(1,495,212)	(12,048,821)	(742,000)	(14,286,033)
Balance at June 30, 1998	<u>\$ 266,685</u>	<u>\$ 14,922,199</u>	<u>\$ 3,333,000</u>	<u>\$ 18,521,884</u>

Debt Service Expenditures consisted of the following:

	<u>Capital Lease Obligations</u>	<u>Certificates of Indebtedness</u>	<u>Total</u>
Principal	\$ 1,495,212	\$ 750,000	\$ 2,245,212
Interest	<u>780,740</u>	<u>122,278</u>	<u>903,018</u>
	<u>\$ 2,275,952</u>	<u>\$ 872,278</u>	<u>\$ 3,148,230</u>

Certificates of Indebtedness

For the purpose of purchasing temporary buildings, the School Board has issued 1,100,000 of certificates of indebtedness, bearing interest at a stated rate of 5.50% which are scheduled to mature serially over a five year period ending February 1, 2002. Terms of the certificates call for semi-annual interest payments and annual principal payments.

During the year, the School Board issued \$3,815,000 of certificates of indebtedness for the purpose of purchasing new buses as well as paying off prior lease obligations on buses. These certificates bear interest at 5.15% and are scheduled to mature serially over a 4 year period ending February 1, 2002. Terms call for semi-annual interest payments and annual principal payments.

The scheduled payments, including interest of \$441,231 under the terms of the outstanding certificates as of year-end are scheduled to occur as follows:

<u>Year Ended 2001-02</u>	<u>Payment Amount</u>
1999	\$ 497,300
2000	497,317
2001	497,382
2002	497,212
	<u>\$1,999,211</u>

The certificates are secured by excess revenues of the general fund as defined in the certificate agreements.

The legal debt margin of the School Board is equal to 25% of the assessed value of the parish less total bonded debt of \$295,229,195.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

9. DUE TO/FROM OTHER FUNDS

Individual balances due to/from other funds at June 30, 1998, are as follows:

	<u>Due To Other Funds</u>	<u>Due From Other Funds</u>
Governmental Fund Types:		
General Fund	0	0
Title I	1,376,111	-
Title VI	271,944	-
Title II	358,334	-
Special Education	1,381,941	-
Job Training Program	178,684	-
Vocational Education	655,817	-
Starting Points	318,409	-
Continuing Education	155,611	-
Title IV	171,882	-
Louisiana Grant 2000	261,820	-
National Science Foundation	97,891	-
Cluster School	117,867	-
State Grants	3,212,479	-
Gateway	278,266	-
Title III	152,447	-
Revenue Contingency	886	-
Proprietary Fund Types		
Group Health Insurance	<u>8,611,001</u>	<u>-</u>
TOTAL	<u>\$ 20,417,883</u>	<u>\$ 20,417,883</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

10. RECONCILIATION OF THE BUDGETARY BASIS AND THE GAAP BASIS

The Board approves formal budgets for the General Fund and all Special Revenue Funds. The General Fund budget is on a GAAP basis budget. For financial reporting purposes and budgetary purposes, revenues are recognized when ascertainable and available. Budgetary revenue uses are recognized when expenditures and encumbrances are incurred. For financial reporting purposes, expenditures are recognized as incurred, and encumbrances are not reported as resources used. The following summary reconciles General Fund operations for the year from the budgetary basis to the GAAP basis of reporting.

	<u>General Fund</u>
REVENUES	
Revenues on budgetary basis and GAAP basis	\$ <u>225,411,536</u>
EXPENDITURES	
Expenditures and encumbrances on budgetary basis	278,895,206
Encumbrances outstanding at June 30, 1997	6,786,629
Encumbrances outstanding at June 30, 1998	(2,962,820)
Expenditures on GAAP basis	<u>282,718,915</u>
Excess of revenues over expenditures on GAAP basis	<u>42,692,621</u>
OTHER FINANCING SOURCES (USES)	
Operating transfers in	493,604
Operating transfers out	(2,275,000)
Proceeds from issuance of debt	<u>1,021,000</u>
Total other financing sources	<u>319,604</u>
Excess of revenues and other sources over expenditures and other uses on GAAP basis	43,012,225
Fund balance - June 30, 1997 on GAAP basis	<u>71,027,692</u>
Fund balance - June 30, 1998 on GAAP basis	<u>\$ 114,039,917</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

11. LITIGATION AND CONTINGENCIES

The School System is a defendant in several workers' compensation, personal injury and certain personal 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. The School System, a defendant in a long-standing school desegregation case, has recently entered into a Consent Decree with the plaintiffs. Management and legal counsel for the School System believe that the System is in compliance with the existing Consent Decree which encompasses previous court orders. The Consent Decree requires the School Board to appropriate funds annually for facility enhancement and supplementing the faculty at the racially identifiable black schools. The cost of the facility enhancement is significant. The School Board expended the following amounts for the purpose of compliance with the consent decree:

Trafficking	\$	14,000
Materials of Instruction/Staff Development		18,500
Library Books		280,476
Textbooks		130,670
Instructional Equity Account		811,584
Salary Supplements - Racially Identifiable (Black Schools (Y-Factor))		4,987,200
Facility Enhancements		831,790
New Magnet Programs		2,081,829
Middle School Reform		1,547
Special Education Assistance		80,736
		<u>10,227,112</u>

The School System may be liable for certain legal fees and costs related to the prosecution of the litigation by attorneys for the plaintiff(s) in this case.

Environmental Protection Agency regulations will require the School Board to meet the alternative fuel requirements for its bus fleet by the year 2000. The ultimate costs, which could be substantial, cannot be estimated at this time.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

11. RECEIPTS/ISS TRANSFERS

Operating transfers for the year ended June 30, 1998, were as follows:

	Transfers In	Transfers Out
General Fund	\$ 455,604	\$ 1,275,000
Special Revenue Funds:		
Continuing Education	170,000	37,410
State Grants	2,480,000	
Title I		387,048
Title VI		7,847
Bilingual Education		2,771
Title II		11,240
Special Education		51,884
Title IV		14,178
LA-Comp 2000		940
Local Foundations		
National Interest Foundation		36,376
Gateway Fund		8,908
Alcohol and Drug Abuse		200,000
Total Special Revenue Funds	2,971,000	711,644
Total	\$ 1,426,604	\$ 1,986,644

12. SUBSEQUENT EVENT

On October 13, 1998, the School Board borrowed \$15,000,000 from the Louisiana Public Facilities Authority. Due to the cyclical nature of oil valuations tax revenues, this amount was borrowed to provide short-term financing of operating requirements. The loan bears interest at an annual rate of 7.837%. These borrowings are due to be repaid in entirety of principal plus interest on April 1, 2000.

13. DEFERRED COMPENSATION PLAN

In October, 1991 the School Board created a deferred compensation plan under Internal Revenue Section 457. Generally, all part-time, seasonal, and temporary employees of the School Board who are not covered by the retirement plans are required to participate in the deferred compensation plan. The plan permits them to defer a portion of their compensation until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseen emergency. The contribution requirement is 1.7% of gross compensation. Of this amount 1.1% is contributed by the School Board and 0.7% is contributed by the employees.

Contributions made by the employees and the investment of the funds are managed by a third party administrator selected by the School Board.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

15. RISK MANAGEMENT

The School Board is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors or omissions, worker's compensation and health insurance for its employees. The School Board has established the following internal service funds to account for and finance these estimated risks of loss.

a. Workers' Compensation Fund

The Workers' Compensation Fund accounts for the School Board's workers' compensation claims. The workers' compensation limit for each accident is the statutory amount. The School Board's self-insured retention is \$100,000 per accident.

b. Risk Management Fund

The Risk Management Fund accounts for the School Board's property, general liability and automobile liability. The School Board has a self-insured retention of \$100,000 per occurrence. The maximum cumulative amount of self-retention which could be paid by the School Board in any one year is \$2,000,000. The School Board has purchased commercial insurance for claims in excess of these amounts from commercial insurance carriers with a \$1,000,000 per occurrence limit.

c. Medical Insurance Fund

The Medical Insurance Fund accounts for the School Board's group health insurance program for its active and retired employees. The School Board has specific stop loss coverage of \$150,000 per individual, per year, for those claims not covered in the faculty capitation arrangement with the carrier. The School Board has purchased commercial insurance for claims in excess of the specific stop loss coverage, with maximum benefits of \$1,000,000 lifetime benefits per employee.

For the past three fiscal years, no claims have been settled for amounts in excess of insurance coverage for any of the above types of risk.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

15. RISK MANAGEMENT (Continued)

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

	1998			Total
	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	
Unpaid claims as of July 1, 1997	\$ 4,617,892	\$ 1,408,300	\$ 2,175,720	\$ 8,201,912
Current year claims and changes in estimates	819,931	2,049,116	18,933,810	21,802,857
Claims paid	(1,611,889)	(1,827,877)	(19,893,459)	(21,333,225)
Unpaid claims as of June 30, 1998	<u>\$ 3,825,934</u>	<u>\$ 2,629,539</u>	<u>\$ 2,216,091</u>	<u>\$ 8,671,574</u>

	1997			Total
	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	
Unpaid claims as of July 1, 1996	\$ 3,609,204	\$ 2,179,471	\$ 3,906,159	\$ 9,704,834
Current year claims and changes in estimates	1,796,017	185,873	11,661,261	15,641,151
Claims paid	(1,298,026)	(1,429,337)	(11,223,709)	(14,051,172)
Unpaid claims as of June 30, 1997	<u>\$ 4,107,195</u>	<u>\$ 1,935,911</u>	<u>\$ 3,343,711</u>	<u>\$ 9,386,817</u>

16. DEFICIT RETAINED EARNINGS

The following funds had deficit retained earnings as of June 30, 1998:

Risk Management Fund - The Risk Management Fund's deficit balance in retained earnings of \$846,295 is the result of claims and related expenses exceeding premium revenues in prior fiscal years.

The **Medical Insurance Fund's** deficit balance in retained earnings of \$1,792,716 is the result of claims and related expenses exceeding premium revenues in the current fiscal year as well as prior fiscal years.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

17. YEAR 2000 ISSUES

The Year 2000 issue consists of two shortcomings that make computer processing systems unable to read year-date data beyond the year 1999. The first shortcoming is many computer programs contain abbreviated-years which eliminate the first two digits of the year. Therefore, some computer programs may recognize January 1, 2000 as January 1, 1900 and process data incorrectly or stop processing altogether. The second shortcoming is some computers will be unable to detect the year 2000 in a leap year and may not require the additional day and date calculations may be incorrect.

A Year 2000 Compliance Task Force Committee was formed to address Year 2000 compliance issues. The Committee is evaluating the School Board's mission-critical systems hardware and software. The School Board has approved the purchase of new hardware and software for all of its administrative functions because these were critical to conducting operations of the school system. The software selected has been warranted by the vendor as Year 2000 compliant. The School Board awarded contracts totaling approximately \$1,800,000 on November 19, 1999 to purchase new hardware and software for student information, human resources and financial management systems. It is anticipated that these systems will be in place and operational by July 1, 1999.

The Committee is in the process of evaluating the School Board's personal computers and educational software that is located in the individual schools to determine the proper course of action.



Combining, Individual Fund and Account Group

Statements
and Schedules

EAST BAYVIEW POLICE TRAINING SCHOOL BOARD
Bayou Rivier, Louisiana

GENERAL FUND:

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

EAST BAYON BOULE PARISH SCHOOL BOARD
Bayou La Batre, Louisiana

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUALS-GAAP BASIS
YEAR ENDED JUNE 30, 2022

	<u>Budget</u>	<u>Actual</u> <u>Non-GAAP</u> <u>Base</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
REVENUES			
Local sources:			
All voters' taxes			
Contributed tax	\$ 7,500,000	\$ 7,488,041	\$ 11,959
Reversible taxes	10,800,000	10,881,218	1,081,218
Sales and use taxes	11,800,000	11,754,004	(45,996)
Earnings on investments	1,700,000	2,853,279	1,153,279
Tennis-courtsed day program	400,000	495,243	95,243
Other	1,500,000	2,148,363	648,363
TOTAL LOCAL SOURCES	<u>33,700,000</u>	<u>35,820,148</u>	<u>2,120,148</u>
State sources:			
Unrestricted grants-in-aid			
State equalization	111,648,091	111,648,091	-
Restricted grants-in-aid			
Pipe safety incentives	1,900,000	1,781,492	(118,508)
New public transportation	1,170,000	1,170,000	-
Other	714,100	714,100	-
Revenue in lieu of taxes			
Revenue sharing	3,731,700	3,731,700	-
TOTAL STATE SOURCES	<u>118,063,891</u>	<u>118,035,383</u>	<u>(28,508)</u>
Federal sources:			
Impact aid	1,410	1,575	165
BOYC	880,000	808,180	(71,820)
Other	-	85,880	85,880
TOTAL FEDERAL SOURCES	<u>881,410</u>	<u>895,535</u>	<u>14,125</u>
TOTAL REVENUES	<u>350,645,000</u>	<u>350,611,166</u>	<u>(33,834)</u>

EAST BAYOU REGULAR PUBLIC SCHOOLS BOARD
Baton Rouge, Louisiana

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL DATA - GAAP BASIS
YEAR ENDED JUNE 30, 1998

	<u>Budget</u>	<u>Actual Non-GAAP Data</u>	<u>Variance Favorable (\$ Amount)</u>
EXPENDITURES			
Instruction			
Regular education programs:			
Salaries	\$ 76,340,100	\$ 71,790,150	\$ 4,549,950
Salaries (continued)	1,331,000	1,566,401	(234,401)
Employee benefits	20,871,800	21,971,347	(1,100,547)
Materials and supplies	2,004,250	2,090,011	(85,761)
Equipment	11,000	26,890	(15,890)
Other	31,600	28,011	3,589
TOTAL REGULAR EDUCATION PROGRAMS	<u>102,598,750</u>	<u>107,422,809</u>	<u>(4,824,059)</u>
Special education programs:			
Salaries	28,341,000	28,586,004	(245,004)
Salaries (continued)	484,000	436,918	47,082
Employee benefits	18,771,000	18,641,145	129,855
Materials and supplies	28,500	30,811	(2,311)
Equipment	7,000	14,117	(7,117)
Other	471,500	714,047	(242,547)
TOTAL SPECIAL EDUCATION PROGRAMS	<u>48,943,000</u>	<u>48,063,027</u>	<u>879,973</u>
Other education programs:			
Salaries	8,411,800	8,346,907	64,893
Salaries (continued)	-	14,171	(14,171)
Employee benefits	2,901,000	2,704,098	196,902
Materials and supplies	278,000	278,439	(439)
Equipment	31,000	-	31,000
Other	298,800	305,304	(6,504)
TOTAL OTHER EDUCATIONAL PROGRAMS	<u>12,020,600</u>	<u>11,679,829</u>	<u>340,771</u>

(Continued)

EAST HAVEN PUBLIC PARISH SCHOOL BOARD
Reno, Reno, Louisiana

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUALS (NON-GRANT BASED)
YEAR ENDED AUGUST 31, 2022

	Budget	Actual Non-GRANT Base	Variance Favorable (Unfavorable)
Support:			
 Pupil support services			
Child welfare and attendance services			
Salaries	\$ 180,240	\$ 190,240	\$ (9,000)
Employee benefits	53,940	55,824	(1,884)
Materials and supplies	4,500	1,400	3,100
Equipment	-	-	-
Other	3,860	1,500	2,360
Guidance services			
Salaries	1,280,000	1,114,400	165,600
Employee benefits	1,481,800	1,190,700	291,100
Health services			
Salaries	648,000	648,161	(161)
Employee benefits	204,500	208,400	(3,900)
Materials and supplies	13,000	3,000	10,000
Equipment	3,000	4,000	(1,000)
Other	11,750	6,187	5,563
Pupil assessment and appraisal services			
Salaries	2,821,200	2,720,494	100,706
Technical	-	48,771	(48,771)
Employee benefits	884,500	888,623	(4,123)
Materials and supplies	13,000	14,717	(1,717)
Other	15,000	14,100	900
Technical services	4,000	7,200	(3,200)
Other pupil support services			
Salaries	1,144,680	1,146,634	(1,954)
Employee benefits	121,980	128,336	(6,356)
Materials and supplies	3,000	4,083	(1,083)
Equipment	-	1,876	(1,876)
Other	1,500	3,781	(2,281)
TOTAL PUPIL SUPPORT SERVICES	<u>\$1,671,600</u>	<u>\$1,628,290</u>	<u>\$43,310</u>

EAST BAYTON MOBILE PUBLIC SCHOOLS BOARD
Bayou Blue, Louisiana

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (BOOK-KEEPING BASIS)
YEAR ENDED JUNE 30, 1998

	Budget	Actual Net-GAAP Data	Variance Favorable (Unfavorable)
Instructional staff services			
Salaries - directors and supervisors	\$ 1,800,274	\$ 1,279,860	\$ 520,414
Salaries - secretarial	152,295	102,861	49,434
Employee benefits	249,620	302,124	(52,504)
Materials and supplies	22,000	73,988	(51,988)
Other	15,000	15,177	4,800
Materials and supplies-training services	110,000	111,371	21,349
School library services			
Salaries	3,071,640	3,068,874	2,766
Employee benefits	1,115,850	1,152,940	(37,090)
Materials and supplies	41,000	90,942	(49,942)
Equipment	2,000	-	2,000
Other	150	201	(51)
Books and periodicals	41,000	-	41,000
Other educational media services			
Salaries	274,800	267,866	6,934
Employee benefits	68,200	71,255	(3,055)
Materials and supplies	64,000	64,876	(876)
Equipment	2,000	-	2,000
Other	2,000	4,619	(2,619)
TOTAL INSTRUCTIONAL STAFF SERVICES	<u>7,611,014</u>	<u>7,883,710</u>	<u>(272,696)</u>

(Continued)

EAST BRUNSWICK PARISH SCHOOL BOARD
West Wing, Louisiana

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUALS ON A GAAP BASIS
YEAR ENDED JUNE 30, 2022

	<u>Budget</u>	<u>Actual May 31, 2022</u>	<u>Variance Favorable (Adverse)</u>
Administration-General			
Board of education			
Salaries - Board members	\$ 112,000	\$ 108,000	\$ 3,000
Salaries - secretarial	26,000	26,377	477
Employee benefits	70,100	70,402	(302)
Legal services			
Salaries	91,150	78,841	12,309
Comptroller	600,000	690,340	(90,340)
Judgments	12,000	12,000	-
Equipment	2,150	-	2,150
Other	30,000	29,434	566
Audit services	70,000	68,000	2,000
Insurance	2,800,000	1,860,325	939,675
Expairs and maintenance	2,000	-	2,000
Electric fees	974,000	871,277	102,723
Tax assessment and collection services			
Property taxes			-
Sherriff's fee	30,000	18,262	11,738
Process fund	1,688,715	1,688,775	-
Salaries and use tax	708,000	695,488	12,512
Office of the superintendent			
Salaries	184,750	156,150	28,600
Employee benefits	43,395	44,000	(605)
Materials and supplies	50,000	21,150	28,850
Equipment	-	508	(508)
Other	18,000	4,900	13,100
Vehicle allowance	9,000	9,110	(110)
TOTAL GENERAL ADMINISTRATION	<u>5,149,515</u>	<u>4,675,545</u>	<u>473,970</u>
Administration-School			
Salaries	11,350,000	10,980,400	369,600
Administrat	270,000	268,111	1,889
Employee benefits	1,470,000	1,621,422	(151,422)
Materials and supplies	60,000	58,652	1,348
TOTAL SCHOOL ADMINISTRATION	<u>13,150,000</u>	<u>12,928,615</u>	<u>221,385</u>

EAST HATON KENNEDY PARISH SCHOOL BOARD
 New Orleans, Louisiana

GENERAL FUND
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-CAP BASIS)
YEAR ENDED JUNE 30, 2008

	Budget	Actual Non-CAP	Variance Favorable
	_____	_____	_____ (Favorable)
Business and Capital Services			
Food services			
Salaries	\$ 1,800,000	\$ 1,801,000	\$ 1,000
Employee benefits	33,100	33,000	(100)
Materials and supplies	41,000	47,000	6,000
Other	33,000	(2,000)	35,000
Technical services	41,000	40,000	1,000
Interest on short term loans	81,000	82,000	1,000
Printing services			
Salaries	200,000	200,000	-
Employee benefits	70,000	80,000	10,000
Materials and supplies	11,000	10,000	(1,000)
Equipment	80,000	80,000	-
Other	23,000	18,000	5,000
Printing	800,000	105,000	695,000
Repairs and maintenance	1,000	-	1,000
Warehousing and distributing services			
Salaries	800,000	800,000	-
Employee benefits	115,000	100,000	15,000
Materials and supplies	5,000	10,000	(5,000)
Other	600	800	200
Printing and binding	10,000	1,000	9,000
Equipment	11,000	5,000	6,000
Printing and publishing			
Salaries	100,000	100,000	-
Employee benefits	41,000	40,000	1,000
Materials and supplies	23,000	21,000	2,000
Other	1,000	600	500
Printing and binding	770,000	(12,000)	782,000
Repar of equipment	5,000	2,000	3,000
Repairs and maintenance	11,000	-	11,000
Equipment	2,000	2,000	-

(Continued)

EAST RATCHFORD PARISH SCHOOL BOARD

Basic Books Inventory

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (UNGAUSTRAL BASIS)
YEAR ENDING JUNE 30, 2008**

	Budget	Actual Non-GRASP Books	Variances Favorable (Adverse)
Planning, research and development			
Salaries	\$ 10,100	\$ 106,198	\$ (1,408)
Employee benefits	11,684	31,148	(1,468)
Materials and supplies	112,000	38,545	33,055
Other	15,000	-	15,000
Public Information Services			
Salaries	10,000	33,000	-
Employee benefits	9,000	9,200	83
Advertising	170,000	103,677	66,323
Materials and supplies	60,000	88,115	(28,115)
Equipment	500	2,569	(2,069)
Other	15,000	18,429	(3,429)
Personnel services			
Salaries	938,000	999,883	29,287
Employee benefits	338,160	358,160	(7,788)
Materials and supplies	41,000	57,559	3,441
Other	25,500	52,258	3,243
Fingerprinting, background check, and drug screening	30,000	38,888	(4,888)
Equipment	-	761	(761)
Information systems			
Salaries	802,400	825,947	58,807
Employee benefits	228,650	249,622	(16,972)
Materials and supplies	138,000	358,264	(68,264)
Equipment	106,300	309,287	(82,987)
Other	47,800	28,780	18,717
Repairs and maintenance	208,000	255,000	(48,000)
Technical services	47,500	5,000	41,400
Rental of equipment	480,000	48,188	431,812
TOTAL BUSINESS AND CENTRAL SERVICES	7,267,204	6,704,394	662,810

EAST BAYOU ISD ESC PARISH SCHOOL BOARD
Baton Rouge, Louisiana

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (2009-2010) - GAAP BASIS
YEAR ENDED JUNE 30, 2010

	Budget	Actual Non-GAAP Basis	Variance Favorable (Unfavorable)
Operation and maintenance of plant services			
Salaries	\$ 14,500,000	\$ 14,349,031	\$ 150,969
Employee benefits	2,961,000	3,635,723	(311,777)
Equipment	2,580,000	2,090,000	(790,000)
Other	221,000	75,007	145,993
Revolving of equipment	41,000	28,708	12,292
Materials and supplies-essential	300,000	274,204	25,796
Materials and supplies-building repairs and remodeling	4,817,000	3,295,748	1,521,252
Materials and supplies-energy conservation	300,000	218,078	(118,858)
Materials and supplies-facilities	-	28,067	(28,067)
Program management	-	70,711	(70,711)
Unaudited	323,000	89,463	15,535
Operations of buildings			
Water/sewerage	491,000	568,044	(81,044)
Disposal services	200,000	191,449	8,551
Repairs and maintenance	220,000	365,740	(145,740)
Insurance	571,000	545,068	(25,932)
Telephone	1,070,000	1,098,000	(19,007)
Natural gas	630,000	576,816	53,184
Electricity	4,700,000	4,404,372	295,628
Care and upkeep of grounds	230,000	255,804	(25,804)
Care and upkeep of equipment	1,400,000	1,611,070	(111,070)
Vehicle operation and maintenance			
Insurance	363,000	170,000	(5,000)
Repairs and maintenance	222,000	252,124	(112,124)
TOTAL OPERATION AND MAINTENANCE OF PLANT SERVICES	30,371,000	31,881,091	(479,091)
Transportation services			
Depreciation of student transportation			
Salaries	570,250	612,000	(41,750)
Employee benefits	120,700	181,200	(60,500)
Other	6,000	23,613	(17,613)
Regular transportation services			
Salaries	8,600,000	8,664,350	770,658
Employee benefits	3,470,000	3,198,520	271,480
Materials and supplies	1,000,000	1,040,210	(140,210)
Other	30,000	8,718	21,282
Insurance	270,000	270,000	-
Equipment	140,000	150,000	(10,000)
Unaudited	1,270,000	1,448,300	(101,400)
TOTAL TRANSPORTATION SERVICES	14,147,000	14,773,692	(626,692)

(Continued)

EAST RUTHERFORD PARISH SCHOOL BOARD
Baton Rouge, Louisiana

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (FOR GAAP BASIS)
YEAR ENDED JUNE 30, 1998

	<u>Budget</u>	<u>Actual Non-GAAP Base</u>	<u>Variance Favorable (Unfavorable)</u>
Appropriations-Charter schools	\$ 750,000	\$ 750,764	\$ (24,764)
Contract (Debt)	5,487,790	56,021,880	(51,534,090)
Capital Outlay	1,434,999	1,434,999	-
Debt Service	2,078,790	2,078,790	-
TOTAL EXPENDITURES	<u>276,961,479</u>	<u>276,691,345</u>	<u>2,270,134</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(2,733,730)</u>	<u>2,436,344</u>	<u>2,670,074</u>
OTHER FINANCING SOURCES AND USES:			
Operating transfers out	(2,823,000)	(2,731,000)	(92,000)
Operating transfers in	280,000	491,604	(211,604)
Proceeds of capital lease	1,823,000	1,823,000	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,280,000</u>	<u>1,263,604</u>	<u>(16,396)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(2,273,730)</u>	<u>4,921,888</u>	<u>2,294,648</u>
Fund balance, June 30, 1997	20,276,384	20,276,384	-
FUND BALANCE, JUNE 30, 1998	<u>\$ 17,002,654</u>	<u>\$ 24,298,272</u>	<u>\$ 7,295,618</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana
SPECIAL REVENUE FUNDS

TITLE I

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 funding for teachers, aides, instructional materials, equipment and parental involvement.

TITLE IV

The Title IV federally funded block grant provides local discretion for a variety of programs. The funding provides for staff development, additional basic skills resource teachers, class-set room teachers and assistance with the Dual-A-Teacher and Workroom in Public Schools programs.

BILINGUAL EDUCATION

The Bilingual Education Fund is a federally funded program to provide bilingual instruction for children of limited English proficiency, in-service training for members of the bilingual staff and curricula coordinated with native language.

TITLE II

The Title II Fund consists of several small federal awards of consortia grants to provide math, science and writing, in-service training, and a medical-health awareness program.

SPECIAL EDUCATION

Public Law 94-142 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.

FOREIGN LANGUAGE INCENTIVE PROGRAM

The Foreign Language Incentive Program provides for communicative competency in French, Latin and Spanish programs in grades kindergarten through eight.

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 donations and ad valorem taxes.

JOB TRAINING PROGRAM

The Job Training Program Fund under the project Job Partnership Training Act (JPTA) is a federally funded program which provides opportunities for disadvantaged students to prepare for careers in clerical, marketing, child care, auto body repair and mechanic, nursing assistants, and food services through on-the-job training and placement.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUNDS

VOCATIONAL EDUCATION

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

STARTING FUNDS

The Early Childhood Starting Point Preschool Program provides a full-day preschool program for world 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 Incentive Program is a federally funded program which provides drug abuse and prevention education for all students of East Baton Rouge Parish.

LOUISIANA GOALS 2000

The Louisiana Goals 2000 program is a federally funded program to assist local school systems in developing plans as part of the National Goals 2000 – Educate America Act.

LOCAL FOUNDATIONS

Grants from various private foundations provide additional support for educational programs. Programs areas include teacher's mini-grants, math improvement, remediation and staff development.

NATIONAL SCIENCE FOUNDATIONS

The National Science Foundation grant is a federally funded primarily Physical Science Program for grades K - 12.

TECHNOLOGY LITERACY CHALLENGE (TITLE III)

The Technology Literacy-Challenge Fund is a federally funded program focused toward providing staff development in multimodal technology for classroom teachers and other instructional personnel.

Gateway Schools-POCABLE Regional Partnership

The Gateway Schools-Career Partnership is a federally funded collaboration of school districts designed to provide students with relevant education, work-readiness skills, and valued credentials that will prepare them for careers in a global economy.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL RESERVE FUNDS

CHILD NUTRITION

The Child Nutrition Fund is used to account for the operations of the school food service program in the public school system during the regular school year and during the summer break. The basic goals of the school food service program is 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 food habits with the ultimate goal of physically fit adults.

SUMMER SCHOOLS

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.

RADIO STATION TRAINING PROGRAM (CHSST)

The Radio Station Fund accounts for the operations of the radio station and the training of students involved in the radio training program.

CHARTER SCHOOLS

The Charter Schools Fund is used to account for funding to the newly implemented Charter Schools Program.

EAST BAYTON BOARD OF PUBLIC WORKS BOARD
Basic Books, Leobona

SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET

JUNE 30, 1978
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1977)

	1978	1977	Fiscal Year
ASSETS			
Cash	\$ -	\$ -	\$ 10,500
Receivables			
Accounts	8,188	3,600	3,000
Due from other departments	3,747,840	276,219	-
Inventory	-	-	-
TOTAL ASSETS	<u>\$ 3,756,028</u>	<u>\$ 280,819</u>	<u>\$ 13,500</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	777,084	7,805	-
Salaries payable	-	-	-
Due to other funds	5,576,111	370,846	-
Deferred revenues	3,238	-	30,580
TOTAL LIABILITIES	<u>\$ 6,386,533</u>	<u>\$ 448,651</u>	<u>\$ 30,580</u>
Fund balances			
Unreserved - assigned	-	-	-
Reserved for investment in inventory	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,386,533</u>	<u>\$ 448,651</u>	<u>\$ 30,580</u>

Table 1	Special Education	Foreign Language Instruction	Alcohol and Drug Abuse	Job Training Programs	Vocational Education
\$ -	\$ -	\$ 46,640	\$ 262,881	\$ -	\$ -
-	1,884	-	900	-	20,328
384,164	1,407,724	-	18,737	171,479	648,788
-	-	-	-	-	-
<u>384,164</u>	<u>1,409,608</u>	<u>46,640</u>	<u>279,788</u>	<u>171,479</u>	<u>669,116</u>
20,880	37,617	46,640	21,181	789	11,179
-	-	-	-	-	-
379,334	1,385,811	-	-	179,881	669,887
-	-	-	-	-	-
<u>379,334</u>	<u>1,423,428</u>	<u>46,640</u>	<u>21,181</u>	<u>179,470</u>	<u>671,086</u>
-	-	-	311,687	-	-
-	-	-	-	-	-
-	-	-	<u>311,687</u>	-	-
<u>\$ 384,164</u>	<u>\$ 1,431,528</u>	<u>\$ 46,640</u>	<u>\$ 274,358</u>	<u>\$ 171,479</u>	<u>\$ 672,845</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SERIAL RECEIPTS FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1998

(WITH COMPARATIVE TOTALS FOR JUNE 30, 1997)

	Operating Funds	State Dispos	Combining Education
ASSETS			
Cash	\$ -	\$ -	\$ -
Receivables:			
Accounts	-	38	-
Due from other governments	388,677	4,582,712	904,879
Inventory	-	-	-
TOTAL ASSETS	<u>388,677</u>	<u>4,582,750</u>	<u>904,879</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	308	770,296	7,124
Salaries payable	-	-	-
Due to other funds	308,609	3,212,479	389,603
Deferred revenues	-	2,867	-
TOTAL LIABILITIES	<u>308,917</u>	<u>3,985,642</u>	<u>396,727</u>
Fund balances:			
Unreserved - unassigned	-	(70,008)	(70,182)
Reserved for investments in inventory	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>(70,008)</u>	<u>(70,182)</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 308,917</u>	<u>\$ 4,582,750</u>	<u>\$ 904,879</u>

Total	Levinson Fund 2000	Local Foundations	National Science Foundation	Child Statutes	Samuel School
\$ -	\$ -	\$ 76,573	\$ -	\$ 2,000,070	\$ 217,040
-	-	-	-	505,004	-
178,289	203,116	-	100,469	-	-
-	-	-	-	311,083	-
<u>178,289</u>	<u>203,116</u>	<u>76,573</u>	<u>100,469</u>	<u>2,816,157</u>	<u>217,040</u>
5,377	1,745	-	3,577	74,692	449
-	-	-	-	-	-
373,652	204,860	-	61,046	-	-
-	-	28,733	-	-	-
<u>378,649</u>	<u>206,605</u>	<u>78,733</u>	<u>162,448</u>	<u>74,692</u>	<u>449</u>
-	-	-	-	3,484,801	234,833
-	-	-	-	172,643	-
-	-	-	-	<u>3,657,444</u>	<u>234,833</u>
<u>\$ 178,289</u>	<u>\$ 203,116</u>	<u>\$ 76,573</u>	<u>\$ 100,469</u>	<u>\$ 2,871,076</u>	<u>\$ 217,040</u>

(Continued)

EAST BAYOU BOULEVARD PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET

JUNE 30, 1999

(WITH COMPARATIVE TOTALS FOR JUNE 30, 1997)

	<u>Basic</u> <u>Student</u> <u>W/9921</u>	<u>Charter</u> <u>Schools</u>	<u>Gateway</u>	<u>Technology</u> <u>Library</u> <u>Challenge</u> <u>Center (Title III)</u>
ASSETS				
Cash	\$ 48,780	\$ -	\$ -	\$ -
Receivables				
Accounts	2,400	118,367	8,122	-
Due from other governments	-	-	273,942	152,447
Inventory	-	-	-	-
	<u>\$ 51,180</u>	<u>\$ 118,367</u>	<u>\$ 282,064</u>	<u>\$ 152,447</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	1,800	880	4,438	-
Salaries payable	-	-	-	-
Due to other funds	-	117,867	278,206	152,447
Deferred revenues	-	-	-	-
	<u>\$ 1,800</u>	<u>\$ 118,747</u>	<u>\$ 282,644</u>	<u>\$ 152,447</u>
Fund balances:				
Unreserved - appropriated	48,780	-	-	-
Reserved for investment in inventory	-	-	-	-
	<u>\$ 48,780</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ 100,460</u>	<u>\$ 118,367</u>	<u>\$ 282,064</u>	<u>\$ 152,447</u>

Total	
1998	1997
\$ 3,304,779	\$ 3,094,365
1,878,196	188,834
15,568,189	8,791,811
<u>371,683</u>	<u>438,848</u>
<u>201,24,707</u>	<u>14,714,798</u>
1,136,688	200,873
-	-
33,783,844	8,771,689
<u>182,633</u>	<u>355,132</u>
<u>34,999,325</u>	<u>19,821,694</u>
4,750,975	3,841,794
372,841	885,088
<u>3,125,835</u>	<u>4,241,842</u>
<u>\$ 28,324,282</u>	<u>\$ 24,324,318</u>

(Continued)

EAST RIVER POLICE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, &
CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1998
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1997)

	Tab. I	Tab. II	Wingard Education
REVENUES			
Local sources			
Ad valorem taxes	\$ -	\$ -	\$ -
Other	-	-	-
State and federal			
State appropriations	-	-	-
Other state support	-	-	-
Federal grants	11,886,673	280,908	93,384
TOTAL REVENUES	<u>11,886,673</u>	<u>280,908</u>	<u>93,384</u>
EXPENDITURES			
Instruction			
Other Education Programs	8,137,613	176,217	46,807
Support			
Administration	965,849	69,608	1,600
Plant Operations and Maintenance	373,367	48	-
Child services	-	-	-
Capital outlay	1,700,287	25,347	41,000
Appropriations - Other Schools	-	-	-
TOTAL EXPENDITURES	<u>10,176,816</u>	<u>271,220</u>	<u>89,407</u>
EXCESS OF REVENUES OVER OPERATING EXPENDITURES	<u>1,709,857</u>	<u>6,688</u>	<u>3,977</u>
OTHER FINANCING SOURCES			
Operating transfers out	(207,669)	(1,657)	(2,711)
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>(207,669)</u>	<u>(1,657)</u>	<u>(2,711)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	-	-
Fund balance, June 30, 1997	-	-	-
FUND BALANCE, JUNE 30, 1998	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Total	Special Education	Foreign Language Immersion	Alcohol and Drug Abuse	Job Training Program	Worksite Education
\$ -	\$ -	\$ -	\$ 1,834,358	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
413,238	2,933,893	-	-	171,478	633,168
<u>413,238</u>	<u>2,933,893</u>	<u>-</u>	<u>1,834,358</u>	<u>171,478</u>	<u>633,168</u>
987,797	1,838,528	-	712,187	198,264	987,746
373	346,144	-	140,480	14,419	631
-	49,442	-	5,710	8,567	26,908
-	-	-	-	-	-
14,675	683,775	-	68,275	-	278,289
<u>892,845</u>	<u>2,838,139</u>	<u>-</u>	<u>926,652</u>	<u>171,478</u>	<u>468,388</u>
12,263	72,884	-	128,898	-	-
112,263	(72,884)	-	(800,000)	-	-
-	-	-	-	-	-
<u>112,263</u>	<u>(72,884)</u>	<u>-</u>	<u>(800,000)</u>	<u>-</u>	<u>-</u>
-	-	-	(71,133)	-	-
-	-	-	<u>634,289</u>	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 211,667</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

EAST HAVEN BOARD OF PARISH SCHOOLS BOARD
Rose, King, Louisiana

SPECIAL REVENUE FUNDS
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, &
CHANGES IN FUND BALANCES
YEAR ENDING JUNE 30, 1997
(ENTER COMPARATIVE TOTALS FOR JUNE 30, 1997)

	Starting Funds	This Quarter	Continuing Education
REVENUES			
Local sources:			
Ad valorem taxes	\$ -	\$ -	\$ -
Other	-	50,171	50,281
State and Federal:			
State equalization	-	-	-
Other state support	-	6,072,907	597,264
Federal grants	288,077	-	881,533
TOTAL REVENUES	<u>288,077</u>	<u>6,122,908</u>	<u>1,331,078</u>
EXPENDITURES			
Instruction:			
Other Education Programs	708,677	6,806,408	534,273
Support:			
Administrative	-	181	233,127
Plant Operations and Maintenance	-	20,287	341,549
Child services	-	-	-
Capital outlay	-	1,870,287	181,802
Appropriations - Charter Schools	-	-	-
TOTAL EXPENDITURES	<u>708,677</u>	<u>7,897,073</u>	<u>1,051,651</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(1,834,165)</u>	<u>(2,511,000)</u>
OTHER FINANCING SOURCES			
Operating transfers-in	-	-	(17,415)
Operating transfers-in	-	2,400,000	170,000
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>2,400,000</u>	<u>152,585</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>565,835</u>	<u>15,985</u>
Fund balance, June 30, 1997	<u>-</u>	<u>8,886</u>	<u>118,077</u>
FUND BALANCE, JUNE 30, 1998	<u>\$ -</u>	<u>\$ 574,008</u>	<u>\$ 135,362</u>

Table 27	Leominster debt 2000	Local Expenditures	Special Service Expenditures	Child Benefits	Senior School
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	296,307	-	3,834,907	434,898
-	-	-	-	4,797,060	-
-	-	-	-	-	-
417,894	113,313	-	388,433	11,649,367	-
<u>417,894</u>	<u>113,313</u>	<u>296,307</u>	<u>388,433</u>	<u>17,641,734</u>	<u>434,898</u>
486,170	58,679	225,835	280,345	-	568,597
27,028	-	232	58,848	-	-
-	10,997	-	1,836	-	-
-	143,684	-	-	21,600,865	-
-	-	-	-	655,637	-
-	-	-	-	28,718	-
<u>487,098</u>	<u>214,360</u>	<u>226,067</u>	<u>339,193</u>	<u>21,777,411</u>	<u>568,597</u>
14,198	943	-	10,286	405,868	68,211
(14,198)	(943)	-	(10,286)	-	-
<u>(14,198)</u>	<u>(943)</u>	<u>-</u>	<u>(10,286)</u>	<u>-</u>	<u>-</u>
-	-	-	-	405,868	68,211
-	-	-	-	3,411,503	139,461
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,816,344</u>	<u>\$ 246,871</u>

(Continued)

EAST BAYON HOULIERS PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, &
CHANGES IN FUND BALANCE
YEAR ENDING JUNE 30, 1997
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1995)

	Educa- tion \$1997	Charter Schools	General	Technology Literacy Challenge (Tab. 1B)
REVENUES				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Other	194,007	-	-	-
State and Federal:				
State apportionment	-	-	-	-
Other state support	-	-	-	-
Federal grants	-	139,507	479,027	170,189
	<u>194,007</u>	<u>139,507</u>	<u>479,027</u>	<u>170,189</u>
EXPENDITURES				
Instruction:				
Other Education Programs	73,082	-	209,046	209,189
Support:				
Administrative	31,190	138,507	49,008	-
Plant Operations and Maintenance	18,158	-	-	-
Child care fees	-	-	-	-
Capital outlay	49,115	-	21,079	-
Appropriations - Charter Schools	-	-	-	-
TOTAL EXPENDITURES	<u>161,545</u>	<u>138,507</u>	<u>479,133</u>	<u>159,189</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>32,462</u>	<u>-</u>	<u>5,894</u>	<u>-</u>
OTHER FINANCIAL SOURCES				
Operating transfers out	-	-	(8,000)	-
Operating transfers in	-	-	-	-
TOTAL OTHER FINANCIAL SOURCES	<u>-</u>	<u>-</u>	<u>(8,000)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCIAL SOURCES OVER (UNDER) EXPENDITURES				
Fund balance, June 30, 1997	<u>32,462</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 1995	<u>\$ 48,984</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Total	
2008	2007
\$ 1,094,793	\$ 908,861
<u>4,765,831</u>	<u>4,417,944</u>
4,797,864	4,781,690
6,659,439	2,231,980
<u>10,215,232</u>	<u>10,489,158</u>
<u>10,117,439</u>	<u>10,779,891</u>
11,401,140	10,240,650
2,888,074	2,087,950
654,393	530,847
11,881,065	10,382,996
2,698,767	2,293,248
<u>20,718</u>	<u>-</u>
<u>11,894,167</u>	<u>11,676,992</u>
<u>1,936,213</u>	<u>1,648,402</u>
(758,604)	(475,711)
<u>1,177,609</u>	<u>1,172,691</u>
<u>1,818,896</u>	<u>1,211,983</u>
888,177	215,008
<u>4,241,841</u>	<u>1,706,284</u>
<u>\$ 5,115,819</u>	<u>\$ 4,241,841</u>

Continued

EAST BATON ROUGE PARISH SCHOOL BOARD
 Baton Rouge, Louisiana

(SPECIAL RESERVE FUND - TITLE I)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE,
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDED JUNE 30, 1997

	Budget	Actual GAAP Data	Variance Favorable (Unfavorable)
REVENUES			
Federal grants	\$ 14,031,317	\$ 11,886,074	\$ (2,145,243)
TOTAL REVENUES	<u>14,031,317</u>	<u>11,886,074</u>	<u>(2,145,243)</u>
EXPENDITURES			
Instruction:			
Other Education Program	8,771,055	8,507,673	263,382
Support:			
Administrative	1,237,775	965,649	272,126
Plant Operations and Maintenance	588,435	575,367	13,068
Capital outlay	2,881,320	2,755,487	125,833
TOTAL EXPENDITURES	<u>13,478,585</u>	<u>12,804,176</u>	<u>674,409</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>552,732</u>	<u>1,081,898</u>	<u>(529,166)</u>
OTHER FINANCING SOURCES			
Operating transfers out	(552,732)	(552,732)	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>(552,732)</u>	<u>(552,732)</u>	<u>0</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1997	-	-	-
FUND BALANCE, JUNE 30, 1998	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST HAVEN SCHOOL DISTRICT, BOARD
 STATE BOARD, Litchfield**

**GENERAL RECEIPTS FUND - TITLE VI
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE,
 BUDGET AND ACTUAL (GAAP BASIS)
 YEAR ENDING JUNE 30, 1998**

	Budget	Actual GAAP Basis	Variance Favorable (Adverse)
REVENUES			
Federal grants	\$ 475,731	\$ 386,008	\$ (119,723)
TOTAL REVENUES	<u>475,731</u>	<u>386,008</u>	<u>(119,723)</u>
EXPENDITURES			
Instruction:			
Other Education Programs	548,028	375,217	172,811
Supports:			
Administrative	15,506	49,419	(33,913)
Plant Operation and Maintenance	-	48	(48)
Capital outlay	30,896	29,947	849
TOTAL EXPENDITURES	<u>614,430</u>	<u>454,631</u>	<u>159,799</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(138,699)</u>	<u>61,377</u>	<u>(200,076)</u>
OTHER FINANCING SOURCES			
Operating transfers out	(1,545)	(1,517)	28
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>(1,545)</u>	<u>(1,517)</u>	<u>28</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1997	-	-	-
FUND BALANCE, JUNE 30, 1998	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - BILINGUAL EDUCATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE,
BUDGET AND ACTUAL FIGURE BASED
YEAR ENDER JUNE 30, 1998

	Budget	Actual GAAP Data	Variance Favorable (Unfavorable)
REVENUES			
Federal grants	133,887	99,394	(34,493)
TOTAL REVENUES	<u>133,887</u>	<u>99,394</u>	<u>(34,493)</u>
EXPENDITURES			
Instruction:			
Other Education Programs	94,733	46,897	47,836
Support:			
Administrative	13,443	3,633	11,810
Capital outlay	-	48,000	(48,000)
TOTAL EXPENDITURES	<u>130,480</u>	<u>98,530</u>	<u>19,950</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>3,407</u>	<u>8,864</u>	<u>(5,457)</u>
OTHER FINANCING SOURCES			
Operating transfers out	(3,487)	(2,771)	616
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>(3,487)</u>	<u>(2,771)</u>	<u>616</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1997	-	-	-
FUND BALANCE, JUNE 30, 1998	<u>-</u>	<u>-</u>	<u>-</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TITLE II
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDING JUNE 30, 1997

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Federal grants	486,750	485,200	(1,510)
TOTAL REVENUES	<u>486,750</u>	<u>485,200</u>	<u>(1,510)</u>
EXPENDITURES			
Instruction			
Other Education Programs	416,157	387,787	28,850
Support			
Administrative	670	570	90
Capital outlay	45,890	14,670	31,210
TOTAL EXPENDITURES	<u>479,217</u>	<u>482,987</u>	<u>30,268</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>15,110</u>	<u>12,360</u>	<u>(1,247)</u>
OTHER FINANCING SOURCES			
Operating transfers out	(11,510)	(12,360)	1,247
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>(11,510)</u>	<u>(12,360)</u>	<u>1,247</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1997	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 1998	<u>-</u>	<u>-</u>	<u>-</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
East Baton Rouge, Louisiana

SPECIAL REVENUE FUND - SPECIAL EDUCATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL GAAP BASIS
YEAR ENDED JUNE 30, 1997

	Budget	Actual GAAP Basis	Variance Favorable (Adverse)
REVENUES			
Federal grants	1,776,682	1,918,993	142,311
TOTAL REVENUES	<u>1,776,682</u>	<u>1,918,993</u>	<u>142,311</u>
EXPENDITURES			
Instruction:			
Other Education Programs	1,961,702	1,808,508	153,194
Support:			
Administrative	179,702	146,344	33,358
Plant Operations and Maintenance	146,240	49,442	96,798
Capital outlay	782,981	689,773	93,208
TOTAL EXPENDITURES	<u>3,070,625</u>	<u>2,693,867</u>	<u>376,758</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>86,057</u>	<u>225,126</u>	<u>139,069</u>
OTHER FINANCING SOURCES			
Operating transfers out	(98,923)	(72,884)	26,039
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>(98,923)</u>	<u>(72,884)</u>	<u>26,039</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1997	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 1998	<u>-</u>	<u>-</u>	<u>-</u>

EAST BATON BOUGE PARISH SCHOOL BOARD
East Baton Rouge, Louisiana

SPECIAL REVENUE FUND - FOREIGN LANGUAGE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDING JUNE 30, 1998

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Federal grants	\$ 46,040	\$ -	\$ (46,040)
TOTAL REVENUES	<u>46,040</u>	<u>-</u>	<u>(46,040)</u>
EXPENSES USED			
Instruction:			
Other Education Programs	46,040	-	46,040
TOTAL EXPENDITURES	<u>46,040</u>	<u>-</u>	<u>46,040</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1997	-	-	-
FUND BALANCE, JUNE 30, 1998	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - ALCOHOL AND DRUG ABUSE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE,
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDED JUNE 30, 1999

	Budget	Actual GAAP Data	Variance Favorable (Unfavorable)
REVENUES			
Local sources:			
Ad valorem taxes	\$ 840,000	\$ 1,034,310	\$ 114,310
TOTAL REVENUES	<u>840,000</u>	<u>1,034,310</u>	<u>114,310</u>
EXPENDITURES			
Instruction:			
Other Education Programs	621,611	710,217	(88,606)
Support:			
Administrative	809,715	941,440	(131,725)
Plant Operations and Maintenance	15,238	5,319	9,919
Capital outlay	30,000	66,270	(36,270)
TOTAL EXPENDITURES	<u>1,476,564</u>	<u>1,723,486</u>	<u>(246,922)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENSE	<u>162,356</u>	<u>310,824</u>	<u>(148,468)</u>
OTHER FINANCING SOURCES			
Operating transfers out:	(200,000)	(200,000)	-
Operating transfers in:	-	-	-
TOTAL OTHER FINANCING USES	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(37,644)</u>	<u>(89,176)</u>	<u>51,532</u>
Fund Balance, June 30, 1997	414,700	414,700	-
FUND BALANCE, JUNE 30, 1999	<u>\$ 377,056</u>	<u>\$ 325,524</u>	<u>\$ 51,532</u>

EAST BAYOU RIDGE PARISH SCHOOL BOARD
 East Bayou, Louisiana

SPECIAL REVENUE FUND - JOB TRAINING PROGRAM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE,
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDER JUNE 30, 1999

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Federal grants	\$ 316,542	\$ 171,470	\$ (205,072)
TOTAL REVENUES	<u>316,542</u>	<u>171,470</u>	<u>(205,072)</u>
EXPENDITURES			
<i>Instruction:</i>			
Other Education Programs	325,471	190,264	175,207
<i>Support:</i>			
Administrative	27,147	14,409	12,738
Plant Operations and Maintenance	22,424	4,797	17,627
Capital outlay	1,000	-	1,000
TOTAL EXPENDITURES	<u>376,042</u>	<u>171,470</u>	<u>205,072</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1997	-	-	-
FUND BALANCE, JUNE 30, 1998	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD

Reim. Receipts, Louisiana

**SPECIAL REVENUE FUND - VOCATIONAL EDUCATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDING JUNE 30, 1999**

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Federal grants	\$ 897,549	\$ 683,168	\$ (214,381)
TOTAL REVENUES	<u>897,549</u>	<u>683,168</u>	<u>(214,381)</u>
EXPENDITURES			
Instruction:			
Other Education Programs	914,383	347,749	166,634
Support:			
Administrative	35,493	671	27,824
Plant Operations and Maintenance	-	26,583	(26,583)
Capital outlay	314,683	278,289	36,394
TOTAL EXPENDITURES	<u>1,564,559</u>	<u>652,292</u>	<u>912,267</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>3,876</u>	<u>-</u>
OTHER FINANCING SOURCES			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>3,876</u>	<u>-</u>
Fund balance, June 30, 1998	-	-	-
FUND BALANCE, JUNE 30, 1999	<u>\$ -</u>	<u>\$ 3,876</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - STARTING POINTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE,
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDED JUNE 30, 1998

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Federal grants	\$ 365,477	\$ 318,677	\$ (46,799)
TOTAL REVENUES	<u>365,477</u>	<u>318,677</u>	<u>(46,799)</u>
EXPENDITURES			
Instruction:			
Other Education Programs	<u>365,477</u>	<u>318,677</u>	<u>(46,799)</u>
TOTAL EXPENDITURES	<u>365,477</u>	<u>318,677</u>	<u>(46,799)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u> -</u>	<u> -</u>	<u> -</u>
OTHER FINANCING SOURCES			
Operating transfers out	<u> -</u>	<u> -</u>	<u> -</u>
Operating transfers in	<u> -</u>	<u> -</u>	<u> -</u>
TOTAL OTHER FINANCING SOURCES	<u> -</u>	<u> -</u>	<u> -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u> -</u>	<u> -</u>	<u> -</u>
Fund balance, Year 30, 1997	<u> -</u>	<u> -</u>	<u> -</u>
FUND BALANCE, JUNE 30, 1998	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BAYOU BRIDGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - STATE GRANTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDING JUNE 30, 1993

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Local sources:			
Other	\$ 50,000	\$ 50,000	\$ -
State and federal:			
Other state support	6,796,861	6,872,107	(75,246)
Federal grants	-	-	-
TOTAL REVENUES	<u>6,846,861</u>	<u>6,922,107</u>	<u>(75,246)</u>
EXPENDITURES			
Instruction:			
Other Education Programs	6,213,876	6,866,436	652,560
Support:			
Administrative	161	161	(0)
Plant Operations and Maintenance	3,448	28,867	(25,419)
Capital assets	1,834,399	1,879,367	(44,968)
TOTAL EXPENDITURES	<u>8,081,821</u>	<u>7,874,831</u>	<u>206,990</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>(1,834,960)</u>	<u>(1,834,960)</u>	<u>-</u>
OTHER FINANCING SOURCES			
Opening transfers out	-	-	-
Opening transfers in	1,831,991	1,469,808	362,183
TOTAL OTHER FINANCING SOURCES	<u>1,831,991</u>	<u>1,469,808</u>	<u>362,183</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(8,869)</u>	<u>565,205</u>	<u>574,074</u>
Fund balance, June 30, 1992	8,869	8,869	-
FUND BALANCE, JUNE 30, 1993	<u>\$ -</u>	<u>\$ 574,074</u>	<u>\$ 574,074</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - CONTINUING EDUCATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE,
BUDGET AND ACTUAL GAAP BASIS
YEAR ENDER JUNE 30, 1998

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Local sources:			
Other	\$ 50,000	\$ 51,901	(\$ 1,799)
State and Federal:			
Other state support	488,673	487,391	(1,272)
Federal grants	793,261	881,500	(188,239)
TOTAL REVENUES	<u>1,431,934</u>	<u>1,321,387</u>	<u>(110,547)</u>
EXPENDITURES			
Instruction:			
Other Education Programs	1,084,889	924,721	160,168
Support:			
Administrative	226,136	226,127	89
Plant Operations and Maintenance	148,990	149,368	378
Capital outlay	189,519	183,622	5,897
TOTAL EXPENDITURES	<u>1,649,534</u>	<u>1,483,938</u>	<u>165,596</u>
EXCESS OF REVENUES OVER (UNDER) EXPEN	<u>(217,600)</u>	<u>(162,551)</u>	<u>55,049</u>
OTHER FINANCING SOURCES			
Operating transfers out	(27,483)	(17,412)	9,889
Operating transfers in	175,000	175,000	-
TOTAL OTHER FINANCING SOURCES	<u>147,517</u>	<u>157,588</u>	<u>9,889</u>
EXCESS OF REVENUES AND OTHER FINANCING			
SOURCES OVER (UNDER) EXPENDITURES	<u>(70,083)</u>	<u>15,037</u>	<u>85,120</u>
Fund balance, June 30, 1997	<u>115,125</u>	<u>115,125</u>	<u>-</u>
FUND BALANCE, JUNE 30, 1998	<u>\$ 45,042</u>	<u>\$ 130,162</u>	<u>\$ 85,120</u>

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

**SPECIAL REVENUE FUND - TITLE IX
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE,
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDED JUNE 30, 1998**

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Federal grants	\$ 309,394	\$ 417,894	\$ (21,857)
TOTAL REVENUES	<u>309,394</u>	<u>417,894</u>	<u>(21,857)</u>
EXPENDITURES			
Instruction:			
Other Education Programs	439,611	406,170	33,440
Support:			
Administrative	54,490	37,515	16,975
TOTAL EXPENDITURES	<u>494,101</u>	<u>443,685</u>	<u>45,416</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>15,293</u>	<u>34,209</u>	<u>(1,894)</u>
OTHER FINANCING SOURCES			
Operating transfer out	(15,792)	(14,098)	1,594
Operating transfer in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>(15,792)</u>	<u>(14,098)</u>	<u>1,594</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1997	-	-	-
FUND BALANCE, JUNE 30, 1998	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - LOUISIANA GOALS 2000**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET AND ACTUAL (GAAP) BASIS****YEAR ENDING JUNE 30, 1997**

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Federal grants	\$ 304,284	\$ 316,275	\$ 119,991
TOTAL REVENUES	<u>304,284</u>	<u>316,275</u>	<u>119,991</u>
EXPENDITURES			
Instruction:			
Other Education Programs	180,293	19,639	40,654
Support:			
Plant Operations and Maintenance	28,676	10,897	17,679
Capital outlay	182,790	243,699	29,876
TOTAL EXPENDITURES	<u>391,759</u>	<u>274,235</u>	<u>117,524</u>
EXCESS OF REVENUES OVER (UNDER) EXPEN	<u>112,525</u>	<u>41,940</u>	<u>(1,633)</u>
OTHER FINANCING SOURCES			
Operating transfers out	(2,180)	(243)	1,633
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>(2,180)</u>	<u>(243)</u>	<u>1,633</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1997	-	-	-
FUND BALANCE, JUNE 30, 1998	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
East River, Louisiana

SPECIAL REVENUE FUND - LOCAL FOUNDATIONS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL GAAP BASIS
YEAR ENDED JUNE 30, 1997

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Local sources:			
Coke	\$ 200,740	\$ 176,147	\$ (24,593)
TOTAL REVENUES	<u>200,740</u>	<u>176,147</u>	<u>(24,593)</u>
EXPENDITURES			
Instruction:			
Other Education Programs	280,500	325,650	45,150
Support:			
Administration	5,400	713	4,687
Capital outlay	11,735	-	11,735
TOTAL EXPENDITURES	<u>297,635</u>	<u>326,363</u>	<u>28,728</u>
EXCESS OF REVENUES OVER (UNDER) EXPEN	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES			
Operating transfer out	-	-	-
Operating transfer in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING	<u>-</u>	<u>-</u>	<u>-</u>
SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1997	-	-	-
FUND BALANCE, JUNE 30, 1998	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

**SPECIAL REVENUE FUND - NATIONAL SCIENCE FOUNDATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDED JUNE 30, 1998**

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Federal grants	\$ 611,271	\$ 346,431	\$ (264,840)
TOTAL REVENUES	<u>611,271</u>	<u>346,431</u>	<u>(264,840)</u>
EXPENDITURES			
<i>Incurries</i>			
Other Education Programs	470,369	281,145	189,224
Support			
Administration	143,576	59,644	83,932
Plant Operations and Maintenance	-	1,854	(1,854)
TOTAL EXPENDITURES	<u>613,945</u>	<u>342,443</u>	<u>271,502</u>
EXCESS OF REVENUES OVER (UNDER) EXPEN	<u>17,326</u>	<u>4,988</u>	<u>(12,338)</u>
OTHER FINANCING SOURCES			
Operating transfers out	(8,107)	(8,266)	1,159
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>(8,107)</u>	<u>(8,266)</u>	<u>1,159</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>9,219</u>	<u>(3,278)</u>	<u>12,497</u>
Fund balance, June 30, 1997	-	-	-
FUND BALANCE, JUNE 30, 1998	<u>\$ 9,219</u>	<u>\$ (3,278)</u>	<u>\$ 12,497</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
 Baton Rouge, Louisiana

SPECIAL REVENUE FUND - CHILD NUTRITION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (GAAP) BASED
YEAR ENDED JUNE 30, 1997

	Budget	Actual GAAP Base	Variance Favorable (Unfavorable)
REVENUES			
Local sources:			
Other	\$ 3,774,000	\$ 3,814,907	\$ 40,907
State and Federal:			
State reimbursement	4,972,000	4,797,864	(174,136)
Other state support	-	-	-
Federal grants	13,418,900	13,849,242	430,342
TOTAL REVENUES	<u>22,164,900</u>	<u>22,461,743</u>	<u>296,843</u>
EXPENDITURES			
Support:			
Child nutrition	21,886,500	21,601,865	284,635
Capital outlay	200,000	655,637	(455,637)
Appropriations - Charter Schools	-	28,718	(28,718)
TOTAL EXPENDITURES	<u>22,086,500</u>	<u>22,286,211</u>	<u>799,992</u>
EXCESS OF REVENUES OVER (UNDER) EXPEN	<u>(20,600)</u>	<u>400,809</u>	<u>524,489</u>
OTHER FINANCING SOURCES			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(20,600)</u>	<u>400,809</u>	<u>524,489</u>
Fund balance, June 30, 1997	<u>3,453,504</u>	<u>3,453,504</u>	<u>-</u>
FUND BALANCE, JUNE 30, 1998	<u>\$ 3,301,924</u>	<u>\$ 3,854,344</u>	<u>\$ 524,489</u>

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

**SPECIAL REVENUE FUND - SUMMER SCHOOL
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL (GAAP BASIS)
 YEAR ENDED JUNE 30, 1998**

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Local grants:			
Other	\$ 180,000	\$ 414,968	\$ 234,968
TOTAL REVENUES	<u>180,000</u>	<u>414,968</u>	<u>234,968</u>
EXPENDITURES			
Instruction:			
Other Education Programs	180,000	254,597	(170,583)
TOTAL EXPENDITURES	<u>180,000</u>	<u>254,597</u>	<u>(170,583)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>0</u>	<u>68,371</u>	<u>68,371</u>
OTHER FINANCING SOURCES			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>0</u>	<u>68,371</u>	<u>68,371</u>
Fund balance, June 30, 1997	188,462	188,462	-
FUND BALANCE, JUNE 30, 1998	<u>\$ 188,462</u>	<u>\$ 256,833</u>	<u>\$ 68,371</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
 Baton Rouge, Louisiana

SPECIAL REVENUE FUND - WOODRUFF, Station
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDED JUNE 30, 1997

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Local sources			
Other	\$ 215,648	\$ 194,937	\$ (20,711)
State and Federal			
Other state support	-	-	-
TOTAL REVENUES	<u>215,648</u>	<u>194,937</u>	<u>(20,711)</u>
EXPENDITURES			
Instruction			
Other Education Programs	96,519	73,003	23,517
Support:			
Administrative	31,180	33,080	(2,190)
Plant Operations and Maintenance	47,680	45,299	2,381
Capital outlay	70,000	69,215	785
TOTAL EXPENDITURES	<u>245,379</u>	<u>260,597</u>	<u>(15,218)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(29,731)</u>	<u>343</u>	<u>29,388</u>
OTHER FINANCING SOURCES			
Operating transfer out	-	-	-
Operating transfer in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(29,731)</u>	<u>343</u>	<u>29,388</u>
Fund balance, June 30, 1997	<u>49,040</u>	<u>49,383</u>	<u>-</u>
FUND BALANCE, JUNE 30, 1998	<u>\$ 20,309</u>	<u>\$ 49,726</u>	<u>\$ 29,417</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - CHARTER SCHOOLS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDED JUNE 30, 1998

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Federal grants	\$ 128,587	\$ 128,587	\$ -
TOTAL REVENUES	<u>128,587</u>	<u>128,587</u>	<u>-</u>
EXPENDITURES			
Support			
Administrative	128,587	128,587	-
TOTAL EXPENDITURES	<u>128,587</u>	<u>128,587</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1997	-	-	-
FUND BALANCE, JUNE 30, 1998	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - GATEWAY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE,
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDED JUNE 30, 1998

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Federal grants	\$ 1,188,393	\$ 495,627	\$ (692,766)
TOTAL REVENUES	<u>1,188,393</u>	<u>495,627</u>	<u>(692,766)</u>
EXPENDITURES			
Instruction:			
Other Education Programs	3,194,089	358,646	764,399
Supplies:			
Administrative	113,157	49,080	64,157
Plant Operations and Maintenance	4,356	-	4,356
Capital outlay	<u>28,792</u>	<u>31,071</u>	<u>1,279</u>
TOTAL EXPENDITURES	<u>3,339,394</u>	<u>438,797</u>	<u>(2,900,597)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(2,151,001)</u>	<u>(3,893,170)</u>	<u>(1,742,169)</u>
OTHER FINANCING SOURCES			
Operating transfers out	(21,682)	(8,688)	21,194
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>(21,682)</u>	<u>(8,688)</u>	<u>21,194</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1997	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 1998	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BAYOU ROYAL PARISH SCHOOL BOARD
 Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TECHNOLOGY LITERACY CHALLENGE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDED JUNE 30, 1998

	Budget	Actual GAAP Basis	Variance Favorable (Unfavorable)
REVENUES			
Federal grants	\$ 362,100	\$ 379,189	\$ 178,189
TOTAL REVENUES	<u>362,100</u>	<u>379,189</u>	<u>178,189</u>
EXPENDITURES			
Instruction:			
Other Education Programs	344,954	349,189	349,189
Support:			
Administrative	178	-	178
TOTAL EXPENDITURES	<u>345,132</u>	<u>349,189</u>	<u>349,189</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES			
Operating transfer out	-	-	-
Operating transfer in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1997	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 1998	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

WORKERS' COMPENSATION FUND

The Workers' Compensation Fund is designed to protect the School Board against catastrophic losses in a single year in the area of employee related accidents. This fund was established by transfers from the General Fund.

RISK MANAGEMENT FUND

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

MEDICAL INSURANCE FUND

The Medical Insurance Fund is designed to insure payment of claims in the event of the termination of the School Board's Managed Health Care Program.

EAST BAYTON BOSSIE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

INTERNAL SERVICE FUNDS
COMBINED BALANCE SHEET
JUNE 30, 1978

	Welfare Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total 1978
ASSETS				
Cash and cash equivalents	\$ 2,676,361	\$ 1,581,171	\$ 4,871,620	\$ 9,129,152
TOTAL ASSETS	<u>2,676,361</u>	<u>1,581,171</u>	<u>4,871,620</u>	<u>9,129,152</u>
LIABILITIES AND DEFERRED EARNINGS				
Liabilities:				
Claims payable	3,566,783	2,431,468	2,856,499	8,854,750
Due to other funds	-	-	8,600,170	8,600,170
TOTAL LIABILITIES	<u>3,566,783</u>	<u>2,431,468</u>	<u>8,600,227</u>	<u>14,600,478</u>
Deferred Earnings	<u>1,311,288</u>	<u>889,855</u>	<u>1,790,751</u>	<u>3,991,894</u>
TOTAL LIABILITIES AND DEFERRED EARNINGS	<u>\$ 4,878,071</u>	<u>\$ 3,321,323</u>	<u>\$ 10,390,978</u>	<u>\$ 18,589,322</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
East Baton Rouge, Louisiana

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1998

	Worship Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Funds
OPERATING REVENUES				
Fees and charges	\$ 1,394,761	\$ 4,111,544	\$ 10,895,109	\$ 16,401,414
TOTAL OPERATING REVENUES	<u>1,394,761</u>	<u>4,111,544</u>	<u>10,895,109</u>	<u>16,401,414</u>
OPERATING EXPENSES				
Claims expense	500,000	2,049,134	14,995,449	17,544,583
Insurance premiums	260,408	1,023,830	1,877,124	3,961,262
Capital projects	-	-	19,150,004	19,150,004
Administrative fees	280	-	2,833,145	2,833,425
TOTAL OPERATING EXPENSES	<u>760,688</u>	<u>3,072,964</u>	<u>37,055,622</u>	<u>40,893,274</u>
NET OPERATING INCOME (LOSS)	<u>634,073</u>	<u>1,038,580</u>	<u>7,839,487</u>	<u>9,512,139</u>
NONOPERATING REVENUES				
Interest income	42,889	4,721	-	47,610
TOTAL NONOPERATING INCOME	<u>42,889</u>	<u>4,721</u>	<u>-</u>	<u>47,610</u>
NET INCOME (LOSS)	<u>676,962</u>	<u>1,043,301</u>	<u>7,839,487</u>	<u>9,560,750</u>
RETAINED EARNINGS (DEFICIT) at JUNE 30, 1997	<u>(89,028)</u>	<u>(1,412,084)</u>	<u>2,847,834</u>	<u>1,346,722</u>
RETAINED EARNINGS (DEFICIT) at JUNE 30, 1998	<u>\$ 587,934</u>	<u>\$ (368,783)</u>	<u>\$ (581,347)</u>	<u>\$ (349,196)</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

INTERNAL SERVICE FUNDS
COMBINED STATEMENT OF CASH FLOWS
YEAR ENDING JUNE 30, 1998

	Welfare/ Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total 1998
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ 2,375,000	\$41,000	\$(440,000)	(1,024,000)
adjustments to reconcile operating income and cash provided by operating activities:				
Changes in:				
Accounts payable	-	(23)	\$(4,000)	\$(4,023)
Claims payable	(600,149)	1,001,349	\$(61,000)	340,199
Due to parent fund	149	-	3,900,000	3,900,149
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>1,805,800</u>	<u>1,001,326</u>	<u>3,834,900</u>	<u>3,600,994</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	<u>40,000</u>	<u>4,311</u>	<u>-</u>	<u>44,311</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>40,000</u>	<u>4,311</u>	<u>-</u>	<u>44,311</u>
NET INCREASE IN CASH	1,795,800	1,506,000	3,834,900	3,611,981
Cash at beginning of year	<u>3,900,000</u>	<u>30,000</u>	<u>6,210,000</u>	<u>10,140,000</u>
CASH AT END OF YEAR	<u>\$ 5,695,800</u>	<u>\$ 1,536,311</u>	<u>\$ 10,044,900</u>	<u>\$ 17,277,011</u>



EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

FIDUCIARY FUND TYPE - EXPENDABLE TRUST AND AGENCY FUNDS

EXPENDABLE TRUST FUND

REVENUE CONTINGENCY FUND

The Revenue Contingency Fund was established by the School Board with a formal resolution and is expendable only with Board approval. These funds have been designated to cover substantial shortfalls in revenue in order to maintain the programs and services as originally designed.

AGENCY FUNDS

CONSOLIDATED PAYROLL FUND

The Consolidated Payroll Fund was established to account for the payroll obligations and withholdings for all employees paid by the School Board.

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 Board, these monies belong to the individual schools or their student bodies and are not available for use by the School Board.

EAST BATON ROUGE PARISH SCHOOL BOARD
 Baton Rouge, Louisiana

EXPENDABLE TRUST AGENCY FUNDS
COMBING BALANCE SHEET
June 30, 1998
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1997)

	Expendable		
	Trust	Agency	
	Revenue	Consolidated	School
	Contingency	Payroll	Activity
	Fund	Fund	Fund
ASSETS			
Cash and cash equivalents	\$ 381,000	\$18,968,008	\$3,919,526
Accounts receivable	-	42,348	-
Investments	-	-	-
Due from other Funds	-	-	-
TOTAL ASSETS	<u>\$ 381,000</u>	<u>\$19,002,478</u>	<u>\$3,919,526</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Bonds payable	\$ -	\$ 2,725,887	\$ -
Salaries payable	-	6,482,603	-
Payroll withholdings payable	-	1,814,358	-
Due to other funds	486	-	-
Accounts held for other groups	-	-	3,919,526
TOTAL LIABILITIES	<u>486</u>	<u>11,002,478</u>	<u>3,919,526</u>
Fund Balances:			
Unexpended			
Designated for revenue deficiency	380,514	-	-
Undesignated	-	-	-
TOTAL FUND BALANCES	<u>380,514</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 381,000</u>	<u>\$19,002,478</u>	<u>\$3,919,526</u>

Total

1998	1997
\$ 15,200,034	\$ 6,796,034
42,000	-
-	2,000,000
-	9,371,490
<u>\$ 15,200,034</u>	<u>\$ 18,178,524</u>
\$ 2,715,807	\$ 2,513,947
6,402,433	3,994,033
1,814,238	1,792,842
406	-
3,932,935	6,418,483
<u>14,937,419</u>	<u>18,373,864</u>
380,594	356,396
-	-
<u>380,594</u>	<u>356,396</u>
<u>\$ 15,308,014</u>	<u>\$ 18,730,260</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

EXPENDABLE TRUST FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1997)

	Revenue Contingency Fund	
	1998	1997
REVENUES		
Local sources:		
Earnings on investments	\$ 24,338	\$ 8,112
TOTAL REVENUES	24,338	8,112
EXPENDITURES		
Total expenditures	-	-
EXCESS OF REVENUES OVER EXPENDITURES	24,338	8,112
Fund balance, June 30, 1997	256,356	247,244
FUND BALANCE, JUNE 30, 1998	\$ 280,694	\$ 256,356

EAST RUTHERFORD PARISH SCHOOL BOARD
Not a State, Local, or Federal Agency

AGENCY FUNDS
FINANCIAL STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 1998

	Balance		Balance	
	June 30, 1997	Additions	Deductions	June 30, 1998
<u>COMPLETATE PAYROLL FUND</u>				
ASSETS				
Cash and cash equivalents	\$ 2,583,190	\$ 62,171,740	\$ 53,796,836	\$ 10,958,094
Due from other Funds	9,972,490	-	9,972,490	-
Accounts receivable	-	42,380	-	42,380
TOTAL ASSETS	\$ 12,555,680	\$ 62,214,120	\$ 63,769,326	\$ 11,002,474
LIABILITIES				
Salaries payable	\$ 7,794,073	\$ 6,402,433	\$ 7,794,073	\$ 6,402,433
Payroll withholdings payable	1,702,842	128,633,958	128,311,960	1,814,208
Benefits payable	3,517,887	62,800,680	62,952,840	3,715,887
TOTAL LIABILITIES	\$ 12,824,802	\$ 170,837,071	\$ 179,057,873	\$ 11,932,528
<u>SCHOOL ACTIVITY FUND</u>				
ASSETS				
Cash and cash equivalents	\$ 3,758,336	\$ 11,365,463	\$ 10,314,353	\$ 3,819,506
LIABILITIES				
Accounts held for other groups	3,758,336	11,365,463	10,314,353	3,819,506
TOTAL LIABILITIES	\$ 3,758,336	\$ 11,365,463	\$ 10,314,353	\$ 3,819,506
<u>TOTAL AGENCY FUNDS</u>				
ASSETS				
Cash and cash equivalents	\$ 6,341,526	\$ 73,537,163	\$ 64,111,189	\$ 14,777,604
Due from other Funds	9,972,490	-	9,972,490	-
Accounts receivable	-	42,380	-	42,380
TOTAL ASSETS	\$ 16,314,016	\$ 73,579,543	\$ 74,083,679	\$ 14,820,024
LIABILITIES				
Salaries payable	\$ 7,794,073	\$ 6,402,433	\$ 7,794,073	\$ 6,402,433
Payroll withholdings payable	1,702,842	128,633,958	128,311,960	1,814,208
Benefits payable	3,517,887	62,800,680	62,952,840	3,715,887
Accounts held for other groups	3,758,336	11,365,463	11,314,353	3,819,506
TOTAL LIABILITIES	\$ 16,773,138	\$ 209,202,534	\$ 210,373,226	\$ 16,851,034



EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

GENERAL FUND ASSETS ACCOUNT GROUP

The General Fund Assets Account Group reflects the fixed assets of the School Board which are used in governmental fund type operations.

EAST BAYTON BOYCE PARKER SCHOOL BOARD
Bayou Rouge, Louisiana

COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCES
JUNE 30, 1999 AND 1998

	1999	1998
General fixed assets:		
Land	\$ 11,779,789	\$ 11,779,899
Buildings and improvements	28,1476,500	196,877,124
Furniture and equipment	<u>78,780,111</u>	<u>79,377,684</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 118,706,400</u>	<u>\$ 288,034,707</u>
Investments in general fixed assets from:		
Capital Projects Fund	\$ 68,099,689	\$ 68,099,218
General Fund Investment	90,000,000	90,000,000
Special Revenue Fund creation	20,826,647	20,874,609
Gifts	<u>8,731,061</u>	<u>8,099,710</u>
TOTAL INVESTMENTS IN GENERAL FIXED ASSETS	<u>\$ 187,657,397</u>	<u>\$ 187,073,537</u>

BART PATROLHOUSE FUNDING SCHOOL BOARD
State Street, Louisiana

SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION
JUNE 30, 2022

Function	Land	Buildings and Improvements	Furniture and Equipment	Total
Administrative	\$ 78,258 \$	1,297,190 \$	7,902,151 \$	10,077,611
Instructional	10,900,000	95,793,982	88,038,249	196,032,231
Maintenance	797,519	1,340,291	1,808,624	3,946,434
Transportation	-	-	21,693,999	21,693,999
TOTAL GENERAL FIXED ASSETS	\$ 10,776,777 \$	101,609,563 \$	99,733,024 \$	302,119,364

BOAT RACE BOULE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION
FISCAL YEAR ENDED JUNE 30, 1998

Function	General Fixed Assets		Adjustment and Exclusions	General Fixed Assets June 30, 1998
	July 1, 1997	Additions		
Administrative	\$ 10,876,911	\$ 197,894	\$ 297,110	\$ 11,371,715
Instructional	152,494,333	3,490,240	1,290,705	156,274,878
Maintenance	8,184,761	66,688	26,888	8,278,337
Transportation	22,289,572	1,420,689	-	23,710,261
TOTAL GENERAL FIXED ASSETS	\$ 183,845,587	\$ 5,115,511	\$ 1,614,703	\$ 190,575,801



STATISTICAL SECTION

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

GENERAL FUND REVENUES BY SOURCES
LAST TEN FISCAL YEARS

Fiscal Year						
	Total	All Valuers Taxes	State and Use Tax	State Support	Federal Grants	Misc.
1989	\$ 189,021,888	\$ 39,095,138	\$ 38,686,899	\$ 108,884,823	\$ 816,733	\$ 2,558,235
1990	214,708,814	34,262,128	42,254,411	128,836,782	3,399,271	2,954,182
1991	221,228,187	39,849,628	43,188,362	135,133,768	3,458,071	3,822,278
1992	231,852,148	39,866,582	44,782,608	145,839,222	3,719,864	2,658,778
1993	237,386,040	40,761,787	47,866,135	144,833,268	3,625,384	2,099,798
1994	240,907,678	42,734,883	48,803,988	149,261,871	3,858,869	2,099,077
1995	236,268,390	52,731,869	52,489,518	146,877,066	3,442,033	3,437,228
1996	251,768,159	55,383,534	56,294,828	158,730,973	3,192,368	4,141,733
1997	259,281,923	57,314,153	58,483,172	158,881,824	478,649	3,834,123
1998	271,501,518	62,573,283	61,754,884	144,827,362	499,967	4,815,884

GENERAL FUND EXPENDITURES BY FUNCTIONS
LAST TEN FISCAL YEARS

	General Administrative/ Business Services				
	Total	Instructional (1)	Maintenance & Operations	Transportation (2)	Misc. (3)
1989	\$ 188,786,833	\$ 177,340,283	\$ 38,845,388	\$ 13,485,123	\$ 3,117,538
1990	213,832,882	184,888,588	33,133,289	13,183,214	6,745,288
1991	220,712,288	187,282,888	33,098,131	13,318,290	8,099,181
1992	234,428,800	188,381,281	38,915,888	16,776,911	8,344,888
1993	233,833,133	178,737,728	33,828,788	16,681,113	7,683,888
1994	238,188,333	179,983,174	33,112,133	16,288,688	7,883,182
1995	252,418,133	194,883,618	29,896,244	16,378,873	11,459,288
1996	249,828,990	191,773,873	38,405,442	16,688,770	13,448,588
1997	258,212,884	199,879,188	31,778,430	17,708,788	12,195,888
1998	272,529,837	204,383,843	33,199,288	19,894,288	14,244,211

(1) Includes amounts for (a) student administration, (b) regular and special education, and (c) instructional support services.

(2) Includes amounts for (a) transportation, and (b) capital outlay.

(3) Includes amounts for (a) general administration, (b) debt service, and (c) business services.

EAST BAYOU ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

PROPERTY TAX LEVY AND COLLECTIONS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Levy Collection</u>	<u>Percent of Levy Collected</u>	<u>Prior Year Tax Collections</u>	<u>Total Collections</u>	<u>Ratio of Total Collections to Tax Levy</u>
1988	\$ 41,014,718	\$ 39,881,027	94.7%	\$ 2,315,374	\$ 41,096,401	100.2%
1989	43,014,059	34,688,041	80.7%	3,668,278	40,276,319	93.7%
1990	46,115,213	34,881,483	75.6%	2,387,897	40,471,382	87.8%
1991	48,800,806	34,571,087	70.8%	3,466,891	40,139,978	82.4%
1992	42,188,323	40,897,084	97.0%	3,187,334	41,984,418	99.5%
1993	44,141,787	42,460,311	96.2%	3,149,676	43,609,987	98.8%
1994	54,483,940	52,412,849	96.0%	3,099,351	55,512,200	101.9%
1995	56,793,980	54,819,800	96.7%	3,195,481	56,015,281	98.8%
1996	58,959,343	57,218,030	97.1%	3,12,641	58,070,671	98.5%
1997	63,713,899	60,846,128	95.5%	3,448,784	65,094,912	102.0%

- (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.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS (1)

Fiscal Year	Assessed Value	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value (2)
1988	\$ 1,500,364,058	\$ 13,628,127,837	11%
1989	1,519,841,580	13,889,468,280	11%
1990	1,529,082,180	13,993,473,080	11%
1991	1,532,087,180	14,118,799,637	11%
1992	1,548,334,720	14,287,888,706	11%
1993	1,637,894,960	14,799,843,164	11%
1994	1,674,669,070	15,226,882,493	11%
1995	1,738,389,370	15,890,339,737	11%
1996	1,804,291,960 (1)	16,548,358,764	11%
1997	1,984,916,760 (1)	18,044,697,818	11%

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

(2) **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, including land, are to be assessed at 15%, and public service properties, including land, are to be assessed at 25% of fair market value. The overall assessed value is estimated to be 11% of actual market value.

(3) **Exempt Properties**

Does not include exempt assessed valuations as follows:

	1997	1996
(a) Manufacturing plants under a ten-year contract	\$ 455,361,710	\$ 371,648,660
(b) Churches, schools, and government buildings	21,883,130	20,449,830
Total Exempt Properties	\$ 477,244,840	\$ 392,098,490

EAST BATON ROUGE PARISH SCHOOL BOARD
East Baton Rouge, Louisiana

Unaudited

PROPERTY TAX RATES AND TAX LEVELS - DIRECT AND OVERLAPPING GOVERNMENTS
LAST FISCAL YEARS

Fiscal Year	City		Parish			
	Operating (C)	Operating	Debt Service (C)	Municipal Funded Tax	Library Board of Control	Emergency Medical Services
TAX RATES (mills per dollar)						
1988	6.67	4.58	4.87	1.25	8.24	3.14
1989	6.67	4.58	4.28	1.25	8.18	3.08
1990	6.67	4.58	3.68	1.25	8.18	3.08
1991	6.67	4.58	3.17	1.25	8.18	3.08
1992	6.74	4.58	2.85	1.25	8.23	3.13
1993	6.74	4.58	2.85	1.25	8.23	3.13
1994	6.74	4.58	2.85	1.25	8.23	3.13
1995	6.74	4.58	2.85	1.25	8.23	3.13
1996	6.58	4.28	3.22	1.34	11.18	3.88
1997	6.58	4.28	3.62	1.34	11.18	3.88

TAX LEVELS

1988	\$	1,049,970	\$	6,171,332	\$	6,733,162	\$	1,873,188	\$	32,312,336	\$	4,718,955
1989		6,996,860		6,111,878		6,641,508		1,885,421		32,422,739		4,678,648
1990		6,924,514		6,176,344		5,119,277		1,881,148		32,318,947		4,718,497
1991		6,987,118		6,074,406		4,714,644		1,898,170		32,694,893		4,718,717
1992		6,993,026		6,869,826		4,689,754		1,948,419		33,064,328		4,908,888
1993		7,207,338		7,150,080		4,679,581		2,004,868		33,362,263		5,089,111
1994		7,188,832		7,115,827		4,713,277		2,068,089		33,911,699		5,202,140
1995		7,608,148		7,616,161		4,954,838		2,138,219		34,480,783		5,601,189
1996		7,923,418		7,810,824		7,274,826		2,199,865		28,695,611		5,592,876
1997		8,253,182		8,116,630		1,285,698		2,342,200		23,652,376		5,954,754

The tax levels 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 12% 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 1 of each year are notified by the Sheriff through registered mail that all taxes must be paid within 30 days from the date of notice. After expiration of the 30th day, the Sheriff shall sell the least quantity of property of any debtor which any holder 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 by 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.

Parish			
School District	Parishes and Pardo	Law Enforcement	
		Station	Total
38.67	9.46	7.94	87.67
38.02	9.28	7.94	84.98
38.94	9.28	7.94	83.20
38.95	9.28	7.94	82.76
37.84	9.45	8.09	84.96
37.84	9.45	8.09	84.96
42.34	9.45	14.99	99.44
42.34	11.42	14.99	100.44
43.45	10.97	14.99	99.51
43.45	10.95	14.99	99.00

\$ 38,442,843	\$ 14,192,877	\$ 11,912,413	\$ 124,999,675
57,182,898	14,096,709	12,066,790	123,684,916
56,312,876	14,192,668	12,163,293	126,378,838
57,333,324	14,494,399	12,326,668	127,860,404
58,243,786	14,828,761	12,687,838	129,068,896
61,999,246	15,182,608	13,166,870	129,828,888
75,938,584	16,827,411	25,106,287	171,582,608
78,818,574	18,908,156	26,856,477	187,088,491
81,863,688	20,441,281	27,843,737	179,544,866
86,244,673	21,734,839	29,753,962	181,960,632

(7) Parishwide Ads.

- (8) Not included are the following: Consolidated Road Lighting District No. 1, Consolidated Garbage District No. 1, St. George Fire Protection District, Alton Fire Protection District, Brownfield Fire Protection District, Central Fire Protection District, Lumbago Fire Protection District, East Baton Rouge Parish Fire Protection District No. 6, Downtown Development District, Fochetville Lewis District, City of Baker and City of Zachary. These represent indirect costs but affect less than a majority of City-Parish residents.

Source: East Baton Rouge Parish Assessor's Office Reapportionment of the Assessment Roll for the Parish of East Baton Rouge.

EAST BAYOU BOULE PARISH SCHOOL BOARD
Bayou Rouge, Louisiana

Unaudited

**RATIO OF NET BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
 LAST TEN FISCAL YEARS**

Fiscal Year	Estimated Population (1)	Assessed Value (2)	General Obligation Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1988	186,176	\$ 1,500,084,028	\$ 3,100,000	(\$ 2,796,779)	\$ 303,221	.0002	1
1989	184,086	1,519,841,588	420,000	(420,000)	-	-	-
1990	180,181 (3)	1,579,082,108	10,000	(10,000)	-	-	-
1991	181,983	1,612,187,188	-	-	-	-	-
1992	180,792	1,664,204,728	-	-	-	-	-
1993	181,922	1,677,894,968	-	-	-	-	-
1994	186,164	1,674,868,078	-	-	-	-	-
1995	188,640	1,738,088,178	-	-	-	-	-
1996	188,992	1,864,291,968	-	-	-	-	-
1997	186,110	1,864,926,168 **	-	-	-	-	-

** Exact population

COMPARISON OF LEGAL DEBT MARGIN

FISCAL YEAR ENDED JUNE 30, 1997

Debt Limit of Twenty-Five Percent (25%) of Assessed Value (2)	\$ 466,220,189
Less: Total Bonded Debt	<u> -</u>
Legal Debt Margin	<u>\$ 466,220,189</u>

(1) Population figures for 1990 were obtained from the Official U. S. Census. All other years were obtained from the Planning Commission of East Baton Rouge Parish.

(2) Legal debt limit of 25% is established by Louisiana Revised Statute Title 95, Section 562.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Continued

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDING DEBT
TO TOTAL GENERAL FUND EXPENDITURES
LAST TEN FISCAL YEARS

<u>Fiscal</u> <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt</u> <u>Service</u>	<u>Total</u> <u>General Fund</u> <u>Expenditures</u>	<u>Ratio of Debt</u> <u>Service to General</u> <u>Expenditures</u> <u>(Percent)</u>
1989	2,110,000	175,285	2,285,285	188,786,410	1.2%
1990	2,880,000	123,710	3,003,710	213,802,560	1.38%
1991	4,000,000	1,883	411,883	221,712,288	0.18%
1992	10,000	716	18,716	234,628,808	0.00%
1993	-	-	-	231,993,133	0.00%
1994	-	-	-	236,185,332	0.00%
1995	-	-	-	252,814,810	0.00%
1996	-	-	-	345,628,990	0.00%
1997	-	-	-	298,212,864	0.00%
1998	790,000	111,208	901,208	272,528,817	.33%

EAST BATON ROUGE PARISH SCHOOL BOARD

Continued

Baton Rouge, Louisiana

**COMPUTATION OF DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 1997**

	<u>Gross Debt Outstanding</u>	<u>Amount in Debt Service Fund for Principal</u>	<u>Net Debt Outstanding</u>
Other Governmental Agencies			
Parish of East Baton Rouge:			
1985 Capital Improvements Program	\$ 1,300,000	\$ 1,300,000	\$ -
1982 Jail Project - Contract	66,803	-	66,803
Total for Parish of East Baton Rouge	<u>1,366,803</u>	<u>1,300,000</u>	<u>66,803</u>
Overlapping Debt:			
City of Baker	1,204,319	204,420	1,394,319
City of Zachary	200,000	-	200,000
Hospital Service District No. 1 (Lafayette)	2,711,000	-	2,711,000
Memorial Hospital	-	-	-
Part of Greater Baton Rouge	<u>2,735,133</u>	<u>200,000</u>	<u>2,735,133</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u>\$ 11,621,387</u>	<u>\$ 2,805,000</u>	<u>\$ 12,416,387</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Per Capita Income (1)</u>	<u>Median Age (1)</u>	<u>Public School Enrollment (4)</u>	<u>Unemployment Rate (5)(6)</u>	<u>Unemployment Labor Market Area (7)</u>
1988	385,736	\$ 11,023	26.8	57,476	7.8	8.8
1989	388,886	11,828	26.8	58,660	5.1	5.8
1990	392,184 (2)	11,889	26.8	58,840	4.8	5.8
1991	383,883	14,276	26.7	59,841	5.4	6.7
1992	390,763	17,881	26.9	60,918	5.6	6.8
1993	395,823	18,148	26.9	60,643	5.8	6.8
1994	398,264	18,788	26.9	60,836	6.4	7.0
1995	398,661	19,288	26.9	57,430	5.6	6.7
1996	399,692	20,484	26.9	56,576	5.2	5.8
1997	396,501	21,361	26.9	56,025	4.2 (3)	4.6 (3)

All information is parishwide.

- (1) Estimates - Planning Commission of East Baton Rouge Parish
- (2) Official U. S. Census
- (3) Estimates - Bureau of Economic Analysis
- (4) East Baton Rouge Parish School Board
- (5) Louisiana Department of Labor - Benchmark year for East Baton Rouge Parish only - These data are disaggregated/using ratios for unemployment compensation and population sharing ratios which are applied to general market area estimates and are valid only for the allocation of unexpended revenue sharing funds.
- (6) Louisiana Department of Labor - Baton Rouge Labor Market area includes East Baton Rouge, Assumption, Livingston, and West Baton Rouge Parishes. The Labor Market Area reflects unemployment in Baton Rouge and its surrounding area. Baton Rouge serves as the focus of employment for many of the parishes that border it.
- (7) Preliminary figures.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN FISCAL YEARS

Calendar Year	Estimated Actual Property Value	Commercial Construction ⁽¹⁾		Residential Construction ⁽²⁾		Bank Deposits ⁽³⁾ (in Thousands)
		Number of Permits	Value	Number of Permits	Value	
1988	\$ 13,638,117,817	495	\$ 65,793,088	1,896	\$ 71,343,986	\$ 12,211,467
1989	13,809,464,300	858	81,808,010	1,848	74,581,776	13,413,910
1990	13,903,471,500	872	88,308,564	1,897	82,894,768	14,081,811
1991	14,118,764,627	892	96,203,779	1,899	88,828,268	15,731,148
1992	14,252,948,206	815	103,544,912	2,389	116,688,014	12,329,827
1993	14,799,845,164	919	123,669,625	2,542	129,823,258	12,519,825
1994	15,228,882,431	948	205,268,598	2,529	131,468,128	16,502,542
1995	15,803,319,727	958	210,893,198	2,169	95,874,886	17,685,694
1996	16,948,308,764	1,017	261,583,974	2,102	100,089,202	See Below
1997	18,094,697,818	1,104	297,840,978	2,081	100,546,972	See Below

Bank Deposits (in Thousands)

December 31,

	1997	1996
* Jefferson National Bank	\$ 2,799,883	\$ 2,606,828
* Bank One, N.A.	4,154,918	4,141,271
* Whitney National Bank	2,685,751	2,645,044
* Regions Bank of Louisiana	1,871,479	1,826,086
City National Bank of Baton Rouge	871,751	942,041
* Hancock Bank of Louisiana	713,007	707,278
(1) Argent Bank	-	216,448
* Union Planters Bank	585,423	495,126
Liberty Bank & Trust Company	146,183	122,482
Canaan Bank & Trust Company	84,303	91,427
Bank of West Baton Rouge	106,489	106,897
Bank of Zachary	81,889	88,251
Bank of Commerce	80,889	83,529
Fine National Banker's Bank	30,181	32,282
(4) Acadia State Bank	-	19,389
Louisiana Bank & Trust Company	24,221	-
Total Deposits	\$ 18,024,282	\$ 18,428,828

* Deposits Withdrawn

All Information is Footnote:

- (1) Source: Louisiana State Office of Financial Institutions.
- (2) Source: Department of Public Works - Inspection Division.
- (3) Acquired by Regions Bank of Louisiana effective 05/31/96.
- (4) Name changed to Louisiana Bank & Trust Company effective 01/01/95.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

FAMILY OF EAST BATON ROUGE PRINCIPAL TAXPAYERS

<u>Business</u>	<u>Type of Business</u>	<u>1997 Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>
Exxon Corporation	Petroleum Products	\$ 157,633,090	7.09%
Bell South Communications	Telephone Utility	55,265,190	2.76
Energy, Inc.	Electric and Gas Utility	31,289,400	2.00
Georgia-Pacific Corporation	Pulp and Paper Products	28,790,790	1.43
Bank One	Bank	25,893,800	1.30
Baton Rouge Water Company	Water Utility	15,024,270	0.76
Hibernia National Bank	Bank	14,741,500	0.74
City National Bank	Bank	14,293,200	0.72
Della of Baton Rouge	Coining	10,524,900	0.53
Faxon Polymer	Plastic Manufacturer	8,682,750	0.43
		<u>\$ 1,954,279,570</u>	<u>10.00%</u>

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

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

BOARD MEMBERS' COMPENSATION

JUNE 30, 2008

Name	Compensation Base(1)	Additional Compensation(2)	Total
Black, William "Gabe"	\$ 9,600	\$ 1,000	\$ 10,600
Cyros, Lee	9,600	900	10,500
Drevel, Debra	9,600	1,000	10,600
Hammann, Noel	9,600	1,100	10,700
Haynes-Smith, Patricia	9,600	1,300	10,900
Henderson, David	9,600	1,150	10,750
Kelley, Ingrid	9,600	1,000	10,600
Lafoux, Eddie	9,600	1,000	10,600
Miss, Jacqueline	9,600	850	10,450
Moore, Roger	9,600	1,050	10,650
Plant, Francis	9,600	1,000	10,600
Robinson, Peter(2)	10,800	1,200	12,000
	<u>\$ 110,400</u>	<u>\$ 12,800</u>	<u>\$ 123,200</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 attends different committee meetings of which additional compensation for these is \$50 per meeting up to a maximum of two per month. A member may attend more than two, but is only compensated for two per month. These meetings are exclusive of normally scheduled Board meetings.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

TEN LARGEST EMPLOYERS BY INDUSTRY

<u>Type of Industry</u>	<u>Company Name</u>
Government	State of Louisiana
Public Schools	East Baton Rouge Parish School Board
Government	City of Baton Rouge - Parish of East Baton Rouge
University	Louisiana State University - Baton Rouge
Petroleum Products Chemical Products Plastic Products	Exxon Corporation - Houston, Texas
Hospital	The Lady of the Lake Regional Medical Center
Retail	Wal-Mart Stores, Inc.
Contractor	Harsco Corporation
Hospital	Baton Rouge General Medical Center
Government	U.S. Post Office

Source: Louisiana Department of Labor based on information available as of first quarter of 1991. Includes firms with 1,000 or more employees.

EAST BATON ROUGE PARISH SCHOOL BOARD
East Baton Rouge, Louisiana

Unaudited

MISCELLANEOUS STATISTICAL DATA

JUNE 30, 1979

Year of Incorporation	1977
Form of Government	President/School Board
Area of Parish	472.1 Square Miles
Regular School Days	180
Number of Schools:	
K-5	58
K-6	1
Middle Schools (6-8 only)	13
In High and High Schools (7-12)	1
High Schools (9-12 only)	15
Special Education Centers	2
Middle/High Alternative School	<u>1</u>
SUBTOTAL	99
Charter Schools	<u>1</u>
TOTAL	<u>100</u>
Enrollment (Public School Only)(1)	
Kindergarten	4,155
Grades 1-5	28,647
Grades 6-8	12,780
Grades 9-12	15,847
Special Education (Elementary & Secondary)	<u>2,369</u>
SUBTOTAL	55,997
Charter Schools	
Kindergarten	37
Grades 1-5	61
Grades 6-8	<u>88</u>
TOTAL	<u>186</u>
	<u>\$ 56,183</u>

(1) Public School Enrollment at 1978-79.

EAST BATON ROUGE PARISH SCHOOL BOARD

REPORTS ON COMPLIANCE AND INTERNAL CONTROL

JUNE 30, 1998

Under provisions of state law this report is prepared and issued by the Board of East Baton Rouge Parish Schools and is not intended to constitute an audit or an expression of opinion by the Board on the financial statements of the Parish or on the internal control system of the Parish. The Board is not responsible for the preparation or the accuracy of the financial statements of the Parish or for the design or the implementation of the internal control system of the Parish. The Board is not responsible for the design or the implementation of the internal control system of the Parish.

Retain Date _____



Passthwaite & Netterville

CPA Registered Accounting Corporation
Certified Public Accountants

BATON ROUGE • MONROE • BOSSIERVILLE • MONTELEONE • NEW ORLEANS • ST. FRANCISVILLE
LOUISIANA

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Schedule of Expenditures of Federal Awards	Exhibit C
Schedule of Findings and Questioned Costs	Exhibit D





PwC

PwC

EXHIBIT A

A Professional Accounting Corporation
REGULATED BY THE SECURITIES AND EXCHANGE COMMISSION

1000 PENNSYLVANIA AVENUE, SUITE 1000 • WASHINGTON, DC 20004-4242 • TELEPHONE (202) 690-6000 • FAX (202) 690-6000

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

East Baton Rouge Parish School Board
Baton Rouge, Louisiana

We have audited the financial statements of the East Baton Rouge Parish School Board as of and for the year ended June 30, 1998, and have issued our report thereon dated November 18, 1998, which was qualified because insufficient audit evidence exists to support East Baton Rouge Parish School Board's disclosures with respect to the Year 2000 issue. Except as discussed in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the East Baton Rouge Parish School Board'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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the East Baton Rouge Parish School Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the School Board, management and School and state awarding agencies and pass-through entities.

Parthasarathi + Nathaniel

Baton Rouge, Louisiana
November 18, 1998





Pricewaterhouse & Netteville

EXHIBIT B

A Professional Accounting Corporation
CERTIFIED PUBLIC ACCOUNTANTS

800 LAMAR BLVD. SUITE 1001 • DAVENPORT, LOUISIANA 70001 • TELEPHONE (504) 683-4600 • FAX (504) 683-4611

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

East Baton Rouge Parish School Board
Baton Rouge, Louisiana

Compliance

We have audited the compliance of the East Baton Rouge Parish School Board 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 of its major federal program for the year ended June 30, 1998. The East Baton Rouge Parish School Board's major federal program is 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 program is the responsibility of the East Baton Rouge Parish School Board's management. Our responsibility is to express an opinion on the East Baton Rouge Parish School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, 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 Board'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 on the East Baton Rouge Parish School Board's compliance with those requirements.

In our opinion, the East Baton Rouge Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 1998.

Internal Control Over Compliance

The management of the East Baton Rouge Parish School Board 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 East Baton Rouge Parish School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of the East Baton Rouge Parish School Board as of and for the year ended June 30, 1998, and have issued our report thereon dated November 18, 1998, which was qualified because insufficient audit evidence exists to support East Baton Rouge Parish School Board's disclosures with respect to the Year 2000 issue. Except as discussed in the preceding sentence, our audit was performed for the purpose of forming an opinion on the general-purpose 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 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information of the School Board, management and federal awarding agencies and pass-through entities.

P. Attorneys & Notarially

Baton Rouge, Louisiana
November 18, 1998



EAST BATON ROUGE PARISH SCHOOL BOARD

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1998**

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of East Baton Rouge Parish School Board 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, *Amber 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. At June 30, 1998, the organization had food commodities totaling \$272,043 in inventory.



EAST BATON ROUGE PARISH SCHOOL SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 1999

Exhibit C

Federal Grantor/Pass-through Grantor/Program Title	Federal OFDA Number	Agency or Pass-through Number	Federal Expenditures
U. S. Department of Defense			
Direct Award:			
Army JROTC	N/A	N/A	\$ 488,000
National Science Foundation			
Direct Award:			
National Science Foundation (S-3) '97	47-0780	S01-0204431	174,804
National Science Foundation (S-3) '98	47-0780	S01-0204431	171,767
U. S. Department of Education			
Direct Award:			
Project PEASER '97	04-020A	TB000440000-87	33,290
U. S. Department of Education			
Pass-through from State Department - Bureau of ISEA, Title I:			
Title I '97	04-010A	07-1A0A-17	673,497
Title I Capital Expense '97	04-010A	FV07-1A0A	11,440
Title I Homeless Program '97	04-010A	FV07-08	21,888
Title I '98	04-010A	FV07-08	8,540,367
Title I C/D '98	04-010A	07-1A0A-17 C/D '98	1,176,880
Title I Capital Exp. '98	04-010A	FV-08-1A0A	102,890
Title I Homeless '98	04-100A	FV07-08	51,187
Title I Support Team Grant '98	04-010A	28-0870-17-1	21,676
Title I School Improvement '98	04-100A	FV 07-08-1A0A	71,773
U. S. Department of Education			
Pass-through from State Department - Bureau of Consolidated Educational Programs:			
Title I '97 - Eisenhower	04-101A	28-07-0811-8	(31,475)
Title II C/D '97 - Eisenhower	04-101A	28-07-0811-8 C/D '97	64,627
Title II '98 - Eisenhower	04-101A	08-1A0A-17-0	378,426
Title II C/D '98 - Eisenhower	04-101A	28-07-0811-8 C/D '98	74,583
Title VI (CHAPTER B) '97	04-208A	28-07-0811-0	8,633
Title VI (CHAPTER B) C/D '97	04-208A	28-08-1103-0 C/D '97	180
Title VI '98	04-208A	08-1A0A-17-0	240,890
Title VI C/D '98	04-208A	28-07-0811-8 C/D '98	38,100
U. S. Department of Education			
Pass-through from State Department Office of Special Education Services - Bureau of Management Assistance:			
P.L. 101-430 '97	04-020A	07-07-17	570,889
Preschool Flow-Through '97	04-173A	07-07-17	87,249
Site Visit - H Evaluators '97	04-180A	07-0703-17	21,780
P.L. 101-430 '98	04-173A	08-07-17	2,047,871
Preschool Flow-Through '98	04-173A	08-07-17	176,487

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR FISCAL YEAR ENDING JUNE 30, 1999**

Exhibit C

Federal Grants/Pass-through Grants/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
idea Part - H Direct Services '98	84-101A	88-CIT3-17	23,992
Quality Practices Early Childhood '98	84-175A	88-PD-17	4,688
U. S. Department of Education			
Pass-through from State Department - Bureau of Secondary Vocational Education			
Vocational Ed. Basic C/D '98	84-845A	20-85-11-28-90-1897 C/D	128,488
Vocational Ed. Basic '98	84-845A	20-85-11-28-90	408,548
Vocational Ed. Missouri Single Parent C/D '98	84-845A	20-85-11-28P-1897 C/D	1,983
Vocational Ed. Single Parent '98	84-845A	20-85-11-28P	18,618
Vocational Ed. Tech Prep C/D '98	84-845A	20-85-11-3-PB-1897 C/D	52,542
Vocational Ed. Tech Prep '98	84-845A	20-85-11-3-PB	88,708
U. S. Department of Labor			
Pass-through from the Department of Labor - Bureau of Lifelong Learning/School-to-Work			
Vocational Ed. Gateway '97	84-276E	100-708128	382,187
Vocational Ed. Gateway '98	84-276E	113-808828	77,440
U. S. Department of Education			
Pass-through from State Department - Bureau of Student Services			
Drug Free School '98	84-185A	88-F1-17	481,737
Drug Free School C/D '98	84-185A	FY97-95	6,127
U. S. Department of Education			
Pass-through from State Department - Bureau of Academic Support			
Emergency Immigrant Education '97	84-183A	FY97	4,180
Emergency Immigrant Education '98	84-183A	FY98	53,820
U. S. Department of Education			
Pass-through from State Department			
Title III - Technology Literacy '95	84-318X	FY98	100,160
U. S. Department of Education			
Pass-through from State Department - Office of the Superintendent of Education - Goals 2000			
Learn 21 Century '98	84-378A	8376A80018-88	174,893
YWCA HAPPY '98	84-378A	FY98	41,782
U. S. Department of Education			
Pass-through from State Department - Bureau of Adult Education and Community Services			
Continuing Education	84-000A	FY97-98	166,162
Adult Ed. Federal Wyandotte '98	84-000A	47-87588	28,818

EAST BATON ROUGE PARISH SCHOOL SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 1995

EXHIBIT C

Federal Grant/Pass-through Account/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditure
U. S. Department of Education			
Pass-through from State Department - Bureau of Elementary Education:			
State/Fair Parish School '95	83.525A	FY95	318,877
U.S. Department of Agriculture			
Pass-through from State Department - Bureau of Food & Nutrition Services:			
Food Distribution - Commodity Program	10.850		1,411,813
School Breakfast Program	10.850		3,048,408
School Lunch Program	10.850		8,951,905
Child/Adult Care Food Program	10.858		28,800
US. Dept of Labor			
Pass-through from State Department of Labor:			
JTPA Summer Youth '91	17.290A	88-81/95	67,548
JTPA Summer Youth '93	17.290A	FY91-93	34,848
JTPA-JSEP Computer Lab '95	17.290A	40-81/95	48,078
U. S. Department of Social Services			
Pass-through from State Department - Office of Family Support:			
Project Independence '95	83.581A	4304 007501 4305	448,500
TOTAL FEDERAL AWARDS			31,408,918

NOTE: See the accompanying notes to the schedule of expenditures of federal awards.

EXHIBIT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

EAST BATON ROUGE PARISH SCHOOL BOARD SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 1998

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the general purpose financial statements of the East Baton Rouge Parish School Board.
2. There were no reportable conditions disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the East Baton Rouge Parish School Board were disclosed during the audit.
4. There were no reportable conditions disclosed during the audit of the major federal award program.
5. The auditors' report on compliance for the major federal award program for the East Baton Rouge Parish School Board expresses an unqualified opinion.
6. There were no findings relative to the major federal award program for the East Baton Rouge Parish School Board.
7. The program tested as a major program is the Child Nutrition program.
8. The threshold for distinguishing Types A and B programs was program expenditures equal to or exceeding \$ 999,019.
9. The East Baton Rouge Parish School Board was determined to be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT

None

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

None



