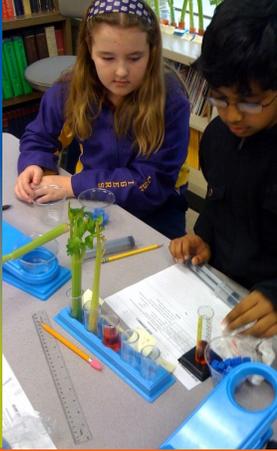




EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana



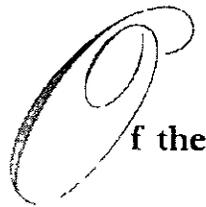
COMPREHENSIVE ANNUAL FINANCIAL REPORT



For the year ended June 30, 2011



COMPREHENSIVE
ANNUAL
FINANCIAL REPORT



f the

East Baton Rouge Parish School System
Baton Rouge, Louisiana

For the Year Ended June 30, 2011

Prepared by the
Finance and Budget Management Staff

Catherine Fletcher, CPA
Chief Business Operations Officer

James P. Crochet, CPA
Chief Financial Officer





COMPREHENSIVE **ANNUAL**
FINANCIAL REPORT

Introductory Section

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

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East Baton Rouge Parish School System
1050 South Foster Drive
Baton Rouge, Louisiana 70806
www.ebrschools.org



David Tatman
District 1



Barbara Freiberg
District 7 - President



John L. Dilworth
Superintendent of Schools



Tarvald A. Smith
District 4 - Vice President



Vereta Lee
District 2



Dr. Kenyetta Nelson-Smith
District 3



East Baton Rouge Parish School System Board Members



Evelyn Ware-Jackson
District 5



Craig Freeman
District 6



Connie Bernard
District 8



Jerry Arbour
District 9



Jill C. Dyason
District 10



Randy Lamana
District 11

COMPREHENSIVE ANNUAL FINANCIAL REPORT





Administrative Officers

Superintendent of Schools

General Counsel

Chief Officer Accountability, Assessment and Evaluation

Chief Technology Officer

Director for Communications and Community Engagement

Associate Superintendent for Instructional Support Services

Interim Executive Director for Human Resources

Chief Academic Officer

Assistant Superintendent for Instructional Services
Area I, Elementary Schools

Assistant Superintendent for Instructional Services
Area II, Middle Schools

Assistant Superintendent for Instructional Services
Area III, High Schools

Assistant Superintendent for Instructional Services
Area IV, Elementary Schools

Executive Director for School Turnaround

Director for Personnel Services

Director of Innovative & Specialized Programs

Interim Director of Exceptional Student Services

Director of Curriculum - Elementary

Director of Curriculum - Secondary

Director for Preschool Programs

Director of Professional Development

Director for Guidance & Counseling

Chief Business Operations Officer

Chief Financial Officer

Director for Finance

Budget Coordinator

Administrative Director of Facilities

Administrative Director for Transportation

John L. Dilworth

Domoine D. Rutledge

Lizabeth Frischertz

Jesse Noble

Chris Trahan

Diane Atkins

Milhe Williams

Herman Brister

Mary Dominique

Mary Blunsch

David Phillips

Kathleen Smith

Dr. Shirl Gilbert II

Vacant

Carlos Sam

Elizabeth T. Chapman

Vacant

Elizabeth Walsh

Bobbie Robertson

Kirk Guidry

Stacey Dupree

Catherine Fletcher

James P. Crochet

Stephen Addison

Doris Brown

Larry Munson

William Talmadge





Office of the Superintendent
1050 South Foster Drive, Baton Rouge, Louisiana 70806
P.O. Box 2950, Baton Rouge, Louisiana 70821-2950
Phone (225) 922-5618, Fax (225) 922-5499

John Dilworth, Superintendent

November 3, 2011

President and Members of the
East Baton Rouge Parish School Board

Dear Board Members

The Comprehensive Annual Financial Report of the East Baton Rouge Parish School System for the fiscal year ended June 30, 2011, is presented herewith. This financial report represents a comprehensive portrait of the School System's financial condition. It is structured in such a manner as to make it a very useful management instrument as well as an informative public document.

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

The fiscal year 2010 Comprehensive Annual Financial Report received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association and the Certificate of Excellence in Financial Reporting from the Association of School Business Officials. This was the twenty-fifth consecutive year that the School Board received both of these prestigious awards.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'John Dilworth', is written over a horizontal line.

John Dilworth
Superintendent of Schools



November 3, 2011

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

We are pleased to submit to you the Comprehensive Annual Financial Report (CAFR) of the East Baton Rouge Parish School System (School System), for the fiscal year ended June 30, 2011. This report provides full disclosure of the financial operations of the School System for the fiscal year ended June 30, 2011. This CAFR, which has been audited by Postlethwaite & Netterville, APAC, a firm of licensed certified public accountants, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the School Board and management of the School Board. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of various funds and account groups of the School System. All disclosures necessary to enable the reader to gain an understanding of the School System's financial activities have been included.

The Reporting Model

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

Basic Financial Statements

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

Required Supplementary Information

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

Reporting Entity

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

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

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

The School System provides a full range of public education services at all grade levels ranging from pre-kindergarten through grade twelve to approximately 41,040 students. Total enrollment includes students participating in pre-kindergarten programs, regular and enriched academic education, alternative education, exceptional student services education for the handicapped to age twenty-two, career and technical education and six Charter Schools (three elementary, one middle, two high). In addition, the School System serves approximately 4,000 adult education students annually and employs approximately 6,000 persons. Services provided to students include instructional staff, instructional materials, instructional facilities, administrative support, business services, food services, system operations, facility maintenance, student health services and bus transportation.

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

- All East Baton Rouge Parish School System students will graduate with the knowledge, skills, and values necessary to become active and successful members of a dynamic learning community.
- The East Baton Rouge Parish School System, in partnership with our community, educates all students to their maximum potential in a caring, rigorous and safe environment.

ECONOMIC CONDITION AND OUTLOOK

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

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

The Baton Rouge Community College (BRCC), a two-year institution of higher education, opened in the Fall of 1998 and is one of America's fastest-growing campuses. When classes began at BRCC in 1998, enrollment was just under 1,900 students, current enrollment is more than 7,000 students. The community college system builds a system of higher education that is more affordable for young people and provides opportunities for training and certification in a number of skills. BRCC is jointly under the control, supervision, and management of the Board of Supervisors of Southern University and Louisiana State University.

Baton Rouge is the home for several high-technology research facilities such as Louisiana State University's C. B. Pennington Biomedical Research Center and its Center for Advanced Microstructure and Devices. Opened in 1988, the Pennington Center now houses 53 laboratories that span the Center's three programs – Basic Research, Clinical Research, and Population Science (nineteen Core Service laboratories), inpatient and outpatient clinics, a research kitchen, an administrative area, and more than \$20 million in technologically advanced equipment. More than 80 faculty members and over 600 physicians, scientists, and support personnel focus their research efforts on ten research program areas: Epidemiology and Prevention, Physical Activity and Health, Cancer, Diabetes, Obesity, Neurodegeneration, Genomics and Molecular Genetics, Stem Cell and Developmental Biology, Neurobiology, and Nutrient Sensing and Signaling.

Actual sales tax collections through June 2011 were finalized and received from the City Parish in August 2011. Actual collections decreased by 0.1% for the fiscal year ended June 30, 2011. Sales tax collections represent a major component or 26.3% of general operating revenue for the School System. In 2010, the East Baton Rouge Assessor has placed a value of \$130.5 million on all taxable property located within the School System's boundaries, up from \$129.2 million the previous year. Ad valorem tax collections represent a major component or 23.5% of general operating revenue for the School System. The effect of the national recession has impacted the local economy by a reduction in available jobs. The unemployment rate (not seasonally adjusted) for the Baton Rouge area for June 2011 was 8.4% compared to 8.3% for June 2010.

Louisiana's not seasonally adjusted nonfarm private sector employment increased by 26,000 from June 2010 to June 2011, marking the 10th consecutive month of over-the-year gains in private employment as reported by the Louisiana Workforce Commission (LWC). The gains were accompanied by a decrease of 14,400 local, state, and federal government jobs, for a net gain of 11,600 not seasonally adjusted total nonfarm jobs over the year. Over the month there was a decline of 4,800 jobs, led by decreases in the education workforce as public and private institutions closed for the summer. Results for the metropolitan statistical areas (MSA) reflected a similar typical summer pattern of job losses in education. Overall, not seasonally adjusted data show six metro areas added nonfarm jobs and two had decreases from June 2010 to June 2011 as follows: 1) New Orleans and Alexandria up 2,900 each, 2) Lake Charles up 2,300, 3) Shreveport up 1,900, 4) Houma up 1,800, 5) Lafayette up 400, 6) Baton Rouge down 1,900, and 7) Monroe down 100. The June 2011 preliminary adjusted unemployment rate for Louisiana was 7.8%, a decrease from the May revised rate of 8.2%. The national unemployment rate for June was 9.2%, an increase from the May rate of 9.1%.

Student enrollment had declined by approximately 20,351 since 1994, however, approximately 8,508 of this decrease is attributable to the Baker, Zachary, and Central separations and 2,403 is attributable to the eight (8) District schools transferred to the jurisdiction of the state's Recovery School District. This decline in student enrollment has resulted in State funding to the School System being reduced by millions of dollars. The February 1, 2011 enrollment approved for the purpose of funding by the State was 40,736 students, which was 80 students less than the 2009-2010 State enrollment count.

The Minimum Foundation Program (MFP) provides funding from the State of Louisiana based on per-pupil allocations and additional funding for weighted areas including career and technical, at-risk, or special education. The base per-pupil allocation for 2010-2011 was \$3,855, the same as the prior year. State budget woes provided for the elimination of the standard 2.75% increase in the base per-pupil amount that has been customary for a number of years. Previously, as a result of modifications to the MFP formula eleven School Districts were classified as "hold harmless", which was later replaced with an "over funded" status. The State Department of Education has implemented a phase out of the "overfunded" balance for each School District. The School System's "overfunded" balance of \$12.0 million is currently being eliminated over ten (10) years at \$1.2 million per year by reducing MFP funding, which commenced 2007-2008.

The 2011-2012 General Fund Budget has approximately \$33.4 million in budget reductions. These reductions were necessary as a result of a combination of declining revenues and increased expenditures. Sales tax collections and State funding have declined, while the School System projects expenditure increases in retirement, healthcare, facility needs, and additional instructional programs.

MAJOR INITIATIVES

Current Year - During the 2010-2011 year, the School System continued its efforts to improve student performance and community support through various programs.

Strategic Plan

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

Goal

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

5 Steps to Stars

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

Tax Plan – Phase I

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

Tax Plan - Phase II

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

Tax Plan - Phase III

In March 2008, the community continued to support the School System by voting to continue the one-cent sales tax for an additional ten (10) years. The continuation was again in the form of three propositions, mirroring the form it took in 1998 with collections to begin April 1, 2009 and continue through 2019. Proposition 1 calls for the construction of eight (8) new schools (3 new, 5 rebuilt), major renovations and additions at one (1) high school, two (2) middle schools, ten (10) elementary schools, and much needed repairs at another forty-five (45) schools. Both the new and renovated schools will provide appropriate educational spaces that are more conducive to teaching and learning, provide adequate special program and laboratory facilities, improve safety and security, and increase technology implementation and accessibility.

Propositions 2 and 3 have continued to fund the continuation of discipline programs and employee compensation at current levels for each Tax Plan phase. A community Oversight Committee continues to ensure that the money approved by the voters is spent appropriately.

Facilities Update 2010-2011 School Year

Baton Rouge Magnet High School - Many East Baton Rouge Parish School System sites are getting improvements and facelifts this year. The biggest project is the renovation of Baton Rouge Magnet High School on Government Street. Built in 1926, the historic four-story main building will remain standing but updated. Ancillary buildings built after the main building have been demolished to make way for new ones. The \$45.9-million expansion and renovation project will be completed in August 2012. In the meantime, the high school operates at the former Lee High School site on Lee Drive.

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

Professional Development Center - The East Baton Rouge Parish School System opened a new site offering high-tech, full-service facilities for teacher and administrator training, large meetings and offers a variety of learning settings. On November 30, 2010, the ceremonial ribbon was cut for the Professional Development Center at 3000 N. Sherwood Forest Blvd., Building C. The facility is designed to serve as a command center in times of crisis, such as a hurricane.

Teach Baton Rouge

Teach Baton Rouge, the School System's alternative certification program, is in its tenth year of operation. The program aims to attract high-quality professionals to a career of teaching. Selection for the program is highly competitive. In the first year, only one out of ten applicants was selected. For the 2010-2011 school year over three hundred people applied to the program, and thirty began teaching. All participants are highly qualified using current No Child Left Behind (NCLB) definitions before participants enter the classrooms as teachers. The program has been responsible for bringing over 346 new teachers into the School System's classrooms. Program members teach in critical shortage areas such as special education, early childhood, math, science, and middle school. All program members participate in a certification program that leads to full certification within eighteen months.

Teach Baton Rouge helps to build a more diverse teaching force. The recruiting efforts target males, African-Americans, and persons with math/science backgrounds. Teach Baton Rouge members enjoy success in the classroom. Several Teach Baton Rouge teachers have been selected as Teacher of the Year for their schools, and the district High School Teacher of the Year is a former Teach Baton Rouge Teacher. We also have several Teach Baton Rouge teachers that have earned the recognition of National Board Certification. Teach Baton Rouge teachers work in the District's hardest to staff schools. Here they are paired with their colleagues from Teach for America, the national teacher corps that has placed over 355 teachers in East Baton Rouge Parish schools since 1990.

54 EBR Schools Receive \$158,000 in Awards

In January 2011, the East Baton Rouge Parish School System (EBRPSS) awarded fifty-four schools monetary rewards for increasing their 2009-2010 School Performance Scores. Twelve schools received labels of "Exemplary Academic Growth," nine schools received growth labels of "Recognized Academic Growth" and thirty-three schools receiving labels of "Minimal Growth" were awarded \$158,000. These awards ranged from \$1,000 to \$12,500 and can be used at the discretion of the schools for any allowable expenditure other than salaries or construction.

Test Scores and Awards

In the 2010-2011 school year, East Baton Rouge Parish School System continued to show improvement on the State's high stakes Louisiana Educational Assessment Program (LEAP) exams. The largest gain was seen in fourth grade English Language Arts with an 8 percentage point increase in proficiency rate. The integrated LEAP (iLEAP) tests administered to grades 3, 5, 7, and 9 had increases in the majority of the subject areas. Grade 6 Science led the way, increasing the proficiency rate by 6 percentage points. The Graduate Exit Examination (GEE) had increases in proficient students for science and social studies. Overall, East Baton Rouge Parish School System improved on 20 of the 28 state tests administered to students in grades 3 – 11. Our upward School and District Performance score trend has now earned the District its first two-star status. Our score of 82.0 shows a 9.7 increase over three years.

Recognitions for our schools included

- Capitol Middle was one of only six schools to exit Academically Unacceptable status, even with the bar rising from 60 to 65 for the minimum School Performance Score.
- Winbourne Elementary increased its performance in 2009-2010 to exit the state's Academically Unacceptable status and this year showed a two-year growth pattern that resulted in coming out of federal sanctions. It was only one of three schools to exit federal sanctions in Louisiana public schools.
- The Louisiana Department of Education named three EBRPSS schools High Performing, High Poverty Schools: Forest Heights Elementary, Glasgow Middle, and McKinley Middle.
- For the fourth consecutive year, EBRPSS schools were named Blue Ribbon Schools by the United States Department of Education. The District now has nine Blue Ribbon Schools including Baton Rouge High, Forest Heights Elementary, Glasgow Middle, McKinley Middle, Northeast Elementary, Ryan Elementary, Sherwood Middle, and Westdale Heights Elementary.
- Baton Rouge Magnet High School's principal, Nanette McCann, received the National Magnet Principal of the Year Award.
- Laura Hill, a Cedarcrest-Southmoor Elementary teacher, won the Milken Educator Award.
- Westdale Heights Academic Magnet teacher Mary Legoria is a state level finalist for the Presidential Award for Excellence in Science Teaching.
- Westdale Heights was just one of 6 schools nationwide, and the only Louisiana school, to win the 2010 Intel Schools of Distinction Program.
- Three East Baton Rouge schools earned the 2011 Magnet School of Excellence Award – Baton Rouge Foreign Language Academic and Immersion Magnet, Sherwood Middle, and Westdale Heights. Baton Rouge Center for Visual and Performing Arts received the Magnet School of Distinction award.

Educational Programs/Awards

The National Board for Professional Teaching Standards announced that an additional nineteen East Baton Rouge Parish School System teachers have successfully completed the rigorous application for National Board Certification and are now recognized as among the nation's top educators. This is the highest credential in the teaching profession. East Baton Rouge Parish tops the State list for National Board Certification with 137 teachers holding this credential for 2010-2011.

Magnet programs are specialized, often accelerated programs which offer students an opportunity to explore an enhanced curriculum such as visual and performing arts, Montessori, Foreign Language Immersion, engineering, medical and academic models with a strong focus on science, technology and math. The Gifted Program is an educational program for students identified as gifted in grades PreK-12. Gifted classes provide a high degree of complexity and extend beyond the prescribed curriculum offered in regular classes. Classes are taught by teachers certified in Gifted Education and have a reduced class size in order to individualize each student's educational program.

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

The School System's enrollment in Career and Technical Education (formerly vocational education) includes 8,008 high school students and 1,777 middle school students. A variety of innovative programs prepare students for productive citizenship and life-long learning and are designed to assist all students in making a successful transition from school to the workplace, or post-secondary education. A portion of funding for Career and Technical programs is obtained through the Carl Perkins IV Applied Technology Act of 2006. The Basic Grant and Tech Prep initiatives resulted in funding of approximately \$793,393 for fiscal year 2010-2011. The goals of this department are accomplished by providing students with assistance in career development activities, selection of an Area of Concentration of courses with the development of a graduation plan, purposeful course selection that develops both academic and technical skills, development of employability skills, and providing opportunities for students to obtain a Diploma Endorsement for Career and Technical Education.

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

A range of services are offered based on the mentally and/or physically disabled child. Exceptional students can be placed in the following settings: the regular education classroom with extra support available, resource classrooms, or the self-contained and community-based classes. Alternative programs are also offered to help meet the needs of non-traditional learners such as Mohican Preparatory Academy for expelled elementary school students and Staring Education Center for over-aged middle school students and special programs for over-aged students at all middle schools except Woodlawn Middle, Scotlandville Pre-engineering Academy, McKinley Middle Magnet and Sherwood Middle Magnet.

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

High schools in the School System are providing students with curriculum opportunities to pursue 1) college degrees at the nation's colleges and universities, 2) college degrees after attending community colleges, 3) associate degrees at community and technical colleges, 4) employment opportunities, and 5) careers in the United States Military. At several of the high schools in academically unacceptable status, ninth-grade academies have been introduced to target the academic and social needs of that age and grade, with special assistance provided to reduce the dropout, attendance, and discipline issues facing them. Additionally, the School System is the recipient of the Diplomas Now grant at Belaire High, which will target the needs of all students to support the potential of earning a high school diploma.

During the 2010-2011 school year, many high school students participated in dual enrollment courses in partnership with Baton Rouge Community College, Southern University, and Louisiana Technical College. Additionally, students took honors courses, advanced placement courses, and courses which were articulated with various colleges and universities. The School System works with many educational institutions to offer its students rigorous and varied educational opportunities, allowing students the opportunity to earn industry-based certifications and other post-secondary credits.

Volunteers in Public Schools

Volunteers In Public Schools (VIPS) has worked to foster student success and build support for public education for approximately 30 years. At the conclusion of the 2010-2011 school year the public contributed 227,332 volunteer hours, which is a 23% increase from last year's reported hours. The Independent Sector in Washington D.C. estimates the hourly rate for volunteer time at \$21.36, resulting in a little over \$4 million invested in local public schools. VIPS matched 958 students who were identified by their teachers as reading below grade level with Reading Friend volunteers to improve reading skills. In an effort to strengthen basic math skills, 142 Math Friend volunteers worked one-on-one with 149 students. VIPS' Voyage program continues to help improve the School System's graduation rate by providing dedicated mentors to students from middle school through high school. Additionally, schools reported the support of 432 community partners, demonstrating a 33% increase from last year.

Child Nutrition Program

One goal of the School System's Child Nutrition Program is to serve nutritious, appetizing, wholesome, affordable meals to students and staff. The administration believes that good nutrition is a key to learning and that every child has the right to a nutritious breakfast and lunch at the lowest possible price.

The Food Service Department provides approximately 60,000 meals daily, including breakfast, lunch and snacks. Through a U.S. Department of Agriculture (USDA) Provision 2 Breakfast Grant, the Child Nutrition Program offers breakfast at no charge to students. For the 2010-2011 school year, student lunch prices are as follows: \$2.00 (elementary) and \$2.25 (middle or high).

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

Transportation Department

During the 2010-2011 school year, the School System transported 37,768 students for a total of 4.7 million miles. With a total of 610 buses, the Transportation Department travels about 25,960 miles daily. Free bus service is provided to all eligible students living more than one mile from their schools.

Charter School Demonstration Programs

During the 1995 Louisiana Legislative Session, the Legislature passed Senate Bill 1305 (Act 192 of 1995) which established a Charter School Demonstration (pilot) program and gave parents, teachers, and citizens an opportunity to create independent public schools.

The School Board received Board of Elementary and Secondary Education (BESE) approval to be one of the eight demonstration School Systems and began operation of three charter schools in the fall of 1997. The School Board approved two elementary and one middle charter schools. The three charter schools began operation in the fall of 1997, each with approximately 54 students. Enrollment has more than tripled in each school since opening. Student enrollment increases have been approved by the School Board allowing for enrollment (with funding) in grades K-5 at the elementary schools of up to 220 and 260 students at each of the schools. The School Board previously approved an annual increase of 20 students for both of the elementary schools through fiscal year 2011-2012. The middle school's enrollment is 170 students.

The School Board approved three (3) new charter schools for the 2010-2011 school year. The three (3) new charter schools are as follows: 1) The Inspire Charter Academy (first year enrollment 355), 2) The Mentorship Academy of Science and Technology (first year enrollment 125), and 3) The Mentorship Academy of Digital Arts (first year enrollment 125). Additionally, the School Board approved one (1) new charter for the 2011-2012, which is the Career Academy (first year enrollment 200). The total General Fund appropriation to the charter schools for the 2010-2011 fiscal year was \$12.4 million.

Facilities Management Partnership Contract

Approximately ten years ago, following extensive investigation and research, the School System developed a partnership arrangement with ServiceMaster to provide management services for some aspects of physical plant services, facilities, maintenance, and grounds. Subsequently, ServiceMaster was acquired by ARAMARK. The contract was amended slightly and the School System continued basically the same partnership with ARAMARK. On March 1, 2004, the School Board negotiated a five-year partnership arrangement with ARAMARK, with a five-year renewal option approved on March 1, 2009 to provide total Facilities Management Services in the following areas: maintenance, custodial, grounds, materials management/warehousing, and workforce management. The contract made a number of staffing, procedural, and work flow adjustments, changes to delivery and procurement systems aimed at improving service to the School System, while capitalizing on efficiencies gained through the application of ARAMARK'S world-wide services and experience. The School System will gain reduced operational costs, predictable labor costs, rapid staffing adjustments, and renewed focus on core business functions. Additionally, in 2007 the Board approved ARAMARK to provide management services for the implementation of an energy program aimed at reducing energy costs.

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

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

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

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

Milken Family Foundation

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

Math Initiative

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

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

Autonomous School Networks

During the 2010-2011 school year, the East Baton Rouge Parish School System continued the network of autonomous schools. The goal of this alternative education design is to reduce the number of high school drop outs and create opportunities for a successful post-secondary education experience for students. The East Baton Rouge Laboratory Academy students are housed at Istrouma High School. The East Baton Rouge Acceleration Academy is housed on Cadillac Street where Baton Rouge Preparatory Academy previously existed.

Core Knowledge Acceleration Program (CKAP)

The Core Knowledge Acceleration Program (CKAP) initially started with an 8 (G) grant awarded to the School System to assist struggling middle school students who are two or more years behind their peers. Students receive intense instruction in English, social studies, math and science from specially trained teachers. Students who meet certain rigorous criteria are promoted within the school year, pass the LEAP exam and move into a high school setting at the end of the year. A support team consisting of a principal, dean of students, social worker, truancy officer, career guidance counselor and specially selected and trained teachers in a 1 to 20 ratio assist students as they strive to pass the LEAP exam. Special emphasis is placed on career exploration. A partnership among the Louisiana Technical College, Baton Rouge Area Foundation, Career Builders, Adult Literacy Foundation, Baton Rouge Chamber of Commerce and the School System has been formed to accomplish this goal.

For the Future

Truancy Initiative

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

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

Strategic Plan

The School System began rewriting its current Strategic Plan April 4, 2011 when more than 230 participants took part in 20 different focus groups over a three-day period. These participants included community and business leaders, members of the faith-based community, parents, students, staff and School Board members. During the focus groups, the participants were asked to share their thoughts about the strengths, weaknesses, opportunities and threats related to the School System. Information collected during those focus groups will be used as a basis for the new strategic plan. The process of revising the current strategic plan allows both internal and external stakeholders the opportunity to help guide the District's educational philosophy, set targets for student achievement and define the School System's overall operational focus for the next three to five years. To help with this process, a coalition of more than 25 representatives from several segments of the Baton Rouge community will help the East Baton Rouge Parish School Board and District Staff craft a new strategic plan for the School System. The EBR – Committee for Educational Excellence is made up of business, community and political leaders, faith-based and non-profit organizations and School Board members. This group held its inaugural meeting on May 17, 2011.

Elementary Science Initiative

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

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

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

Internal Control

Management of the School System is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the School System are protected from loss, theft or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that 1) the costs of a control should not exceed the benefits likely to be derived, and 2) the valuation of costs and benefits requires estimates and judgments by management. The School System utilizes a fully automated accounting system as well as an automated system of control for fixed assets and payroll. It is believed that the School System's internal controls adequately safeguard assets and provide reasonable, proper recording of financial transactions.

Single Audit

As a recipient of Federal and State financial assistance, the School System is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to these programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff of the School System. As a part of the School System's single audit described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to Federal financial assistance programs, and to determine that the School System has complied with applicable laws and regulations. The results of the School System's Single Audit, for the fiscal year ended June 30, 2011, provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

Budgeting Controls and Policy

The School System maintains budgetary controls. The objective of this system control is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the School System's governing body. Activities of the General Fund and Special Revenue Funds are included in the annual appropriated budget. The level of budgetary control (the level at which expenditures cannot exceed the appropriated amount) is established at the individual fund level for all funds. The School System also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts in the General Fund are reported as reservations of fund balance and generally are re-appropriated as part of the next year's budget. The approved budget presents revenues by source and expenditures by function as defined by the Louisiana Board of Elementary and Secondary Education's Bulletin #1929. The Superintendent is authorized to transfer amounts between line items in accordance with budget policy established by the School System's governing body. However, budget amendments are required when total revenues drop 5% or more below expectations, total expenditures exceed budget estimates by 5% or more, and when beginning fund balance is less than 5% or more of its projected amount. Budget to actual comparisons are provided in this report for the General Fund and each Special Revenue Fund.

Capital Projects Funds

The Proposition 1 - Capital Projects Fund is funded by 51% of a one-cent sales tax in Proposition 1 for facilities and technology as approved by the voters in November 1998 as mentioned previously. The effective collection date for this proposition was July 1, 1999. The collection of this tax was for a five-year period and is for the purpose of funding repairs and renovations, enhancing technology, and constructing new schools and classrooms. On May 2, 2003, the voters approved the continuation of the Tax Plan for an additional five years, and on March 8, 2008 voters approved an additional continuation of the Tax Plan for ten years. Total sales tax revenues in Proposition 1 for the year ended June 30, 2011 amounted to \$35.3 million.

The Qualified School Construction Bond – Capital Projects Fund was established in 2009-2010. As a part of the American Recovery and Reinvestment Act (ARRA), school boards were authorized to issue Qualified School Construction Bonds (QSCB). A direct allocation was made to the School System for the authority to issue \$21.4 million, which were issued in December 2009. An additional direct allocation was made to the School System for the authority to issue \$21.7 million, which were issued in August 2010. The bonds may be used for the construction, rehabilitation or repair of public school facilities and equipping of school facilities to be constructed.

Financial Policies

The School Board adopted a Fund Balance policy for the General Fund in 2009-2010. A fund balance goal of 15% of total revenues was established. The primary reasons for the policy are to provide adequate resources for 1) Cash Flow, 2) Unforeseen Events, 3) Financial Security, 4) Daily Operations, and 5) Compliance. For the years ended June 30, 2010 and June 30, 2011 the total General Fund balance was approximately \$101.8 million or 26.8% and \$72.6 million or 19.2% of total revenues, respectively.

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

OTHER INFORMATION

Independent Audit

State statutes require an annual audit by independent certified public accountants. The public accounting firm of Postlethwaite & Netterville, APAC was selected by the School System several years ago to perform its annual financial audit. In addition to meeting the requirements set forth in State statutes, this audit was designed to comply with requirements of the Federal Single Audit Act Amendments of 1996 and related OMB Circular A-133. The auditors' reports on the basic financial statements are included in the financial section of this report. The auditors' reports related specifically to the single audit, internal control, and compliance with laws and regulations are included in a separate report and are available for review at the School System.

AWARDS

Government Finance Officers Association

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the School System for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2010. This was the twenty-fifth consecutive year that the School System has received this prestigious award. In order to be awarded a Certificate of Achievement, the School System published an easily readable and efficiently organized CAFR. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Management believes that the 2010-2011 CAFR continues to meet the Certificate of Achievement program's requirements and will submit it to the GFOA for review in determining eligibility for another certificate.

Association of School Business Officials

The School System has received the Association of School Business Officials (ASBO) Certificate of Excellence in Financial Reporting for the fiscal year ended June 30, 2010. This was the twenty-fifth consecutive year that the School System has received this prestigious award. This award certifies that the CAFR, for the fiscal year ended June 30, 2010, substantially conforms to the principles and standards of financial reporting as recommended and adopted by the ASBO International. The award is granted only after an intensive technical review of financial reports by an expert panel of certified public accountants and practicing school business officials has been made. The Certificate of Excellence is the highest form of recognition in school financial reporting issued by the ASBO International.

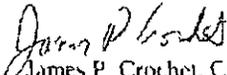
A Certificate of Achievement is valid for a period of one year only. Management believes that the CAFR, for the fiscal year ended June 30, 2011, which will be submitted to ASBO for review, also conforms to its principles and standards.

ACKNOWLEDGEMENTS

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

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

Sincerely,


James P. Crochet, CPA
Chief Financial Officer

Certificate of Achievement for Excellence in Financial Reporting

Presented to

East Baton Rouge Parish
School System, Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2010

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



President

Executive Director

**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to

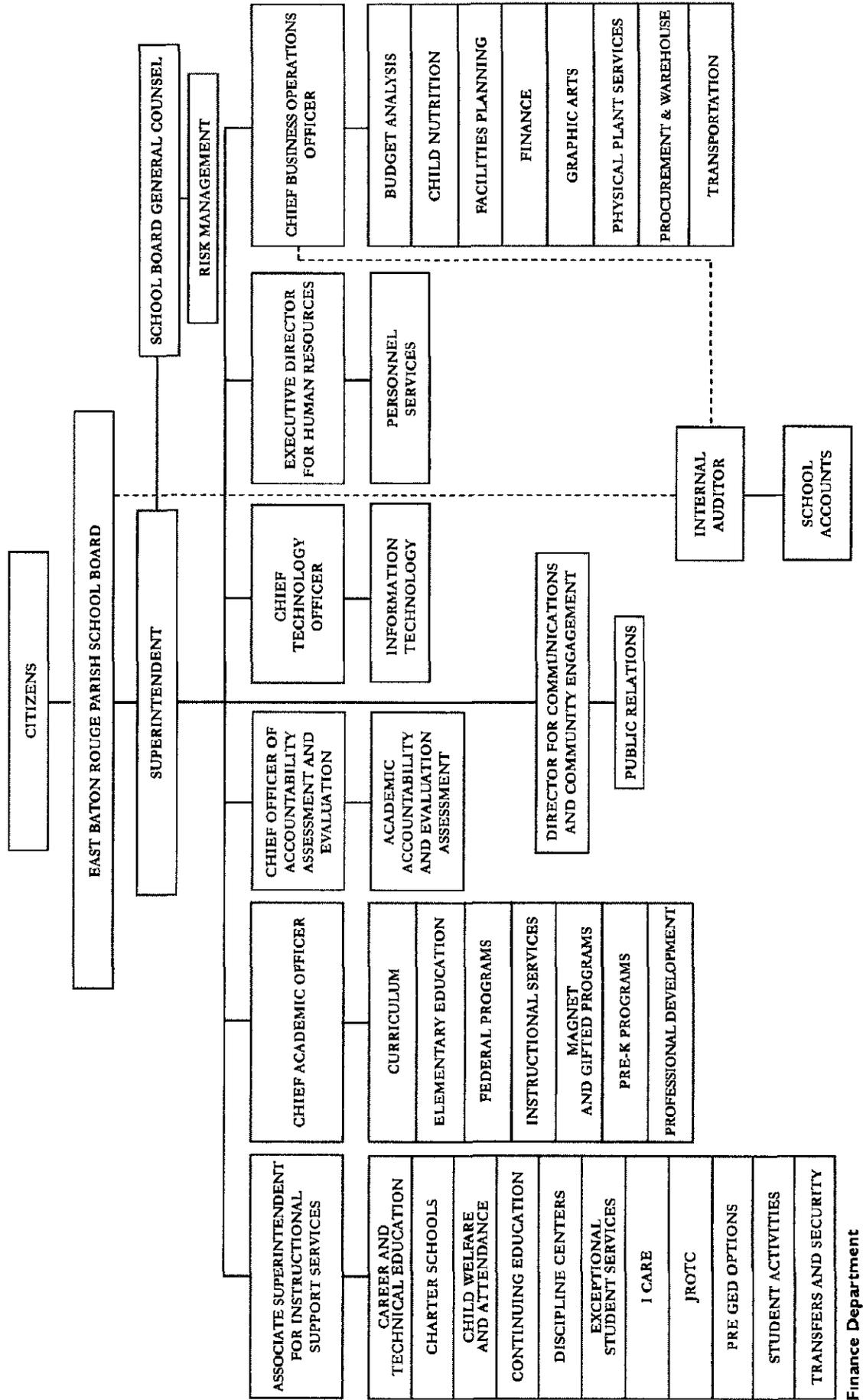
EAST BATON ROUGE PARISH SCHOOL SYSTEM
For its Comprehensive Annual Financial Report (CAFR)
For the Fiscal Year Ended June 30, 2010

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

President

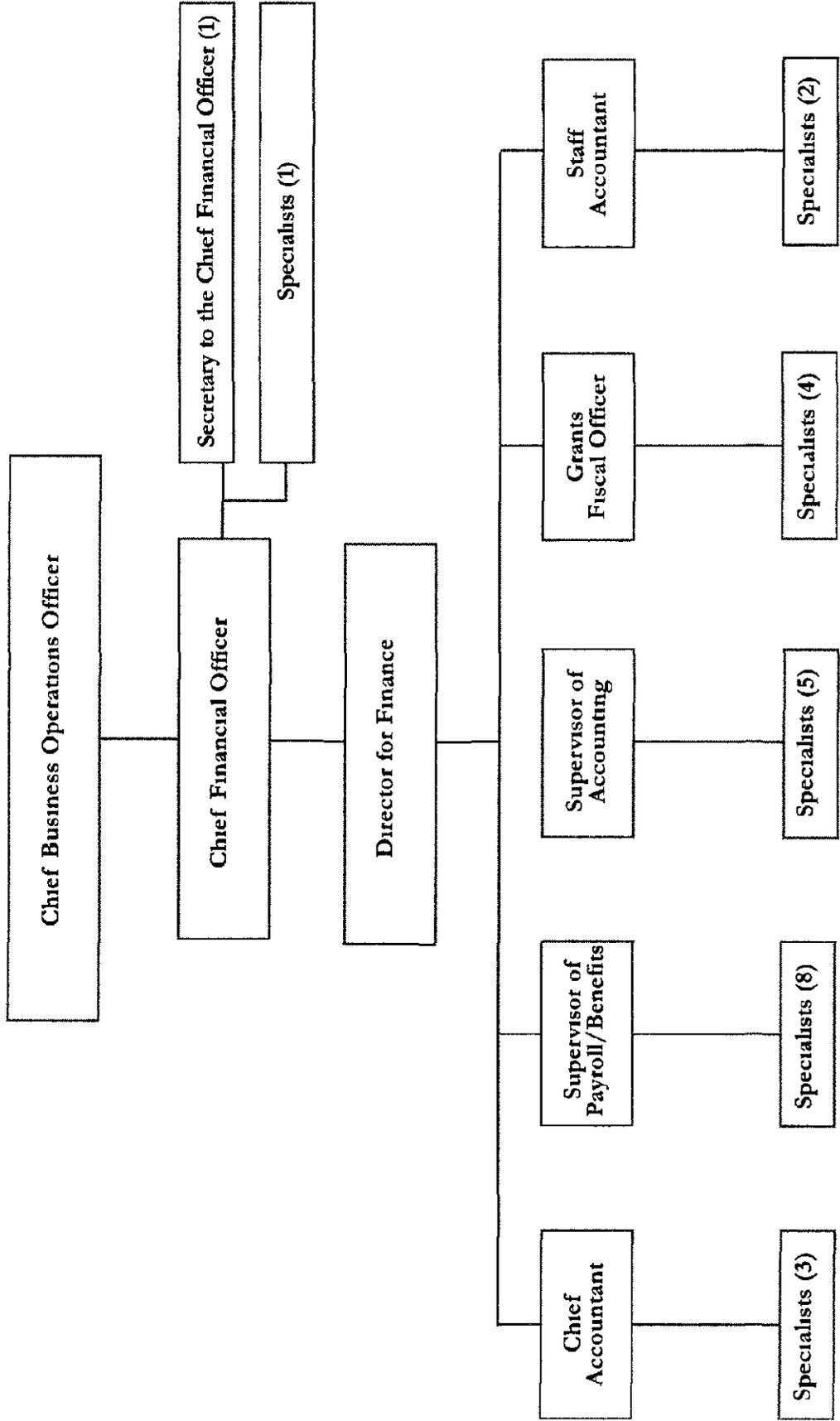
Executive Director

East Baton Rouge Parish School System Organizational Chart



Finance Department

East Baton Rouge Parish School System Finance Department Chart





COMPREHENSIVE **ANNUAL**
FINANCIAL REPORT

Financial Section

Financial Section

INDEPENDENT AUDITORS' REPORT

The East Baton Rouge Parish School System

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the East Baton Rouge Parish School System (School System) as of and for the year ended June 30, 2011, which collectively comprise the School System's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School System's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the East Baton Rouge Parish School System as of June 30, 2011 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2011 on our consideration of the East Baton Rouge Parish School System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grants, agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

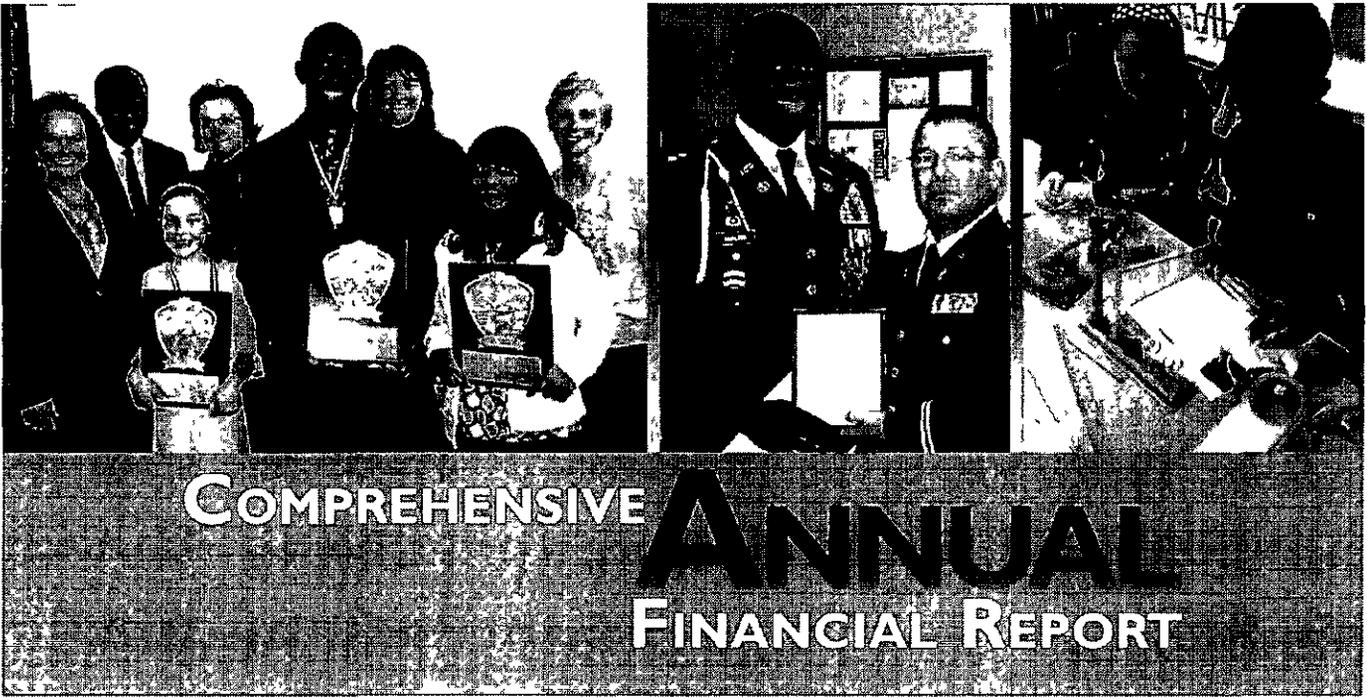
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and the schedule of funding progress for other post-employment benefit plans on pages xxx through xiv1 and pages 39 through 46, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Baton Rouge Parish School System's basic financial statements. The accompanying supplementary information consisting of the introductory section, combining and individual non-major fund financial statements, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

The statement of net assets as of June 30, 2011 is shown on page 1 for comparative purposes. This statement was included as part of the School System's June 30, 2011 basic financial statements which were audited by us and upon which we issued our unqualified opinion in our report dated November 3, 2011.

Pestthwaite & Mettlen

Baton Rouge, Louisiana
November 3, 2011



Part I
Required Supplemental
Information

Required Supplemental Information

Part I

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2011

The Management's Discussion and Analysis (MD&A) of the East Baton Rouge Parish School System's (School System) financial performance provides an overall review, objective and easily readable analysis of the School System's financial activities for the fiscal year-ended June 30, 2011. The intent of the MD&A is to look at the School System's overall financial performance as a whole and to assist readers in assessing the financial position as a result of the year's operations in comparison to the prior year. Therefore, readers should read the MD&A in conjunction with the Comprehensive Annual Financial Report's (CAFR) Letters of Transmittal (Page viii) of the Introductory Section, the School System's Financial Statements (Financial Section, Page 1), and the Notes to the Basic Financial Statements.

FINANCIAL HIGHLIGHTS

- Total assets of the School System exceeded total liabilities at June 30, 2011 by \$283.8 million (net assets). The unrestricted portion of net assets was \$(192.6) million.
- Total net assets decreased by \$94.2 million for the year mainly due to Government Accounting Standards Board (GASB) Statement No. 45, 'Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions', which established accounting standards for Postretirement Benefits Other Than Pensions (OPEB). The standards require accrual based accounting for the OPEB obligation rather than the pay-as-you-go method, which resulted in an end of year net OPEB obligation of \$228.7 million. The aforementioned decreases were offset by increases to net assets by new school construction funded by dedicated revenue and the issuance of Qualified School Construction Bonds (QSCB). Net assets invested in capital assets, net of related debt, increased by \$27.1 million. The third phase of the one-cent sales tax, which was renewed by the voters in March 2008, continued with numerous construction projects in progress and the duration of the phase was increased from 5 to 10 years. Construction projects underway include major renovations, classroom additions, classroom renovations, and technology projects for the 2010-2011 fiscal year. School construction for the new Claiborne Elementary School was complete and ready for students, faculty, and staff in August 2011. School construction for the renovated Baton Rouge Magnet High School continued and will be ready for students, faculty, and staff in August 2012. Construction for the Professional Development Center was also finished. The facility is being utilized for continuing education and professional development workshops and classes for teachers, administrators and other school district staff and offers a variety of learning settings. Additionally, as a part of the American Recovery and Reinvestment Act (ARRA), school boards were authorized to issue Qualified School Construction Bonds (QSCB). A direct allocation was made to the School System for the authority to issue an additional \$21.7 million in QSCB bonds, which were issued in August 2010. Restricted net assets increased by \$4.8 million primarily from restricted for capital improvements at \$10.6 million, which were offset partially by decreases in restricted for compensation at \$4.5 million, restricted for discipline at \$1.0 million and restricted for federal and state programs at \$0.3 million. The increase in restricted for capital improvements is mainly attributable to the Proposition 1 - Capital Projects Fund numerous ongoing construction projects. The decreases in restricted for discipline and compensation are attributable to Propositions 2 - Discipline Fund and Proposition 3 - Compensation Fund increases in employees' salaries and related benefits as well as decreased sales tax collections as a result of the economic downturn. Restricted for Federal and State programs decreased slightly at \$0.3 million.
- As the School System completed the fiscal year-ended June 30, 2011, its major funds reported fund balances of \$160.5 million as compared to \$204.5 million as of June 30, 2010. The fund balances include the General Fund at \$72.6 million, Propositions 1, 2, and 3 at \$47.5 million, \$2.2 million and \$11.2 million, respectively, as of June 30, 2011. The Child Nutrition Fund and the Qualified School Construction Bond (QSCB) - Capital Projects Fund reported fund balances as of June 30, 2011 at \$3.6 million and \$23.5 million, respectively.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2011

- At the close of the current fiscal year, the General Fund ended the year with a fund balance of \$72.6 million, a decrease of \$29.2 million when compared to the prior year. The significant decrease in fund balance is primarily attributable to expenditure increases in retirement contributions, active and retiree health contributions, and charter schools. Additionally, revenue increases were minimal with Ad valorem tax revenue at 1.5% and Sales tax collections at 0.1% due to the downturn in the economy. State revenue sources from unrestricted grants-in-aid, MFP decreased by 2.1%, which is the main revenue source for the School System. The unassigned fund balance of \$25.4 million is approximately 6.2% of actual expenditures. This fund balance will be necessary to support increased retirement costs, health care premiums, and other unforeseen emergencies.
- Non-major fund balances were \$12.3 million for the fiscal year-ended June 30, 2011 as compared to \$12.6 million as of June 30, 2010. The decrease in fund balance is mainly a result of upgrades to the School System's radio station.
- The Internal Service Funds ended the year with a net asset deficit at June 30, 2011 of \$168.6 million. The Worker's Compensation and Risk Management Funds net asset balances were \$3.7 million and \$9.9 million, respectively. The Medical Insurance Fund net asset deficit was \$182.2 million.

USING THE BASIC FINANCIAL STATEMENTS

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

Reporting the School System as a Whole

Comparative Statement of Net Assets and Statement of Activities

The Statement of Net Assets and the Statement of Activities present an aggregate view of the School System's finances and a long-term view of those finances. These statements seek to answer the question, "How did the School System as a whole do financially during the 2010-2011 fiscal year?" These statements include *all non-fiduciary assets and liabilities* using the *accrual basis* of accounting used by most private-sector enterprises. The *accrual basis* takes into account all of the School System's current year revenues when earned and expenses when incurred regardless of when they are received or paid.

These two statements report the School System's net assets and changes in those net assets. By showing the change in net assets for the year, the reader may ascertain whether the School System's financial condition has improved or deteriorated. The causes of the change may be the result of many factors, both financial and non-financial in nature. Non-financial factors which may have an impact on the School System's financial condition include the School System's property and sales tax base, student enrollment, facility conditions, required educational programs for which little or no funding is provided or other external factors.

East Baton Rouge Parish School System
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MANAGEMENT’S DISCUSSION AND ANALYSIS
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The following table reflects the condensed Statement of Net Assets for 2011:

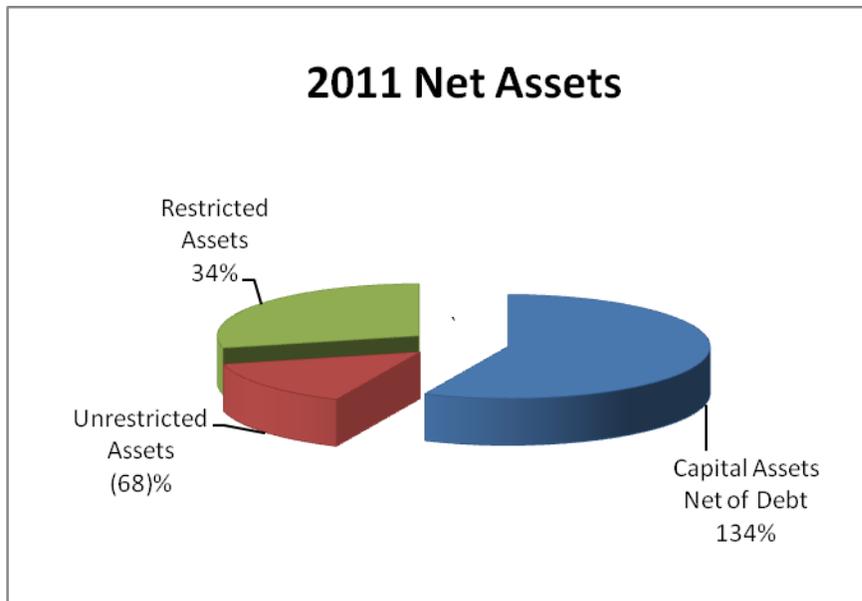
Table I

Combined Statement of Net Assets
Years-ended June 30, 2011 and June 30, 2010
(In millions)

	<u>2011</u>	<u>2010</u>	<u>Increase (Decrease)</u>
<u>Assets</u>			
Current & Other Assets	\$ 288.0	\$ 312.2	\$ (24.2)
Capital Assets	<u>341.7</u>	<u>297.6</u>	<u>44.1</u>
Total Assets	\$ 629.7	\$ 609.8	\$ 19.9
<u>Liabilities</u>			
Current Liabilities	\$ 50.0	\$ 39.9	\$ 10.1
Long-Term Liabilities	<u>295.9</u>	<u>191.9</u>	<u>104.0</u>
Total Liabilities	\$ 345.9	\$ 231.8	\$ 114.1
<u>Net Assets</u>			
Invested in Capital Assets, Net of Related Debt	\$ 379.8	\$ 352.7	\$ 27.1
Restricted	96.6	91.9	4.7
Unrestricted	<u>(192.6)</u>	<u>(66.6)</u>	<u>(126.0)</u>
Total Net Assets	<u>\$ 283.8</u>	<u>\$ 378.0</u>	<u>\$ (94.2)</u>

For more detailed information refer to Page 1

The following table reflects an overview of Net Assets for the year-ended June 30, 2011:



For more detailed information refer to Page 1.

East Baton Rouge Parish School System
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MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2011

Total assets increased by a net amount of \$19.9 million from the previous fiscal year with \$44.1 million in the area of capital assets. Capital assets increased as a result of major renovations, classroom additions, classroom renovations, and technology projects for the 2010-2011 fiscal year. School construction for the new Claiborne Elementary School was complete and ready for students, faculty, and staff in August 2011. School construction for the renovated Baton Rouge Magnet High School continued and will be ready for students, faculty, and staff in August 2012. Construction for the Professional Development Center was also finished. The facility is being utilized for continuing education and professional development workshops and classes for teachers, administrators and other school district staff and offers a variety of learning settings. Current and other assets decreased by \$24.2 million primarily from a \$30.7 million decrease in cash and cash equivalents, which is mainly a result of deficit spending in the General Fund, Proposition 1 – Capital Projects Fund, Proposition 2 – Discipline Fund, and Proposition 3 – Compensation Fund. As previously mentioned, the School System issued \$21.7 million of Qualified School Construction Bonds (QSCB) in August 2010, which partially offset decreases in cash and cash equivalents. Accounts receivable increased by \$0.8 million, which is primarily attributable to the E-Rate program. Ad valorem tax receivable decreased by \$0.6 million, while sales tax receivable increased by \$0.9 million. Due from governments increased by \$5.4 million as a result of increased grant expenditures near yearend and outstanding grant reimbursement claims.

Total liabilities increased by \$114.1 million from the previous fiscal year, with the greatest increase being in long term liabilities mainly due to Government Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", which establishes new accounting standards for Postretirement Benefits Other Than Pensions (OPEB). The standards require accrual based accounting for the OPEB obligation rather than the pay-as-you-go method, which resulted in a net OPEB obligation of \$228.7 million for the year. The School System issued \$21.7 million of Qualified School Construction Bonds (QSCB) in August 2010, which increased long term liabilities. A decrease of \$0.2 million in the long-term obligation of the Qualified Zone Academy Bond (QZAB) debt for the purpose of renovations and repairs at various school sites reduced long term liabilities. Current liabilities increased by \$10.1 million, across all funds. The majority of this increase consisted of \$10.0 million in accounts, salaries and other payables mainly attributable to increased payables of \$5.3 million and \$4.6 million, respectively, for the Proposition 1 – Capital Projects Fund and the QSCB Capital Projects Fund. The increase in payables in Proposition 1 – Capital Projects Fund and the QSCB Capital Projects Fund is due to the ongoing construction projects. Other current liabilities increased by \$0.2 million primarily as a result of the following fluctuations. An increase of \$0.5 million in unearned revenues is largely attributable to the increase in the USDA commodity inventory in the Child Nutrition Fund. There was a \$0.5 million reduction in deferred financial commitment, which leaves a \$1.3 million balance representing the unamortized portion of the financial commitment with Aramark. In March 2004, the School System entered into a partnership with Aramark to privatize its maintenance, grounds, and janitorial functions. This partnership included a financial commitment from Aramark of an amount up to \$5,000,000 to support the labor conversion and maintenance and operations of facilities. The School System agreed to invest these funds in costs associated with the labor conversion and/or the maintenance and operation of the facilities. The financial commitment shall be amortized on a straight-line basis over a period of ten (10) years. Upon termination of the partnership by either party, for any reason, the School System must reimburse Aramark the unamortized portion of the financial commitment (note 13). The current portion of claims payable decreased \$0.8 million, as a result of ordinary fluctuations in claims processing, with a decrease of \$0.7 million in the Workers Compensation Fund and a decrease of \$1 million in the Medical Insurance Fund. Fiduciary fund current liabilities increased by \$1.0 million largely due to payments of payroll withholdings payable at year-end and the timing of the related payrolls.

East Baton Rouge Parish School System
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MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2011

Net assets decreased \$94.2 million as of June 30, 2011. Net assets invested in capital assets, net of related debt, increased by \$27.1 million resulting from the ongoing construction projects. Restricted net assets increased by \$4.8 million primarily from restricted net assets for capital improvements at \$10.6 million, which were offset partially by decreases in restricted net assets for compensation at \$4.5 million, restricted net assets for discipline at \$1.0 million and restricted net assets for federal and state programs at \$0.3 million. The increase in restricted net assets for capital improvements is mainly attributable to the Proposition 1- Capital Projects Fund numerous ongoing construction projects. The decreases in restricted net assets for discipline and compensation are attributable to Propositions 2 – Discipline Fund and Proposition 3- Compensation Fund increases in employee's salaries and related benefits as well as decreased sales tax collections as a result of the economic downturn. Restricted net assets for federal and state programs decreased slightly at \$0.3 million. Unrestricted net assets decreased from the previous year by \$126.0 million mainly as a result of Government Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions."

Governmental Activities

The Condensed Statement of Changes in Net Assets presented in Table II, reflects the cost of the School System's governmental activities for the year ended June 30, 2011 of \$656.5 million, which is a 7.5% increase from the prior year. This statement portrays the activity in a traditional revenue over expense format and the numbers are derived from those presented in the Statement of Activities on page 2. The Statement of Activities shows the detailed cost of program services and the charges for services, grants, and contributions offsetting some of the costs of those program expenses. Operating Grants and Contributions totaling \$103.1 million subsidized certain programs of the School System. The Title I Program is the largest federally funded program with \$35.0 million in federal revenue compared to Child Nutrition with \$20.7 million. Approximately 82% of the students are eligible for free or reduced meal prices. In addition, Charges for Services - such as fees from other governments, agencies, schools systems, and students, for transportation services, school lunches, extended day tuition, and summer school tuition totaling \$4.7 million - subsidized certain programs of the School System.

The increase of \$1.4 million in Operating Grants and Contributions is primarily attributable to increased grant award allocations for Title I, Special Education, and Education Job Funds as part of the American Recovery and Reinvestment Act (ARRA). The remaining program expenses were funded by the taxpayers in East Baton Rouge Parish through Ad-Valorem and Sales and Use Taxes totaling \$280.5 million and State Revenue Sharing totaling \$4.1 million. The Minimum Foundation Program (MFP) from the State of Louisiana funded \$156.9 million, Interest and Investment Earnings funded \$1.8 million, E-Rate, Medicaid reimbursement and other general revenues contributed \$11.2 million. Ad-Valorem taxes increased by approximately 1.5% due to growth in the property assessment rolls at a slower rate due to the downturn in the economy. Sales tax collections decreased as compared to prior year's collections by \$0.4 million or 3%, which also reflects the economic downturn. State revenue sources from unrestricted grants-in-aid, MFP, reflect a decrease of \$3.3 million when compared to the prior year. The decrease is mainly a result of a \$3.7 million decrease in levels 1 and 2 of the State MFP formula, a \$0.9 million decrease in level 3 of the MFP formula primarily from phase out of hold harmless funding, and a \$1.2 million increase for the eight (8) District schools that remain under the jurisdiction of the Recovery School District for the loss of students in these schools. Earnings on Investments decreased \$0.1 million from the prior year, mainly associated with lower investment rates. Miscellaneous revenue increased by approximately \$4.5 million, which mainly represents decreases in E-Rate revenue and Medicaid reimbursements.

Several factors contributed to the increase in the cost of services by \$45.6 million from the previous year. Total instructional expenses increased by \$29.7 million in 2010-2011, while total support service and appropriations expenses increased by \$15.9 million. Instructional and support service expense increases were largely attributable to, 1) Government Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", 2) Increased expenses in grant funded programs, 3) Increased health and retirement costs, and 4) Increased appropriations for charter schools.

East Baton Rouge Parish School System
Baton Rouge, Louisiana
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2011

The key elements of the decrease of the School System's Net Assets for the year ended June 30, 2011 with comparative figures from 2010 are as follows

Table 11
Condensed Statement of Changes in Net Assets
Years-ended June 30, 2011 and June 30, 2010
(In millions)

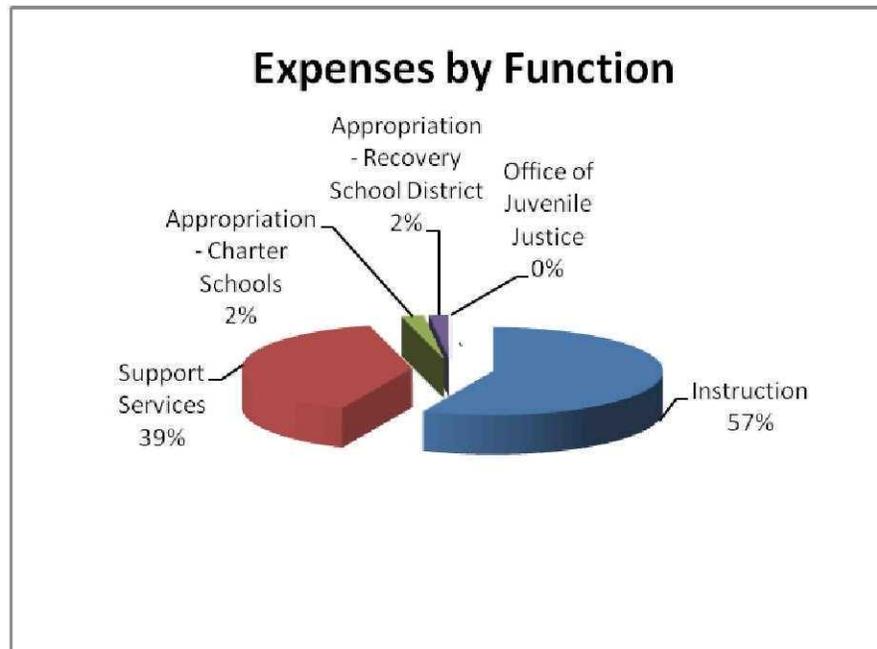
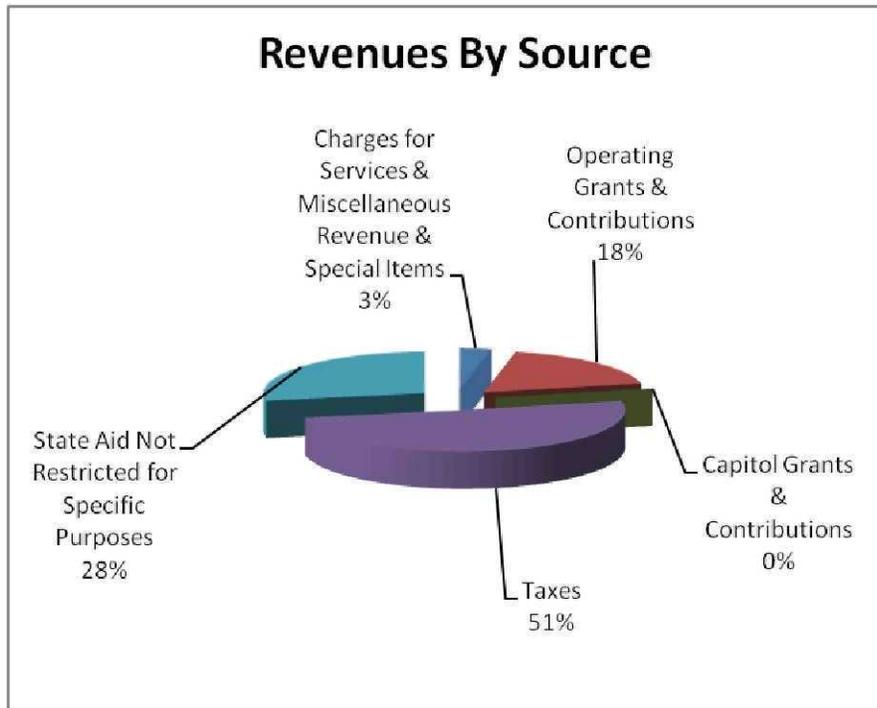
Revenue	<u>2011</u>	<u>2010</u>	<u>Increase</u> <u>(Decrease)</u>
Program revenues			
Charges for services	\$ 4.7	\$ 4.7	\$ -
Operating grants and contributions	103.1	101.7	1.4
Capital grants and contributions	-	-	-
General revenues			
Ad-Valorem taxes	132.4	130.5	1.9
State revenue sharing	4.1	4.1	-
Sales and use taxes	148.1	148.5	(0.4)
State aid not restricted (MFP)	156.9	160.2	(3.3)
Interest and investment earnings	1.8	1.9	(0.1)
Miscellaneous	<u>11.2</u>	<u>6.7</u>	<u>4.5</u>
Total revenues	<u>\$ 562.3</u>	<u>\$ 558.3</u>	<u>\$ 4.0</u>
Expenses			
Instruction			
Regular education programs	\$ 214.8	\$ 197.3	\$ 17.5
Special education programs	92.1	83.8	8.3
Other education programs	60.0	56.1	3.9
Support Services			
Pupil support services	34.5	31.0	3.5
Instructional staff services	39.1	37.4	1.7
General administration services	10.1	11.3	(1.2)
School administration services	28.5	26.1	2.4
Business and central services	16.2	16.9	(0.7)
Plant operating and maintenance	46.8	50.1	(3.3)
Transportation	42.1	37.9	4.2
Child nutrition	31.3	31.8	(0.5)
Debt service - interest and bank charges	0.3	-	0.3
Facility and Acquisition	8.7	-	8.7
Appropriations			
Charter Schools - Type 1	13.1	6.2	6.9
Charter Schools - Type 2	1.1	0.5	0.6
Autonomous Schools	-	3.5	(3.5)
Office of Juvenile Justice	0.1	-	0.1
Magnet Programs	5.4	5.5	(0.1)
Recovery School District	<u>12.3</u>	<u>15.5</u>	<u>(3.2)</u>
Total expenses	<u>\$ 656.5</u>	<u>\$ 610.9</u>	<u>\$ 45.6</u>
Decrease in net assets	\$ (94.2)	\$ (52.6)	\$ (41.6)
Net assets - beginning	<u>378.0</u>	<u>430.6</u>	<u>(52.6)</u>
Net assets - ending	<u>\$ 283.8</u>	<u>\$ 378.0</u>	<u>\$ (94.2)</u>

For more detailed information refer to page 2

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2011

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



For more detailed information refer to Page 2.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2011

Reporting the School System's Most Significant Funds

Fund Financial Statements

The analysis of the School System's major funds begins on page 3. Fund Financial Statements provide more in-depth reporting of the School System's financial position and the results of operations. Fund basis financial information is presented in the "Fund Financial Statements" Section. The School System uses many funds to account for the numerous funding sources provided annually. However, the Fund Financial Statements look at the School System's most significant funds with all non-major funds presented in total in one column. These statements report governmental activities on a more current basis rather than a long-term basis, indicating sources and uses of funding, and resources available for spending in future periods.

Fund Financial Statements provide more in-depth data on the School System's most significant funds, such as its General Fund, Title I Fund, Qualified School Construction Bonds (QSCB) – Capital Projects Fund, Tax Proposition 1 - Capital Projects Fund, Proposition 2 - Discipline Fund, Proposition 3 - Compensation Fund, and the Child Nutrition Fund. These funds are considered "major funds" under GASB Statement No. 34.

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

The relationship between governmental activities reported in the Basic Financial Statements and the governmental funds reported in the Fund Financial Statements are reconciled to provide a more comprehensive picture of the School System's financial position.

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

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

THE SCHOOL SYSTEM'S FUNDS

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

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2011

The fund balances for all major and non-major funds for the fiscal year-ended June 30, 2011 are as follows

- As the School System completed the fiscal year-ended June 30, 2011, its major funds reported fund balances of \$160.5 million as compared to \$204.5 million as of June 30, 2010. The fund balances include the General Fund at \$72.6 million, Propositions 1, 2, and 3 at \$47.5 million, \$2.2 million and \$11.2 million, respectively, as of June 30, 2011. The Child Nutrition Fund and the Qualified School Construction Bond (QSCB) – Capital Projects Fund reported fund balances as of June 30, 2011 at \$3.6 million and \$23.5 million, respectively. The fund balance for the Proposition 1 - Capital Projects Fund decreased by \$12.8 million when compared to the prior year, which is primarily a result of the completion of major construction projects such as the new Claiborne Elementary School and the renovation of Baton Rouge Magnet High School. The fund balance for the Child Nutrition Fund increased by \$1.3 million mainly attributable to less equipment purchases. The fund balance for the QSCB – Capital Projects Fund increased by \$2.3 million. The net increase in fund balance is attributable to the bond proceeds exceeding project expenditures. A direct allocation was made to the School System for the authority to issue \$21.4 million in QSCB's that were issued in December 2009 and another \$21.7 million issued in August 2010. The fund balance for the Proposition 3 - Compensation Fund and Proposition 2 – Discipline Fund decreased by \$4.5 million and \$1.0 million, respectively. These decreases are primarily attributable to an increase in employee's salaries and related benefits as well as decreased sales tax collections as a result of the economic downturn.
- At the close of the current fiscal year, the General Fund ended the year with a fund balance of \$72.6 million, a decrease of \$29.2 million when compared to the prior year. The significant decrease in fund balance is primarily attributable to expenditure increases in retirement contributions, active and retiree health contributions, and charter schools. Additionally, revenue increases were minimal with Ad valorem tax revenue at 1.5% and Sales tax collections at 0.1% due to the downturn in the economy. State revenue sources from unrestricted grants-in-aid, MFP decreased by 2.1%, which is the main revenue source for the School System. The unassigned fund balance of \$25.4 million is approximately 6.2% of actual expenditures. This fund balance will be necessary to support increased retirement costs, health care premiums, and other unforeseen emergencies.
- Non-major fund balances were \$12.3 million for the fiscal year-ended June 30, 2011 as compared to \$12.6 million as of June 30, 2010. The decrease in fund balance is mainly a result of upgrades to the School System's radio station.
- The Internal Service Funds ended the year with a net asset deficit at June 30, 2011 of \$168.6 million. The Worker's Compensation and Risk Management Funds net asset balances were \$3.7 million and \$9.9 million, respectively. The Medical Insurance Fund net asset deficit was \$182.2 million.

East Baton Rouge Parish School System
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MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2011

General Fund Budgetary Highlights

The School System's budget is prepared according to Louisiana law. During the course of the year, the School System revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more. The original budget for the School System was adopted on June 21, 2010 and the final revised budget was adopted on April 15, 2011. A statement showing the School System's original and final budget compared with actual operating results is provided in this CAFR beginning on page 41. Tables III and IV reflect a condensed comparative analysis of the General Fund's revenues and expenditures at June 30, 2011. The School System's year-end actual results were improved when compared to budget, as conservative budgetary practices are customary. Revenues are forecast conservatively and expenditures are budgeted in anticipation of all possible costs and projects.

Revenues and expenditures decreased in the final revised budget as compared to the original budget by \$12.3 million and \$3.8 million, respectively. The final revised budget included a decrease of approximately 2.2% or \$2.9 million in Ad valorem taxes. The 2010 assessment roll increased 0.9% as compared to the original projected increase of 4%. The slowed growth is attributable to the economic downturn. A decrease of approximately 3.2% or \$2.6 million was included for Sales tax collections, which is also attributable to the economic downturn. Other funding increased by approximately \$0.8 million as a result of increased payments of \$0.6 million from the Department of Health and Hospitals Medicaid cost based reimbursement for Early and Periodic Screening, Diagnostic and Treatment Services as well as increased payments of approximately \$0.2 million for Kid Med Screening and Consultation. Unrestricted grants-in-aid, MFP funding decreased by approximately \$5.8 million, which is mainly a result of the \$0.8 million decrease for mid-year adjustments for students, a \$0.2 million increase for the eight (8) District schools that remain under the jurisdiction of the Recovery School District and a \$5.2 million decrease for Education Jobs Funding authorized under the American Recovery and Reinvestment Act (ARRA). A decrease of approximately \$0.1 million is included for revenue sharing. A decrease of \$1.8 million in Restricted grants-in-aid was included for the elimination of \$1.4 million in non-public transportation reimbursements through State budget reductions as well as a \$0.4 million decrease for adjustments in professional improvement plan (PIP) receipts for the phase out of this program.

Significant expenditure increases in the final revised budget as compared to the original budget were mainly in the areas of capital outlay, transportation, and pupil support services at \$2.7 million, \$1.8 million, and \$1.3 million, respectively. Capital outlay expenditures increased as a result of construction projects funded by the General Fund, which were a result of prior year encumbrances that were liquidated in the current fiscal year. Transportation expenditures increased because of elevated fuel costs as well as additional bus routes that were previously eliminated through budget reductions. Pupil support services increased primarily from additional guidance counselors, psychologists, social workers, and nursing services to assess and improve the well-being of students.

Appropriations decreased by a net amount of \$1.9 million primarily as a result of a reduction of the local portion of Sales and Use tax and Ad valorem tax revenues transferred to the Recovery School District (RSD), which is attributable to a loss of students for the eight (8) District schools that remain under the jurisdiction of the Recovery School District. Instructional staff services, regular education programs, and special education programs expenditures were reduced by \$2.7 million, \$2.4 million, and \$0.6 million, respectively. As previously mentioned, \$5.2 million in funding authorized under the American Recovery and Reinvestment Act (ARRA) Education Jobs Funds was reduced from Unrestricted grants-in-aid, MFP funding and were provided in a separate allocation to the School System. There are restrictions on utilization of this funding, and the District is required by the State Department of Education (SDOE) to expend the funds on salaries and benefits currently being funded through the General Fund. Education Jobs Funds are required to be carved out of the General Fund and be reported in a Special Revenue Fund because the funding is federal. Other education programs expenditures were reduced by \$1.5 million primarily as a result of staffing adjustments related to vocational education programs.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2011

The General Fund's actual revenues exceeded projections by \$4.6 million and decreased \$1.0 million when compared to the prior year. Ad valorem tax revenue increased \$1.9 million over last year with a 2010 assessment roll increase of approximately 0.9% and an overall collection rate of 98.6%. Actual collections exceeded projections by \$0.7 million or 0.5%. This increase reflects the growth in both commercial and residential properties for the parish, but at a much slower pace due to the downturn in the economy. The total millage levied by the School System is 43.45 mills, which generates approximately \$3.0 million per mill. Sales tax collections increased as compared to prior year's collections by \$0.1 million or 0.1% and exceeded projections by \$2.5 million or 3.2%, the effects of the economic downturn are reflected in these Sales and Use tax collection figures with almost no growth. Earnings on Investments decreased \$0.2 million from the prior year, which is a result of lower investment returns as well as reduced funds available to invest. Other local revenue increased by a net amount of approximately \$2.3 million when compared to the prior year, which mainly represents decreases in E-Rate revenue and increases in Medicaid reimbursements.

State revenue sources from unrestricted grants-in-aid, MFP, reflect a net decrease of \$3.3 million when compared to the prior year. The decrease is mainly a result of a \$3.7 million decrease in levels 1 and 2 of the State MFP formula, a \$0.9 million decrease in level 3 of the MFP formula primarily from phase out of hold harmless funding, and a \$1.2 million increase for the eight (8) District schools that remain under the jurisdiction of the Recovery School District for the loss of students in these schools. Additionally, there is a \$0.1 million increase related to the expiration of American Recovery and Reinvestment Act (ARRA) State Fiscal Stabilization Funds that reduced MFP funding by \$5.3 million in the prior year and the addition of Education Jobs Funds that reduced MFP funding by \$5.2 million in the current year. Actual October 1, 2010 student enrollment approved for the purpose of funding by the State was 41,040 students as compared to October 1, 2009 enrollment of 40,674 or 366 students more than the prior year. A decrease of \$1.9 million in Restricted grants-in-aid is mainly attributable to the elimination of \$1.6 million in non-public transportation reimbursements through State budget reductions as well as a \$0.3 million decrease in professional improvement plan (PIP) receipts for the phase out of this program.

General Fund expenditures increased by \$11.0 million from the prior year. Total actual expenditures fell below final projections by \$10.4 million, with \$2.8 million, \$2.2 million, and \$1.0 million of this amount in business and central services, plant operations and maintenance and transportation areas, respectively. However, encumbrances outstanding at year end totaled \$1.8 million primarily in these areas that will be liquidated in the subsequent fiscal year. The School Board approved cost reductions of approximately \$18.4 million for 2010-2011.

The Public Retirement System's Actuarial Committee established an employer contribution rate of 20.2% for the Teachers' Retirement System of Louisiana (TRSL) for fiscal year 2010-2011, compared to 15.5% in 2009-2010. The same committee recommended that the employer contribution rate for the Louisiana School Employees' Retirement System (LSERS) be set at 24.3% for fiscal year 2010-2011, which was previously set at 17.6% for fiscal year 2009-2010. Increased retirement contributions were approximately \$8.9 million. These significant increases have had an adverse financial impact to the District.

Health Insurance Benefits have been under constant review. As a result of favorable financial results from numerous plan design and network changes in recent years, effective January 1, 2009 the employer contribution amounts for active and retired employees were supplemented with accumulated surplus from the Health Insurance Fund by approximately \$8.9 million as compared to \$12.8 million for 2008. However, effective January 1, 2010 and January 1, 2011 employer contribution amounts were not supplemented with accumulated surplus. As a result of removing employer contributions supplemented with accumulated surplus for 2009 the increase to the employer contribution rate would have been 14%. However, as a result of modifications to plan design and contribution amounts, the increase in the employer contribution rate was 9% for 2010-2011 or approximately \$2.0 million in cost avoidance. Active and retiree health employer contributions increased approximately \$4.5 million for 2010-2011.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2011

Actual expenditures exceeded prior year expenditures in instruction – regular education programs, instruction - special education programs, and instruction – other education programs by \$2.6 million, \$3.5 million, and \$1.4 million, respectively. In addition to the significant increases in retirement contributions and active and retiree health contributions listed above, other increases or decreases in expenditures are listed below. Instruction - regular education programs increased by approximately \$1.9 million for the implementation of Year-Round Schools as a pilot program at Claiborne and Park Elementary Schools. This program consisted of an extended school year to reflect nine weeks of instruction in the core subject areas with an accelerated intersession that consisted of approximately ten days for students who have not met academic standards or enrichment projects would be provided for students that have been successful. The appropriation - autonomous schools line item was reclassified and these expenditures were added to each appropriate functional area. The goal of this alternative education design is to reduce the number of high school drop outs and create opportunities for a successful post-secondary education experience for students. Special education program increases are largely attributable to additional gifted and talented teachers. Additionally, annual employee step increases for salaries and related benefits funded by the School System increased regular education programs, special education programs, and other education programs expenditures.

Support service expenditures which are inclusive of pupil support, instructional staff, general administration, school administration, business and central services, plant operations and maintenance, and transportation services exceeded prior year expenditures by \$6.1 million. As previously mentioned, these increases are mainly attributable to increased retirement, health, and salary costs. Transportation expenditure increases were also attributable to elevated fuel costs and additional bus purchases. Business and central service expenditures decreased by \$0.9 million, which is primarily attributable to a reduction of technology equipment and supplies purchases.

The appropriation – charter schools type 1 actual expenditures increased by \$6.6 million as compared to the prior year. This increase is largely attributable to the approved annual increase of twenty students for Children's Charter School and JK Haynes Charter School, the estimated per pupil allotment increase as defined by the State Department of Education, and the three (3) recently Board approved charter schools. The three (3) new charter schools are as follows: 1) The Inspire Charter Academy (1st year enrollment 355), 2) The Mentorship Academy of Science and Technology (1st year enrollment 125), and 3) The Mentorship Academy of Digital Arts (1st year enrollment 125). The appropriation – charter schools type 2 increased by \$0.5 million to transfer Sales and Use tax and Ad valorem tax revenues to Madison Preparatory Academy, which is a type 2 charter school created by the Board of Elementary and Secondary Education for the expansion of this school. As previously mentioned, the appropriation - autonomous schools line item was reclassified and these expenditures were added to each appropriate functional area. Debt service payment expenditures increased \$1.3 million for the first payment of the Qualified School Construction Bonds (QSCB) issued in December 2009.

The spendable fund balance assigns \$6.3 million for the Medical Insurance Fund, \$4.0 million for the Risk Management Fund, \$5.0 million for much needed additional school bus purchases to update an aging fleet, \$6.4 million for special facility projects, \$6.0 million for current operations, and \$18.7 million for debt service payments. The unassigned fund balance of \$25.4 million represents an increase of \$11.7 million over final projections and is approximately 6.2% of actual expenditures. This fund balance will be necessary to support increased retirement costs, health care premiums, and other unforeseen emergencies.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

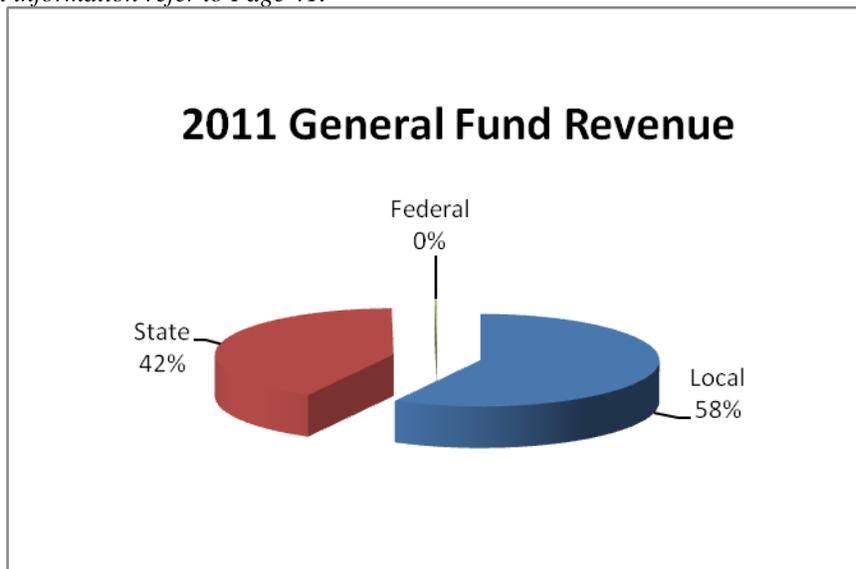
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2011

Table III

General Fund Revenue
Years-ended June 30, 2011 and June 30, 2010
(In Millions)

<u>GENERAL FUND REVENUE</u>	<u>2011</u>	<u>2010</u>	<u>Increase (Decrease)</u>
<u>Local Revenue</u>			
Ad Valorem Taxes	\$ 130.3	\$ 128.4	\$ 1.9
Sales and Use Taxes	78.9	78.8	0.1
Earnings on Investments	1.0	1.2	(0.2)
Extended Day Program Tuition	0.5	0.4	0.1
Other	<u>8.8</u>	<u>6.5</u>	<u>2.3</u>
Total Local Revenue	\$ 219.5	\$ 215.3	\$ 4.2
<u>State Sources</u>			
Unrestricted Grants-In-Aid, MFP	\$ 153.8	\$ 157.1	\$ (3.3)
Revenue Sharing	4.1	4.1	-
Restricted Grants-In-Aid	<u>0.8</u>	<u>2.7</u>	<u>(1.9)</u>
Total State Sources	\$ 158.7	\$ 163.9	\$ (5.2)
<u>Federal</u>	\$ 0.7	\$ 0.7	\$ -
<u>Total Revenues</u>	<u>\$ 378.9</u>	<u>\$ 379.9</u>	<u>\$ (1.0)</u>

For more detailed information refer to Page 41.



East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2011

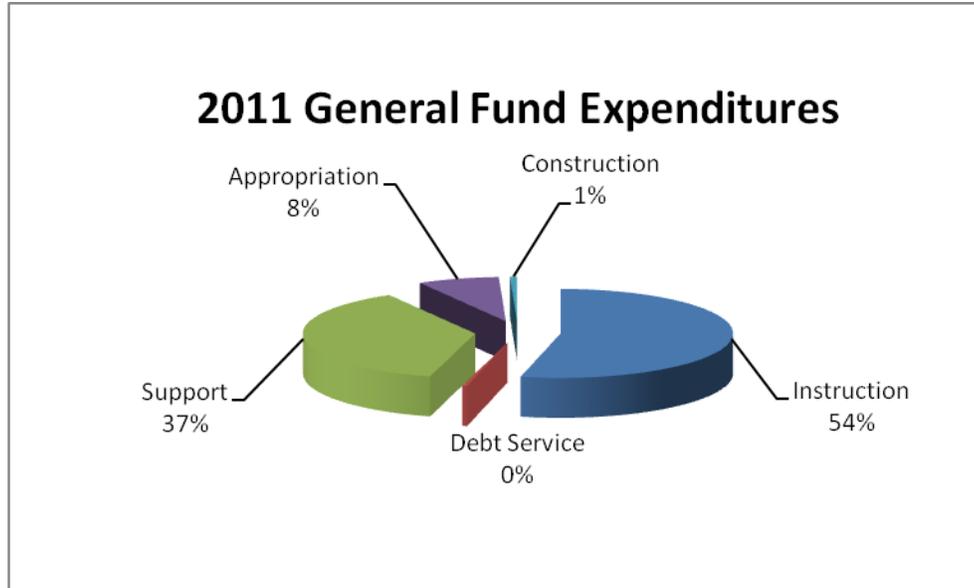
Table IV
General Fund Expenditures
Years-ended June 30, 2011 and June 30, 2010
(In Millions)

<u>GENERAL FUND EXPENDITURES</u>	<u>2011</u>	<u>2010</u>	<u>Increase (Decrease)</u>
<u>Instruction</u>			
Regular Education Programs	\$ 141.6	\$ 139.0	\$ 2.6
Special Education Programs	62.8	59.3	3.5
Other Education Programs	<u>14.9</u>	<u>13.5</u>	<u>1.4</u>
Total Instruction	\$ 219.3	\$ 211.8	\$ 7.5
<u>Support</u>			
Pupil Support Services	\$ 22.2	\$ 19.3	\$ 2.9
Instructional Staff Services	13.0	12.8	0.2
General Administration Services	10.2	10.2	-
School Administration Services	21.7	20.3	1.4
Business and Central Services	12.2	13.1	(0.9)
Plant Operations and Maintenance	42.0	41.9	0.1
Transportation	<u>31.6</u>	<u>29.2</u>	<u>2.4</u>
Total Support	\$ 152.9	\$ 146.8	\$ 6.1
<u>Appropriations</u>			
Charter Schools - Type 1	\$ 12.4	\$ 5.8	\$ 6.6
Charter Schools - Type 2	1.1	0.5	0.6
Autonomous Schools	-	3.5	(3.5)
Office of Juvenile Justice	0.1	-	0.1
Magnet Programs	5.4	5.5	(0.1)
Recovery School District	<u>12.3</u>	<u>15.5</u>	<u>(3.2)</u>
Total Appropriations	\$ 31.3	\$ 30.8	\$ 0.5
<u>Capital Outlay</u>	\$ 2.7	\$ 7.4	\$ (4.7)
<u>Debt Service</u>			
Principal	\$ 1.5	\$ 0.2	\$ 1.3
Interest	<u>0.4</u>	<u>0.1</u>	<u>0.3</u>
Total Debt Service	\$ 1.9	\$ 0.3	\$ 1.6
<u>Total Expenditures</u>	<u>\$ 408.1</u>	<u>\$ 397.1</u>	<u>\$ 11.0</u>

For more detailed information refer to Page 41

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT’S DISCUSSION AND ANALYSIS
June 30, 2011



CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2011, the School System has approximately \$341.7 million invested in a broad range of capital assets, including land, buildings, furniture, vehicles, computers, and other equipment. This amount is net of accumulated depreciation to date. Increases during the year represent additional purchases and capital outlays for construction, while decreases represent retirements of assets and depreciation of depreciable assets for the year. Table V shows the net book value of capital assets at the end of the 2011 and 2010 fiscal years.

Table V

Capital Assets at
Years-ended June 30, 2011 and June 30, 2010
(In Millions)

	<u>2011</u>	<u>2010</u>	<u>Increase (Decrease)</u>
Land	\$ 10.0	\$ 10.0	\$ -
Buildings and Improvements	280.6	259.9	20.7
Furniture and Equipment	14.5	14.4	0.1
Construction in Progress	<u>36.6</u>	<u>13.3</u>	<u>23.3</u>
Totals	<u>\$ 341.7</u>	<u>\$ 297.6</u>	<u>\$ 44.1</u>

For more detailed information refer to Page 25.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2011

School construction for the new Claiborne Elementary School was complete and ready for students, faculty, and staff in August 2011. School construction for the renovated Baton Rouge Magnet High School continued and will be ready for students, faculty, and staff in August 2012. Construction for the Professional Development Center was finished. The facility is being utilized for continuing education and professional development workshops and classes for teachers, administrators and other school district staff and offers a variety of learning settings.

In addition, other major construction projects, renovations, and classroom additions were completed during the year, while others were still in progress at June 30, 2011. Depreciation for the year-ended June 30, 2011 was \$15.6 million for buildings and improvements and \$3.6 million for furniture and equipment. Major construction and renovation projects will continue for the 2011-2012 fiscal year and will be funded with the Proposition 1 "pay-as-you-go" sales tax initially approved by the voters in 1998 for a five-year period and renewed on May 2, 2003 for an additional five years and again on March 8, 2008 for an additional ten years.

Debt Administration

At June 30, 2011, the School System had outstanding Qualified Zone Academy Bond (QZAB) notes payable of \$0.7 million that are scheduled for repayment by November 2016. As a part of the American Recovery and Reinvestment Act (ARRA), school boards were authorized to issue Qualified School Construction Bonds (QSCB). A direct allocation was made to the School System for the authority to issue \$21.4 million in QSCBs that were issued in December 2009 and another \$21.7 million issued in August 2010. The QSCBs are scheduled for repayment in December 2025 with debt service payments of \$1.3 million and \$1.4 million due annually in December for both the 2009 QSCBs and the 2010 QSCBs, respectively. At June 30, 2011, the School System had outstanding \$20.1 million and \$21.7 million for the 2009 QSCBs and the 2010 QSCBs, respectively.

In accordance with LSA-R S 39:554 (D), the School System is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of the taxable property (including homestead exempt and nonexempt property) within the parish. At June 30, 2011, the statutory limit is \$1,189,715,429.

Government Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions" which establishes accounting standards for Postretirement Benefits Other Than Pensions (OPEB). The standards require accrual based accounting for the OPEB obligation rather than the pay-as-you-go method previously reported, which resulted in a net OPEB obligation of \$228.7 million for the year. More detailed information is available on pages 27, 28, and 29.

Other long-term obligations include accrued sick leave and annual leave. The balance at June 30, 2011 of both current and long-term obligations was \$19.8 million. More detailed information is available on pages 30 and 31.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The financial well being of the School System is tied in large measure to the State funding formula and the Sales and Property tax base. Actual General Fund Ad valorem tax collections for the fiscal year-ended June 30, 2011 reflect an increase of 0.9% as a result of growth in the property assessment rolls, which is at a much slower rate than in the prior year. Sales tax collections increased 0.1% at almost no growth due to the downturn in the economy. Actual State MFP revenues decreased by 2.1%, which is mainly a result of a \$3.7 million decrease in levels 1 and 2 of the State MFP formula, a \$0.9 million decrease in level 3 of the MFP formula primarily from phase out of hold harmless funding, and a \$1.2 million increase for the eight (8) District schools that remain under the jurisdiction of the Recovery School District (RSD) for the loss of students in these schools.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2011

The initial unassigned fund balance projected for the General Fund for the fiscal year-ending June 30, 2012 is zero. The 2011-2012 budgeted expenditures are projected to decrease by \$1.7 million as compared to prior year actual, which is largely attributable to budget reductions, as well as, increases in retirement costs, health costs, and additional charter schools.

The Teachers' Retirement System's rate increased from 20.2% to 23.7% effective July 1, 2011. The Louisiana School Employees Retirement System provided notification that the employer contribution rate will increase from 24.3% to 28.6% for the 2011-2012 fiscal year. Increased retirement contribution rates effective July 1, 2011 will result in significantly higher contributions.

The recently reported October 1, 2011 student enrollment figure of 41,361 students (excludes Pre-Kindergarten) was 321 students above the State MFP funded student count of 41,040 reported October 1, 2010. Kindergarten through twelfth grade enrollment is still subject to student audit adjustments and current special education counts and weight adjustments.

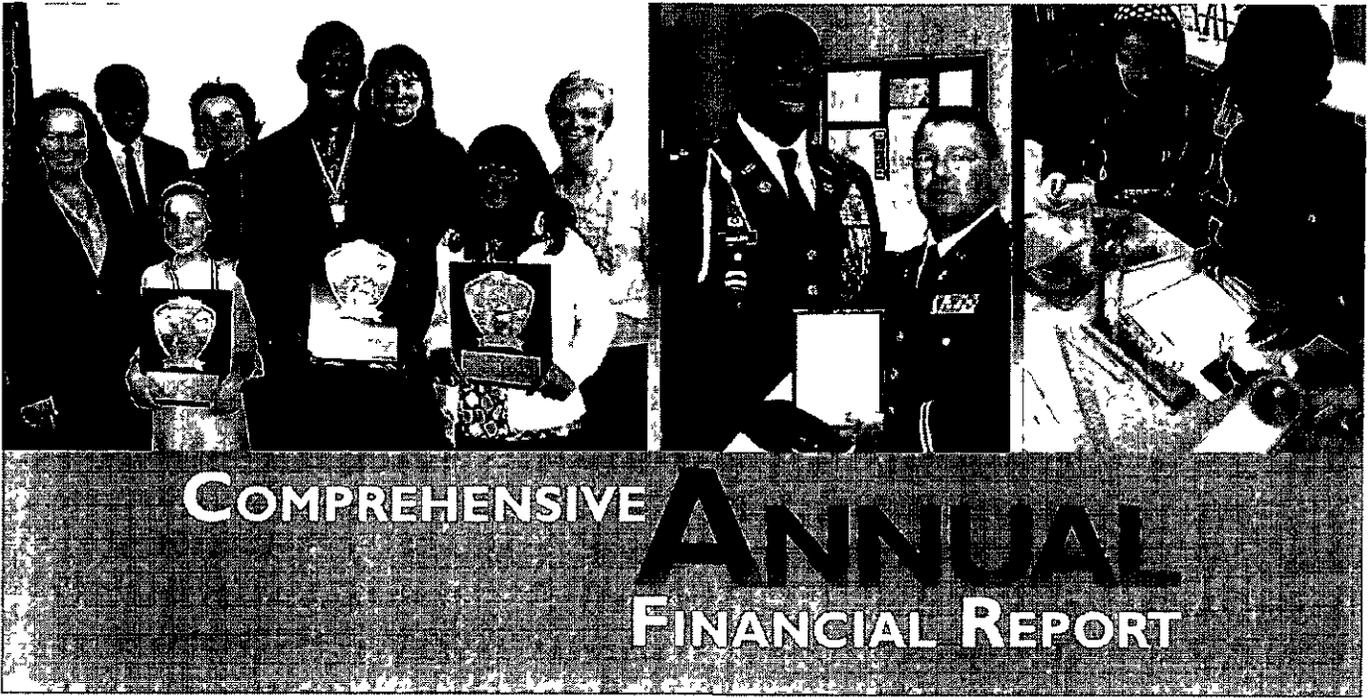
The actual unassigned fund balance of \$25.4 million for fiscal year-ended 2010-2011 was higher than final projections of \$13.7 million. This fund balance will be necessary to support increased retirement costs, health care premiums, and other unforeseen emergencies. *The overall financial position of the School System has declined, as compared to the prior year.*

CONTACTING THE SCHOOL SYSTEM'S FINANCIAL MANAGEMENT

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



East Baton Rouge Parish School System
1050 South Foster Drive
Baton Rouge, Louisiana 70806
www.ebrschools.org



Basic Financial Statements

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
COMPARATIVE STATEMENT OF NET ASSETS
JUNE 30, 2011

ASSETS

	<u>2011</u>	<u>2010</u>
Cash and cash equivalents	\$ 246,562,431	\$ 277,284,735
Receivables		
Accounts	3,573,417	2,752,147
Sales tax	16,932,335	16,061,890
Ad valorem tax	2,459,096	3,024,835
Due from governments	17,731,883	12,309,780
Inventory	580,786	551,172
Prepaid expenses	188,274	138,865
Capital Assets		
Land and construction in progress	46,688,966	23,266,738
Buildings and equipment, net of accumulated depreciation	294,996,112	274,352,276
TOTAL ASSETS	<u>\$ 629,713,300</u>	<u>\$ 609,742,438</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts, salaries and other payables	\$ 20,006,368	\$ 10,007,613
Unearned revenues	849,173	343,367
Deferred financial commitment with maintenance company	1,333,333	1,833,333
Due to external parties (fiduciary fund)	17,770,050	16,725,762
Insurance claims payable		
Due within one year	10,157,408	10,950,982
Due in more than one year	4,764,818	5,270,782
Long-term liabilities		
Due within one year	2,480,579	3,848,594
Due in more than one year	59,853,486	38,276,445
Post-employment benefit obligation	228,691,982	144,519,544
TOTAL LIABILITIES	<u>\$ 345,907,197</u>	<u>\$ 231,776,422</u>

NET ASSETS

Invested in capital assets, net of related debt	\$ 379,759,677	\$ 352,668,073
Restricted for		
Capital Improvements	70,934,707	60,342,859
Compensation	11,168,617	15,644,882
Discipline	2,213,744	3,246,484
Federal and state programs	12,345,295	12,623,322
Unrestricted	(192,615,937)	(66,559,604)
TOTAL NET ASSETS	<u>\$ 283,806,103</u>	<u>\$ 377,966,016</u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Assets
					Governmental Unit
Instruction					
Regular education programs	\$ 214,794,838	\$ -	\$ 7,222,993	\$ -	\$ (207,571,845)
Special education programs	92,045,305	-	7,570,474	-	(84,474,831)
Other education programs	60,042,894	677,405	41,879,295	-	(17,486,194)
Support Services					
Pupil support services	34,477,380	-	4,253,052	-	(30,224,328)
Instructional staff services	39,091,876	-	19,425,349	-	(19,666,527)
General administration services	10,064,362	-	8,843	-	(10,055,519)
School administration services	28,448,781	-	446,849	-	(28,001,932)
Business and central services	16,195,230	-	270,000	-	(15,925,230)
Plant operations and maintenance	46,837,442	-	447,737	-	(46,389,705)
Transportation	42,131,846	180,487	901,155	-	(41,050,204)
Child nutrition	31,334,103	3,860,288	20,702,519	-	(6,771,296)
Debt service - interest and bank charges	273,764	-	-	-	(273,764)
Facility and acquisition	8,731,817	-	-	-	(8,731,817)
Appropriations					
Charter schools - Type 1	13,056,227	-	-	-	(13,056,227)
Charter schools - Type 2	1,054,344	-	-	-	(1,054,344)
Office of Juvenile Justice	134,816	-	-	-	(134,816)
Magnet programs	5,389,646	-	-	-	(5,389,646)
Recovery School District	12,337,740	-	-	-	(12,337,740)
Total Governmental Activities	656,442,411	4,718,180	103,128,266	-	(548,595,965)
General Revenues					
Taxes					
Ad valorem taxes					132,400,271
State revenue sharing					4,091,169
Sales and use taxes					148,089,339
State aid not restricted to specific programs (MFP)					156,931,390
Interest and investment earnings					1,754,948
Miscellaneous					11,168,935
					454,436,052
					Total general revenues
					454,436,052
					Change in Net Assets
					(94,159,913)
					Net Assets - July 1, 2010
					377,966,016
					Net Assets - June 30, 2011
					\$ 283,806,103

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



East Baton Rouge Parish School System
1050 South Foster Drive
Baton Rouge, Louisiana 70806
www.ebrschools.org

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2011

	General	Title I	QSCB Capital Projects	Proposition I Capital Projects
<u>ASSETS</u>				
Cash and cash equivalents	\$ 243,952,186	\$ -	\$ -	\$ -
Receivables				
Accounts	344,655	4,750	-	-
Sales tax	9,095,469	-	-	4,069,050
Ad valorem tax	2,020,562	-	-	223,652
Due from other funds	-	-	28,169,004	52,242,123
Due from other governments	1,183,722	5,945,162	-	-
Inventory	119,127	-	-	-
Prepaid expenditures	20,000	-	-	-
TOTAL ASSETS	\$ 256,735,721	\$ 5,949,912	\$ 28,169,004	\$ 56,534,825
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities				
Accounts payable	\$ 3,305,543	\$ 771,154	\$ 4,713,586	\$ 9,055,536
Salaries and benefits payable		-		-
Due to other funds	179,383,512	5,178,752	-	-
Deferred financial commitment with maintenance company	1,333,333	-	-	-
Unearned revenues	112,942	6	-	-
TOTAL LIABILITIES	184,135,330	5,949,912	4,713,586	9,055,536
Fund balances				
Nonspendable				
Inventory	119,127	-	-	-
Prepaid expenditures	20,000	-	-	-
Restricted				
Special Revenue Fund	-	-	-	-
Capital Projects Fund	-	-	23,455,418	47,479,289
Child Nutrition	-	-	-	-
Assigned				
Coverage of medical claims	6,250,000	-	-	-
Coverage of risk management claims	4,000,000	-	-	-
Bus purchases	5,000,000	-	-	-
Facilities	6,350,000	-	-	-
Magnet programs	754,050	-	-	-
Current operations	6,000,000	-	-	-
Debt service payments	18,660,438	-	-	-
Special Revenue Fund	-	-	-	-
Unassigned	25,446,776	-	-	-
TOTAL FUND BALANCES	72,600,391	-	23,455,418	47,479,289
TOTAL LIABILITIES AND FUND BALANCES	\$ 256,735,721	\$ 5,949,912	\$ 28,169,004	\$ 56,534,825

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

Proposition 2 Discipline	Proposition 3 Compensation	Child Nutrition	Other Non-major Governmental	Total
\$ -	\$ -	\$ 10 538	\$ -	\$ 243 962,724
-	-	-	163 261	512,666
646 348	3 121 468	-	-	16 932 335
35 083	179,799	-	-	2 459 096
1 543,713	7,922 783	3 680 335	12 201,569	105,759 527
-	-	33 615	10,569,384	17,731 883
-	-	461 659	-	580 786
-	-	-	-	20 000
<u>\$ 2 225 144</u>	<u>\$ 11 224,050</u>	<u>\$ 4 186 147</u>	<u>\$ 22 934 214</u>	<u>\$ 387 959,017</u>
\$ 11 400	\$ 55 433	\$ 100,253	\$ 1 584 074	\$ 19 596,979
-	-	-	298	298
-	-	-	8 729,012	193 291,276
-	-	-	-	1 333 333
-	-	460 690	275,535	849 173
<u>11,400</u>	<u>55 433</u>	<u>560 943</u>	<u>10 588,919</u>	<u>215 071 059</u>
-	-	200 206	-	319 333
-	-	-	-	20,000
2 213 744	11 168 617	-	1,425,783	14 808,144
-	-	-	-	70 934 707
-	-	3 424 998	-	3 424 998
-	-	-	-	6 250 000
-	-	-	-	4,000,000
-	-	-	-	5 000 000
-	-	-	-	6 350 000
-	-	-	-	754,050
-	-	-	-	6 000,000
-	-	-	-	18 660 438
-	-	-	10 919 512	10 919 512
-	-	-	-	25 446 776
<u>2 213 744</u>	<u>11 168,617</u>	<u>3 625 204</u>	<u>12 345,295</u>	<u>172 887 958</u>
<u>\$ 2 225 144</u>	<u>\$ 11 224 050</u>	<u>\$ 4 186,147</u>	<u>\$ 22,934 214</u>	<u>\$ 387 959 017</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2011

Total Fund Balances at June 30, 2011 - Governmental Funds		\$ 172,887,958
Cost of capital assets at June 30, 2011	\$ 522,520,399	
Less Accumulated depreciation as of June 30, 2011		
Buildings	(145,041,738)	
Movable property	<u>(35,793,583)</u>	341,685,078
Other assets at June 30, 2011		
Deferred financing cost, net of amortization		168,274
Consolidation of internal service funds		(168,601,142)
Elimination of interfund assets and liabilities		
Due from other funds	(175,521,226)	
Due to other funds	<u>175,521,226</u>	-
Long-term liabilities at June 30, 2011		
Compensated absences payable	(19,829,262)	
Note payable - QZAB	(736,365)	
Bonds payable - QSCB	<u>(41,768,438)</u>	<u>(62,334,065)</u>
Total net assets at June 30, 2011 - Governmental Activities		<u>\$ 283,806,103</u>

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



East Baton Rouge Parish School System
1050 South Foster Drive
Baton Rouge, Louisiana 70806
www.ebrschools.org

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 2011

	<u>General</u>	<u>Title I</u>	<u>QSCB Capital Projects</u>	<u>Proposition 1 Capital Projects</u>	<u>Proposition 2 Discipline</u>
<u>REVENUES</u>					
Local sources					
Ad valorem taxes	\$ 130,255,863	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	78,886,871	-	-	35,293,169	5,536,165
Earnings on investments	1,032,345	-	238,825	375,404	16,203
Extended day program tuition	482,075	-	-	-	-
Other	8,795,887	-	-	-	-
State sources					
Unrestricted grants-in-aid MFP	153,831,390	-	-	-	-
Revenue sharing	4,091,169	-	-	-	-
Restricted grants-in-aid	842,442	-	-	-	-
Federal grants	707,330	34,994,735	-	-	-
TOTAL REVENUES	378,925,372	34,994,735	238,825	35,668,573	5,552,368
<u>EXPENDITURES</u>					
Current					
Instruction					
Regular education programs	141,583,796	-	-	-	4,561,043
Special education programs	62,758,041	-	-	-	65,349
Other education programs	14,935,486	25,437,550	-	-	-
Support					
Pupil support services	22,192,916	310,637	-	-	1,140,112
Instructional staff services	13,049,103	5,033,150	-	-	132,031
General administration services	10,245,203	8,000	-	402,716	63,414
School administration services	21,705,959	193,061	-	-	305,209
Business and central services	12,207,881	50,793	-	965,863	-
Plant operations and maintenance	41,977,187	327,375	-	4,251,609	317,950
Transportation	31,616,491	296,779	-	-	-
Child nutrition	-	-	-	-	-
Appropriations					
Charter Schools - Type 1	12,419,559	-	-	-	-
Charter Schools - Type 2	1,054,344	-	-	-	-
Office of Juvenile Justice	134,816	-	-	-	-
Magnet programs	5,389,646	-	-	-	-
Recovery School District	12,337,740	-	-	-	-
Capital outlay	2,682,375	-	19,625,400	44,111,955	-
Debt service - Principal retirement	1,503,198	-	-	-	-
Debt service - Interest and bank charges	349,797	-	-	-	-
TOTAL EXPENDITURES	408,143,538	31,657,345	19,625,400	49,732,143	6,585,108
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(29,218,166)	3,337,390	(19,386,575)	(14,063,570)	(1,032,740)

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

<u>Proposition 3 Compensation</u>	<u>Child Nutrition</u>	<u>Other Non-major Governmental</u>	<u>Total</u>
\$ -	\$ -	\$ 2,144,408	\$ 132,400,271
28,373,134	-	-	148,089,339
77,440	641	-	1,740,858
-	-	-	482,075
9,267	3,860,288	769,687	13,435,129
-	3,100,000	-	156,931,390
-	-	-	4,091,169
-	-	4,380,220	5,222,662
-	20,702,519	41,501,020	97,905,604
<u>28,459,841</u>	<u>27,663,448</u>	<u>48,795,335</u>	<u>560,298,497</u>
16,333,753	-	7,626,217	170,104,809
6,810,541	-	8,221,549	77,855,480
1,104,726	-	14,369,629	55,847,391
2,609,073	-	4,302,936	30,555,674
1,694,271	-	15,141,076	35,049,631
341,487	-	-	11,060,820
1,718,278	-	117,964	24,040,471
711,215	-	220,233	14,155,985
31,999	-	94,918	47,001,038
1,580,763	-	633,630	34,127,663
-	26,171,370	-	26,171,370
-	636,668	-	13,056,227
-	-	-	1,054,344
-	-	-	134,816
-	-	-	5,389,646
-	-	-	12,337,740
-	-	-	66,419,730
-	-	-	1,503,198
-	-	-	349,797
<u>32,936,106</u>	<u>26,808,038</u>	<u>50,728,152</u>	<u>626,215,830</u>
<u>(4,476,265)</u>	<u>855,410</u>	<u>(1,932,817)</u>	<u>(65,917,333)</u>
			(continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 2011

	<u>General</u>	<u>Title I</u>	<u>QSCB</u>	<u>Proposition 1 Capital Projects</u>	<u>Proposition 2 Discipline</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Issuance of long-term debt	\$ -	\$ -	\$ 21,675,000	\$ -	\$ -
Transfers in	6,287,945	-	-	1,200,000	-
Transfers out	(6,238,923)	(3,337,390)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>49,022</u>	<u>(3,337,390)</u>	<u>21,675,000</u>	<u>1,200,000</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	(29,169,144)	-	2,288,425	(12,863,570)	(1,032,740)
Fund balances, June 30, 2010	<u>101,769,535</u>	<u>-</u>	<u>21,166,993</u>	<u>60,342,859</u>	<u>3,246,484</u>
FUND BALANCES, JUNE 30, 2011	<u>\$ 72,600,391</u>	<u>\$ -</u>	<u>\$ 23,455,418</u>	<u>\$ 47,479,289</u>	<u>\$ 2,213,744</u>

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

<u>Proposition 3 Compensation</u>	<u>Child Nutrition</u>	<u>Other Non-Major Governmental</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 21,675,000
-	500,000	4,538,923	12,526,868
-	(66,422)	(2,884,133)	(12,526,868)
-	433,578	1,654,790	21,675,000
(4,476,265)	1,288,988	(278,027)	(44,242,333)
15,644,882	2,336,216	12,623,322	217,130,291
<u>\$ 11,168,617</u>	<u>\$ 3,625,204</u>	<u>\$ 12,345,295</u>	<u>\$ 172,887,958</u> (concluded)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS -
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED JUNE 30, 2011

Net Change in Fund Balances - Total Governmental Funds		\$ (44,242,333)
Capital Assets		
Capital outlay and other expenditures capitalized	\$ 63,542,831	
Depreciation expense for year ended June 30, 2011	<u>(19,230,833)</u>	44,311,998
Gain on disposition of capital assets		(96,301)
Proceeds from the sale of capital assets in excess of net gain/loss recognized		(149,634)
Change in net assets of internal service funds		(73,850,652)
Long Term Debt		
Proceeds from issuance of bonds	(21,675,000)	
Bond issue costs, less current amortization	76,034	
Principal portion of debt service payments	1,503,198	
Excess of compensated absences earned over amounts used	<u>(37,223)</u>	<u>(20,132,991)</u>
Change in Net Assets - Governmental Activities		<u>\$ (94,159,913)</u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
PROPRIETARY FUNDS - INTERNAL SERVICE
BALANCE SHEET
JUNE 30, 2011

	<u>Internal Service Funds</u>
<u>ASSETS</u>	
Current	
Cash and cash equivalents	\$ 2,599,707
Due from other funds	69,761,698
Reimbursements receivable	<u>3,060,751</u>
 TOTAL ASSETS	 <u>\$ 75,422,156</u>
<u>LIABILITIES AND NET ASSETS</u>	
Liabilities	
Current	
Accounts payable	\$ 409,090
Claims payable	10,157,408
Total current liabilities	<u>10,566,498</u>
Noncurrent	
Claims payable	4,764,818
Net post-employment benefit obligation	228,691,982
Total noncurrent liabilities	<u>233,456,800</u>
 TOTAL LIABILITIES	 <u>244,023,298</u>
 Net Assets	
Unrestricted	<u>(168,601,142)</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 75,422,156</u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
PROPRIETARY FUNDS - INTERNAL SERVICE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Internal Service Funds</u>
<u>OPERATING REVENUES</u>	
Premiums received	\$ 89,900,539
Retiree drug subsidy	<u>1,156,201</u>
TOTAL OPERATING REVENUES	<u>91,056,740</u>
<u>OPERATING EXPENSES</u>	
Claims expense	76,062,689
Insurance premiums	2,768,963
Post-employment benefit obligation incurred in excess of payments	84,172,438
Materials and supplies	10,550
Administrative fees	<u>4,026,387</u>
TOTAL OPERATING EXPENSES	<u>167,041,027</u>
NET OPERATING LOSS	(75,984,287)
<u>NON-OPERATING REVENUES</u>	
Interest income	14,090
Grant income	<u>2,119,545</u>
TOTAL NON-OPERATING REVENUES	<u>2,133,635</u>
Change in net assets	<u>(73,850,652)</u>
Net Deficit, at June 30, 2010	<u>(94,750,490)</u>
NET DEFICIT, AT JUNE 30, 2011	<u>\$ (168,601,142)</u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
PROPRIETARY FUNDS - INTERNAL SERVICE
STATEMENT OF CASH FLOWS
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Internal Service Funds</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES.</u>	
Cash premiums received	\$ 87,460,430
Retiree drug subsidy	1,156,201
Cash paid in claims and benefits	(80,195,536)
Cash paid for expenses	<u>(3,846,537)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>4,574,558</u>
 <u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>	
Advances from other funds	390,113
Advances to other funds	<u>(7,108,657)</u>
NET CASH USED IN NONCAPITAL FINANCING ACTIVITIES	<u>(6,718,544)</u>
 <u>CASH FLOWS FROM INVESTING ACTIVITIES.</u>	
Interest income	14,090
Grant income	<u>2,119,545</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>2,133,635</u>
NET CHANGE IN CASH	(10,351)
Cash at beginning of year	<u>2,610,058</u>
Cash at end of year	<u>\$ 2,599,707</u>
 <u>Reconciliation of operating loss to net cash used in operating activities</u>	
Operating Loss	\$ (75,984,287)
Adjustments to reconcile operating loss to net cash provided by operating activities	
Changes in	
Reimbursement receivables	(2,504,455)
Accounts, claims payable and postemployment benefits	<u>83,063,300</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 4,574,558</u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2011

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 4,063,744
Accounts receivable	134,638
Due from other funds	<u>17,770,050</u>
TOTAL ASSETS	<u>\$ 21,968,432</u>
 <u>LIABILITIES</u>	
Benefits payable	\$ 2,870,110
Salaries payable	11,833,741
Payroll withholdings payable	3,186,748
Amounts held for other groups	<u>4,077,833</u>
TOTAL LIABILITIES	<u>\$ 21,968,432</u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

1 GENERAL INFORMATION

The East Baton Rouge Parish School System (the School System) is a corporate body created under Louisiana Revised Statutes 17:51. A board consisting of 12 members (the Board) elected from legally established districts is charged with the management and operation of the School System.

The School System is composed of a central office, 85 schools and several support facilities. Student enrollment as of October 1, 2010 was 41,040. The School System employs approximately 6,300 persons, approximately 3,500 of whom are directly involved in the instructional process. The remainder provides ancillary support such as general administration, repair and maintenance, bus transportation and food service. The regular school term normally begins during the first half of August and is completed by the end of May.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The School System complies with Generally Accepted Accounting Principles (GAAP). The School System's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. The School System applies Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, to its government-wide financial statements unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

A Financial Reporting Entity

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

B Basis of Presentation

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

Government-Wide Financial Statements

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B Basis of Presentation (continued)

Government-Wide Financial Statements (continued)

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

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

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

Fund Financial Statements

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

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

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

Governmental Fund Types

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

B **Basis of Presentation** (continued)

Fund Financial Statements (continued)

Governmental Fund Types (continued)

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

Proposition 1 – Capital Projects Fund – The Proposition 1 Fund accounts for the proceeds of a \$0.51 cent sales tax approved as part of a plan to improve school facilities. The intent of the plan tax is to improve infrastructure in an effort to provide a "safe and dry" environment for the students, staff, and public in the school system.

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

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

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

Proprietary Fund Type

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

Fiduciary Fund Type

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C Basis of Accounting/Measurement Focus

Government-Wide Financial Statements (GWFS)

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

Fund Financial Statements (FFS)

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

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

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

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

Revenues

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C Basis of Accounting/Measurement Focus (continued)

Expenditures

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

D Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances outstanding at year end in the Governmental Funds Balance Sheet are reported as reservations of fund balance. These outstanding encumbrances are added to the budget in the subsequent year and are reported as expenditures when incurred.

E Cash and Cash Equivalents

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

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

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

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

F Inventory

Government-Wide Level

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

Fund Level

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

F **Inventory** (continued)

Fund Level (continued)

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

G **Prepaid Items**

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

H **Capital Assets**

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

- Movable capital assets with a cost of \$5,000 or more per unit
- All land and land improvements with a cost of \$25,000 or more
- Buildings and building improvements that extend the useful life of a building with a cost of \$25,000 or more

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

I **Restricted Net Assets**

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

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

Imposed by law through constitutional provisions or enabling legislation.

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

J **Fund Equity of Fund Financial Statements**

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

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

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

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

Assigned – Represents balances that are constrained by the School Board's intent to be used for specific purposes but are not restricted nor committed

Unassigned – Represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund

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

K **Interfund Transactions**

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

L **Compensated Absences**

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

L **Compensated Absences** (continued)

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

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

M **Estimates**

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

N **Non-Operating and Operating Revenues – Proprietary Funds**

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

O **Reclassification**

Certain amounts in the 2010 Statement of Net Assets have been reclassified to conform to the current year's presentation.

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

3 DEPOSITS AND INVESTMENTS

Under Louisiana R S 33 2955, as amended, the School System may invest in obligations of the U S Treasury, U S Agencies and instrumentalities, repurchase agreements, certificates of deposit, and other investments as provided in the statute

Deposits at June 30 2011 were as follows

Major Governmental Funds	
General Fund	\$ 243,952,186
Child Nutrition Fund	10,538
Subtotal – Major Governmental Funds	<u>243,962,724</u>
Fiduciary Fund Types	
School Activity	4,063,744
Proprietary Fund Types	
Workers' Compensation Fund	2,588,482
Risk Management Fund	11,225
Subtotal – Proprietary Funds	<u>2,599,707</u>
TOTAL	<u>\$ 250,626,175</u>

Deposits

Custodial credit risk for deposits is the risk that in the event of financial institution failure, the School System's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. The School System had no custodial credit risk as of June 30, 2011.

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

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

4 AD VALOREM TAXES

Ad valorem taxes were levied by the School System on April 15, 2010 for the calendar year 2010, based on the assessed valuation of property as of January 1 of the calendar year. The taxes become due on December 1 of each year, and become delinquent on December 31. However, before the taxes can be collected, the assessment list (tax roll) must be submitted to the Louisiana Tax Commission for approval. From the day the tax roll is filed in the parish Clerk of Court's Office, it shall act as a lien on each specific piece of real estate thereon assessed, which shall be subject to a legal mortgage after the 31st day of December of the current year for the payment of the tax due on it. The taxes are generally collected in December, January, and February of the fiscal year. A list of property on which taxes have not been paid is published in the official journal by the East Baton Rouge Parish Tax Collector Office, which is a division of the East Baton Rouge Parish Sheriff's Department. If taxes are not paid within the period stipulated in the public notice, the property is sold for taxes due at a tax sale, usually held prior to the end of the School System's fiscal year.

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

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

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

5 CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2011 are as follows

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 9,998,635	\$ 41,195	\$ -	\$ 10,039,830
Construction in progress	<u>13,268,103</u>	<u>59,605,537</u>	<u>(36,224,504)</u>	<u>36,649,136</u>
Total capital assets not being depreciated	<u>23,266,738</u>	<u>59,646,732</u>	<u>(36,224,504)</u>	<u>46,688,966</u>
Capital assets, being depreciated				
Buildings and improvements	389,331,547	36,224,505	-	425,556,052
Machinery and equipment	<u>49,981,739</u>	<u>3,896,098</u>	<u>(3,602,456)</u>	<u>50,275,381</u>
Total capital assets, being depreciated	<u>439,313,286</u>	<u>40,120,603</u>	<u>(3,602,456)</u>	<u>475,831,433</u>
Total capital assets	462,580,024	99,767,335	(39,826,960)	522,520,399
Less accumulated depreciation for				
Buildings and improvements	(129,395,663)	(15,646,076)	-	(145,041,739)
Machinery and equipment	<u>(35,565,347)</u>	<u>(3,584,758)</u>	<u>3,356,523</u>	<u>(35,793,582)</u>
Total accumulated depreciation	<u>(164,961,010)</u>	<u>(19,230,834)</u>	<u>3,356,523</u>	<u>(180,835,321)</u>
Total capital assets being depreciated, net	<u>274,352,276</u>	<u>20,889,769</u>	<u>(245,933)</u>	<u>294,996,112</u>
Governmental activities capital assets, net	<u>\$297,619,014</u>	<u>\$ 80,536,501</u>	<u>\$ (36,470,437)</u>	<u>\$ 341,685,078</u>

Net depreciation expense for the year ended June 30, 2011 was charged to the following governmental functions

Instruction	
Regular education programs	\$ 15,676,843
Special education programs	46,734
Other educational programs	343,927
Support	
Instructional staff services	26,665
General administration services	1,804
Business and central services	481,893
Plant operations and maintenance	11,129
Transportation	2,346,227
Child nutrition	295,612
	<u>\$ 19,230,834</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

6 DEFINED BENEFIT PENSION PLANS

Plan Description – Substantially all School System employees participate in either the Teachers' Retirement System or the School Employees' Retirement System (the Systems), which are cost-sharing, multiple-employer public employee retirement systems. Each system is administered and controlled at the State level by a separate board of trustees with contribution rates and benefit provisions approved by the Louisiana Legislature. Participation in the Teachers' Retirement System is divided into two plans: (1) the Teachers' Regular Plan and (2) the Teachers' Plan A. Five years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits under each plan.

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

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

Funding Policy – Contributions to the plans are required and determined by State statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended June 30, 2011, for the School System and covered employees were as follows:

	<u>School System</u>	<u>Employees</u>
Teachers' Retirement System		
Regular Plan	20.2%	8.00%
Plan A	20.2%	9.10%
School Employees' Retirement System	24.3%	7.50%

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

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>
Teachers' Retirement System			
Regular Plan	\$50,816,313	\$39,835,187	\$38,929,520
Plan A	119,817	102,090	110,189
School Employees' Retirement System	3,537,170	2,595,790	2,817,064

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

7 OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

Plan Description

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

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

Funding Policy

The contribution requirements of the active employees, retirees, and the School System are established in the annual operating budgets of the various funds and may be amended in subsequent years. The plan is currently financed on a pay-as-you-go basis with the School System contributing approximately \$29.8 million for active employees and their dependents and approximately \$35.2 million for retirees and their dependents for fiscal year 2011. No assets have been segregated and restricted to provide post-employment benefits.

Retirees contribute 14% and 24% of the retiree only coverage for the basic core and premium buy-up plans, respectively, and one-half of the cost of dependent coverage. Active employees contribute 13% and 23% of the employee only coverage for the basic core and premium buy-up plans, respectively, and one-half of the cost of dependent coverage.

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

Annual OPEB Cost and Net OPEB Obligation

The School System's annual OPEB cost (expense) was calculated based on the *annual required contribution* of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over the actuarial amortization period. The ARC was calculated as part of the July 1, 2010 actuarial valuation performed by an outside actuary consultant.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

The following table shows the components of the School System's ARC for the year beginning July 1, 2010

Normal cost	\$ 58,872,345
Amortization of unfunded actuarial accrued liability	53,290,192
Interest on the above	<u>3,645,282</u>
Annual required contribution (ARC)	<u>\$ 115,807,819</u>

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

Annual required contribution (ARC)	\$ 115,807,819
Interest on net OPEB obligation	4,696,872
Adjustment to ARC	<u>(5,150,708)</u>
Annual OPEB cost (expense)	115,353,983
Less Contributions made	<u>(31,181,545)</u>
Increase in net OPEB obligation	84,172,438
Net OPEB obligation – beginning of year	<u>144,519,544</u>
Net OPEB obligation – end of year	<u>\$ 228,691,982</u>

Utilizing the pay-as-you-go method, the School System contributed 27% of the annual post-employment benefits cost during the year ended June 30, 2011

Funding Status and Funding Progress

As of July 1, 2010, the most recent actuarial valuation date, the plan was zero funded. The actuarial accrued liability for benefits was \$1,543,824,830, with no valued assets, resulting in an unfunded actuarial accrued liability (UAAL) of the same amount. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the School System are subject to continual revision and actual results are compared with past expectations and new estimates are made about the future.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Below is the schedule for the year ended June 30, 2011.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded AAL (UAAL)	(a/b) Funded Ratio	(c) Covered Payroll	((b-a/c) UAAL as a Percentage of Covered Payroll
7/1/2010	\$ -	\$ 1,543,824,830	\$ 1,543,824,830	0%	\$ 292,457,111	528%
7/1/2009	-	1,191,148,834	1,191,148,834	0%	296,251,570	402%
7/1/2008	-	849,412,699	849,412,699	0%	295,511,428	287%

Actuarial methods and assumptions

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

In the July 1, 2010 actuarial valuation, the projected unit credit actuarial cost method was used. Because the School System currently finances the OPEB using the pay-as-you-go method, the discount rate is based on the historical (and expected investment that are expected to be used in financing the payment of benefits). The actuarial assumptions included a 3.25% investment rate of return, a 5.0% annual increase of salaries and an annual healthcare cost trend rate of 7.76% for pre-65 and 8.66% for post-65 at July 1, 2010, decreasing to 4.5% in fiscal 2029 for pre and post-65. Life expectancies were based on the RP 2000 Combined Healthy Mortality Table for Small Plans projected at seven years. Turnover and disability rates were based on the School System's historical data and modified based on years of employment.

Per capita medical plan costs were developed by age for pre-65 and post-65 claimants based on weighted claims experience from May 2008-April 2009, May 2009-April 2010 and May 2010-April 2011 and adjusted for trend. Actual administrative expenses and stop-loss fees were included in the plan cost development. Claim costs by age were adjusted for increased utilization via aging and other demographic changes. Actuarial assumptions also include (1) 80% of males and 65% of females are assumed to be married at retirement, (2) female spouses are assumed to be three years younger than males, (3) 88% of future retirees will elect medical benefits, and (4) 100% of future retirees will elect to participate in the life insurance program.

The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on an open basis. The remaining amortization period at July 1, 2010 was 27 years.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

8 LONG-TERM OBLIGATIONS

The following is a summary of the changes in general long-term obligations for the year ended June 30, 2011

	Compensated Absences	Qualified Zone Academy Bonds	Net Postemployment Benefits Obligation	Qualified School Construction Bonds		Total
				2009 Series	2010 Series	
Balance at July 1, 2010	\$ 19,792,038	\$ 900,001	\$ 144,519,544	\$ 21,433,000	\$ -	\$ 186,644,583
Additions	10,465,701	-	84,172,438	-	21,675,000	116,313,139
Deductions	<u>(10,428,477)</u>	<u>(163,636)</u>	-	<u>(1,339,562)</u>	-	<u>(11,931,675)</u>
Balance at June 30, 2011	<u>\$ 19,829,262</u>	<u>\$ 736,365</u>	<u>\$ 228,691,982</u>	<u>\$ 20,093,438</u>	<u>\$ 21,675,000</u>	<u>\$ 291,026,047</u>

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of June 30, 2011

	Compensated Absences	Qualified Zone Academy Bonds	Net Postemployment Benefits Obligation	Qualified School Construction Bonds		Total
				2009 Series	2010 Series	
Current	\$ 2,316,943	\$ 163,636	\$ -	\$ -	\$ -	\$ 2,480,579
Long-Term	17,512,319	572,729	228,691,982	20,093,438	21,675,000	288,545,468
Total	<u>\$ 19,829,262</u>	<u>\$ 736,365</u>	<u>\$ 228,691,982</u>	<u>\$ 20,093,438</u>	<u>\$ 21,675,000</u>	<u>\$ 291,026,047</u>

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

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

For the purpose of construction, rehabilitation, and renovations, the School System issued \$21,675,000 and \$21,433,000 of bonds payable through the federally sponsored Qualified School Construction Bond Program during the year ended June 30, 2011 and 2010, respectively. The bonds are subject to mandatory sinking fund redemption prior to maturity, including interest accrued to the redemption date on an annual basis.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

8 LONG-TERM OBLIGATIONS (continued)

The bond issues outstanding at June 30, 2011 are as follows

Bond Issue	Original Issue	Interest Rates	Final Due Date	Interest to Maturity	Principal Outstanding
Qualified Zone Academy Bonds, Series 2001, dated December 1, 2001	\$ 2,250,000	N/A	Nov 1, 2016	-	\$ 736,365
Qualified School Construction Bonds, Series 2009, dated December 17, 2009	21,433,000	1 00	Dec 1, 2025	3,107,785	20,093,438
Qualified School Construction Bonds, Series 2010, dated August 1, 2010	<u>21,675,000</u>	0 75	Dec 16, 2025	<u>2,363,930</u>	<u>21,675,000</u>
	<u>\$ 45,358,000</u>			<u>\$ 5,471,715</u>	<u>\$ 42,504,803</u>

Principal and interest payments are due as

Years Ending June 30	Principal	Interest	Total
2012	\$ 163,636	\$ 376,893	\$ 540,529
2013	163,636	376,893	540,529
2014	163,636	376,893	540,529
2015	163,636	376,893	540,529
2016	81,821	376,893	458,714
2017-2021	-	1,884,465	1,884,465
2022-2026	<u>41,768,438</u>	<u>1,702,785</u>	<u>43,471,223</u>
Total	<u>\$ 42,504,803</u>	<u>\$ 5,471,715</u>	<u>\$ 47,976,518</u>

In accordance with LSA-R S 39:562(L), the School System is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of taxable property (including homestead exempt and nonexempt property) within the parish. At June 30, 2011, the statutory limit is \$1,189,715,429.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

9 UNEARNED REVENUES

Unearned revenues at June 30, 2011 were as follows

	Ad Valorem Taxes Paid in Protest	USDA Commodities	Miscellaneous Other	Total
Major Governmental Funds				
General Fund	\$ 112,942	\$ -	\$ -	\$ 112,942
Child Nutrition	-	460,690	-	460,690
Title I	-	-	6	6
Subtotal – Major Governmental Funds	112,942	460,690	6	573,638
Non-major Governmental Funds				
Local Grants	-	-	12,738	12,738
State Grants	-	-	6,255	6,255
Career & Tech Education	-	-	1	1
Alcohol and Drug Abuse	-	-	1,900	1,900
Title II	-	-	1	1
Title III	-	-	2	2
Special Education	-	-	226,148	226,148
Summer Program	-	-	28,490	28,490
Subtotal – Non-major Governmental Funds	-	-	275,535	275,535
Total	<u>\$ 112,942</u>	<u>\$ 460,690</u>	<u>\$ 275,541</u>	<u>\$ 849,173</u>

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

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

10 INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2011, were as follows

	General Fund	Title I	Transfer from Child Nutrition	Non-major Governmental	Total
Transfers to					
General Fund	\$ -	\$ 3,337,390	\$ 66,422	\$ 2,884,133	\$ 6,287,945
Proposition 1	1,200,000	-	-	-	1,200,000
Child Nutrition Fund	500,000	-	-	-	500,000
Non-major Governmental Funds	4,538,923	-	-	-	4,538,923
Total	<u>\$ 6,238,923</u>	<u>\$ 3,337,390</u>	<u>\$ 66,422</u>	<u>\$ 2,884,133</u>	<u>\$ 12,526,868</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

10 **INTERFUND TRANSFERS** (continued)

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

11 **DUE TO/FROM OTHER FUNDS**

The School System's consolidated cash account holds the cash of all funds. As a result, negative cash balances occur in certain funds and are in essence "financed" by the General Fund. Positive book cash balances are displayed on the Governmental Funds balance sheet as "Due from other funds," while negative cash balances are included in "Due to other Funds" on the Governmental Funds balance sheet. Individual balances due to/from other funds at June 30, 2011, which represent short-term loans, are as follows:

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

11 DUE TO/FROM OTHER FUNDS (continued)

	Due From Other Funds	Due To Other Funds
Major Governmental Funds		
General Fund	\$ -	\$ (179,383,512)
Title I Fund		(5,178,752)
QSCB Capital Projects Fund	28,169,004	-
Proposition 1 Capitol Projects Fund	52,242,123	-
Proposition 2 Discipline Fund	1,543,713	-
Proposition 3 Compensation Fund	7,922,783	-
Child Nutrition Fund	3,680,335	-
Subtotal – Major Governmental Funds	93,557,958	(184,562,264)
Non-Major Governmental Funds		
Title II (includes Education Technology - ARRA)	-	(878,669)
Title III	-	(22,239)
Title X	-	(81,686)
Gear Up Baton Rouge	-	(12,907)
Special Education (Exceptional Education Program)	-	(3,518,570)
Alcohol and Drug Abuse	670,777	-
Career and Technical Education	-	(170,749)
Temporary Assistance for Needy Families (TANF) (Early Childhood)	-	(14,627)
State Grants	-	(446,637)
Continuing Education	-	(124,200)
Local Grants	59,579	-
Youth Build	-	(8,424)
Early Childhood	-	(1,020,431)
Reading First	-	(137,801)
EduJobs	-	(1,961,706)
HFAP	-	(282,928)
LSU-National Science Foundation	-	(12,255)
Positive Behavioral Intervention and Support	-	(35,183)
Summer School	4,275	-
Textbooks	11,245,545	-
WBRII Radio Station Training Program	221,393	-
Subtotal – Non-Major Governmental Funds	12,201,569	(8,729,012)
Fiduciary Fund Types		
Consolidated Payroll	17,770,050	-
Proprietary Fund Types		
Workers' Compensation Fund	4,561,644	-
Group Health Insurance	51,227,759	-
Risk Management	13,972,296	-
TOTAL	\$ 193,291,276	\$ (193,291,276)

12 LITIGATION AND CONTINGENCIES

The School System is a defendant in several workers' compensation, personal injury and certain personnel action lawsuits. Management and legal counsel for the School System believe that the potential claims against the School System not covered by insurance would not materially affect the System's financial position.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

12 LITIGATION AND CONTINGENCIES (continued)

In the normal course of operations, the School System receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under the terms of the grants.

13 COMMITMENTS

At June 30, 2011, the School System had construction commitments of approximately \$36.6 million. The majority of these commitments will ultimately be paid out of the Proposition 1 Capital Projects Fund.

In March 2004, the School System privatized its maintenance and janitorial functions. The School System entered into a management services agreement with a privately owned company to assume maintenance services for the School System's facilities. The management services agreement includes a financial commitment from the company of \$5,000,000, which is to be used by the School System to cover certain maintenance costs. This commitment amount has been received by the School System and is being amortized on a straight-line basis over a period of ten years. Upon termination of the management services agreement by either party, for any reason, the School System must reimburse the company for the unamortized portion of the financial commitment. As of June 30, 2011, the unamortized portion of the financial commitment was approximately \$1.3 million and is recorded as a deferred financial commitment in the School System's basic financial statements.

14 RISK MANAGEMENT

The School System is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors or omissions, workers' compensation and health insurance for its employees. The School System uses excess insurance to reduce its exposure to large losses on insured events. The School System does not report risks covered by excess insurance as liabilities unless it is probable that those risks will not be covered by excess insurance carriers. Settlements did not exceed excess insurance coverage for each of the past three fiscal years.

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

a. Workers' Compensation Fund

The Workers' Compensation Fund accounts for the School System's workers' compensation claims. The workers' compensation limit for each accident is the statutory amount. The School System's self-insured retention is \$750,000 per accident.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

14 **RISK MANAGEMENT** (continued)

b **Risk Management Fund**

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

c **Medical Insurance Fund**

The Medical Insurance Fund accounts for the School System's group health insurance program for its active and retired employees. A maximum lifetime benefit of \$2,000,000 per employee is allowed.

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

	2011			
	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
Unpaid claims as of July 1, 2010	\$ 4,493,321	\$ 4,234,928	\$ 7,493,515	\$ 16,221,764
Current year claims incurred and changes in estimates	1,570,488	1,269,135	76,056,375	78,895,998
Claims paid	(2,566,181)	(1,467,500)	(76,161,855)	(80,195,536)
Unpaid claims as of June 30, 2011	\$ 3,497,628	\$ 4,036,563	\$ 7,388,035	\$ 14,922,226
	2010			
	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
Unpaid claims as of July 1, 2009	\$ 3,422,695	\$ 3,954,348	\$ 7,353,505	\$ 14,730,548
Current year claims incurred and changes in estimates	4,350,678	2,608,900	71,712,491	78,672,069
Claims paid	(3,280,052)	(2,328,320)	(71,572,481)	(77,180,853)
Unpaid claims as of June 30, 2010	\$ 4,493,321	\$ 4,234,928	\$ 7,493,515	\$ 16,221,764

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

14 RISK MANAGEMENT (continued)

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

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

	<u>Workers' Compensation Fund</u>	<u>Risk Management Fund</u>	<u>Medical Insurance Fund</u>	<u>Total</u>
<u>June 30, 2010</u>				
Current	\$ 2,211,262	\$ 1,246,205	\$ 7,493,515	\$ 10,950,982
Long - Term	2,282,059	2,988,723	-	5,270,782
Total	<u>\$ 4,493,321</u>	<u>\$ 4,234,928</u>	<u>\$ 7,493,515</u>	<u>\$ 16,221,764</u>
	<u>Workers' Compensation Fund</u>	<u>Risk Management Fund</u>	<u>Medical Insurance Fund</u>	<u>Total</u>
<u>June 30, 2011</u>				
Current	\$ 1,565,843	\$ 1,203,530	\$ 7,388,035	\$ 10,157,408
Long - Term	1,931,785	2,833,033	-	4,764,818
Total	<u>\$ 3,497,628</u>	<u>\$ 4,036,563</u>	<u>\$ 7,388,035</u>	<u>\$ 14,922,226</u>

15 RESTRICTED NET ASSETS

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

16 DEFICIT FUND EQUITY

The Medical Insurance Fund's deficit balance as of June 30, 2011 in net assets is \$182,199,202 resulting from the implementation of a new accounting standard effective year ended 2008, requiring recognition of liabilities associated with certain post-employment health care and life insurance benefits. See Note 7. Management is currently evaluating alternatives to address this deficit.

17 EDUCATION EXCELLENCE FUND

Pursuant to Act #161 of the 2002 First Extraordinary Session of the Legislature, the State of Louisiana established the Education Excellence Fund (EEF) for the oversight, appropriation, and disposition of proceeds from the tobacco settlements. These funds are dedicated for use in educational programs, and are available to local school districts subject to the approval of an expenditure plan by the Louisiana Department of Education. The funds are held and invested by the Treasurer of the State of Louisiana on behalf of local school districts and are disbursed in accordance with approved expenditure plans. At June 30, 2011, the School System's EEF funds invested through the Treasurer totaled approximately \$3.2 million. These funds are recognized as revenue to the School System upon submission and subsequent approval of an annual expenditure plan. The School System expended approximately \$1,200,000 during the 2010-2011 fiscal year in accordance with its respective expenditure plan.

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

18 RECOVERY SCHOOL DISTRICT

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

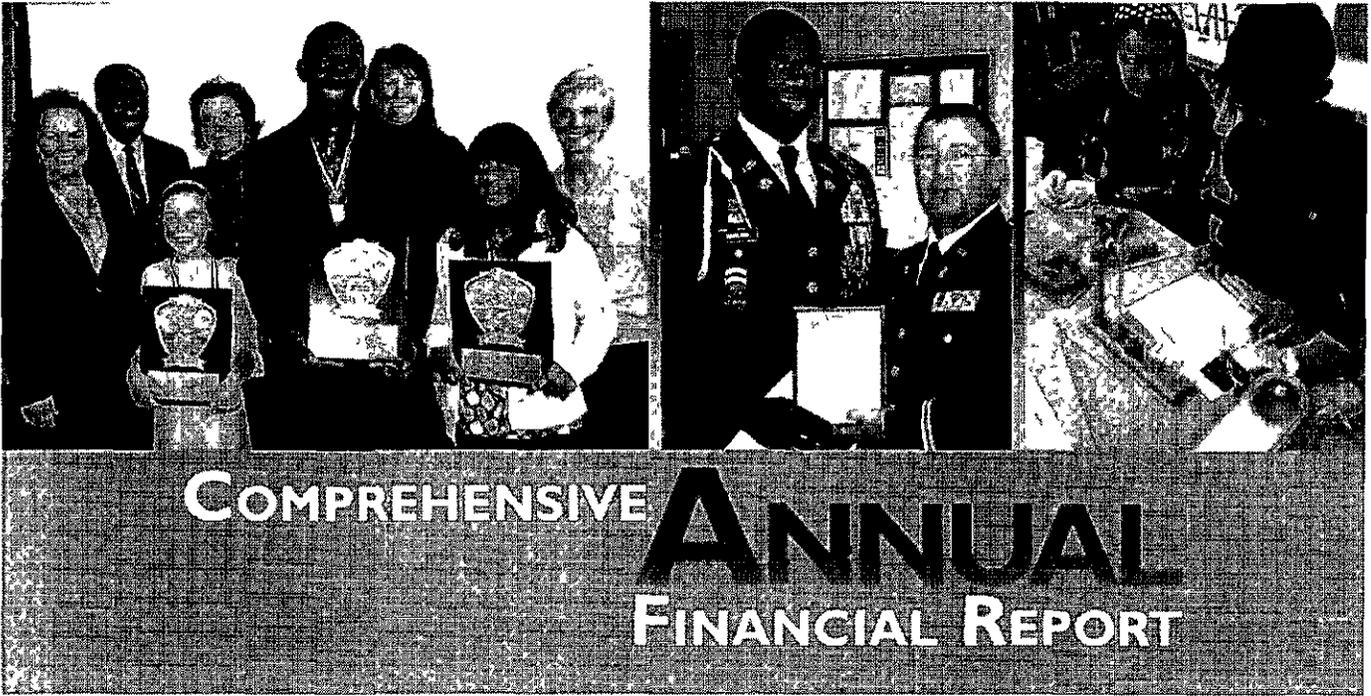
In January 2009, BESE voted to place twelve (12) District schools under the jurisdiction of the RSD for the 2009-2010 school year and thereafter as provided by law. These twelve (12) schools are (1) Banks Elementary, (2) Capitol Elementary, (3) Dalton Elementary, (4) Lanier Elementary, (5) Park Elementary,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

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

During the year ended June 30, 2011, the School System was reimbursed \$862,349 for services provided to these schools. An appropriation of \$12,337,740 has been recorded for the RSD schools at June 30, 2011.

18 SUBSEQUENT EVENT

Management has evaluated events through the date that the financial statements were available to be issued, November 3, 2011, and determined that there were no events that require disclosure.



COMPREHENSIVE ANNUAL FINANCIAL REPORT

Part II
Required Supplemental
Information

Required Supplemental Information

Part II

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
SCHEDULE OF FUNDING PROGRESS FOR OTHER POST-EMPLOYMENT BENEFIT PLAN
JUNE 30, 2011

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded AAL (UAAL)	(a/b) Funded Ratio	(c) Covered Payroll	((b-a/c) UAAL as a Percentage of Covered Payroll
7/1/2007	\$ -	\$ 861,694,369	\$ 861,694,369	0%	\$ 273,674,285	315%
7/1/2008	\$ -	\$ 849,412,699	\$ 849,412,699	0%	\$ 295,511,428	287%
7/1/2009	\$ -	\$ 1,191,148,834	\$ 1,191,148,834	0%	\$ 296,251,570	402%
7/1/2010	\$ -	\$ 1,543,824,830	\$ 1,543,824,830	0%	\$ 292,457,111	528%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Fiscal Year Ending	(a) Annual OPEB Cost	(b) Amount Contributed	(b/a) Percentage of Annual OPEB Costs Contributed	(a-b) Increase (Decrease) to Net OPEB Obligation	(PY + (a-b)) Net OPEB Obligation
6/30/2011	\$115,353,983	\$31,145,575	27.00%	\$84,208,408	\$228,727,952
6/30/2010	91,640,547	30,712,325	33.51%	60,928,222	144,519,544
6/30/2009	68,665,506	29,145,184	42.45%	39,520,322	83,591,322
6/30/2008	71,066,946	26,995,946	37.99%	44,071,000	44,071,000

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

BUDGETARY COMPARISON SCHEDULES
MAJOR FUND DESCRIPTIONS

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

GENERAL FUND

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

TITLE I FUND

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

PROPOSITION 2 - DISCIPLINE FUND

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

PROPOSITION 3 - COMPENSATION FUND

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

CHILD NUTRITION FUND

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>REVENUES</u>				
Local sources				
Ad valorem taxes	\$ 132,455,000	\$ 129,561,000	\$ 130,255,863	\$ 694,863
Sales and use taxes	78,960,000	76,400,000	78,886,871	2,486,871
Earnings on investments	1,000,000	1,000,000	1,032,345	32,345
Extended day program tuition	400,000	400,000	482,075	82,075
Other	6,607,000	7,442,000	8,795,887	1,353,887
State sources				
Unrestricted grants-in-aid MFP	159,618,364	153,831,390	153,831,390	-
Revenue sharing	4,200,000	4,080,000	4,091,169	11,169
Restricted grants-in-aid	2,619,836	840,000	842,442	2,442
Federal grants	725,000	725,000	707,330	(17,670)
TOTAL REVENUES	386,585,200	374,279,390	378,925,372	4,645,982
<u>EXPENDITURES</u>				
Current				
Instruction				
Regular education programs	145,415,926	143,033,404	141,583,796	1,449,608
Special education programs	63,427,520	62,778,309	62,758,041	20,268
Other education programs	17,033,282	15,530,932	14,935,486	595,446
Support				
Pupil support services	20,593,091	21,890,610	22,192,916	(302,306)
Instructional staff services	17,150,674	14,527,296	13,049,103	1,478,193
General administration services	10,558,286	10,321,859	10,245,203	76,656
School administration services	21,637,770	21,607,475	21,705,959	(98,484)
Business and central services	15,070,096	15,039,693	12,207,881	2,831,812
Plant operations and maintenance	44,592,807	44,144,566	41,977,187	2,167,379
Transportation	30,835,903	32,638,078	31,616,491	1,021,587
Appropriations				
Charter schools - Type 1	12,500,000	12,600,000	12,419,559	180,441
Charter schools - Type 2	568,758	1,150,000	1,054,344	95,656
Office of Juvenile Justice	139,640	145,000	134,816	10,184
Magnet programs	5,671,869	6,143,696	5,389,646	754,050
Recovery School District	15,530,985	12,500,000	12,337,740	162,260
Capital outlay	-	2,687,364	2,682,375	4,989
Debt service - Principal retirement	1,503,197	1,503,197	1,503,198	(1)
Debt service - Interest and bank charges	214,332	348,898	349,797	(899)
TOTAL EXPENDITURES	422,444,136	418,590,377	408,143,538	10,446,839
EXCESS OF REVENUES OVER EXPENDITURES	(35,858,936)	(44,310,987)	(29,218,166)	15,092,821
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	6,400,000	6,500,000	6,287,945	(212,055)
Transfers out	(3,800,000)	(3,800,000)	(6,238,923)	(2,438,923)
TOTAL OTHER FINANCING SOURCES (USES)	2,600,000	2,700,000	49,022	(2,650,978)
NET CHANGE IN FUND BALANCE	(33,258,936)	(41,610,987)	(29,169,144)	12,441,843
Fund balance June 30, 2010	101,769,535	101,769,535	101,769,535	-
FUND BALANCE, JUNE 30, 2011	\$ 68,510,599	\$ 60,158,548	\$ 72,600,391	\$ 12,441,843

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
TITLE I FUND
BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>REVENUES</u>				
Federal grants	\$ 38,500,987	\$ 38,500,987	\$ 34,994,735	\$ (3,506,252)
TOTAL REVENUES	<u>38,500,987</u>	<u>38,500,987</u>	<u>34,994,735</u>	<u>(3,506,252)</u>
<u>EXPENDITURES</u>				
Instruction				
Other education programs	28,510,994	28,510,994	25,437,550	3,073,444
Support				
Pupil support services	326,637	326,637	310,637	16,000
Instructional staff services	5,053,972	5,053,972	5,033,150	20,822
General administrative services	10,593	10,593	8,000	2,593
School administration	284,494	284,494	193,061	91,433
Business and central services	64,981	64,981	50,793	14,188
Plant operations and maintenance	339,350	339,350	327,375	11,975
Transportation	246,740	246,740	296,779	(50,039)
TOTAL EXPENDITURES	<u>34,837,761</u>	<u>34,837,761</u>	<u>31,657,345</u>	<u>3,180,416</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>3,663,226</u>	<u>3,663,226</u>	<u>3,337,390</u>	<u>(325,836)</u>
<u>OTHER FINANCING USES</u>				
Transfers out	<u>(3,663,226)</u>	<u>(3,663,226)</u>	<u>(3,337,390)</u>	<u>325,836</u>
TOTAL OTHER FINANCING USES	<u>(3,663,226)</u>	<u>(3,663,226)</u>	<u>(3,337,390)</u>	<u>325,836</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
Fund balance, June 30, 2010	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
PROPOSITION 2 - DISCIPLINE FUND
BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>REVENUES</u>				
Local sources				
Sales and use taxes	\$ 5,623,400	\$ 5,426,960	\$ 5,536,165	\$ 109,205
Earnings on investments	26,950	16,750	16,203	(547)
TOTAL REVENUES	<u>5,650,350</u>	<u>5,443,710</u>	<u>5,552,368</u>	<u>108,658</u>
<u>EXPENDITURES</u>				
Instruction				
Regular education programs	4,494,860	4,703,680	4,561,043	142,637
Special education programs	72,530	66,200	65,349	851
Support				
Pupil support services	1,198,740	1,165,140	1,140,112	25,028
Instructional staff services	163,910	131,180	132,031	(851)
General administration services	57,350	58,420	63,414	(4,994)
School administration services	251,265	293,335	305,209	(11,874)
Plant operations and maintenance	315,050	331,328	317,950	13,378
Transportation	33,100	-	-	-
TOTAL EXPENDITURES	<u>6,586,805</u>	<u>6,749,283</u>	<u>6,585,108</u>	<u>164,175</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(936,455)</u>	<u>(1,305,573)</u>	<u>(1,032,740)</u>	<u>272,833</u>
Fund balance, June 30, 2010	<u>3,246,484</u>	<u>3,246,484</u>	<u>3,246,484</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ 2,310,029</u>	<u>\$ 1,940,911</u>	<u>\$ 2,213,744</u>	<u>\$ 272,833</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
PROPOSITION 3 - COMPENSATION FUND
BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>REVENUES</u>				
Local sources				
Sales and use taxes	\$ 28,804,280	\$ 27,814,920	\$ 28,373,134	\$ 558,214
Earnings on investments	100,000	80,000	77,440	(2,560)
Other	-	-	9,267	9,267
TOTAL REVENUES	28,904,280	27,894,920	28,459,841	564,921
<u>EXPENDITURES</u>				
Instruction				
Regular education programs	17,132,700	16,465,850	16,333,753	132,097
Special education programs	7,286,100	6,962,900	6,810,541	152,359
Other education programs	1,262,800	1,120,920	1,104,726	16,194
Support				
Pupil support services	2,725,930	2,602,250	2,609,073	(6,823)
Instructional staff services	1,821,740	1,730,970	1,694,271	36,699
General administration services	334,760	313,830	341,487	(27,657)
School administration services	1,843,160	1,557,200	1,718,278	(161,078)
Business and central services	746,770	725,130	711,215	13,915
Plant operations and maintenance	31,510	33,240	31,999	1,241
Transportation	1,591,750	1,617,800	1,580,763	37,037
TOTAL EXPENDITURES	34,777,220	33,130,090	32,936,106	193,984
EXCESS OF EXPENDITURES OVER REVENUES	(5,872,940)	(5,235,170)	(4,476,265)	758,905
Fund balance, June 30, 2010	15,644,882	15,644,882	15,644,882	-
FUND BALANCE, JUNE 30, 2011	\$ 9,771,942	\$ 10,409,712	\$ 11,168,617	\$ 758,905

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
CHILD NUTRITION FUND
BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>REVENUES</u>				
Local sources				
Earnings on investments	\$3,500	\$3,500	\$641	(\$2,859)
Other	3,480,000	3,480,000	3,860,288	380,288
State sources				
Unrestricted grants-in-aid, MFP	3,100,000	3,100,000	3,100,000	-
Federal grants	20,240,000	20,240,000	20,702,519	462,519
TOTAL REVENUES	26,823,500	26,823,500	27,663,448	839,948
<u>EXPENDITURES</u>				
Salaries and wages	9,528,335	9,528,335	9,824,685	(296,350)
Employee benefits	6,329,661	6,329,661	6,291,946	37,715
Utilities	693,667	693,667	662,861	30,806
Professional fees	112,000	112,000	96,267	15,733
Food purchases	8,240,000	8,240,000	7,622,137	617,863
Equipment	250,000	250,000	233,323	16,677
Repairs and maintenance	325,000	325,000	-	325,000
Materials and supplies	700,000	700,000	1,111,825	(411,825)
Other	223,000	223,000	328,326	(105,326)
Appropriations-charter schools	1,000,000	1,000,000	636,668	363,332
TOTAL EXPENDITURES	27,401,663	27,401,663	26,808,038	593,625
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(578,163)	(578,163)	855,410	1,433,573
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	500,000	500,000	500,000	-
Transfers out	(66,422)	(66,422)	(66,422)	-
TOTAL OTHER FINANCING SOURCES (USES)	433,578	433,578	433,578	-
NET CHANGE IN FUND BALANCE	(144,585)	(144,585)	1,288,988	1,433,573
Fund balance, June 30, 2010	2,444,782	2,444,782	2,336,216	(108,566)
FUND BALANCE, JUNE 30, 2011	\$ 2,300,197	\$ 2,300,197	\$ 3,625,204	\$ 1,325,007

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

1 BUDGET AND BUDGETARY ACCOUNTING

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

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

The Capital Projects fund's budget is adopted on a project basis, since such projects may be started and completed at any time during the year or may extend beyond one fiscal year.

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

Budgets are prepared on the modified accrual basis of accounting. Unencumbered appropriations in the General Fund lapse at the end of the fiscal year. Encumbered appropriations at year end that have been approved by the Board are generally expended during the next fiscal year's operations, assuming that the underlying liability is ultimately incurred. Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget, that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the School System to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School System amended its General Fund budget once during the year, reflecting a decrease of total budgeted revenues of approximately \$12 million and a decrease of total budgeted expenditures of approximately \$4 million.

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



COMPREHENSIVE **ANNUAL**
FINANCIAL REPORT

Supplement Information

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
DETAILED BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Positive (Negative)</u>
<u>REVENUES</u>				
Local Sources				
Ad valorem taxes				
Constitutional tax	\$ 15,850,000	\$ 15,560,000	\$ 15,638,039	\$ 78,039
Renewable taxes	113,605,000	111,101,000	111,629,528	528,528
1% collections	3,000,000	2,900,000	2,988,296	88,296
Sales and use taxes	78,960,000	76,400,000	78,886,871	2,486,871
Earnings on investments	1,000,000	1,000,000	1,032,345	32,345
Transportation fees	300,000	180,000	180,487	487
Tuition-extended day program	400,000	400,000	482,075	82,075
Other	6,307,000	7,262,000	8,615,400	1,353,400
TOTAL LOCAL SOURCES	219,422,000	214,803,000	219,453,041	4,650,041
State sources				
Unrestricted grants-in-aid				
State equalization	159,618,364	153,831,390	153,831,390	-
Restricted grants-in-aid				
Pips salary increment	1,000,000	750,000	722,557	(27,443)
Non public transportation	1,419,836	-	-	-
Other restricted revenue - support staff supplement	-	-	482	482
Other	200,000	90,000	119,403	29,403
Revenue in lieu of taxes				
Revenue sharing	4,200,000	4,080,000	4,091,169	11,169
TOTAL STATE SOURCES	166,438,200	158,751,390	158,765,001	13,611
Federal sources				
ROTC	725,000	725,000	707,330	(17,670)
TOTAL FEDERAL SOURCES	725,000	725,000	707,330	(17,670)
TOTAL REVENUES	386,585,200	374,279,390	378,925,372	4,645,982

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

DETAILED BUDGETARY COMPARISON SCHEDULE

FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Positive (Negative)</u>
<u>EXPENDITURES</u>				
Instruction				
Regular education programs				
Salaries	\$ 98,307,795	\$ 95,645,920	\$ 95,697,900	\$ (51,980)
Sabbatical	300,000	326,925	378,108	(51,183)
Employee benefits	42,695,700	42,830,007	42,810,092	19,915
Purchased services	1,383,760	1,380,013	657,743	722,270
Materials and supplies	2,618,871	2,740,739	2,004,305	736,434
Equipment	-	-	222	(222)
Other	109,800	109,800	35,426	74,374
TOTAL REGULAR EDUCATION PROGRAMS	<u>145,415,926</u>	<u>143,033,404</u>	<u>141,583,796</u>	<u>1,449,608</u>
Special education programs				
Salaries	42,536,000	42,003,430	41,972,413	31,017
Sabbatical	150,000	103,698	115,186	(11,488)
Employee benefits	20,485,625	20,409,540	20,479,994	(70,454)
Purchased services	115,785	93,785	75,333	18,452
Materials and supplies	41,300	91,195	82,431	8,764
Equipment	37,000	15,542	15,054	488
Other	61,810	61,119	17,630	43,489
TOTAL SPECIAL EDUCATION PROGRAMS	<u>63,427,520</u>	<u>62,778,309</u>	<u>62,758,041</u>	<u>20,268</u>
Other education programs				
Salaries	11,459,239	10,612,245	10,183,328	428,917
Sabbatical	-	-	12,551	(12,551)
Employee benefits	4,008,910	3,417,999	3,569,827	(151,828)
Purchased services	100,475	80,750	52,388	28,362
Materials and supplies	1,052,658	1,091,113	908,910	182,203
Equipment	136,000	25,200	9,190	16,010
Other	276,000	303,625	199,292	104,333
TOTAL OTHER EDUCATION PROGRAMS	<u>17,033,282</u>	<u>15,530,932</u>	<u>14,935,486</u>	<u>595,446</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
DETAILED BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Positive (Negative)</u>
Support				
Pupil support services				
Child welfare and attendance services				
Salaries	\$ 434,729	\$ 384,191	\$ 438,215	\$ (54,024)
Employee benefits	5,177,451	5,501,374	5,490,573	10,801
Materials and supplies	7,200	7,945	8,451	(506)
Other	11,270	11,270	7,213	4,057
Guidance services				
Salaries	8,375,841	8,767,419	8,773,531	(6,112)
Sabbatical	5,000	5,000	13,347	(8,347)
Materials and supplies	5,450	5,540	5,360	180
Other	4,900	4,900	946	3,954
Health services				
Purchased services	1,970,000	2,210,000	2,235,396	(25,396)
Materials and supplies	-	-	423	(423)
Pupil assessment and appraisal services				
Salaries	2,970,848	3,279,953	3,360,417	(80,464)
Sabbatical	-	-	51,379	(51,379)
Purchased services	10,000	10,000	139,972	(129,972)
Materials and supplies	12,000	12,000	4,733	7,267
Other	26,460	26,460	19,916	6,544
Other pupil support services				
Salaries	1,549,867	1,630,969	1,625,554	5,415
Materials and supplies	12,200	13,714	11,537	2,177
Equipment	5,450	5,450	-	5,450
Purchased services	3,100	3,100	2,040	1,060
Other	11,325	11,325	3,913	7,412
TOTAL PUPIL SUPPORT SERVICES	<u>20,593,091</u>	<u>21,890,610</u>	<u>22,192,916</u>	<u>(302,306)</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

DETAILED BUDGETARY COMPARISON SCHEDULE

FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Positive (Negative)</u>
Instructional staff services				
Salaries - Directors and supervisors	\$ 3,917,648	\$ 2,498,470	\$ 2,287,561	\$ 210,909
Salaries - Secretarial	1,008,957	938,999	981,896	(42,897)
Sabbatical	40,000	-	-	-
Employee benefits	4,357,915	3,594,018	3,534,031	59,987
Purchased services	1,392,593	1,236,928	340,728	896,200
Materials and supplies	769,505	844,246	537,950	306,296
Equipment	110,000	110,000	41,525	68,475
Other	177,570	187,570	107,986	79,584
Materials and supplies - Training services	93,000	108,239	86,383	21,856
School library services				
Salaries	4,609,651	4,246,384	4,410,213	(163,829)
Materials and supplies	23,291	28,388	16,636	11,752
Contract services	38,156	38,156	38,156	-
Other	3,262	5,612	4,745	867
Books and periodicals	290,950	369,149	327,117	42,032
Other educational media services				
Salaries	316,176	319,137	334,176	(15,039)
Other	2,000	2,000	-	2,000
TOTAL INSTRUCTIONAL STAFF SERVICES	17,150,674	14,527,296	13,049,103	1,478,193

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
DETAILED BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Positive (Negative)</u>
Administration - General				
Board of Education				
Salaries - Board members	\$ 116,400	\$ 111,600	\$ 111,738	\$ (138)
Salaries - secretarial	42,809	42,809	42,809	-
Employee benefits	288,647	256,935	287,218	(30,283)
Legal services				
Salaries	172,830	172,830	172,831	(1)
Contracts	350,000	350,000	367,010	(17,010)
Materials and supplies	25,000	27,057	30,276	(3,219)
Equipment	1,000	-	-	-
Other	612,930	476,930	402,190	74,740
Audit services	42,000	42,000	38,254	3,746
Insurance	3,906,500	3,906,500	3,904,878	1,622
Tax assessment and collection services				
Property taxes				
Sheriff's fees	20,000	48,200	48,204	(4)
Pension fund	3,725,000	3,676,000	3,614,661	61,339
Sales and use tax	860,000	850,000	891,325	(41,325)
Office of the superintendent				
Salaries	323,040	288,868	288,868	-
Materials and supplies	25,000	25,000	15,014	9,986
Other	47,130	47,130	29,927	17,203
TOTAL GENERAL ADMINISTRATION	10,558,286	10,321,859	10,245,203	76,656
Administration-School				
Salaries	14,778,000	14,780,036	14,980,032	(199,996)
Sabbatical	25,000	-	-	-
Employee benefits	6,786,770	6,779,439	6,717,158	62,281
Materials and supplies	40,000	40,000	-	40,000
Other	8,000	8,000	8,769	(769)
TOTAL SCHOOL ADMINISTRATION	21,637,770	21,607,475	21,705,959	(98,484)

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

DETAILED BUDGETARY COMPARISON SCHEDULE

FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Positive (Negative)</u>
Business and Central Services				
Fiscal services				
Salaries	\$ 1,660,944	\$ 1,568,811	\$ 1,551,746	\$ 17,065
Employee benefits	1,157,761	1,158,900	1,136,269	22,631
Materials and supplies	83,500	83,662	60,794	22,868
Other	116,195	116,195	83,827	32,368
Equipment	5,000	5,000	-	5,000
Purchased services	38,500	38,500	6,653	31,847
Purchasing services				
Salaries	316,277	309,384	311,826	(2,442)
Materials and supplies	10,000	10,271	7,168	3,103
Equipment	1,500	1,500	986	514
Other	31,050	31,279	10,870	20,409
Postage	50,000	50,000	25,653	24,347
Printing and publishing				
Salaries	233,123	224,172	219,168	5,004
Materials and supplies	50,000	50,558	36,175	14,383
Other	5,000	5,000	655	4,345
Rental of equipment	30,000	25,000	13,844	11,156
Repairs and maintenance	30,000	42,000	27,979	14,021
Equipment	40,000	33,000	28,699	4,301

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
DETAILED BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Positive (Negative)</u>
Business and Central Services (continued)				
Planning, research and development				
Salaries	\$ 848,414	\$ 853,045	\$ 853,254	\$ (209)
Materials and supplies	43,000	39,192	39,031	161
Equipment	5,000	5,000	-	5,000
Other	164,339	168,439	143,274	25,165
Repairs and maintenance	25,000	25,000	6,734	18,266
Public information services				
Salaries	12,350	12,350	12,350	-
Advertising	283,000	283,000	182,691	100,309
Materials and supplies	59,000	59,628	36,878	22,750
Other	7,170	7,170	1,905	5,265
Repairs and maintenance	134,000	160,628	45,154	115,474
Personnel services				
Salaries	1,328,784	1,252,111	1,173,932	78,179
Purchased services	144,385	200,546	164,417	36,129
Materials and supplies	81,250	72,916	69,888	3,028
Other	184,070	144,333	43,256	101,077
Repairs and maintenance	35,710	35,710	28,920	6,790
Fingerprinting, background check and drug screening	100,000	100,000	76,123	23,877
Equipment	-	9,000	14,254	(5,254)
Information systems				
Salaries	1,416,373	1,401,374	1,361,744	39,630
Materials and supplies	1,620,000	1,633,023	1,306,546	326,477
Technical services	959,600	999,637	515,085	484,552
Equipment	1,892,547	1,998,180	872,528	1,125,652
Other	56,920	56,920	25,568	31,352
Repairs and maintenance	156,200	156,200	105,374	50,826
Business and central services				
Employee benefits	1,654,134	1,613,059	1,606,663	6,396
TOTAL BUSINESS AND CENTRAL SERVICES	<u>15,070,096</u>	<u>15,039,693</u>	<u>12,207,881</u>	<u>2,831,812</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
DETAILED BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2011

	Original	Final	Actual	Variance with Final Positive (Negative)
Operation and maintenance of plant services				
Salaries	\$ 1,016,634	\$ 1,020,441	\$ 910,083	\$ 110,358
Employee benefits	2,656,975	2,284,366	2,281,987	2,379
Equipment	135,000	204,547	90,465	114,082
Other	26,588,000	26,629,282	26,155,847	473,435
Rental of equipment	17,000	17,000	7,351	9,649
Materials and supplies	23,800	310,129	292,398	17,731
Gasoline/fuel	20,000	20,000	11,703	8,297
Operation of buildings				
Water/sewerage	615,000	655,000	630,684	24,316
Disposal services	440,000	470,947	347,689	123,258
Repairs and maintenance	1,105,000	1,609,734	1,439,298	170,436
Insurance	375,000	375,000	375,000	-
Telephone	2,135,398	2,173,120	2,227,373	(54,253)
Natural gas	1,195,000	955,000	527,715	427,285
Electricity	8,220,000	7,370,000	6,629,594	740,406
Insurance	50,000	50,000	50,000	-
TOTAL OPERATION AND MAINTENANCE OF PLANT SERVICES	44,592,807	44,144,566	41,977,187	2,167,379
Transportation services				
Supervision of student transportation				
Salaries	756,482	747,669	707,020	40,649
Materials and supplies	10,000	12,857	4,498	8,359
Purchased Services	44,000	44,000	-	44,000
Equipment	5,000	5,000	-	5,000
Other	8,010	8,010	322	7,688
Repairs and maintenance	10,250	10,250	-	10,250
Regular transportation services				
Salaries	11,861,391	12,375,517	12,095,096	280,421
Employee benefits	10,070,770	10,098,352	10,159,602	(61,250)
Materials and supplies	2,175,000	2,235,469	2,192,714	42,755
Equipment	2,505,000	2,668,974	2,583,248	85,726
Other	56,000	58,597	41,494	17,103
Repairs and maintenance	450,000	538,761	353,322	185,439
Insurance	339,000	339,000	338,947	53
Gasoline/fuel	2,545,000	3,495,622	3,140,228	355,394
TOTAL TRANSPORTATION SERVICES	30,835,903	32,638,078	31,616,491	1,021,587

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

DETAILED BUDGETARY COMPARISON SCHEDULE

FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Positive (Negative)</u>
Appropriations				
Charter schools - Type 1	\$ 12,500,000	\$ 12,600,000	\$ 12,419,559	\$ 180,441
Charter schools - Type 2	568,758	1,150,000	1,054,344	95,656
Office of Juvenile Justice	139,640	145,000	134,816	10,184
Magnet programs	5,671,869	6,143,696	5,389,646	754,050
Recovery School District	15,530,985	12,500,000	12,337,740	162,260
TOTAL APPROPRIATIONS	<u>34,411,252</u>	<u>32,538,696</u>	<u>31,336,105</u>	<u>1,202,591</u>
Capital outlay	<u>-</u>	<u>2,687,364</u>	<u>2,682,375</u>	<u>4,989</u>
Debt service - Principal retirement	1,503,197	1,503,197	1,503,198	(1)
Debt service - Interest and bank charges	<u>214,332</u>	<u>348,898</u>	<u>349,797</u>	<u>(899)</u>
TOTAL EXPENDITURES	<u>422,444,136</u>	<u>418,590,377</u>	<u>408,143,538</u>	<u>10,446,839</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(35,858,936)</u>	<u>(44,310,987)</u>	<u>(29,218,166)</u>	<u>15,092,821</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	6,400,000	6,500,000	6,287,945	(212,055)
Transfers out	<u>(3,800,000)</u>	<u>(3,800,000)</u>	<u>(6,238,923)</u>	<u>(2,438,923)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,600,000</u>	<u>2,700,000</u>	<u>49,022</u>	<u>(2,650,978)</u>
NET CHANGE IN FUND BALANCE	<u>(33,258,936)</u>	<u>(41,610,987)</u>	<u>(29,169,144)</u>	<u>12,441,843</u>
Fund balance, June 30, 2010	<u>101,769,535</u>	<u>101,769,535</u>	<u>101,769,535</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ 68,510,599</u>	<u>\$ 60,158,548</u>	<u>\$ 72,600,391</u>	<u>\$ 12,441,843</u>

(Concluded)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS

TITLE II

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

EDUCATION JOBS FUND – EDUCATION GRANTS, ARRA

The *Education Jobs Fund* is part of The American Recovery and Reinvestment Act of 2009 (ARRA). The fund is used to assist local educational agencies in saving or creating education jobs during the 2010-2011 school year.

GEAR UP BATON ROUGE

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

EXCEPTIONAL EDUCATION PROGRAM

The *Individuals with Disabilities Act (IDEA)* is a federally-financed program providing free appropriate education for all identified handicapped children from 3 to 21 years of age in the least restrictive environment.

ALCOHOL AND DRUG ABUSE

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

CAREER AND TECHNICAL EDUCATION

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

TITLE X – HOMELESS - ARRA

The *Homeless Fund* is part of The American Recovery and Reinvestment Act of 2009 (ARRA). The fund ensures that all homeless children and youth have equal access to the same free, appropriate public education available to other children. The *Education for Homeless Children and Youth* program provides assistance to States, Outlying Areas, and the Bureau of Indian Education (BIE) to (1) establish or designate an Office of Coordinator of Education of Homeless Children and Youths, (2) develop and carry out a State plan for the education of homeless children, and (3) make subgrants to local educational agencies to support the education of those children.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

EDUCATIONAL TECHNOLOGY STATE GRANTS, ARRA – TITLE II

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

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES

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

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

STATE GRANTS

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

CONTINUING EDUCATION

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

TITLE IV

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

LOCAL GRANTS

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

DIRECT FEDERAL PROGRAMS

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

SUMMER SCHOOL

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

YOUTH BUILD

The *Youth Build* grant funds is used to provide disadvantaged youth with (1) the education and employment skills necessary to achieve economic self sufficiency in occupations in high demand and postsecondary education and training opportunities (2) opportunities for meaningful work and service to their communities, and (3) opportunities to develop employment and leadership skills and (4) a commitment to community development among youth in low-income communities. As part of their programming, *Youth Build* grantees tap the energies and talents of disadvantaged youth to increase the supply of permanent affordable housing for homeless individuals and low-income families and to assist youth develop the leadership, learning, and high-demand occupational skills needed to succeed in today's global economy.

DISASTER RELIEF FUND

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

WBRH RADIO STATION TRAINING PROGRAM

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

TECHNOLOGY LITERACY CHALLENGE (Title III)

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

HEAP

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

READING FIRST

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

21st CENTURY

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

ADVANCED PLACEMENT

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

TEXTBOOK FUND

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

POSITIVE BEHAVIORAL INTERVENTION & SUPPORT FUND

The *Positive Behavioral Intervention & Support Fund* accounts for a federal grant established by the Office of Special Education Programs, US Department of Education to give schools capacity-building information and technical assistance for identifying, adapting, and sustaining effective school-wide disciplinary practices

SCHOOLS PUTTING PREVENTION TO WORK FUND

The *Schools Putting Prevention to Work Fund* is used to account for a federal grant established to promote wellness and prevent chronic disease and to expand tobacco quit lines and tobacco counter advertising

LSU NATIONAL SCIENCE FOUNDATION FUND

The *LSU National Science Foundation Fund* is used to account for federal monies received through LSU to provide leadership and ensure the vitality of the Nation's science, technology, engineering and mathematics (STEM) education enterprise

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS-
COMBINING BALANCE SHEET
JUNE 30, 2011

	Title II	Education Jobs	Gear Up Baton Rouge
<u>ASSETS</u>			
Cash	\$	\$	\$ -
Receivables			
Accounts	347		
Due from other funds		-	-
Due from other governments	977,546	1,961,706	12,907
Inventory	-	-	-
TOTAL ASSETS	<u>\$ 977,893</u>	<u>\$ 1,961,706</u>	<u>\$ 12,907</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Accounts payable	\$ 99,736	\$	\$
Salaries payable	-	-	-
Due to other funds	878,156	1,961,706	12,907
Unearned revenues	1	-	-
TOTAL LIABILITIES	<u>977,893</u>	<u>1,961,706</u>	<u>12,907</u>
Fund balances			
Reserved		-	-
Unreserved - designated for tax plan	-	-	-
Unreserved - undesignated	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 977,893</u>	<u>\$ 1,961,706</u>	<u>\$ 12,907</u>

Exceptional Education Program	Alcohol and Drug Abuse	Career and Technical Education	Title X	Educational Technology
\$ -	\$ -	\$ -	\$ -	\$ -
3 299	34,046		8 774	-
4 511 600	670 777	171 376	80 443	566
<u>\$ 4 514,899</u>	<u>\$ 704,823</u>	<u>\$ 171 376</u>	<u>\$ 89 217</u>	<u>\$ 566</u>
\$ 770 181	\$ 18 374	\$ 626	\$ 7 531	\$ 53
3,518,570	-	170,749	81 686	513
226 148	1 900	1	-	-
<u>4 514 899</u>	<u>20,274</u>	<u>171 376</u>	<u>89 217</u>	<u>566</u>
-	-	-	-	-
-	684 549	-	-	-
-	<u>684 549</u>	-	-	-
<u>\$ 4 514 899</u>	<u>\$ 704 823</u>	<u>\$ 171,376</u>	<u>\$ 89 217</u>	<u>\$ 566</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUNDS-

COMBINING BALANCE SHEET

JUNE 30, 2011

	Temporary Assistance For Needy Families	State Grants	Continuing Education
<u>ASSETS</u>			
Cash	\$ -	\$ -	\$ -
Receivables			
Accounts	498	3,446	
Due from other funds		-	
Due from other governments	1,036,785	1,179,806	127,822
Inventory			-
TOTAL ASSETS	<u>\$ 1,037,283</u>	<u>\$ 1,183,252</u>	<u>\$ 127,822</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Accounts payable	\$ 2,225	\$ 48,827	\$ 3,622
Salaries payable	-	-	-
Due to other funds	1,035,058	446,637	124,200
Unearned revenues	-	6,255	-
TOTAL LIABILITIES	<u>1,037,283</u>	<u>501,719</u>	<u>127,822</u>
Fund balances			
Reserved	-		-
Unreserved - designated for tax plan	-	-	-
Unreserved - undesignated	-	681,533	-
TOTAL FUND BALANCES	<u>-</u>	<u>681,533</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,037,283</u>	<u>\$ 1,183,252</u>	<u>\$ 127,822</u>

Title IV	Local Grants	Direct Federal Programs	Summer School	Youth Build	Disaster Relief
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	15,722	-	27,950	-	-
	59,579	-	4,275	-	-
-	-	-	-	8,424	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 75,301</u>	<u>\$ -</u>	<u>\$ 32,225</u>	<u>\$ 8,424</u>	<u>\$ -</u>
\$ -	\$ 2,862	\$ -	\$ 150	\$ -	\$ -
		-	298		
		-		8,424	
	12,738	-	28,490	-	
	15,600	-	28,938	8,424	
-	-	-	-	-	-
-	-	-	-	-	-
	59,701	-	3,287		
	59,701	-	3,287		
<u>\$ -</u>	<u>\$ 75,301</u>	<u>\$ -</u>	<u>\$ 32,225</u>	<u>\$ 8,424</u>	<u>\$ -</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS-
COMBINING BALANCE SHEET
JUNE 30, 2011

	WBRH Radio Station Training Program	Technology Literacy Challenge {Title III}	HEAP	Reading First
ASSETS				
Cash	\$	\$	\$ -	\$
Receivables				
Accounts	-	-	-	-
Due from other funds	221,393	-	-	-
Due from other governments	-	23,779	282,928	142,624
Inventory	-	-	-	-
TOTAL ASSETS	<u>\$ 221,393</u>	<u>\$ 23,779</u>	<u>\$ 282,928</u>	<u>\$ 142,624</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 191,359	\$ 1,538	\$ -	\$ 4,823
Salaries payable	-	-	-	-
Due to other funds	-	22,239	282,928	137,801
Unearned revenues	-	2	-	-
TOTAL LIABILITIES	<u>191,359</u>	<u>23,779</u>	<u>282,928</u>	<u>142,624</u>
Fund balances				
Reserved	-	-	-	-
Unreserved - designated for tax plan	-	-	-	-
Unreserved - undesignated	30,034	-	-	-
TOTAL FUND BALANCES	<u>30,034</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 221,393</u>	<u>\$ 23,779</u>	<u>\$ 282,928</u>	<u>\$ 142,624</u>

21st Century	Advanced Placement	Textbook	Positive Behavioral Intervention & Support	Schools Putting Prevention To Work	LSU - National Science Foundation	Total
\$	\$ -	\$	\$	\$ -	\$ -	\$ -
	-	69,179		-		163,261
	-	11,245,545		-		12,201,569
	-		38,817	-	12,255	10,569,384
	-			-		-
<u>\$</u>	<u>\$ -</u>	<u>\$ 11,314,724</u>	<u>\$ 38,817</u>	<u>\$ -</u>	<u>\$ 12,255</u>	<u>\$ 22,934,214</u>
\$ -	\$ -	\$ 428,533	\$ 3,634	\$ -	\$ -	1,584,074
	-	-	-	-	-	298
	-	-	35,183	-	12,255	8,729,012
	-	-	-	-	-	275,535
	-	428,533	38,817	-	12,255	10,588,919
		10,886,191	-		-	12,345,295
		10,886,191			-	12,345,295
<u>\$</u>	<u>\$</u>	<u>\$ 11,314,724</u>	<u>\$ 38,817</u>	<u>\$ -</u>	<u>\$ 12,255</u>	<u>\$ 22,934,214</u>

(Concluded)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Title II</u>	<u>Education Jobs</u>	<u>Gear Up Baton Rouge</u>
<u>REVENUES</u>			
Local sources			
Ad valorem taxes	\$ -	\$ -	\$ -
Sales and use tax	-	-	-
Earnings on investments	-	-	-
Other	-	-	-
State and federal			
State equalization	-	-	-
Other state support	-	-	-
Federal grants	7 112 401	5 241 913	88 690
TOTAL REVENUES	7 112 401	5 241 913	88 690
<u>EXPENDITURES</u>			
Current			
Instruction			
Regular education programs	-	3,348 180	14 538
Special education programs	-	251,231	-
Other education programs	4 944 106	-	48 911
Support			
Pupil support services	-	-	-
Instructional staff services	1 504 644	1,642 502	25 020
Administrative	1,748	-	-
Business and central services	8,343	-	-
Plant operations and maintenance	-	-	-
Capital outlay	-	-	-
Transportation	-	-	221
Child nutrition	-	-	-
Appropriations - Charter Schools	-	-	-
Capital Outlay	-	-	-
TOTAL EXPENDITURES	6 458 841	5,241,913	88 690
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	653 560	-	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	-	-
Transfers out	(653,560)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(653,560)	-	-
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance June 30 2010	-	-	-
FUND BALANCE JUNE 30, 2011	\$ -	\$ -	\$ -

<u>Exceptional Education Program</u>	<u>Alcohol and Drug Abuse</u>	<u>Career and Technical Education</u>	<u>Title X</u>	<u>Educational Technology</u>
\$ -	\$ 2,144,408	\$ -	\$ -	\$ -
	100			
	-			
	-			
20,958,706	-	756,435	172,553	262,909
<u>20,958,706</u>	<u>2,144,508</u>	<u>756,435</u>	<u>172,553</u>	<u>262,909</u>
-	-			
7,835,842	-	715,487	103,261	155,741
1,098,077	2,181,847			-
9,410,665	695	34,130	35,960	83,448
7,000	61,159	92	436	-
35,549	17,182	5,921	-	6
49,476	14,865	-	-	-
515,313	424	805	16,417	-
<u>18,951,922</u>	<u>2,276,172</u>	<u>756,435</u>	<u>156,074</u>	<u>239,195</u>
<u>2,006,784</u>	<u>(131,664)</u>	<u>-</u>	<u>16,479</u>	<u>23,714</u>
<u>(2,006,784)</u>	<u>(71,742)</u>	<u>-</u>	<u>(16,479)</u>	<u>(23,714)</u>
<u>(2,006,784)</u>	<u>(71,742)</u>	<u>-</u>	<u>(16,479)</u>	<u>(23,714)</u>
	(203,406)			
	887,955			
<u>\$ -</u>	<u>\$ 684,549</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Temporary Assistance For Needy Families</u>	<u>State Grants</u>	<u>Continuing Education</u>
<u>REVENUES</u>			
Local sources			
Ad valorem taxes	\$ -	\$ -	\$ -
Sales and use tax	-	-	-
Earnings on investments	-	-	-
Other	-	-	-
State and federal			
State equalization	-	-	-
Other state support	-	3,923,367	-
Federal grants	4,862,424	-	389,788
TOTAL REVENUES	<u>4,862,424</u>	<u>3,923,367</u>	<u>389,788</u>
<u>EXPENDITURES</u>			
Current			
Instruction			
Regular education programs	-	-	-
Special education programs	-	125,956	-
Other education programs	4,207,574	2,087,250	367,681
Support			
Pupil support services	-	10,462	-
Instructional staff services	612,872	1,292,117	-
Administrative	-	339	-
Business and central services	41,195	95,142	-
Plant operations and maintenance	-	7,589	6,000
Capital outlay	-	-	-
Transportation	-	56,751	-
Child nutrition	-	-	-
Appropriations - Charter Schools	-	-	-
Capital Outlay	-	-	-
TOTAL EXPENDITURES	<u>4,861,641</u>	<u>3,675,606</u>	<u>373,681</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>783</u>	<u>247,761</u>	<u>16,107</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in			
Transfers in	-	-	-
Transfers out			
Transfers out	(4,173)	-	(16,107)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,173)</u>	<u>-</u>	<u>(16,107)</u>
NET CHANGE IN FUND BALANCE	(3,390)	247,761	-
Fund balance June 30, 2010	3,390	433,772	-
FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ 681,533</u>	<u>\$ -</u>

<u>Title IV</u>	<u>Local Grants</u>	<u>Direct Federal Programs</u>	<u>Summer School</u>	<u>Youth Build</u>	<u>Disaster Relief</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	291,720	-	195,330	-	-
-	-	-	-	-	-
24,036	-	441,564	-	21,109	(488,923)
<u>24,036</u>	<u>291,720</u>	<u>441,564</u>	<u>195,330</u>	<u>21,109</u>	<u>(488,923)</u>
-	41,390	-	-	-	-
-	-	-	-	-	-
-	204,712	54,611	183,227	21,109	-
23,565	-	326,194	-	-	-
-	140,795	11,829	-	-	-
-	58	-	15	-	-
-	6,256	3,459	3,751	-	-
-	11,694	244	5,050	-	-
-	-	-	-	-	-
-	-	25,606	-	-	-
-	-	-	-	-	-
<u>23,565</u>	<u>404,905</u>	<u>421,943</u>	<u>192,043</u>	<u>21,109</u>	<u>-</u>
<u>471</u>	<u>(113,185)</u>	<u>19,621</u>	<u>3,287</u>	<u>-</u>	<u>(488,923)</u>
-	150,000	-	-	-	488,923
(471)	-	(19,621)	-	-	-
<u>(471)</u>	<u>150,000</u>	<u>(19,621)</u>	<u>-</u>	<u>-</u>	<u>488,923</u>
-	36,815	-	3,287	-	-
-	22,886	-	-	-	-
<u>\$</u>	<u>\$ 59,701</u>	<u>\$</u>	<u>\$ 3,287</u>	<u>\$</u>	<u>\$ -</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 2011

	WBRH Radio Station Training Program	Technology Literacy Challenge (Title III)	HEAP	Reading First
<u>REVENUES</u>				
Local sources				
Ad valorem taxes	\$	\$	\$ -	\$ -
Sales and use tax			-	-
Earnings on investments		-	-	-
Other	282,537		-	-
State and federal				
State equalization	-			-
Other state support	-	-		-
Federal grants	-	187 171	655 694	538 079
	<u>282 537</u>	<u>187 171</u>	<u>655 694</u>	<u>538,079</u>
<u>EXPENDITURES</u>				
Current				
Instruction				
Regular education programs	-	-	-	-
Special education programs	-			-
Other education programs	-	112,600	523 558	519 880
Support				
Pupil support services	649,950	-	12 841	-
Instructional staff services	-	68,827	72,178	-
Administrative	-		47,117	
Business and central services		926	-	3
Plant operations and maintenance	-		-	
Capital outlay			-	
Transportation			-	-
Child nutrition			-	-
Appropriations: Charter Schools	-		-	
Capital Outlay		-	-	
TOTAL EXPENDITURES	<u>649 950</u>	<u>182 353</u>	<u>655,694</u>	<u>519 883</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(367 413)</u>	<u>4 818</u>		<u>18 196</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	-	(4 818)		(18 196)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(4 818)</u>		<u>(18,196)</u>
NET CHANGE IN FUND BALANCE	(367,413)	-		-
Fund balance June 30 2010	<u>397 447</u>	<u>-</u>		<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ 30,034</u>	<u>\$</u>	<u>\$</u>	<u>\$ -</u>

21st Century	Advanced Placement	Textbook	Positive Behavioral Intervention & Support	Schools Putting Prevention To Work	LSU - National Science Foundation	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,144,408
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	769,687
-	-	-	-	-	-	-
-	-	456,853	-	-	-	4,380,220
181,506	5,488	-	68,722	8,500	12,255	41,501,020
<u>181,506</u>	<u>5,488</u>	<u>456,853</u>	<u>68,722</u>	<u>8,500</u>	<u>12,255</u>	<u>48,795,335</u>
-	-	4,222,109	-	-	-	7,626,217
-	-	-	8,520	-	-	8,221,549
105,933	5,488	-	-	8,500	-	14,369,629
-	-	-	-	-	-	4,302,936
40,979	-	100,891	51,269	-	12,255	15,141,076
-	-	-	-	-	-	117,964
-	-	-	2,500	-	-	220,233
-	-	-	-	-	-	94,918
-	-	-	-	-	-	-
18,093	-	-	-	-	-	633,630
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>165,005</u>	<u>5,488</u>	<u>4,323,000</u>	<u>62,289</u>	<u>8,500</u>	<u>12,255</u>	<u>50,728,152</u>
<u>16,501</u>	<u>-</u>	<u>(3,866,147)</u>	<u>6,433</u>	<u>-</u>	<u>-</u>	<u>(1,932,817)</u>
-	-	3,900,000	-	-	-	4,538,923
<u>(16,501)</u>	<u>-</u>	<u>(25,534)</u>	<u>(6,433)</u>	<u>-</u>	<u>-</u>	<u>(2,884,133)</u>
<u>(16,501)</u>	<u>-</u>	<u>3,874,466</u>	<u>(6,433)</u>	<u>-</u>	<u>-</u>	<u>1,654,790</u>
-	-	8,319	-	-	-	(278,027)
-	-	10,877,872	-	-	-	12,623,322
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,886,191</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,345,295</u>

(Concluded)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TITLE II
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 9,373,612	\$ 7,112,401	\$ (2,261,211)
TOTAL REVENUES	<u>9,373,612</u>	<u>7,112,401</u>	<u>(2,261,211)</u>
 <u>EXPENDITURES</u>			
Instruction			
Other education programs	6,830,767	4,944,106	1,886,661
Support			
Instructional staff services	1,652,540	1,504,644	147,896
Administrative	3,775	1,748	2,027
Business and central services	15,279	8,343	6,936
Plant operations and maintenance	2,696	-	2,696
TOTAL EXPENDITURES	<u>8,505,057</u>	<u>6,458,841</u>	<u>2,046,216</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>868,555</u>	<u>653,560</u>	<u>(214,995)</u>
 <u>OTHER FINANCING USES</u>			
Transfers out	<u>(868,555)</u>	<u>(653,560)</u>	<u>214,995</u>
 TOTAL OTHER FINANCING USES	<u>(868,555)</u>	<u>(653,560)</u>	<u>214,995</u>
 NET CHANGE IN FUND BALANCE	-	-	-
 Fund Balance, June 30, 2010	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - EDUCATION JOBS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 5,241,913	\$ 5,241,913	\$ -
TOTAL REVENUES	<u>5,241,913</u>	<u>5,241,913</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction			
Regular education programs	3,348,180	3,348,180	-
Special education programs	251,231	251,231	-
Support			
Instructional staff services	1,642,502	1,642,502	-
TOTAL EXPENDITURES	<u>5,241,913</u>	<u>5,241,913</u>	<u>-</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers out	-	-	-
 TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2010	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - GEAR UP BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 124,636	\$ 88,690	\$ (35,946)
TOTAL REVENUES	<u>124,636</u>	<u>88,690</u>	<u>(35,946)</u>
<u>EXPENDITURES</u>			
Instruction			
Regular education programs	34,671	14,538	20,133
Other education programs	63,483	48,911	14,572
Support			
Instructional staff services	26,482	25,020	1,462
Transportation	-	221	(221)
TOTAL EXPENDITURES	<u>124,636</u>	<u>88,690</u>	<u>35,946</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers out	-	-	-
 TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
 Fund Balance, June 30, 2010	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - EXCEPTIONAL EDUCATION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 23,395,397	\$ 20,958,706	\$ (2,436,691)
TOTAL REVENUES	<u>23,395,397</u>	<u>20,958,706</u>	<u>(2,436,691)</u>
<u>EXPENDITURES</u>			
Instruction			
Special education programs	8,682,905	7,835,842	847,063
Support			
Pupil support services	889,074	1,098,077	(209,003)
Instructional staff services	11,094,377	9,410,665	1,683,712
Administrative	7,876	7,000	876
Business and central services	42,454	35,549	6,905
Plant operations and maintenance	73,900	49,476	24,424
Transportation	371,672	515,313	(143,641)
TOTAL EXPENDITURES	<u>21,162,258</u>	<u>18,951,922</u>	<u>2,210,336</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>2,233,139</u>	<u>2,006,784</u>	<u>(226,355)</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(2,233,139)</u>	<u>(2,006,784)</u>	<u>226,355</u>
TOTAL OTHER FINANCING USES	<u>(2,233,139)</u>	<u>(2,006,784)</u>	<u>226,355</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - ALCOHOL AND DRUG ABUSE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
Local sources			
Ad valorem taxes	\$ 2,100,000	\$ 2,144,408	\$ 44,408
Other	-	100	100
TOTAL REVENUES	2,100,000	2,144,508	44,508
<u>EXPENDITURES</u>			
Instruction			
Regular education programs	7,000	-	7,000
Support			
Pupil support services	2,301,907	2,181,847	120,060
Instructional staff services	12,500	695	11,805
Administrative	62,000	61,159	841
Business and central services	26,400	17,182	9,218
Plant operations and maintenance	57,000	14,865	42,135
Transportation	-	424	(424)
TOTAL EXPENDITURES	2,466,807	2,276,172	190,635
EXCESS OF REVENUES OVER EXPENDITURES	(366,807)	(131,664)	235,143
<u>OTHER FINANCING USES</u>			
Transfers out	-	(71,742)	(71,742)
TOTAL OTHER FINANCING USES	-	(71,742)	(71,742)
NET CHANGE IN FUND BALANCE	(366,807)	(203,406)	163,401
Fund Balance, June 30, 2010	887,955	887,955	-
FUND BALANCE, JUNE 30, 2011	\$ 521,148	\$ 684,549	\$ 163,401

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - CAREER AND TECHNICAL EDUCATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 793,393	\$ 756,435	\$ (36,958)
TOTAL REVENUES	<u>793,393</u>	<u>756,435</u>	<u>(36,958)</u>
<u>EXPENDITURES</u>			
Instruction			
Other education programs	745,798	715,487	30,311
Support			
Instructional staff services	36,510	34,130	2,380
Administrative	400	92	308
Business and central services	7,500	5,921	1,579
Transportation	3,185	805	2,380
TOTAL EXPENDITURES	<u>793,393</u>	<u>756,435</u>	<u>36,958</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TITLE X
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 195,140	\$ 172,553	\$ (22,587)
TOTAL REVENUES	195,140	172,553	(22,587)
<u>EXPENDITURES</u>			
Instruction			
Other education programs	106,514	103,261	3,253
Support			
Instructional staff services	34,842	35,960	(1,118)
Administrative	436	436	-
Transportation	34,382	16,417	17,965
TOTAL EXPENDITURES	176,174	156,074	20,100
EXCESS OF REVENUES OVER EXPENDITURES	18,966	16,479	(2,487)
<u>OTHER FINANCING USES</u>			
Transfers out	(18,966)	(16,479)	2,487
TOTAL OTHER FINANCING USES	(18,966)	(16,479)	2,487
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2010	-	-	-
FUND BALANCE, JUNE 30, 2011	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - ENHANCING EDUCATION THROUGH TECHNOLOGY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 262,984	\$ 262,909	\$ (75)
TOTAL REVENUES	<u>262,984</u>	<u>262,909</u>	<u>(75)</u>
<u>EXPENDITURES</u>			
Instruction			
Other education programs	155,809	155,741	68
Support			
Instructional staff services	83,448	83,448	-
Business and central services	6	6	-
TOTAL EXPENDITURES	<u>239,263</u>	<u>239,195</u>	<u>68</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>23,721</u>	<u>23,714</u>	<u>(7)</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(23,721)</u>	<u>(23,714)</u>	<u>7</u>
TOTAL OTHER FINANCING USES	<u>(23,721)</u>	<u>(23,714)</u>	<u>7</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 5,032,683	\$ 4,862,424	\$ (170,259)
TOTAL REVENUES	<u>5,032,683</u>	<u>4,862,424</u>	<u>(170,259)</u>
<u>EXPENDITURES</u>			
Instruction			
Other education programs	4,512,637	4,207,574	305,063
Support			
Instructional staff services	479,242	612,872	(133,630)
Business and central services	36,259	41,195	(4,936)
TOTAL EXPENDITURES	<u>5,028,138</u>	<u>4,861,641</u>	<u>166,497</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>4,545</u>	<u>783</u>	<u>(3,762)</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(4,545)</u>	<u>(4,173)</u>	<u>372</u>
 TOTAL OTHER FINANCING USES	<u>(4,545)</u>	<u>(4,173)</u>	<u>372</u>
 NET CHANGE IN FUND BALANCE	-	(3,390)	(3,390)
 Fund balance, June 30, 2010	<u>3,390</u>	<u>3,390</u>	-
 FUND BALANCE, JUNE 30, 2011	<u>\$ 3,390</u>	<u>\$ -</u>	<u>\$ (3,390)</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - STATE GRANTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal			
State support	\$ 4,010,074	\$ 3,923,367	\$ (86,707)
TOTAL REVENUES	<u>4,010,074</u>	<u>3,923,367</u>	<u>(86,707)</u>
<u>EXPENDITURES</u>			
Instruction			
Special education programs	125,956	125,956	-
Other education programs	2,656,075	2,087,250	568,825
Support			
Pupil support services	35,090	10,462	24,628
Instructional staff services	1,423,429	1,292,117	131,312
Administrative	339	339	-
Business and central services	125,287	95,142	30,145
Plant operations and maintenance	10,335	7,589	2,746
Transportation	67,335	56,751	10,584
TOTAL EXPENDITURES	<u>4,443,846</u>	<u>3,675,606</u>	<u>768,240</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>(433,772)</u>	<u>247,761</u>	<u>681,533</u>
NET CHANGE IN FUND BALANCE	<u>(433,772)</u>	<u>247,761</u>	<u>681,533</u>
Fund balance, June 30, 2010	<u>433,772</u>	<u>433,772</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ 681,533</u>	<u>\$ 681,533</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - CONTINUING EDUCATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 421,078	\$ 389,788	\$ (31,290)
TOTAL REVENUES	<u>421,078</u>	<u>389,788</u>	<u>(31,290)</u>
<u>EXPENDITURES</u>			
Instruction			
Other education programs	397,702	367,681	30,021
Support			
Instructional staff services	3,679	-	3,679
Plant operations and maintenance	-	6,000	(6,000)
TOTAL EXPENDITURES	<u>401,381</u>	<u>373,681</u>	<u>27,700</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>19,697</u>	<u>16,107</u>	<u>(3,590)</u>
<u>OTHER FINANCING USES</u>			
Transfers out	(19,697)	(16,107)	3,590
 TOTAL OTHER FINANCING USES	<u>(19,697)</u>	<u>(16,107)</u>	<u>3,590</u>
 NET CHANGE IN FUND BALANCE	-	-	-
 Fund balance, June 30, 2010	-	-	-
 FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TITLE IV

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 24,036	\$ 24,036	\$ -
TOTAL REVENUES	<u>24,036</u>	<u>24,036</u>	<u>-</u>
<u>EXPENDITURES</u>			
Support			
Pupil support services	23,565	23,565	-
TOTAL EXPENDITURES	<u>23,565</u>	<u>23,565</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>471</u>	<u>471</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(471)</u>	<u>(471)</u>	<u>-</u>
TOTAL OTHER FINANCING USES	<u>(471)</u>	<u>(471)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - LOCAL GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
Local sources			
Other	\$ 292,546	\$ 291,720	\$ (826)
TOTAL REVENUES	<u>292,546</u>	<u>291,720</u>	<u>(826)</u>
<u>EXPENDITURES</u>			
Instruction			
Regular Education Programs	41,390	41,390	-
Other education programs	205,559	204,712	847
Support			
Instructional staff services	140,795	140,795	-
Administrative	58	58	-
Business and central services	6,256	6,256	-
Plant operations and maintenance	11,694	11,694	-
TOTAL EXPENDITURES	<u>405,752</u>	<u>404,905</u>	<u>847</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>(113,206)</u>	<u>(113,185)</u>	<u>21</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers in	150,000	150,000	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>150,000</u>	<u>150,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	36,794	36,815	21
Fund balance, June 30, 2010	<u>22,886</u>	<u>22,886</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ 59,680</u>	<u>\$ 59,701</u>	<u>\$ 21</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - DIRECT FEDERAL PROGRAMS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 441,564	\$ 441,564	\$ -
TOTAL REVENUES	441,564	441,564	-
<u>EXPENDITURES</u>			
Instruction			
Other education programs	54,611	54,611	-
Support			
Pupil support services	326,194	326,194	-
Instructional staff services	11,829	11,829	-
Business and central services	3,459	3,459	-
Plant operations and maintenance	244	244	-
Transportation	25,606	25,606	-
TOTAL EXPENDITURES	421,943	421,943	-
EXCESS OF REVENUES OVER EXPENDITURES	19,621	19,621	-
<u>OTHER FINANCING USES</u>			
Transfers out	(19,621)	(19,621)	-
TOTAL OTHER FINANCING USES	(19,621)	(19,621)	-
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2010	-	-	-
FUND BALANCE, JUNE 30, 2011	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - SUMMER SCHOOL
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
Local sources			
Other	\$ 210,258	\$ 195,330	\$ (14,928)
TOTAL REVENUES	<u>210,258</u>	<u>195,330</u>	<u>(14,928)</u>
<u>EXPENDITURES</u>			
Instruction			
Other education programs	189,168	183,227	5,941
Support			
Administrative	-	15	(15)
Business and central services	19,590	3,751	15,839
Plant operations and maintenance	1,500	5,050	(3,550)
TOTAL EXPENDITURES	<u>210,258</u>	<u>192,043</u>	<u>18,215</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>3,287</u>	<u>3,287</u>
Fund balance, June 30, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ 3,287</u>	<u>\$ 3,287</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - YOUTH BUILD
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 21,109	\$ 21,109	\$ -
TOTAL REVENUES	<u>21,109</u>	<u>21,109</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction			
Other education programs	21,109	21,109	-
TOTAL EXPENDITURES	<u>21,109</u>	<u>21,109</u>	<u>-</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>-</u>	 <u>-</u>	 <u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers out	-	-	-
 TOTAL OTHER FINANCING USES	 <u>-</u>	 <u>-</u>	 <u>-</u>
 NET CHANGE IN FUND BALANCE	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund balance, June 30, 2010	 <u>-</u>	 <u>-</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2011	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - DISASTER RELIEF FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal			
Federal grants	\$ -	\$ (488,923)	\$ (488,923)
TOTAL REVENUES	<u>-</u>	<u>(488,923)</u>	<u>(488,923)</u>
<u>EXPENDITURES</u>			
Instruction			
Regular education programs	-	-	-
Support			
Pupil support services	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(488,923)</u>	<u>(488,923)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	488,923	488,923
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>-</u>	<u>488,923</u>	<u>488,923</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - WBRH RADIO STATION TRAINING PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
Local sources			
Other	\$ 245,400	\$ 282,537	\$ 37,137
TOTAL REVENUES	245,400	282,537	37,137
<u>EXPENDITURES</u>			
Support:			
Pupil support services	615,885	649,950	(34,065)
TOTAL EXPENDITURES	615,885	649,950	(34,065)
NET CHANGE IN FUND BALANCE	(370,485)	(367,413)	3,072
Fund balance, June 30, 2010	397,447	397,447	-
FUND BALANCE, JUNE 30, 2011	\$ 26,962	\$ 30,034	\$ 3,072

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

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

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 443,871	\$ 187,171	\$ (256,700)
TOTAL REVENUES	<u>443,871</u>	<u>187,171</u>	<u>(256,700)</u>
<u>EXPENDITURES</u>			
Instruction			
Other education programs	228,840	112,600	116,240
Support			
Instructional staff services	190,154	68,827	121,327
Business and central services	11,195	926	10,269
TOTAL EXPENDITURES	<u>430,189</u>	<u>182,353</u>	<u>247,836</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>13,682</u>	<u>4,818</u>	<u>(8,864)</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(13,682)</u>	<u>(4,818)</u>	<u>8,864</u>
TOTAL OTHER FINANCING USES	<u>(13,682)</u>	<u>(4,818)</u>	<u>8,864</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - HEAP
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 655,694	\$ 655,694	\$ -
TOTAL REVENUES	<u>655,694</u>	<u>655,694</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction			
Other education programs	570,675	523,558	47,117
Support			
Pupil support services	12,841	12,841	-
Instructional staff services	72,178	72,178	-
Administrative	-	47,117	(47,117)
TOTAL EXPENDITURES	<u>655,694</u>	<u>655,694</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2010	-	-	-
FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - READING FIRST
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 538,079	\$ 538,079	\$ -
TOTAL REVENUES	<u>538,079</u>	<u>538,079</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction			
Other education programs	519,880	519,880	-
Support			
Business and central services	<u>3</u>	<u>3</u>	<u>-</u>
TOTAL EXPENDITURES	<u>519,883</u>	<u>519,883</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>18,196</u>	<u>18,196</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(18,196)</u>	<u>(18,196)</u>	<u>-</u>
TOTAL OTHER FINANCING USES	<u>(18,196)</u>	<u>(18,196)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - 21ST CENTURY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 181,506	\$ 181,506	\$ -
TOTAL REVENUES	<u>181,506</u>	<u>181,506</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction			
Other education programs	105,933	105,933	-
Support			
Instructional staff services	40,979	40,979	-
Transportation	18,093	18,093	-
TOTAL EXPENDITURES	<u>165,005</u>	<u>165,005</u>	<u>-</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>16,501</u>	 <u>16,501</u>	 <u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(16,501)</u>	<u>(16,501)</u>	<u>-</u>
 TOTAL OTHER FINANCING USES	 <u>(16,501)</u>	 <u>(16,501)</u>	 <u>-</u>
 NET CHANGE IN FUND BALANCE	 -	 -	 -
 Fund balance, June 30, 2010	 <u>-</u>	 <u>-</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2011	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - ADVANCED PLACEMENT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 5,488	\$ 5,488	\$ -
TOTAL REVENUES	<u>5,488</u>	<u>5,488</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction			
Other education programs	5,488	5,488	-
TOTAL EXPENDITURES	<u>5,488</u>	<u>5,488</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TEXTBOOK FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal			
Other state support	\$ 485,849	\$ 456,853	\$ (28,996)
TOTAL REVENUES	<u>485,849</u>	<u>456,853</u>	<u>(28,996)</u>
<u>EXPENDITURES</u>			
Instruction			
Regular education programs	4,254,987	4,222,109	32,878
Support			
Instructional staff services	101,156	100,891	265
TOTAL EXPENDITURES	<u>4,356,143</u>	<u>4,323,000</u>	<u>33,143</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>(3,870,294)</u>	<u>(3,866,147)</u>	<u>4,147</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	3,900,000	3,900,000	-
Transfers out	(27,157)	(25,534)	1,623
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,872,843</u>	<u>3,874,466</u>	<u>1,623</u>
NET CHANGE IN FUND BALANCE	2,549	8,319	5,770
Fund balance, June 30, 2010	<u>11,245,545</u>	<u>10,877,872</u>	<u>(367,673)</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ 11,248,094</u>	<u>\$ 10,886,191</u>	<u>\$ (361,903)</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - POSITIVE BEHAVIORAL INTERVENTION AND SUPPORT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 72,250	\$ 68,722	\$ (3,528)
TOTAL REVENUES	<u>72,250</u>	<u>68,722</u>	<u>(3,528)</u>
<u>EXPENDITURES</u>			
Instruction			
Special Education Programs	8,831	8,520	311
Support			
Instructional staff services	54,655	51,269	3,386
Business and central services	2,000	2,500	(500)
TOTAL EXPENDITURES	<u>65,486</u>	<u>62,289</u>	<u>3,197</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>6,764</u>	<u>6,433</u>	<u>(331)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	-	-
Transfers out	(6,764)	(6,433)	331
TOTAL OTHER FINANCING SOURCES (USES)	<u>(6,764)</u>	<u>(6,433)</u>	<u>331</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2010	-	-	-
FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - SCHOOLS PUTTING PREVENTION TO WORK
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 8,500	\$ 8,500	\$ -
TOTAL REVENUES	<u>8,500</u>	<u>8,500</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction			
Other education programs	8,500	8,500	-
TOTAL EXPENDITURES	<u>8,500</u>	<u>8,500</u>	<u>-</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - LSU - NATIONAL SCIENCE FOUNDATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal			
Federal grants	\$ 12,255	\$ 12,255	\$ -
TOTAL REVENUES	12,255	12,255	-
<u>EXPENDITURES</u>			
Support			
Instructional staff services	12,255	12,255	-
TOTAL EXPENDITURES	12,255	12,255	-
EXCESS OF REVENUES (UNDER) EXPENDITURES	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2010	-	-	-
FUND BALANCE, JUNE 30, 2011	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

WORKERS' COMPENSATION FUND

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

RISK MANAGEMENT FUND

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

MEDICAL INSURANCE FUND

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PROPRIETARY FUND TYPE
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2011

	<u>Workers'</u>	<u>Risk</u>	<u>Medical</u>	<u>Total</u>
	<u>Compensation</u>	<u>Management</u>	<u>Insurance</u>	<u>Internal</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Service</u>
				<u>Funds</u>
<u>ASSETS</u>				
Current				
Cash and cash equivalents	\$ 2,588,482	\$ 11,225	\$ -	\$ 2,599,707
Due from other funds	4,561,644	13,972,295	51,227,759	69,761,698
Reimbursement receivable	-	-	3,060,751	3,060,751
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	\$ 7,150,126	\$ 13,983,520	\$ 54,288,510	\$ 75,422,156
<u>LIABILITIES AND NET ASSETS</u>				
Liabilities				
Current				
Accounts payable	\$ -	\$ 1,395	\$ 407,695	\$ 409,090
Claims payable	1,565,842	1,203,531	7,388,035	10,157,408
Noncurrent				
Claims payable	1,931,786	2,833,032	-	4,764,818
Net post-employment benefit obligation	-	-	228,691,982	228,691,982
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES	3,497,628	4,037,958	236,487,712	244,023,298
 Net assets (deficit) - unrestricted	 <u>3,652,498</u>	 <u>9,945,562</u>	 <u>(182,199,202)</u>	 <u>(168,601,142)</u>
 TOTAL LIABILITIES AND NET ASSETS	 \$ 7,150,126	 \$ 13,983,520	 \$ 54,288,510	 \$ 75,422,156

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

PROPRIETARY FUND TYPE

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

FISCAL YEAR ENDED JUNE 30, 2011

	<u>Workers'</u> <u>Compensation</u> <u>Fund</u>	<u>Risk</u> <u>Management</u> <u>Fund</u>	<u>Medical</u> <u>Insurance</u> <u>Fund</u>	<u>Total</u> <u>Internal</u> <u>Service</u> <u>Funds</u>
<u>OPERATING REVENUES</u>				
Premiums received	\$ 2,092,582	\$ 2,745,068	\$ 85,062,889	\$ 89,900,539
Retiree drug subsidy	-	-	1,156,201	1,156,201
TOTAL OPERATING REVENUE	2,092,582	2,745,068	86,219,090	91,056,740
<u>OPERATING EXPENSES</u>				
Claims expense	1,231,655	1,265,486	73,565,548	76,062,689
Insurance premiums	273,833	3,649	2,491,481	2,768,963
Post-employment benefit obligation incurred in excess of payments	-	-	84,172,438	84,172,438
Materials and supplies	-	-	10,550	10,550
Administrative fees	636	272,725	3,753,026	4,026,387
TOTAL OPERATING EXPENSES	1,506,124	1,541,860	163,993,043	167,041,027
NET OPERATING INCOME (LOSS)	586,458	1,203,208	(77,773,953)	(75,984,287)
<u>NON-OPERATING REVENUES</u>				
Interest income	14,090	-	-	14,090
Grant income	-	-	2,119,545	2,119,545
TOTAL NON-OPERATING REVENUES	14,090	-	2,119,545	2,133,635
INCOME (LOSS) BEFORE TRANSFERS	600,548	1,203,208	(75,654,408)	(73,850,652)
Transfers out	-	-	-	-
Transfers in	-	-	-	-
CHANGE IN NET ASSETS	600,548	1,203,208	(75,654,408)	(73,850,652)
NET ASSETS (DEFICIT) at JUNE 30, 2010	3,051,950	\$ 8,742,354	\$ (106,544,794)	\$ (94,750,490)
NET ASSETS at JUNE 30, 2011	\$ 3,652,498	\$ 9,945,562	\$ (182,199,202)	\$ (168,601,142)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PROPRIETARY FUND TYPE
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Workers'</u> <u>Compensation</u> <u>Fund</u>	<u>Risk</u> <u>Management</u> <u>Fund</u>	<u>Medical</u> <u>Insurance</u> <u>Fund</u>	<u>Total</u> <u>Internal</u> <u>Service</u> <u>Funds</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Cash premiums received	\$ 2,157,582	\$ 2,745,068	\$ 82,557,780	\$ 87,460,430
Retiree drug subsidy	-	-	1,156,201	1,156,201
Cash paid in claims and benefits	(2,566,181)	(1,467,500)	(76,161,855)	(80,195,536)
Cash paid for expenses	(636)	(294,599)	(3,551,302)	(3,846,537)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(409,235)</u>	<u>982,969</u>	<u>4,000,824</u>	<u>4,574,558</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING</u> <u>ACTIVITIES</u>				
Interfund transfers and advances	<u>390,113</u>	<u>(988,288)</u>	<u>(6,120,369)</u>	<u>(6,718,544)</u>
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	<u>390,113</u>	<u>(988,288)</u>	<u>(6,120,369)</u>	<u>(6,718,544)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Interest Income	14,090	-	-	14,090
Grant Income	-	-	2,119,545	2,119,545
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>14,090</u>	<u>-</u>	<u>2,119,545</u>	<u>2,133,635</u>
NET CHANGE IN CASH	(5,032)	(5,319)	-	(10,351)
Cash at beginning of year	<u>2,593,514</u>	<u>16,544</u>	<u>-</u>	<u>2,610,058</u>
CASH AT END OF YEAR	<u>\$ 2,588,482</u>	<u>\$ 11,225</u>	<u>\$ -</u>	<u>\$ 2,599,707</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating loss	\$ 586,458	\$ 1,203,208	\$ (77,773,953)	\$ (75,984,287)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Changes in				
Reimbursement receivables	-	-	(2,504,455)	(2,504,455)
Accounts, claims payable and postemployment benefits	(995,693)	(220,239)	84,279,232	83,063,300
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ (409,235)</u>	<u>\$ 982,969</u>	<u>\$ 4,000,824</u>	<u>\$ 4,574,558</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS

CONSOLIDATED PAYROLL FUND

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

SCHOOL ACTIVITY FUND

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

June 30, 2011

	<u>Consolidated Payroll Fund</u>	<u>School Activity Fund</u>	<u>Agency Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ 4,063,744	\$ 4,063,744
Accounts receivable	134,638	-	134,638
Due from other funds	17,770,050	-	17,770,050
TOTAL ASSETS	<u>\$ 17,904,688</u>	<u>\$ 4,063,744</u>	<u>\$ 21,968,432</u>
<u>LIABILITIES</u>			
Benefits payable	\$ 2,870,110	\$ -	\$ 2,870,110
Salaries payable	11,833,741	-	11,833,741
Payroll withholdings payable	3,186,748	-	3,186,748
Amounts held for other groups	14,089	4,063,744	4,077,833
TOTAL LIABILITIES	<u>\$ 17,904,688</u>	<u>\$ 4,063,744</u>	<u>\$ 21,968,432</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FISCAL YEAR ENDED JUNE 30, 2011

	<u>Balance</u> <u>June 30, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2011</u>
<u>CONSOLIDATED PAYROLL FUND</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ 269,482	\$ 269,482	\$ -
Accounts receivable	17,524	1,091,312	974,198	134,638
Due from other funds	16,725,762	592,778,740	591,734,452	17,770,050
TOTAL ASSETS	<u>\$ 16,743,286</u>	<u>\$ 594,139,534</u>	<u>\$ 592,978,132</u>	<u>\$ 17,904,688</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 412,353	\$ 84,806,539	\$ 85,204,803	\$ 14,089
Benefits payable	3,000,791	18,008,382	18,139,063	2,870,110
Salaries payable	11,566,167	74,590,268	74,322,694	11,833,741
Payroll withholdings payable	1,763,975	59,606,352	58,183,579	3,186,748
TOTAL LIABILITIES	<u>\$ 16,743,286</u>	<u>\$ 237,011,541</u>	<u>\$ 235,850,139</u>	<u>\$ 17,904,688</u>
<u>SCHOOL ACTIVITY FUND</u>				
<u>ASSETS</u>				
Cash and cash equivalents				
TOTAL ASSETS	<u>\$ 3,911,487</u>	<u>\$ 8,603,171</u>	<u>\$ 8,450,914</u>	<u>\$ 4,063,744</u>
<u>LIABILITIES</u>				
Amounts held for other groups	3,911,487	8,603,171	8,450,914	4,063,744
TOTAL LIABILITIES	<u>\$ 3,911,487</u>	<u>\$ 8,603,171</u>	<u>\$ 8,450,914</u>	<u>\$ 4,063,744</u>
<u>TOTAL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$ 3,911,487	\$ 8,872,653	\$ 8,720,396	\$ 4,063,744
Accounts receivable	17,524	1,091,312	974,198	134,638
Due from other funds	16,725,762	592,778,740	591,734,452	17,770,050
TOTAL ASSETS	<u>\$ 20,654,773</u>	<u>\$ 602,742,705</u>	<u>\$ 601,429,046</u>	<u>\$ 21,968,432</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 412,353	\$ 84,806,539	\$ 85,204,803	\$ 14,089
Benefits payable	3,000,791	18,008,382	18,139,063	2,870,110
Salaries payable	11,566,167	74,590,268	74,322,694	11,833,741
Payroll withholdings payable	1,763,975	59,606,352	58,183,579	3,186,748
Amounts held for other groups	3,911,487	8,603,171	8,450,914	4,063,744
TOTAL LIABILITIES	<u>\$ 20,654,773</u>	<u>\$ 245,614,712</u>	<u>\$ 244,301,053</u>	<u>\$ 21,968,432</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

COMPARATIVE SCHEDULE OF CAPITAL ASSETS - BY SOURCES
JUNE 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
Capital assets		
Land	\$ 10,039,830	\$ 9,998,635
Buildings and improvements	425,556,052	389,331,547
Furniture and equipment	50,275,381	49,981,739
Construction in progress	<u>36,649,136</u>	<u>13,268,103</u>
 TOTAL CAPITAL ASSETS	 <u>\$ 522,520,399</u>	 <u>\$ 462,580,024</u>
 Capital assets from		
Capital projects fund	\$ 187,070,312	\$ 172,018,738
Other governmental funds	<u>335,450,087</u>	<u>290,561,286</u>
 TOTAL ASSETS AT COST	 <u>\$ 522,520,399</u>	 <u>\$ 462,580,024</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SCHEDULE OF CAPITAL ASSETS AT COST - BY FUNCTION
JUNE 30, 2011

<u>Function</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Furniture and Equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
Administrative	\$ 1,902,168	\$ 149,380,552	\$ 28,244,031	\$ -	\$ 179,526,751
Instructional	7,397,362	270,070,783	12,699,095	36,649,136	326,816,376
Maintenance	740,300	6,104,717	9,332,255	-	16,177,272
TOTAL	<u>\$ 10,039,830</u>	<u>\$ 425,556,052</u>	<u>\$ 50,275,381</u>	<u>\$ 36,649,136</u>	<u>\$ 522,520,399</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SCHEDULE OF CHANGES IN CAPITAL ASSETS - BY FUNCTION
FISCAL YEAR ENDED JUNE 30, 2011

<u>Function</u>	<u>Capital Assets June 30, 2010</u>	<u>Additions</u>	<u>Adjustments and Deductions</u>	<u>Capital Assets June 30, 2011</u>
Administrative	\$ 143,214,520	\$ 37,141,202	\$ (828,971)	\$ 179,526,751
Instructional	303,810,489	59,616,072	(36,610,185)	326,816,376
Maintenance	15,555,015	3,010,061	(2,387,804)	16,177,272
 TOTAL	 <u>\$ 462,580,024</u>	 <u>\$ 99,767,335</u>	 <u>\$ (39,826,960)</u>	 <u>\$ 522,520,399</u>



COMPREHENSIVE **ANNUAL**
FINANCIAL REPORT

Statistical Section

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

STATISTICAL SCHEDULE DESCRIPTIONS

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

FINANCIAL TRENDS

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

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

REVENUE CAPACITY

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

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

DEBT CAPACITY

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

- Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
- Computation of Legal Debt Margin – Last Ten Tax Years
- Computation of Direct and Overlapping Debt – December 31, 2010

DEMOGRAPHIC AND ECONOMIC INFORMATION

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

STATISTICAL SCHEDULE DESCRIPTIONS (continued)

OPERATING INFORMATION

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

- General Fund Expenditures by Function – Last Ten Fiscal Years
- General Fund Expenditures by Function Per Pupil – Last Ten Fiscal Years
- Full-Time Equivalents (FTE) Employees – Last Ten Fiscal Years
- Board Members Compensation – June 30, 2011
- Percentage of Free and Reduced Students in Lunch Program – Last Ten Fiscal Years
- History of High School Graduates – Last Ten Fiscal Years
- Capital Asset Information – June 30, 2011

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

NET ASSETS BY COMPONENT

LAST TEN FISCAL YEARS

(accrual basis of accounting)

<u>Fiscal Year</u>	<u>Invested in capital assets, net of related debt</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
2011	\$ 379,759,677	\$ 96,662,363	\$ (192,615,937)	\$ 283,806,103
2010	352,668,073	91,857,547	(66,559,604)	377,966,016
2009	281,132,961	84,410,575	65,062,729	430,606,265
2008	235,484,078	75,886,498	122,596,651	433,967,227
2007	225,764,035	69,254,835	143,642,384	438,661,254
2006	211,533,500	46,052,683	90,339,890	347,926,073
2005	186,734,515	37,821,604	25,271,626	249,827,745
2004	173,233,096	31,581,102	10,880,770	215,694,968
2003	154,779,577	31,896,228	7,585,867	194,261,672
2002	117,937,595	41,406,522	5,090,149	164,434,266

Source Comprehensive Annual Financial Reports

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year Ended June 30				
	2011	2010	2009	2008	2007
Expenses					
Instruction					
Regular education programs	\$ 214,794,838	\$ 197,330,683	\$ 193,256,967	\$ 190,985,571	\$ 147,101,404
Special education programs	92,045,305	83,744,138	84,207,341	79,117,298	64,221,602
Other education programs	60,042,894	56,136,836	52,820,122	49,844,776	47,481,748
Support Services					
Pupil support services	34,477,380	30,982,621	32,055,789	29,426,019	24,594,812
Instructional staff services	39,091,876	37,438,125	29,918,654	24,761,466	19,378,843
General administration services	10,064,362	11,257,093	15,146,599	10,506,826	9,692,604
School administration services	28,448,781	26,058,480	25,249,342	22,837,449	18,682,580
Business and central services	16,195,230	16,874,276	15,647,847	15,052,779	12,564,091
Plant operations and maintenance	46,837,442	50,109,266	49,298,527	50,997,356	47,877,600
Transportation	42,131,846	37,931,834	28,826,910	41,999,471	25,988,683
Child nutrition	31,334,103	31,809,215	29,380,944	31,101,167	26,189,372
Facility and acquisition	8,731,817				
Appropriations					
Charter schools Type 1	13,056,227	6,159,590	5,569,811	4,646,825	3,804,070
Charter schools Type 2	1,054,344	495,088	-	-	-
Office of Juvenile Justice	134,816				
Autonomous schools	-	3,472,933	2,664,909	3,166,495	
Magnet programs	5,389,646	5,498,870	4,908,800	4,720,754	
Recovery School District	12,337,740	15,497,211	6,855,629		
Interest on long term debt	273,764	97,639	-		
Total expenses	656,442,411	610,893,898	575,808,191	559,164,252	447,577,409
Program revenues					
Charges for services					
Instruction	677,405	577,177	716,350	667,546	871,051
Pupil support services	-	-			
Instructional staff services	-				
General administration services					
School administration services					
Business and central services	-	-			
Plant operation and maintenance	-				
Transportation	180,487	310,128	295,553	174,638	174,406
Child nutrition	3,860,288	3,804,313	3,373,217	3,906,830	4,083,381
Appropriation - charter schools	-				
Operating grants and contributions	103,128,266	101,660,316	89,998,650	88,464,134	83,486,873
Capital grants and contributions	-	-	93,700	32,283	405,775
Total program revenues	107,846,446	106,351,934	94,477,470	93,245,431	89,021,486
Net (expense) revenue	(548,595,965)	(504,541,964)	(481,330,721)	(465,918,821)	(358,555,923)
General revenues and other changes in net assets					
Taxes					
Ad valorem taxes	132,400,271	130,529,260	123,898,731	113,007,257	107,347,430
State revenue sharing	4,091,169	4,120,396	4,191,022	4,193,013	3,873,354
Sales and use taxes	148,089,339	148,522,401	160,847,779	158,700,630	159,512,971
State aid not restricted to specific programs (MFP)	156,931,390	160,178,060	170,986,921	170,686,913	161,556,552
Interest and investment earnings	1,754,948	1,859,214	3,455,361	9,469,907	8,308,087
Miscellaneous	11,168,935	6,692,384	8,040,028	5,167,074	8,692,710
Special items					
Insurance proceeds from hurricane damage			6,549,917	-	-
Total general revenues and other changes in net assets	454,436,052	451,901,715	477,969,759	461,224,794	449,291,104
Change in net assets	\$ (94,159,913)	\$ (52,640,249)	\$ (3,360,962)	\$ (4,694,027)	\$ 90,735,181

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30				
2006	2005	2004	2003	2002
\$ 147,701,382	\$ 127,813,148	\$ 123,266,742	\$ 135,363,693	\$ 131,388,055
58,496,304	55,085,920	55,110,215	57,939,527	53,709,898
46,296,059	41,560,479	37,325,869	38,846,770	39,352,603
20,449,183	19,246,256	19,402,706	20,903,012	20,235,682
17,540,587	14,335,482	13,176,049	14,666,496	13,756,543
9,311,757	9,539,624	9,263,975	8,917,227	8,615,549
17,754,035	17,404,397	16,928,728	18,813,356	18,683,964
10,969,154	10,953,063	9,780,530	8,782,419	7,434,464
45,462,490	45,399,347	40,656,948	43,630,455	34,775,378
26,181,964	23,512,199	23,453,713	22,734,348	21,975,939
25,679,703	25,339,113	24,940,146	27,805,218	26,804,429
3,273,244	2,846,532	2,645,958	2,531,735	2,494,800
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	21,275	41,884	61,847	49,595
429,115,862	393,056,835	375,993,463	400,996,103	379,276,899
810,410	813,246	816,705	805,652	3,191,225
-	-	-	-	219,178
-	-	-	-	118,772
-	-	-	-	10,204
-	-	-	-	209,790
-	-	-	-	42,856
-	-	-	-	328,563
195,970	173,958	111,229	224,766	657,756
3,156,100	3,962,803	3,951,872	4,415,312	4,391,685
114,391,369	67,551,209	61,053,767	63,943,777	54,488,871
173,419	-	79,297	175,747	681,365
118,727,268	72,501,216	66,012,870	69,565,254	64,348,428
(310,388,594)	(320,555,619)	(309,980,593)	(331,430,849)	(314,928,471)
98,852,998	94,212,705	88,593,017	85,424,341	81,549,651
3,692,262	3,722,441	3,759,550	3,919,550	125,380,879
156,104,231	128,856,908	123,437,777	128,970,873	3,934,795
141,675,723	122,712,378	118,772,955	138,122,384	143,066,171
4,121,466	1,877,172	812,544	1,157,708	2,016,482
4,040,242	3,306,792	(3,962,954)	3,663,399	3,150,696
408,486,922	354,688,396	331,412,889	361,258,255	359,098,674
\$ 98,098,328	\$ 34,132,777	\$ 21,432,296	\$ 29,827,406	\$ 44,170,203

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TWO FISCAL YEARS ⁽¹⁾⁽²⁾
(modified accrual basis of accounting)

	Fiscal Year	
	2011	2010
General Fund		
Nonspendable	\$ 139,127	\$ 126,815
Restricted	-	-
Assigned	47,014,488	48,021,827
Unassigned	25,446,776	53,620,893
Total general fund	72,600,391	101,769,535
All Other Governmental Funds*		
Nonspendable	200,206	257,675
Restricted	89,167,849	102,476,478
Assigned	10,919,512	10,877,872
Unassigned	-	1,748,731
Total all other governmental funds	100,287,567	115,360,756

* Includes Child Nutrition and Other Non Major Funds

Notes

- (1) The School Board began to report accrual information when it implemented GASB Statement 34 in fiscal year 2011
(2) Fiscal year 2010 has been reclassified with implementation of GASB Statement 54 in fiscal year 2011

Source: Comprehensive Annual Financial Reports



East Baton Rouge Parish School System
1050 South Foster Drive
Baton Rouge, Louisiana 70806
www.ebrschools.org

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

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

	Fiscal Year Ended June 30,					
	2011	2010	2009	2008	2007	2006
REVENUES						
Local sources						
Ad valorem taxes	\$ 132,400,271	\$ 130,529,260	\$ 123,898,731	\$ 113,007,257	\$ 107,347,430	\$ 98,852,998
Sales and use taxes	148,089,339	148,522,401	160,847,779	158,700,630	159,512,971	156,104,231
Earnings on investments	1,740,858	1,845,483	3,417,642	9,368,560	8,176,776	4,012,708
Extended day program tuition	482,075	447,254	422,593	399,787	499,523	455,985
Other	13,435,129	11,083,278	12,117,189	9,555,657	14,557,040	7,947,653
State sources						
Unrestricted grants-in-aid, MFP	156,931,390	160,178,060	170,986,921	170,686,913	161,556,552	141,675,723
Revenue sharing	4,091,169	4,120,396	4,191,022	4,193,013	3,873,354	3,692,262
Restricted grants-in-aid	5,222,662	10,040,474	17,685,678	16,344,273	12,383,418	14,628,369
Federal grants	97,905,604	91,619,842	72,312,972	72,119,861	71,103,455	99,762,999
TOTAL REVENUES	560,298,497	558,386,448	565,880,527	554,375,951	539,010,519	527,132,928
EXPENDITURES						
Current						
Instruction						
Regular education programs	170,104,809	161,789,375	164,786,693	157,712,829	137,007,514	133,974,192
Special education programs	77,855,480	73,012,713	75,243,924	70,902,847	66,608,664	60,728,883
Other education programs	55,847,391	53,405,603	47,163,552	47,961,991	48,161,869	46,829,768
Support						
Pupil support services	30,555,674	28,160,148	29,270,337	27,200,361	25,299,581	21,017,431
Instructional staff services	35,049,631	34,540,794	26,777,842	22,902,974	19,828,482	17,743,073
General administration services	11,060,820	11,008,972	15,658,710	10,344,699	10,675,713	10,158,309
School administration services	24,040,471	22,650,343	22,529,639	20,387,662	19,393,164	18,343,537
Business and central services	14,155,985	15,110,346	14,887,573	14,176,559	13,104,283	11,381,908
Plant operations and maintenance	47,001,038	48,586,370	62,981,345	53,135,659	49,177,339	46,130,576
Transportation	34,127,663	32,020,023	32,009,771	35,124,167	26,918,284	29,520,498
Child nutrition	26,171,370	28,433,630	26,618,389	27,431,515	27,221,988	26,480,077
Appropriations						
Charter schools Type 1	13,056,227	6,159,590	5,569,811	4,646,825	3,804,070	3,273,244
Charter schools Type 2	1,054,344	495,088	-	-	-	-
Office of Juvenile Justice	134,816	-	-	-	-	-
Autonomous schools	-	3,472,933	2,664,909	3,166,495	-	-
Magnet programs	5,389,646	5,498,870	4,908,800	4,720,754	-	-
Recovery School District	12,337,740	15,497,211	6,855,629	-	-	-
Settlement agreement	-	-	-	226,896	8,139,026	7,983,433
Capital outlay	66,419,730	27,277,323	39,306,268	23,954,797	21,882,970	33,984,639
Debt service - Principal	1,503,198	163,636	163,636	163,636	163,636	163,636
Debt service - Interest	349,797	97,639	-	-	-	-
TOTAL EXPENDITURES	626,215,830	567,380,607	577,396,828	524,160,666	477,386,583	467,713,204
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(65,917,333)	(8,994,159)	(11,516,301)	30,215,285	61,623,936	59,419,724
OTHER FINANCING SOURCES (USES)						
Issuance of long-term debt	21,675,000	21,433,000	-	-	-	-
Transfers in	12,526,868	13,228,577	34,927,950	14,464,070	18,627,781	30,846,861
Insurance proceeds from hurricane damage	-	-	5,549,917	-	-	-
Transfers out	(12,526,868)	(13,228,577)	(38,927,950)	(18,964,070)	(23,627,781)	(30,846,861)
TOTAL OTHER FINANCING SOURCES (USES)	21,675,000	21,433,000	2,549,917	(4,500,000)	(5,000,000)	-
NET CHANGE IN FUND BALANCES	\$ (44,242,333)	\$ 12,438,841	\$ (8,966,384)	\$ 25,715,285	\$ 56,623,936	\$ 59,419,724
Debt service as a percentage of noncapital expenditures	0.33%	0.05%	0.03%	0.03%	0.04%	0.04%

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,			
2005	2004	2003	2002
\$ 94,212,705	\$ 88,593,016	\$ 85,424,341	\$ 81,549,651
128,856,908	123,438,777	128,970,873	125,380,879
1,810,176	782,875	1,090,254	1,934,468
498,571	501,648	389,703	386,122
8,640,248	8,021,981	9,218,331	8,542,607
122,712,378	118,772,955	138,122,384	143,066,171
3,722,441	3,759,550	3,919,550	3,934,795
9,351,153	8,458,456	10,111,888	8,849,552
58,200,057	52,595,311	53,831,889	45,639,319
<u>428,004,637</u>	<u>404,924,569</u>	<u>431,079,213</u>	<u>419,283,564</u>
115,310,628	109,252,991	117,724,785	120,631,487
56,965,341	55,953,643	57,854,439	52,392,760
41,891,932	38,240,184	38,687,079	38,674,522
19,698,072	19,718,690	20,894,078	19,846,052
14,450,744	13,269,682	14,148,848	13,149,339
9,395,121	9,427,681	8,903,905	8,570,952
17,855,830	17,573,343	18,762,788	18,325,464
11,057,097	10,101,355	9,658,645	7,306,641
46,857,400	53,489,970	56,665,244	35,217,882
23,053,224	23,724,879	20,730,700	20,134,464
25,953,662	25,089,361	27,488,135	26,175,170
2,860,991	2,650,946	2,527,906	2,478,545
-	-	-	-
-	-	-	-
-	-	-	-
7,587,358	10,677,005	12,388,972	12,011,102
23,208,315	17,361,099	28,982,806	47,360,267
837,106	800,832	780,869	1,683,525
5,610	41,884	61,847	70,299
<u>416,988,431</u>	<u>407,373,545</u>	<u>436,261,046</u>	<u>424,028,471</u>
11,016,206	(2,448,976)	(5,181,833)	(4,744,907)
-	-	-	-
9,582,330	13,808,470	11,160,708	5,736,826
-	-	-	-
<u>(9,582,330)</u>	<u>(13,808,470)</u>	<u>(11,160,708)</u>	<u>(5,736,826)</u>
-	-	-	-
<u>\$ 11,016,206</u>	<u>\$ (2,448,976)</u>	<u>\$ (5,181,833)</u>	<u>\$ (4,744,907)</u>
0.21%	0.22%	0.21%	0.47%

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS
(December 31, 2001 through 2010)

Year	Real Property	Personal Property	Industrial Property	Public Utilities	Less Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate-Millages	Assessed Value	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value*
<u>Parish of East Baton Rouge</u>										
2010	\$2,660,283,400	\$732,731,250	\$400,675,500	\$273,732,390	\$668,235,600	\$3,399,186,940	445.57	\$4,067,422,540	\$37,391,056,340	11
2009	2,570,289,950	760,090,300	366,281,000	268,186,150	658,713,450	3,306,133,950	445.57	3,964,847,400	36,044,067,273	11
2008	2,455,453,450	742,090,000	354,530,750	258,929,990	656,849,150	3,154,154,640	445.57	3,811,008,790	34,645,489,000	11
2007	2,196,369,350	687,918,500	336,928,650	245,344,430	633,219,450	2,833,341,480	435.00	3,466,560,930	31,514,190,273	11
2006	2,042,924,300	630,969,950	327,389,900	231,843,990	620,821,750	2,612,309,990	393.10	3,233,131,740	29,392,106,727	11
2005	1,914,081,200	579,874,150	297,409,100	220,667,330	612,224,400	2,399,807,380	395.38	3,012,031,780	27,382,107,091	11
2004	(1)	(1)	(1)	(1)	(1)	2,885,035,660	(1)	2,885,035,660	26,227,596,909	11
2003	(1)	(1)	(1)	(1)	(1)	2,669,273,996	(1)	2,669,273,996	24,266,127,236	11
2002	(1)	(1)	(1)	(1)	(1)	2,533,605,400	(1)	2,533,605,400	23,032,776,364	11
2001	(1)	(1)	(1)	(1)	(1)	2,437,458,220	(1)	2,437,458,220	22,158,731,091	11

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

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

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

(1) Breakdown of assessed property unavailable for the years 2001 through 2004

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	Type of Business	December 31, 2010			December 31, 2000		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
ExxonMobil Corporation	Petroleum Products	\$ 295,936,640	1	7.28 %	\$ 169,035,750	1	6.93 %
Entergy, Inc	Electric and Gas Utility	74,575,620	2	1.83	55,575,650	2	2.28
Georgia-Pacific Corporation	Pulp and Paper Products	59,432,790	3	1.46	40,806,960	4	1.67
J.P. Morgan/Chase	Bank	50,074,450	4	1.23	24,894,050	5	1.02
Bellsouth Communications	Telephone Utility	42,326,750	5	1.04	52,554,840	3	2.16
Maryland Marine	Public Utility (Watercraft)	22,211,450	6	0.55	-	-	0.00
Wal-Mart	Retail Store	20,109,700	7	0.49	10,918,550	9	0.45
State Farm Insurance	Insurance	20,090,300	8	0.49	-	-	0.00
Baton Rouge Water Company	Water Utility	17,649,720	9	0.43	15,666,390	7	0.64
Capital One	Bank	17,319,400	10	0.43	23,206,600	6	0.95
Union Planters Bank	Bank	-		0.00	11,030,700	8	0.45
Hancock Bank	Bank	-		0.00	10,226,300	10	0.42
		<u>\$ 619,726,820</u>		<u>15.23 %</u>	<u>\$ 413,915,790</u>		<u>16.97 %</u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

PROPERTY TAX RATES AND TAX LEVIES - DIRECT AND OVERLAPPING GOVERNMENTS (1)

LAST TEN TAX YEARS

(December 31, 2001 through 2010)

<u>Year</u>	<u>City</u>		<u>Parish</u>			
	<u>Operating</u>	<u>Municipal Fire Salaries and Benefits</u>	<u>Operating</u>	<u>Debt Service (2)</u>	<u>Mosquito and Rodent Tax</u>	<u>Emergency Medical Services</u>
<u>TAX RATES (mills per dollar)</u>						
2010	7 42	6 00	3 54	0 00	1 45	3 13
2009	7 42	6 00	3 54	0 00	1 45	3 13
2008	7 42	6 00	3 54	0 00	2 09	3 13
2007	7 84	6 00	3 78	0 00	2 23	3 13
2006	7 84	6 00	3 78	0 00	1 23	3 13
2005	7 84	6 00	3 78	0 00	1 23	3 13
2004	7 84	6 00	3 78	0 00	1 23	2 70
2003	8 34	6 00	4 06	0 00	1 14	2 90
2002	8 34	6 00	4 06	0 00	1 14	2 90
2001	8 34	6 00	4 06	0 00	1 14	2 90

TAX LEVIES

2010	\$12,427,786	\$10,049,472	\$14,178,016	\$0	\$5,806,700	\$12,535,916
2009	12,238,488	9,896,402	14,035,463	0	5,748,304	12,409,879
2008	11,929,569	9,646,603	13,490,853	0	7,964,581	11,928,356
2007	11,770,864	9,008,314	13,103,600	0	7,730,431	10,850,336
2006	11,052,854	8,458,817	12,221,238	0	3,976,752	10,119,702
2005	10,383,178	7,946,310	11,385,480	0	3,704,799	9,427,659
2004	10,067,328	7,704,587	10,905,435	0	3,548,594	7,789,596
2003	10,048,391	7,229,058	10,837,252	0	3,042,972	7,740,895
2002	9,622,772	6,922,857	10,286,438	0	2,888,310	7,347,456
2001	9,412,866	6,771,846	9,896,080	0	2,778,702	7,068,629

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

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

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

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

<u>Library Board of Control</u>	<u>School District</u>	<u>Recreation and Park</u>	<u>Law Enforcement District</u>	<u>Assessor's Salary and Expense Fund</u>	<u>Total</u>
<u>TAX RATES (mills per dollar)</u>					
11 10	43 45	14 46	14 99	1 38	106 92
11 10	43 45	14 46	14 99	1 38	106 92
11 10	43 45	14 46	14 99	1 38	107 56
11 10	43 45	14 46	14 99	1 38	108 36
11 10	43 45	14 46	14 99	1 38	107 36
9 97	43 45	14 46	14 99	1 38	106 23
9 97	43 45	10 95	14 99	1 38	102 29
10 72	43 45	10 95	14 99	1 48	104 03
10 72	43 45	10 95	14 99	1 48	104 03
10 72	43 45	10 95	14 99	1 48	104 03

<u>TAX LEVIES</u>					
\$44,456,394	\$154,151,395	\$57,924,991	\$60,036,218	\$5,527,001	\$377,093,889
44,009,402	152,687,297	57,342,564	59,432,583	5,471,431	373,271,813
42,301,728	147,001,498	55,117,514	57,126,469	5,259,125	361,766,296
38,478,826	134,360,824	50,136,871	51,963,748	4,783,854	332,187,668
35,887,762	131,404,174	46,760,784	48,464,645	4,461,722	312,808,450
30,029,957	122,414,442	43,563,016	45,150,356	4,156,604	288,161,801
28,763,806	117,833,099	31,591,140	43,246,685	3,981,349	265,431,619
28,614,617	109,279,071	29,228,550	40,012,417	3,950,525	249,983,748
27,160,250	110,085,155	27,742,979	37,978,745	3,749,736	243,784,698
26,129,552	105,907,560	26,690,168	36,537,499	3,607,438	234,800,340

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

(2) Parishwide debt

Source East Baton Rouge Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of East Baton Rouge

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN TAX YEARS
(December 31, 2001 through 2010)

<u>Fiscal Year</u>	<u>Total Tax Levy (1)</u>	<u>Current Tax Levy Collections (2)</u>	<u>Percent of Levy Collected</u>	<u>Subsequent Year Tax Collections (2)</u>	<u>Total Collections (2)</u>	<u>Ratio of Total Collections to Tax Levy</u>
2010	\$ 130,451,086	\$ 128,628,970	98.6	\$ 782,997	\$ 129,411,967	99.2
2009	129,226,494	126,846,844	98.2	701,695	127,548,539	98.7
2008	123,517,514	120,790,290	97.8	262,870	121,017,160	98.0
2007	111,660,518	109,763,486	98.3	585,961	110,349,448	98.8
2006	106,587,111	104,083,137	97.7	765,344	104,848,481	98.4
2005	97,879,939	95,541,833	97.6	930,848	96,472,681	98.6
2004	93,630,316	91,569,038	97.8	525,941	92,094,979	98.4
2003	85,891,174	85,598,317	99.7	860,045	86,458,362	100.7
2002	85,045,184	82,718,422	97.3	706,402	83,424,824	98.1
2001	81,264,695	78,653,814	96.8	996,909	79,650,723	98.0

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SALES TAX REVENUES
LAST TEN CALENDAR YEARS

(modified accrual basis of accounting)
(amounts expressed in thousands, except percentages)

	2% City-Parish General	1/2% Roads Improvement and Maintenance	1/2% Sewerage Improvement and Maintenance	Total
2010	\$ 155,467	\$ 37,439	\$ 37,439	\$ 230,345
2009	160,712	39,424	39,425	239,561
2008	164,418	42,372	42,367	249,157
2007	163,368	39,920	39,922	243,210
2006	165,765	40,030	40,035	245,830
2005	149,668	35,968	35,972	221,608
2004	133,662	31,158	31,160	195,980
2003	129,864	30,756	30,759	191,379
2002	124,955	29,950	29,953	184,858
2001	121,569	29,118	29,124	179,811

The following is a summary by area of sales and use taxes being levied within the Parish of East Baton Rouge as of December 31, 2010

Entity/Area	Parish	School Board Operating	School Board Capital Improvement	Municipal	State	Total
East Baton Rouge	3 00%	1 00%	1 00%	-	4 00%	9 00%
Baton Rouge	1 00%	1 00%	1 00%	2 00%	4 00%	9 00%
Baker	1 00%	2 00%	-	2 50%	4 00%	9 50%
Zachary	1 00%	1 00%	1 00%	2 00%	4 00%	9 00%
Central	1 00%	1 00%	1 50%	2 00%	4 00%	9 50%

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

Standard Industrial Classification Code	Year ended December 31,			
	2010	2009	2008	2007
Agriculture, Forestry, and Fishing	\$ 1,565	\$ 2,182	\$ 2,466	\$ 5,473
Mining	3,129	818	822	653
Construction	133,783	133,890	151,265	136,984
Manufacturing	724,461	941,631	876,348	807,773
Transportation and Public Utilities	43,030	51,560	64,945	78,988
Wholesale Trade	332,501	348,700	411,867	196,940
Other Retail Trade	3,599,615	3,865,624	4,102,229	4,608,939
Vehicle	836,337	533,427	374,051	877,204
Food Stores	483,495	514,500	420,088	397,556
Finance, Insurance, and Real Estate	218,277	254,056	282,799	30,713
Services	1,447,357	1,450,666	1,534,020	1,026,769
Public Administration	-	-	-	408
Total	\$ 7,823,550	\$ 8,097,054	\$ 8,220,900	\$ 8,168,400

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

	Year ended December 31,				
2006	2005	2004	2003	2002	2001
\$ 8,786	\$ 8,307	\$ 7,418	\$ 7,078	\$ 7,810	\$ 7,416
912	1,946	1,738	1,753	1,125	1,459
142,226	138,667	123,838	124,994	113,209	115,977
727,543	601,441	537,121	661,657	607,531	573,806
112,803	114,346	102,118	76,165	78,472	91,420
408,776	387,041	345,650	313,167	321,259	336,625
4,750,824	4,187,261	3,739,462	3,479,707	3,304,559	3,152,830
748,015	698,725	624,001	645,294	631,897	624,196
382,171	443,616	396,174	403,942	399,294	413,760
30,335	37,941	33,883	42,530	41,048	43,096
975,610	863,884	771,497	736,718	741,296	717,561
249	225	200	195	250	304
<u>\$ 8,288,250</u>	<u>\$ 7,483,400</u>	<u>\$ 6,683,100</u>	<u>\$ 6,493,200</u>	<u>\$ 6,247,750</u>	<u>\$ 6,078,450</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Qualified School Construction Bond Program</u>	<u>Qualified Zone Academy Bond Program</u>	<u>Capital Leases</u>	<u>Certificates of Indebtedness</u>	<u>Total Debt (1)</u>	<u>Percentage of Personal Income (2)</u>	<u>Debt Per Capita (2)</u>	<u>Debt Per Student (2)</u>
2011	\$ 41,768,438	\$ 736,363	\$ -	\$ -	\$ 42,504,801	(3)	(3)	(3)
2010	21,433,000	900,001	-	-	22,333,001	0.12%	51	549
2009	-	1,063,636	-	-	1,063,636	0.01%	2	25
2008	-	1,227,273	-	-	1,227,273	0.01%	3	29
2007	-	1,390,909	-	-	1,390,909	0.01%	3	32
2006	-	1,554,546	-	-	1,554,546	0.01%	4	33
2005	-	1,718,183	-	-	1,718,183	0.01%	4	38
2004	-	1,881,819	657,804	-	2,539,623	0.02%	6	56
2003	-	2,045,455	1,295,000	-	3,340,455	0.03%	8	74
2002	-	2,209,091	1,912,233	-	4,121,324	0.03%	10	81

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

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

(3) Information not available

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN TAX YEARS
(December 31, 2001 through 2010)

<u>Year</u>	<u>Assessed Value</u>	<u>Debt Limit of Thirty-Five Percent (35%) of Assessed Value</u>	<u>Less Total Bonded Debt</u>	<u>Legal Debt Margin</u>
<u>Parish of East Baton Rouge</u>				
2010	\$3,399,186,940	\$1,189,715,429	\$ -	\$1,189,715,429
2009	3,306,133,950	1,157,146,883	-	1,157,146,883
2008	3,810,975,560	1,333,841,446	-	1,333,841,446
2007	3,466,560,930	1,213,296,326	-	1,213,296,326
2006	3,233,131,740	1,131,596,109	-	1,131,596,109
2005	3,012,031,780	1,054,211,123	-	1,054,211,123
2004	2,885,035,660	1,009,762,481	-	1,009,762,481
2003	2,669,273,996	934,245,899	-	934,245,899
2002	2,533,605,400	886,761,890	-	886,761,890
2001	2,437,458,220	853,110,377	-	853,110,377

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 2010

	<u>Gross Debt Outstanding</u>	<u>Amounts in Debt Service Fund for Principal</u>	<u>Net Debt Outstanding</u>
<u>East Baton Rouge Parish School System</u>			
Qualified School Construction Bond Program	\$ 43,108,000	\$ 1,339,562	41,768,438
Qualified Zone Academy Bond Program	900,001	81,818	818,183
	<u>44,008,001</u>	<u>1,421,380</u>	<u>42,586,621</u>
<u>Overlapping Debt</u>			
City of Baker	2,142,460	-	2,142,460
Central Community School System	32,000,000	743,281	31,256,719
Zachary Community School Board	60,760,000	4,907,898	55,852,102
Nineteenth Judicial District Court	98,795,000	-	98,795,000
Hospital Service District No. 1 (Lane Memorial Hospital)	17,551,227	1,615,694	15,935,533
St. George Fire Protection District	3,638,234	-	3,638,234
Eastside Fire Protection District	1,297,500	-	1,297,500
Port of Greater Baton Rouge			-
Amite River Basin Drainage	530,450	-	530,450
Parish of East Baton Rouge			
- LA Community Development Authority	2,679,259	-	2,679,259
City of Baton Rouge			
- 2002A Fixed Rate Taxable Refunding	20,725,000	-	20,725,000
- 2002B Fixed Rate Taxable Refunding	39,090,000	-	39,090,000
- LA Community Development Authority	699,000	-	699,000
	<u>279,908,130</u>	<u>7,266,873</u>	<u>272,641,257</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u>\$ 323,916,131</u>	<u>\$ 8,688,253</u>	<u>\$ 315,227,878</u>

Overlapping governments are those that coincide at least in part, with the geographic boundaries of the parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government. The percentage of overlapping debt applicable is estimated using assessed property values and calculated by determining the portion of the district's taxable assessed value within East Baton Rouge Parish and dividing it by the Parish's total taxable assessed value. The percentage is estimated to be 100%.

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS
(December 31, 2001 through 2010)

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income (3)</u>	<u>Per Capita Personal Income (3)</u>	<u>Median Age (1)</u>	<u>Public School Enrollment (4)</u>	<u>Unemployment Rate (5)</u>	<u>Unemployment Labor Market Area (6)</u>
2001	414,040	11,428,332,080	26,633	31.5	52,317	4.9	5.5
2002	414,833	12,034,305,330	27,602	31.5	50,961	5.0	5.6
2003	416,881	12,417,217,466	29,010	30.4	45,142	5.8	6.5
2004	416,492	12,761,731,372	29,786	31.5	45,064	5.0	5.4
2005	417,218	13,556,224,000	31,468	31.9	45,266	5.6	5.3
2006	437,167	14,169,456,804	32,412	33.5	46,459	3.4	3.4
2007	430,559	14,253,225,136	33,104	33.2	42,907	3.3	3.6
2008	432,866	14,821,780,000	34,367	32.8	41,667	5.0	5.5
2009	434,633	17,621,760,000	40,544	32.8	40,674	6.2	6.4
2010	440,171 (2)	19,243,395,778 (7)	43,718 (7)	32.6	41,040	7.2 (7)	7.5 (7)

All information is parishwide

- (1) Estimates – Louisiana Tech University for the U.S. Bureau of the Census
- (2) Official U.S. Census
- (3) Estimates - Bureau of Economic Analysis
- (4) East Baton Rouge Parish School System – October 1, 2010 enrollment excludes pre-kindergarten
- (5) Louisiana Department of Labor - Benchmark rates for East Baton Rouge Parish only - These data are disaggregated using claims for unemployment compensation and population sharing ratios which are applied to present market area estimates and are valid only for the allocation of manpower revenue sharing funds
- (6) Louisiana Department of Labor - Baton Rouge Metropolitan Statistical Area (MSA) Year 2004 and prior the MSA includes East Baton Rouge, Ascension, Livingston, and West Baton Rouge Parishes. In 2005 the MSA was expanded to include East Feliciana, Iberville, Pointe Coupee, St. Helena and West Feliciana Parishes. Baton Rouge serves as the focus of employment for many of the parishes that border it.
- (7) Preliminary figures

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(December 31, 2001 and 2010)

<u>December 31, 2010 (2)</u>				<u>December 31, 2001 (1)</u>	
<u>Employer</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percent of Total</u>	<u>Employer</u>	<u>Rank</u>
Louisiana State Government	29,382	1	11.47 %	East Baton Rouge Parish School System	1
Turner Industries	9,671	2	3.78	Louisiana State University	2
East Baton Rouge Parish School System	6,252	3	2.44	City-Parish Government	3
Louisiana State University	5,600	4	2.19	Exxon Mobil Chemical Co	4
City-Parish Government	4,391	5	1.71	Walmart Stores, Inc	5
Exxon Mobil Chemical Co	4,275	6	1.67	Our Lady of the Lake Medical Center	6
The Shaw Group	4,243	7	1.66	General Health, Inc	7
Our Lady of the Lake Medical Center	4,009	8	1.57	J E Merit Construction, Inc	8
Performance Contractors	3,500	9	1.37	Shaw International, Inc	9
Baton Rouge General Medical Center	<u>3,000</u>	10	<u>1.17</u>	West TeleService	10
	<u>74,323</u>		<u>29.03 %</u>		

(1) Number of employees not available for 2001 information was previously provided by Louisiana Department of Labor

(2) Source 2010

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



East Baton Rouge Parish School System
1050 South Foster Drive
Baton Rouge, Louisiana 70806
www.ebrschools.org

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year Ended June 30,				
	2011	2010	2009	2008	2007
EXPENDITURES					
Current					
Instruction					
Regular education programs	\$ 141,583,796 34.7%	\$ 138,979,724 35.0%	\$ 138,888,144 36.1%	\$ 130,240,466 36.7%	\$ 116,417,278 36.0%
Special education programs	62,758,041 15.4%	59,294,042 14.9%	57,969,355 15.1%	54,524,367 15.4%	51,145,981 15.8%
Other education programs	14,935,486 3.7%	13,503,429 3.4%	12,196,643 3.2%	11,839,114 3.3%	12,811,113 4.0%
Support					
Pupil support services	22,192,916 5.4%	19,356,041 4.9%	19,283,867 5.0%	17,385,237 4.9%	16,517,373 5.1%
Instructional staff services	13,049,103 3.2%	12,863,476 3.2%	14,312,765 3.7%	11,099,098 3.1%	9,976,374 3.1%
General administration services	10,245,203 2.5%	10,268,091 2.6%	10,246,435 2.7%	9,496,553 2.7%	9,834,655 3.0%
School administration services	21,705,959 5.3%	20,289,527 5.1%	20,149,136 5.2%	18,314,534 5.2%	17,557,661 5.4%
Business and central services	12,207,881 3.0%	13,124,866 3.3%	12,689,952 3.3%	12,168,438 3.4%	10,585,120 3.3%
Plant operations and maintenance	41,977,187 10.3%	41,881,624 10.5%	48,108,640 12.5%	45,089,103 12.7%	43,005,521 13.3%
Transportation	31,616,491 7.7%	29,199,644 7.4%	28,079,346 7.3%	31,661,453 8.9%	23,754,988 7.3%
Child nutrition	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Appropriations					
Charter schools Type 1	12,419,559 3.0%	5,788,269 1.5%	5,241,854 1.4%	4,346,826 1.2%	3,535,059 1.1%
Charter schools Type 2	1,054,344 0.3%	495,088 0.1%	- 0.0%	- 0.0%	- 0.0%
Autonomous schools	- 0.0%	3,472,933 0.9%	2,664,909 0.7%	3,166,495 0.9%	- 0.0%
Office of Juvenile Justice	134,816 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Magnet programs	5,389,646 1.3%	5,498,870 1.4%	4,908,800 1.3%	4,720,754 1.3%	- 0.0%
Recovery School District	12,337,740 3.0%	15,497,211 3.9%	6,855,629 1.8%	- 0.0%	- 0.0%
Settlement agreement	- 0.0%	- 0.0%	- 0.0%	226,896 0.1%	8,139,026 2.5%
Capital outlay	2,682,375 0.7%	7,363,096 1.9%	2,954,592 0.8%	46,262 0.0%	39,177 0.0%
Debt service - Principal	1,503,198 0.4%	163,636 0.0%	163,636 0.0%	163,636 0.0%	163,636 0.1%
Debt service - Interest	349,797 0.1%	97,639 0.0%	- 0.0%	- 0.0%	- 0.0%
Total	\$ 408,143,538	\$ 397,137,206	\$ 384,713,703	\$ 354,489,232	\$ 323,482,962
Pupil count - October 1	41,040	40,674	41,667	42,907	46,462
Average expenditures per pupil	\$ 9,945	\$ 9,764	\$ 9,233	\$ 8,262	\$ 6,962

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,

2006	2005	2004	2003	2002
\$ 105,226,194	\$ 99,170,538	\$ 93,200,605	\$ 101,972,957	\$ 104,497,036
34.7%	35.0%	33.0%	34.9%	36.8%
48,894,359	46,891,454	47,046,000	47,609,384	44,689,680
16.1%	16.5%	16.6%	16.3%	15.7%
11,677,587	12,022,915	11,551,497	12,315,182	12,560,720
3.9%	4.2%	4.1%	4.2%	4.4%
15,028,351	14,850,991	14,609,799	15,531,879	15,325,683
5.0%	5.2%	5.2%	5.3%	5.4%
8,839,690	7,950,764	7,501,320	7,767,200	7,773,200
2.9%	2.8%	2.7%	2.7%	2.7%
9,400,245	8,769,743	8,809,819	8,277,887	7,968,709
3.1%	3.1%	3.1%	2.8%	2.8%
16,627,868	16,414,181	16,332,959	17,476,448	17,125,946
5.5%	5.8%	5.8%	6.0%	6.0%
9,029,261	9,003,468	8,378,445	8,715,360	6,677,296
3.0%	3.2%	3.0%	3.0%	2.4%
39,786,181	37,235,049	39,573,985	38,382,662	33,014,060
13.1%	13.1%	14.0%	13.1%	11.6%
27,219,238	20,836,495	22,348,275	19,188,217	18,855,883
9.0%	7.3%	7.9%	6.6%	6.6%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
3,022,308	2,632,223	2,430,212	2,335,620	2,286,951
1.0%	0.9%	0.9%	0.8%	0.8%
0.0%	0.0%	0.0%	0.0%	0.0%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%
7,983,433	7,587,358	10,677,005	12,388,972	12,011,102
2.6%	2.7%	3.8%	4.2%	4.2%
150,968	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
163,636	337,106	300,832	280,869	1,183,525
0.1%	0.1%	0.1%	0.1%	0.4%
0.0%	5,610	41,884	61,847	70,299
0.0%	0.0%	0.0%	0.0%	0.0%
<u>\$ 303,049,319</u>	<u>\$ 283,707,895</u>	<u>\$ 282,802,637</u>	<u>\$ 292,304,484</u>	<u>\$ 284,040,090</u>
46,459	45,266	44,997	50,961	52,317
\$ 6,523	\$ 6,268	\$ 6,285	\$ 5,736	\$ 5,429

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year Ended June 30				
	2011	2010	2009	2008	2007
EXPENDITURES					
Current					
Instruction					
Regular education programs	\$ 3,449 34.7%	\$ 3,417 35.0%	\$ 3,330 36.1%	\$ 3,035 36.7%	\$ 2,505 36.0%
Special education programs	1,529 15.4%	1,458 14.9%	1,391 15.1%	1,271 15.4%	1,101 15.8%
Other education programs	364 3.7%	332 3.4%	293 3.2%	276 3.3%	276 4.0%
Support					
Pupil support services	541 5.4%	476 4.9%	463 5.0%	405 4.9%	355 5.1%
Instructional staff services	318 3.2%	316 3.2%	344 3.7%	259 3.1%	215 3.1%
General administration services	251 2.5%	253 2.6%	246 2.7%	221 2.7%	212 3.0%
School administration services	529 5.3%	499 5.1%	484 5.2%	427 5.2%	378 5.4%
Business and central services	297 3.0%	323 3.3%	305 3.3%	284 3.4%	228 3.3%
Plant operations and maintenance	1,022 10.3%	1,030 10.6%	1,155 12.5%	1,051 12.7%	926 13.3%
Transportation	770 7.7%	718 7.4%	674 7.3%	738 8.9%	511 7.3%
Child nutrition	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Appropriations					
Charter schools Type 1	303 3.0%	142 1.5%	126 1.4%	101 1.2%	76 1.1%
Charter schools Type 2	26 0.3%	12 0.1%	- 0.0%	- 0.0%	- 0.0%
Autonomous schools	- 0.0%	85 0.9%	64 0.7%	74 0.9%	- 0.0%
Office of Juvenile Justice	3 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Magnet programs	131 1.3%	135 1.4%	118 1.3%	110 1.3%	- 0.0%
Recovery School District	301 3.0%	381 3.9%	165 1.8%	- 0.0%	- 0.0%
Settlement agreement	- 0.0%	- 0.0%	- 0.0%	5 0.1%	175 2.5%
Capital outlay	65 0.7%	181 1.9%	71 0.8%	1 0.0%	1 0.0%
Debt service - Principal	37 0.4%	4 0.0%	4 0.0%	4 0.0%	3 0.0%
Debt service - Interest	9 0.1%	2 0.0%	- 0.0%	- 0.0%	- 0.0%
Total	<u>\$ 9,945</u>	<u>\$ 9,764</u>	<u>\$ 9,233</u>	<u>\$ 8,262</u>	<u>\$ 6,962</u>
Pupil count - October 1	41,040	40,674	41,667	42,907	46,462

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,

	2006	2005	2004	2003	2002
\$	2,267	\$ 2,190	\$ 2,070	\$ 2,001	\$ 1,997
	34.8%	34.9%	32.9%	34.9%	36.8%
	1,052	1,036	1,046	934	854
	16.1%	16.5%	16.6%	16.3%	15.7%
	251	266	257	242	240
	3.9%	4.2%	4.1%	4.2%	4.4%
	323	328	325	305	293
	5.0%	5.2%	5.2%	5.3%	5.4%
	190	176	167	152	149
	2.9%	2.8%	2.7%	2.7%	2.7%
	202	194	196	162	152
	3.1%	3.1%	3.1%	2.8%	2.8%
	358	363	363	343	327
	5.5%	5.8%	5.8%	6.0%	6.0%
	194	199	186	171	128
	3.0%	3.2%	3.0%	3.0%	2.4%
	856	823	879	753	631
	13.1%	13.1%	14.0%	13.1%	11.6%
	586	460	497	377	360
	9.0%	7.3%	7.9%	6.6%	6.6%
	-	0.0%	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%
	65	58	54	46	44
	1.0%	0.9%	0.9%	0.8%	0.8%
	0.0%	0.0%	0.0%	0.0%	0.0%
	-	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%
	-	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%
	-	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%
	172	168	237	243	230
	2.6%	2.7%	3.8%	4.2%	4.2%
	3	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%
	4	7	7	6	23
	0.1%	0.1%	0.1%	0.1%	0.4%
	-	0	1	1	1
	0.0%	0.0%	0.0%	0.0%	0.0%
\$	6,523	\$ 6,268	\$ 6,285	\$ 5,736	\$ 5,429
	46,459	45,266	44,997	50,961	52,317

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

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

	Fiscal Year				
	2011	2010	2009	2008	2007
Regular Employees <u>CERTIFICATED</u>					
Instructional.					
Supervising Instructors	1 0	10 0	2 0	3 0	4 0
Classroom Teachers - Regular Programs	2,247 0	2,243 8	2,236 0	2,128 0	2,193 0
Classroom Teachers - Special Education	633 0	618 0	634 0	630 0	648 0
Classroom Teachers - Vocational Education	83 0	85 2	87 0	92 0	107 0
Classroom Teachers - Other Instructional Programs	2 0	1 0		1 0	4 0
Classroom Teachers - Special Programs	250 0	225 0	203 0	231 0	244 0
Classroom Teachers - Adult/Continuing Ed Programs	5 0	6 0	8 0	7 0	8 0
Classroom Teachers - Community College Programs	24 0	23 0	24 0	24 0	26 0
<i>Total Classroom Teachers</i>	<u>3,244 0</u>	<u>3,202 0</u>	<u>3,192 0</u>	<u>3,113 0</u>	<u>3,230 0</u>
Therapist/Specialist/Counselor - Instructional Programs	-	2 6	82 0	82 0	66 0
Sabbatical Leave - Instructional Programs	27 0	29 0	25 0	28 0	30 0
<i>Total Certificated - Instructional Programs</i>	<u>3,272 0</u>	<u>3,243 6</u>	<u>3,301 0</u>	<u>3,226 0</u>	<u>3,330 0</u>
Instructional Support					
Supervisors - Instructional Support Functions	73 0	74 0	80 0	78 0	74 0
Librarians/Media-based Teachers/Staff Instructors - Instr Spt	91 0	126 0	86 0	87 0	92 0
Therapist/Specialist/Counselor - Instructional Support Functions	428 0	456 4	418 0	385 0	382 0
Sabbatical Leave - Instructional Support Functions	8 0	9 0	8 0	8 0	9 0
<i>Total Certificated - Instructional Support</i>	<u>600 0</u>	<u>665 4</u>	<u>592 0</u>	<u>558 0</u>	<u>557 0</u>
Support Services*					
Superintendents	1 0	1 0	1 0	1 0	1 0
Assistant/Associate/Deputy Superintendents					
School Principals	84 0	80 0	84 0	92 0	95 0
School Assistant Principals	68 0	73 0	68 0	65 0	62 0
Other School Administrators	7 0			1 0	
Non-Classroom Teachers - Support Services					
Sabbatical Leave - Support Services	2 0	2 0	2 0	1 0	1 0
<i>Total Certificated - Support Services</i>	<u>162 0</u>	<u>156 0</u>	<u>155 0</u>	<u>160 0</u>	<u>159 0</u>
Total Certificated	<u>4,034 0</u>	<u>4,065 0</u>	<u>4,048 0</u>	<u>3,944 0</u>	<u>4,046 0</u>

(1) Source East Baton Rouge Parish School System

Fiscal Year				
2006	2005	2004	2003	2002
3 0	3 0	5 0	6 0	7 0
2,227 9	2,062 6	2,090 0	2,410 7	2,518 0
646 4	619 7	649 0	701 0	668 0
110 2	120 9	126 0	147 0	146 0
1 0	3 0	12 0	23 0	99 0
265 6	231 0	237 0	243 0	136 0
8 0	12 0	9 0	9 0	10 0
27 0	21 0	23 0	25 0	
3,286 1	3,070 2	3,146 0	3,558 7	3,577 0
37 9	127 2	129 0	136 0	129 0
26 0	40 0	27 0	39 7	39 0
3,353 0	3,240 4	3,307 0	3,740 4	3,752 0
69 0	54 5	53 0	56 0	46 0
91 6	94 9	100 0	109 0	104 0
356 0	249 8	245 0	275 0	263 5
6 0	3 0	2 0	4 0	7 0
522 6	402 2	400 0	444 0	420 5
1 0		1 0	1 0	1 0
93 0	94 0	98 0	105 0	105 0
55 5	56 0	53 0	66 0	64 0
3 0	4 0	2 0	1 0	2 0
152 5	154 0	154 0	173 0	172 0
4,028 1	3,796 6	3,861 0	4,357 4	4,344 5

(continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

FULL-TIME EQUIVALENTS (FTE) EMPLOYEES

LAST TEN FISCAL YEARS

(Continued)

	Fiscal Year				
	2010	2010	2009	2008	2007
<u>Regular Employees NON-CERTIFICATED</u>					
Instructional					
Aide - Instructional Programs	659 0	687 0	682 0	622 0	605 0
<i>Total Non-Certificated - Instructional Programs</i>	659 0	687 0	682 0	622 0	605 0
Instructional Support					
Supervisors - Instructional Support Functions					
Therapist/Specialist/Counselor - Instructional Support Functions					
Clerical/Secretarial - Instructional Support Functions	67 0	68 8	74 0	68 0	59 0
Aide - Instructional Support Functions	2 0	10 0	3 0	4 0	7 0
Service Worker - Instructional Support Functions					
Skilled Craftsman - Instructional Support Functions					
Degreed Professional - Instructional Support Functions	1 0	1 0	1 0	1 0	1 0
Other Personnel - Instructional Support Functions	164 0	105 2	59 0	52 0	57 0
<i>Total Non-Certificated - Instructional Support</i>	234 0	185 0	137 0	125 0	124 0
Support Services					
Supervisors/Managers/Administrators/Support Services	109 0	117 0	123 0	117 0	131 0
Clerical/Secretarial - Support Services	285 0	279 2	292 0	237 0	244 0
Aide - Support Services	81 0	57 0	55 0	52 0	58 0
Service Worker - Support Services	960 0	980 0	1,042 0	1,034 0	1,065 0
Skilled Craftsman - Support Services	31 0	30 0	27 0	26 0	28 0
Degreed Professional - Support Services	17 0	16 0	18 0	17 0	17 0
Other Personnel - Support Services	49 0	47 8	50 0	57 0	57 0
<i>Total Non-Certificated - Support Services</i>	1,532 0	1,527 0	1,607 0	1,540 0	1,600 0
Total Non-Certificated	2,425 0	2,399 0	2,426 0	2,287 0	2,329 0
Total Regular Employees (Certificated and Non-Certificated)	6,459 0	6,464 0	6,474 0	6,231 0	6,375 0
<u>Other Reported Personnel</u>					
School Board Member	13 0	13 0	13 0	13 0	13 0
<i>Total Other Reported Personnel</i>	13 0	13 0	13 0	13 0	13 0
Grand Total	6,472 0	6,477 0	6,487 0	6,244 0	6,388 0

(1) Source East Baton Rouge Parish School System

Fiscal Year				
2006	2005	2004	2003	2002
632 5	596 8	641 0	673 3	637 0
632 5	596 8	641 0	673 3	637 0
55 8	51 8	78 0	78 0	76 0
2 0				
1 0	2 0	27 0	28 0	30 0
48 6	37 5	38 0	28 0	37 0
107 4	91 3	143 0	134 0	143 0
135 0	130 0	154 0	165 0	166 0
241 6	238 6	260 0	291 0	284 0
54 0	56 0	61 0	60 0	56 0
953 8	913 0	1,298 0	1,367 0	1,415 0
30 0	29 0	142 0	151 0	153 0
18 0	17 0	17 0	17 0	11 0
53 2	42 3	36 0	38 0	30 0
1,485 6	1,425 9	1,968 0	2,089 0	2,115 0
2,225 5	2,114 0	2,752 0	2,896 3	2,895 0
6,253 6	5,910 6	6,613 0	7,253 7	7,239 5
12 0	13 0	11 0	11 0	13 0
12 0	13 0	11 0	11 0	13 0
6,265 6	5,923 6	6,624 0	7,264 7	7,252 5

(concluded)

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

BOARD MEMBERS' COMPENSATION

JUNE 30, 2011

<u>Name</u>	<u>Compensation Base (1)</u>	<u>Additional Compensation (3)</u>	<u>Total</u>
Arbour, Gerald "Jerry" (2)	\$ 10,250	\$ 73	\$ 10,323
Augustine, Jonathan	2,400	14	2,414
Baldwin, Gregory	3,562	33	3,595
Bernard, Connie	5,905	141	6,046
Black, William	5,200	-	5,200
Dyason, Jill	9,600	630	10,230
Freeman, Craig	4,400	-	4,400
Freiberg, Barbara	4,950	30	4,980
Hammatt, Noel	5,200	-	5,200
Lamana, Randy	9,600	471	10,071
Lee, Vereta	9,600	287	9,887
Nelson-Smith, Kenyetta	4,400	-	4,400
Robertson, Darryl L	5,200	120	5,320
Smith, Tarvald A	9,600	-	9,600
Spell, Darrick	5,200	9	5,209
Tatman, David	4,400	-	4,400
Ware-Jackson, Evelyn	4,400	-	4,400
Winfield, W T	5,200	-	5,200
	<u>\$ 109,067</u>	<u>\$ 1,808</u>	<u>\$ 110,875</u>

Notes

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

<u>School Year</u>	<u>Free</u>	<u>Reduced</u>	<u>Total</u>
2001-2002	59 78%	7 55%	67 33%
2002-2003	60 97%	7 84%	68 81%
2003-2004	66 01%	7 21%	73 22%
2004-2005	68 14%	7 24%	75 38%
2005-2006	72 38%	6 05%	78 43%
2006-2007	67 35%	6 51%	73 86%
2007-2008	76 07%	6 42%	82 49%
2008-2009	73 59%	7 70%	81 29%
2009-2010	74 54%	7 27%	81 81%
2010-2011	75 97%	6 06%	82 03%

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

HISTORY OF HIGH SCHOOL GRADUATES
LAST TEN FISCAL YEARS

<u>School Year</u>	<u>Females</u>	<u>Males</u>	<u>Total</u>
2002	1,550	1,265	2,815
2003	1,656	1,437	3,093
2004	1,237	1,051	2,288
2005	1,203	1,091	2,294
2006	1,363	1,053	2,416
2007	1,338	1,046	2,384
2008	1,108	817	1,925
2009	1,005	807	1,812
2010	1,163	838	2,001
2011	1,125	862	1,987

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION-SCHOOL BUILDING INFORMATION
JUNE 30, 2011

Elementary Schools

Schools	Year Opened	Square Footage	Square Footage with Covered Walkways	Acreage	Classrooms (2)	Capacity (2)
Audubon	1967	36,075	45,326	8 0	21	446
Banks	1951	32,443	44,001	10 0	22	468
Baton Rouge Center VPA	1954	38,326	46,088	16 0	24	510
Belfair Montessori	1951	36,732	56,354	5 0	20	425
Bernard Terrace	1927	45,507	45,735	8 0	20	425
Broadmoor	1954	51,217	56,472	20 0	24	510
Brookstown	1948	47,602	53,052	10 0	25	531
Brownfields	1956	40,101	51,176	12 0	25	531
Buchanan	1955	56,818	58,829	8 0	23	489
Capitol Elementary	2008	73,000	73,000	13 9	31	659
Cedarcrest	1967	41,937	49,363	7 0	24	510
Clairborne- New	2011	94,698	100,305	8 0	38	808
Delmont	1955	50,479	46,148	7 0	25	531
Eden Park	1960	32,082	32,082	4 0	20	425
Forest Heights	1973	43,195	47,883	10 0	25	531
Glen Oaks Park	1973	45,801	53,305	9 0	25	531
Greenbriar	1960	36,343	50,432	9 0	21	446
Greenville	1959	45,278	58,628	7 0	30	638
Highland	1940	41,679	41,679	7 0	21	446
Howell Park	1955	33,183	50,683	13 0	22	468
Jefferson Terrace	1958	43,701	45,949	7 0	24	510
LaBelle Aire	1973	65,809	75,872	8 0	34	723
LaSalle	1955	36,362	48,272	8 0	19	404
Magnolia Woods	1963	36,559	61,979	8 0	21	446
Melrose	1955	33,378	40,746	8 0	15	319
Merrydale	1968	46,929	47,099	15 0	27	574
Northeast	2002	100,000	100,000	23 0	41	871
Park	1955	36,024	44,807	27 0	25	531
Park Forest	1976	42,496	46,943	10 0	29	616
Parkview	1974	37,558	47,928	8 0	28	595
Polk	1960	39,104	42,713	3 0	18	383
Progress	1959	37,446	55,253	12 5	24	510
Riveroaks	1968	38,368	41,968	10 0	23	489
Rosenwald PK Center	1927	14,524	14,524	2 0	7	140
Ryan	1969	38,576	50,906	11 0	21	446
Scotlandville	1951	72,567	78,633	15 0	31	659
Sharon Hills	1964	40,957	59,105	10 0	21	446

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION-SCHOOL BUILDING INFORMATION
JUNE 30, 2011

(Continued)

Elementary Schools
(Continued)

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Shenandoah	1972	41,416	41,416	7 0	21	446
South Boulevard	1905	28,606	32,119	2 0	12	255
The Dufrocq School (Renovation)	1923	76,880	76,880	10 0	33	701
Twin Oaks	1974	38,946	49,652	7 0	24	510
University Terrace	1956	50,043	58,044	9 0	22	468
Villa del Rey	1959	44,535	62,775	16 0	21	446
Wedgewood	1977	60,305	61,743	13 0	32	680
Westdale	1959	41,093	47,502	11 0	21	446
Westminster	1967	37,710	44,360	31 0	21	446
White Hills	1960	34,172	87,501	11 0	21	446
Wildwood	1969	38,620	39,266	7 0	21	446
Winbourne	1948	37,731	53,950	12 0	17	361
Winbourne - New	2007	75,000	75,000	12 0	31	659
Woodlawn	2009	73,000	73,000	22 0	31	659
Wyandotte	1925	11,945	11,945	4 0	9	180
Totals		2,372,856	2,778,391	551.4	1,231	26,139

Junior High/Middle Schools

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Broadmoor	1961	80,386	121,605	14 0	37	800
Capitol	2004	112,500	112,500	20 0	43	950
Crestworth	1968	84,138	92,741	15 0	33	725
Glasgow	1955	62,809	62,809	21 0	26	575
Mayfair	1962	29,509	41,324	12 0	22	475
McKinley	2006	114,000	119,400	12 0	40	875
Park Forest	1968	104,204	123,904	17 0	42	925
Scotlandville Middle Pre-Engineering	1964	29,816	37,142	10 0	16	350
Sherwood	1967	92,290	98,370	42 0	43	950
Southeast	1974	105,118	105,118	32 0	38	825
Westdale	1956	97,260	114,226	24 0	44	975
Woodlawn	2006	115,400	115,400	30 0	43	950
Totals		1,027,430	1,144,539	249.0	427	9,375

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION-SCHOOL BUILDING INFORMATION
JUNE 30, 2011

(Continued)

<u>High Schools</u>						
<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Baton Rouge	1928	172,677	172,677	19.0	55	1,200
Belaire	1974	157,772	160,424	35.0	62	1,350
Broadmoor	1960	153,077	204,321	32.0	51	1,125
Glen Oaks	1960	186,066	258,925	40.0	52	1,150
Istrouma	1947	233,761	257,930	30.0	62	1,350
McKinely	1961	155,625	174,913	28.0	56	1,225
Northeast	2003	138,500	146,564	50.0	43	950
Robert E. Lee	1959	131,166	189,079	26.0	44	975
Scotlandville	1960	159,801	179,715	35.0	59	1,300
Tara	1970	152,126	186,967	24.0	57	1,250
Woodlawn	2005	194,125	215,708	57.0	65	1,425
Totals		1,834,696	2,147,223	376.0	606	13,300

<u>Special Education</u>						
<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Arlington Prep Academy	1950	20,889	22,519	10.0	13	275
B. R. Prep Academy	1950	32,995	32,995	9.0	18	400
Mohican Education Center	1956	31,891	45,492	10.0	15	225
Southdowns	1949	34,929	41,818	15.0	18	383
Totals		120,704	142,824	44.0	64	1,283

<u>Alternatives</u>						
<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Northdale Magnet Academy	1959	37,769	52,544	16.0	24	525
Christa McAuliffe - Adult Ed	1966	39,997	76,048	11.1	21	450
Staring Educational Center (1)	2000	11,121			12	300
Valley Park Center	1967	89,082	89,082	23.0	34	750
Totals		177,969	217,674	50.1	91	2,025

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION-SCHOOL BUILDING INFORMATION
JUNE 30, 2011

(Continued)

<u>Charter Schools</u>						
<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Children's Charter	1924	23,717	23,717	2 0	12	255
Community School	1961	23,398	23,398	5 0	7	150
J K. Haynes Charter School	1956	44,986	55,536	11 0	22	468
Totals		<u>92,101</u>	<u>102,651</u>	<u>18 0</u>	<u>41</u>	<u>873</u>

<u>Recovery Schools</u>						
<u>School</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage w/ Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Capitol	1960	133,187	140,212	40 0	60	1,325
Dalton	1955	38,985	52,636	9 0	21	446
Lanter	1958	43,647	48,393	10 0	23	489
Crestworth	1968	84,138	92,741	15 0	33	725
Glen Oaks	1955	100,604	129,464	19 0	43	950
Kenilworth	1973	97,206	98,716	22 0	35	775
Prescott	1955	93,836	104,618	23 0	45	1,000
Totals		<u>591,603</u>	<u>666,780</u>	<u>138 0</u>	<u>260</u>	<u>5,710</u>

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

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

Source: East Baton Rouge Parish School System Property Control Department



East Baton Rouge Parish School System
1050 South Foster Drive
Baton Rouge, Louisiana 70806
www.ebrschools.org

EAST BATON ROUGE PARISH SCHOOL SYSTEM
REPORTS ON COMPLIANCE AND INTERNAL CONTROL
AND PERFORMANCE MEASUREMENT DATA

JUNE 30, 2011



A Professional Accounting Corporation

www.pncpa.com

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

East Baton Rouge Parish School System
Baton Rouge, Louisiana

We have audited the financial statements of the East Baton Rouge Parish School System as of and for the year ended June 30, 2011, and have issued our report thereon dated November 3, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the East Baton Rouge Parish School System's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Postlethwaite & Nettleton

Baton Rouge, Louisiana
November 3, 2011

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

East Baton Rouge Parish School System
Baton Rouge, Louisiana

Compliance

We have audited the compliance of the East Baton Rouge Parish School System with the types of compliance requirements described in the *U S Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2011. The East Baton Rouge Parish School System's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the East Baton Rouge Parish School System's management. Our responsibility is to express an opinion on the East Baton Rouge Parish School System's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the East Baton Rouge Parish School System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the East Baton Rouge Parish School System's compliance with those requirements.

In our opinion, the East Baton Rouge Parish School System complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

The management of the East Baton Rouge Parish School System is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the East Baton Rouge Parish School System's internal control over compliance with requirements that could have a direct and material effect on major federal programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the East Baton Rouge Parish School System's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of East Baton Rouge Parish School System as of and for the year ended June 30, 2011, and have issued our report thereon dated November 3, 2011, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the financial statements taken as a whole.

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



Baton Rouge, Louisiana
November 3, 2011



EAST BATON ROUGE PARISH SCHOOL SYSTEM

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011**

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of East Baton Rouge Parish School System and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B – FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. During the year ended June 30, 2011, the School System received commodities valued at \$1,170,535. At June 30, 2011, the organization had food commodities totaling \$94,772 in inventory.

NOTE C – RECONCILIATION TO FINANCIAL STATEMENTS

Total Federal Award Expenditures per schedule	\$ 98,397,917
Adjustment for excess revenue over (under) expenditures in the TANF fund	(3,390)
Adjustment to revenue for write off of funds related to Hurricane Gustav-FEMA	<u>(488,923)</u>
Total federal revenue (all funds) in the Statement of Revenues, Expenditures and Changes in Fund Balance for the year ended June 30, 2011	<u>\$ 97,905,604</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2011**

EXHIBIT C

U.S. DEPT. OF EDUCATION

PROGRAM NAME	FEDERAL CFDA NUMBER	GRANTOR PROJECT NUMBER	EXPENDITURES
Adult Ed Federal Funds '10	84 002A	28-10-44-17	\$ 23,975
Adult Ed Federal Funds '11	84 002A	28-11-44-17	313,398
Adult Ed English Language Civics '10	84 002A	28-10-07-17	20,794
Adult Ed English Language Civics '11	84 002A	28-11-07-17	27,689
Adult Ed One Stop Centers '11	84 002A	28-11-44-17	3,932
Title I State School Improvement '10	84 010A	28-09-TA-17	431,837
Title I State School Improvement '11	84 010A	28-10-TA-17	2,420,428
Title I Part A - Basic '11	84 010A	28-11-T1-17	21,724,699
Title I Part A - Basic '12	84 010A	28-12-T1-17	141
Special Ed IDEA District & School Improvement '11	84 027A	28-10-PD-17	37,249
Special Ed IDEA-Part B '11	84 027A	28-11-B1-17	9,695,165
Special Ed IDEA-Part B '10	84 027A	28-12-B1-17	230,022
Positive Behavioral Intervention & Support (PBIS) '11	84 027A	28-11-PB-17	68,722
Vocational Ed Carl Perkins Basic Grant '10	84 048	28-11-02-17	756,435
Special Ed Preschool '11	84 173A	28-11-PI-17	314,224
REMS '10	84 184E	Q184E090134	292,953
Safe Schools/Healthy Students "B" '10	84 184L (1)	Q184L050416 (1)	45,855
Title IV - Safe & Drug-Free Schools & Communities '10	84 186A	28-10-70-17	24,036
Title I - Education for Homeless Children & Youth '09 C/O	84 196A	28-09-H1-17 C	59,586
Title I - Education for Homeless Children & Youth '10	84 196A	28-10-H1-17	43,508
Title I - Education for Homeless Children & Youth '10 C/O	84 196A	28-09-H1-17 C	20,530
21st Century '10	84 287C	N/A	181,506
Region II - EETT '10	84 318X	28-10-14-52	21,974
Title II - Enhancing Education Through Technology '10	84 318X	28-10-49-17	42,158
Title II - Enhancing Education Through Technology '10 C/O	84 318X	28-10-49-17 C	14,472
LASIG - SPDG '11	84 323A	28-11-P2-17	17,938
Advanced Placement Test Fee '10	84 330B	28-07-LT-17	5,488
LA GEAR-UP '11	84 334A (3)	N/A (3)	88,690
Reading First '09	84 357A	28-09-RF-17	426,109
Reading First '11	84 357A	28-08-R8-17	111,970
Title III - Immigrant Set-Aside '09	84 365A	28-11-S3-17	15,500
Title III - English Language Acquisition Grants '11	84 365A	28-11-60-17	171,671
Title II Part B - Mathematics and Science Part Cohort 1 '10	84 366B	28-09-MP-17	73,618
Title II Part B - Mathematics and Science Partnerships '11	84 366B	28-10-MP-17	554,818
Title II, Part A Teacher/Principal Training & Recruiting Fund '11	84 367A	28-11-50-17	6,483,965
Title I - School Improvement 1003(g) '10	84 377A	28-09-TC-17	70,563
Homeless Education Disaster Assistance (HEDA) '09	84 383A	S383A090003	102,756
EETT - ARRA '10	84 386A	28-09-59-17	150,770
EETT - ARRA '11 C/O	84 386A	28-09-59-17 C	33,535
Title X - Homeless - ARRA '10	84 387A	28-09-H2-17	10,720
Title X - Homeless - ARRA '11 C/O	84 387A	28-09-H2-17 C	38,209
Title I - ARRA '10	84 389A	28-09-A1-17	10,347,067
IDEA - ARRA '10	84 391A	28-09-AI-17	10,022,494
IDEA - Preschool - ARRA '10	84 392A	28-09-AP-17	641,614
Education Jobs Fund - ARRA	84 410A	28-11-EJ-17	3,280,207
Education Jobs Fund March Supplemental Allocation - ARRA	84 410A	28-11-EM-17	1,961,706
HEAP '10	84 938K	28-08-HE-17	655,694

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2011**

EXHIBIT C

TOTAL DEPT OF EDUCATION

\$ 72,080,390

U.S. DEPT OF HEALTH AND HUMAN SERVICES

<u>PROGRAM NAME</u>	<u>FEDERAL CFDA NUMBER</u>	<u>GRANTOR PROJECT NUMBER</u>	<u>EXPENDITURES</u>
TANF - JAG '11	93 558	28-11-JS-17	\$ 45,903
TANF - STEP '11	93 558	28-11-EP-17	6,660
TANF Early Childhood Development Program '11	93 558	28-11-36-17	4,604,140
YWCA Early Head Start '06	93 600 (2)	06CH7028/03 (2)	209,111
Schools Putting Prevention to Work - ARRA	93 723	3U58DP001970-01S2	8,500
TOTAL DEPT. OF HEALTH AND HUMAN RESOURCES			\$ 4,874,314

U.S. DEPT OF AGRICULTURE

<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>PROJECT NUMBER</u>	<u>EXPENDITURES</u>
National School Breakfast Program	10 553	N/A	\$ 5,328,541
National School Lunch Program	10 555	N/A	14,203,443
Commodities Program	10 555	N/A	1,170,535
TOTAL DEPT OF AGRICULTURE			\$ 20,702,519

DEPARTMENT OF LABOR

<u>PROGRAM NAME</u>	<u>FEDERAL CFDA NUMBER</u>	<u>GRANTOR PROJECT NUMBER</u>	<u>EXPENDITURES</u>
YOUTH BUILD	17 274	N/A	\$ 21,109
TOTAL DEPT OF LABOR			\$ 21,109

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2011**

EXHIBIT C

U.S. DEPT OF DEFENSE

PROGRAM NAME	FEDERAL CFDA NUMBER	GRANTOR PROJECT NUMBER	EXPENDITURES
ARMY ROTC (1)	N/A	N/A	\$ 707,330
TOTAL DEPT OF DEFENSE			\$ 707,330

NATIONAL SCIENCE FOUNDATION

PROGRAM NAME	FEDERAL CFDA NUMBER	GRANTOR PROJECT NUMBER	EXPENDITURES
LSU - National Science Foundation (3)	47 076 (3)	N/A (3)	\$ 12,255
TOTAL NATIONAL SCIENCE FOUNDATION			\$ 12,255

TOTAL EXPENDITURES OF FEDERAL AWARDS **\$ 98,397,917**

NOTE All awards are passed through the State of Louisiana, Department of Education, except the following

- (1) - Received directly from the federal agency
- (2) - Passed through the YWCA
- (3) - Passed through Louisiana State University

See the accompanying notes to the schedule of expenditures of federal awards

EAST BATON ROUGE PARISH SCHOOL SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2011

A. Summary of Auditors' Results

Financial Statements

Type of auditor's report issued Unqualified

- Material weakness(es) identified? _____ yes x no
- Significant deficiencies identified that are not considered to be material weaknesses? _____ yes x none reported

Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

Internal control over major programs

- Material weakness(es) identified? _____ yes x no
- Significant deficiencies identified that are not considered to be material weaknesses? _____ yes x none reported

Type of auditor's report issued on compliance for major programs Unqualified

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2011

Identification of major programs

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84 010A	Title I – Grants to Local Educational Agencies
84 389A	Title I - Grants to Local Educational Agencies - ARRA
84 027A	Special Education, IDEA
84 391A	Special Education, IDEA - ARRA
84 173A	IDEA, Preschool
84 392A	IDEA, Preschool - ARRA
84 410A	Education Jobs - ARRA
84 938K	Hurricane Educator Assistance Program, HEAP
93 558	TANF – Early Childhood Development Program

The threshold for distinguishing types A & B programs was program expenditures exceeding \$2,951,938

- The East Baton Rouge Parish School System was determined to be a low-risk auditee

B. Findings – Financial Statement Audit

- None

C. Findings and Questioned Costs – Major Federal Award Programs

- None

EXHIBIT E

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

84.391A

Special Education, IDEA

2010-1

Public Bid Law

<u>Criteria</u>	LSA - RS 38 2212 1 requires the advertisement and letting of lowest responsible bidder for the purchase of materials and supplies in excess of \$30,000 paid out of public funds.
<u>Condition</u>	The School Board purchased special education equipment related to the Special Education, IDEA federal program in which the bid process was not followed
<u>Questioned Costs</u>	\$78,775
<u>Effect</u>	The School Board is out of compliance with the statute referenced to above. As a result, the School Board may not be receiving the lowest price for its goods and services
<u>Cause</u>	Management did not obtain a bid on the equipment purchase related to the Special Education, IDEA federal program
<u>Recommendation</u>	All purchases in excess of stipulated purchase limits should be bid in accordance with the above statute.
<i>Management's Response:</i>	<i>The Purchasing Department will obtain and maintain bids to adhere to LSA - RS 38 212 1 for all materials and supplies purchases in excess of \$30,000</i>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

PERFORMANCE MEASUREMENT DATA

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

To the Members of the
East Baton Rouge Parish School System

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of East Baton Rouge Parish School System and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of East Baton Rouge Parish School System and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

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

Procedure #1

We will select a random sample of 25 transactions and review supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures,
- Total General Fund Equipment Expenditures,
- Total Local Taxation Revenue,
- Total Local Earnings on Investment in Real Property,
- Total State Revenue in Lieu of Taxes,
- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue

Results of Procedure # 1

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

Education Levels of Public School Staff (Schedule 2)

Procedure # 2

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

Results of Procedure # 2

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

Procedure # 3

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

Results of Procedure # 3

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

Procedure # 4

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

Results of Procedure # 4

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

Number and Type of Public Schools (Schedule 3)

Procedure # 5

We will obtain a list of schools by type as reported on the schedule. We will compare the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84 010) application and/or the National School Lunch Program (CFDA 10 555) application.

Results of Procedure # 5

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

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

Procedure #6

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

Results of Procedure # 6

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

Public School Staff Data Average Salaries (Schedule 5)

Procedure # 7

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

Results of Procedure # 7.

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

Procedure # 8

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

Results of Procedure # 8

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

Class Size Characteristics (Schedule 6)

Procedure # 9

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

Results of Procedure # 9

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

Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)

Procedure # 10

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

Results of Procedure # 10

No differences were noted.

The Graduation Exit Examination (GEE) for the 21st Century (Schedule 8)

Procedure # 11

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

Results of Procedure #11

No differences were noted.

The IOWA and iLEAP Tests (Schedule 9)

Procedure # 12

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

Results of Procedure # 12

No differences were noted.

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

This report is intended solely for the use of management of East Baton Rouge Parish School System, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24.513, this report is distributed by the Legislative Auditor as a public document.

Postlethwaite & Matthews

Baton Rouge, Louisiana

November 3, 2011

EAST BATON ROUGE PARISH SCHOOL SYSTEM
BATON ROUGE, LOUISIANA

Schedules Required by State Law (R.S. 24:514 - Performance Measurement Data)

As of and for the Year Ended June 30, 2011

Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

Schedule 2 - Education Levels of Public School Staff

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

Schedule 3 - Number and Type of Public Schools

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

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

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

Schedule 5 - Public School Staff Data: Average Salaries

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

Schedule 6 - Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the legislature in the Annual School Report (ASR).

Schedule 7 - Louisiana Educational Assessment Program (LEAP)

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

Schedule 8 - The Graduation Exit Exam

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

Schedule 9 - The iLEAP Tests

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

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

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2010 - 2011**

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures		
Teacher and Student Interaction Activities		
Classroom Teacher Salaries	\$ 137,497,492	
Other Instructional Staff Activities	18,911,756	
Instructional Staff Employee Benefits	70,383,536	
Purchased Professional and Technical Services	1,476,786	
Instructional Materials and Supplies	8,720,932	
Instructional Equipment	462,339	
Total Teacher and Student Interaction Activities		\$ 237,452,841
Other Instructional Activities		583,597
Pupil Support Services	21,085,833	
Less Equipment for Pupil Support Services	-	
Net Pupil Support Services		21,085,833
Instructional Staff Services	15,177,963	
Less Equipment for Instructional Staff Services	(44,354)	
Net Instructional Staff Services		15,133,609
School Administration	23,715,692	
Less Equipment for School Administration	(238)	
Net School Administration		23,715,454
Total General Fund Instructional Expenditures		\$ 297,971,334
Total General Fund Equipment Expenditures		\$ 506,931
<u>Certain Local Revenue Sources</u>		
Local Taxation Revenue		
Constitutional Ad Valorem Taxes	15,638,039	
Renewable Ad Valorem Tax	111,629,528	
Debt Service Ad Valorem Tax	-	
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	2,888,296	
Sales and Use Taxes	78,886,871	
Total Local Taxation Revenue		\$ 209,142,734
Local Earnings on Investment in Real Property		
Earnings from 16th Section Property	20,846	
Earnings from Other Real Property	-	
Total Local Earnings on Investment in Real Property		\$ 20,846
State Revenue in Lieu of Taxes		
Revenue Sharing - Constitutional Tax	879,601	
Revenue Sharing - Other Taxes	3,211,568	
Revenue Sharing - Excess Portion	-	
Other Revenue in Lieu of Taxes	-	
Total State Revenue in Lieu of Taxes		\$ 4,091,169
Nonpublic Textbook Revenue		\$ 456,853
Nonpublic Transportation Revenue		\$ -

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

**Education Levels of Public School Staff
As of October 1, 2010**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	3	0.09%	10	17.54%	0	0.00%	0	0.00%
Bachelor's Degree	1917	59.65%	36	63.16%	4	2.63%	0	0.00%
Master's Degree	896	27.88%	10	17.54%	81	53.29%	1	0.00%
Master's Degree + 30	312	9.71%	0	0.00%	52	34.21%	0	0.00%
Specialist in Education	42	1.31%	0	0.00%	13	8.55%	0	0.00%
Ph D or Ed D	44	1.36%	1	1.76%	2	1.32%	1	0.00%
Total	3,214	100.00%	57	100.00%	152	100.00%	2	0.00%

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
BATON ROUGE, LOUISIANA****Number and Type of Public Schools
For the Year Ended June 30, 2011**

Type	Number
Elementary	53
Middle/Jr High	12
Secondary	14
Combination	5
Total	84

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
BATON ROUGE, LOUISIANA****Experience of Public Principals and Full-time Classroom Teachers
As of October 1, 2010**

	0-1 Yr	2-3 Yrs	4-10 Yrs	11-14 Yrs	15-19 Yrs	20-24 Yrs	25+ Yrs	Total
Assistant Principals	-	-	12	18	6	4	29	69
Principals	2	1	10	10	11	6	45	85
Classroom Teachers	374	417	877	347	285	251	720	3,271
Total	376	418	899	375	302	261	794	3,425

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

**Public School Staff Data: Average Salaries
For the Year Ended June 30, 2011**

	All Classroom Teachers	Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions
Average Classroom Teachers' Salary Including Extra Compensation	52,400.93	52,831.41
Average Classroom Teachers' Salary Excluding Extra Compensation	51,267.76	51,703.64
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	3,337.36	3,435.24

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

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

**Class Size Characteristics
As of October 1, 2010**

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	59%	5,360	38%	3,517	3%	237	0%	24
Elementary Activity Classes	59%	924	38%	599	3%	46	0%	3
Middle/Jr High	65%	2,354	25%	907	10%	354	0%	4
Middle/Jr High Activity Classes	38%	204	19%	102	26%	142	17%	93
High	62%	2,748	21%	919	15%	677	2%	110
High Activity Classes	73%	708	13%	126	10%	95	4%	38
Combination	97%	169	2%	4	1%	1	0%	-
Combination Activity Classes	100%	30	0%	-	0%	-	0%	-

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
BATON ROUGE, LOUISIANA

Louisiana Educational Assessment Program (LEAP)
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	184	4.79%	185	4.10%	105	2.69%	235	6.11%	191	4.75%	91	2.33%
Mastery	852	16.96%	513	12.75%	598	15.31%	630	16.38%	545	13.54%	357	9.14%
Basic	1688	43.90%	1654	41.11%	1744	44.64%	1543	40.13%	1585	39.38%	1490	38.15%
Approaching Basic	855	22.24%	950	23.61%	907	23.21%	804	20.91%	898	22.31%	999	25.58%
Unsatisfactory	466	12.12%	741	18.42%	553	14.15%	633	16.46%	806	20.02%	969	24.81%
Total	3,845	100.00%	4,023	100.00%	3,907	100.00%	3,845	100.00%	4,025	100.00%	3,906	100.00%

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	80	1.56%	79	1.95%	128	3.28%	113	2.94%	68	1.68%	40	1.03%
Mastery	345	8.98%	323	7.98%	316	8.10%	348	9.06%	352	8.70%	304	7.79%
Basic	1473	38.36%	1535	37.93%	1369	35.10%	1853	48.26%	1738	42.97%	1636	41.94%
Approaching Basic	1411	36.74%	1373	33.93%	1368	35.08%	875	22.79%	968	23.93%	1007	25.81%
Unsatisfactory	551	14.35%	737	18.21%	719	18.44%	651	16.95%	919	22.72%	914	23.43%
Total	3,840	100.00%	4,047	100.00%	3,800	100.00%	3,840	100.00%	4,045	100.00%	3,901	100.00%

EAST BATON ROUGE PARISH SCHOOL SYSTEM
BATON ROUGE, LOUISIANA

Louisiana Educational Assessment Program (LEAP)
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	125	4.75%	101	3.56%	40	1.29%	113	4.29%	114	4.02%	186	5.98%
Mastery	395	15.01%	382	13.47%	370	11.89%	105	3.99%	87	3.07%	178	5.72%
Basic	1009	38.35%	1051	37.07%	1322	42.48%	1129	42.88%	1247	43.95%	1303	41.90%
Approaching Basic	830	31.55%	964	34.00%	1113	35.76%	679	25.79%	773	27.25%	779	25.05%
Unsatisfactory	272	10.34%	337	11.89%	267	8.58%	607	23.05%	616	21.71%	664	21.35%
Total	2,631	100.00%	2,835	100.00%	3,112	100.00%	2,833	100.00%	2,837	100.00%	3,110	100.00%

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	35	1.34%	37	1.30%	95	3.07%	77	2.96%	49	1.72%	75	2.43%
Mastery	339	12.99%	224	7.85%	327	10.58%	262	10.08%	224	7.86%	332	10.76%
Basic	855	32.77%	895	31.37%	826	26.71%	1031	39.65%	1052	36.91%	1111	36.00%
Approaching Basic	767	29.40%	989	34.67%	1139	36.84%	725	27.88%	744	26.11%	818	28.51%
Unsatisfactory	613	23.50%	708	24.82%	705	22.80%	505	19.42%	781	27.40%	750	24.30%
Total	2,609	100.00%	2,853	100.00%	3,092	100.00%	2,600	100.00%	2,850	100.00%	3,086	100.00%

EAST BATON ROUGE PARISH SCHOOL SYSTEM
BATON ROUGE, LOUISIANA

The Graduation Exit Exam (GEE)
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced	48	1.92%	44	1.82%	41	1.70%	270	10.74%	244	10.12%	223	8.70%
Mastery	243	9.70%	303	12.54%	244	10.15%	305	12.14%	349	14.48%	222	8.66%
Basic	1041	41.56%	1094	45.28%	1001	41.66%	948	37.72%	1001	41.52%	963	37.57%
Approaching Basic	699	27.90%	613	25.37%	654	27.22%	444	17.67%	406	16.84%	580	22.63%
Unsatisfactory	474	18.92%	362	14.98%	463	19.27%	546	21.73%	411	17.05%	575	22.43%
Total	2,505	100.00%	2,416	100.00%	2,403	100.00%	2,513	100.00%	2,411	100.00%	2,563	100.00%

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced	88	4.03%	53	2.63%	101	4.57%	69	3.17%	37	1.84%	42	1.91%
Mastery	279	12.79%	214	10.62%	256	11.59%	196	8.99%	194	9.63%	200	9.07%
Basic	778	35.66%	702	34.84%	742	33.61%	1075	49.31%	961	47.72%	980	44.44%
Approaching Basic	505	23.14%	590	29.28%	588	28.63%	437	20.05%	482	23.93%	518	23.49%
Unsatisfactory	532	24.38%	456	22.63%	521	23.60%	403	18.49%	340	16.88%	465	21.09%
Total	2,182	100.00%	2,015	100.00%	2,208	100.00%	2,180	100.00%	2,014	100.00%	2,205	100.00%

The rLEAP Tests
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	106	2.88%	206	5.52%	97	2.64%	21	0.57%
Mastery	502	13.63%	434	11.79%	414	11.25%	501	13.63%
Basic	1,327	36.04%	1,344	36.49%	1,161	31.57%	1,510	41.07%
Approaching Basic	874	23.74%	828	22.43%	1,267	34.45%	889	23.63%
Unsatisfactory	873	23.71%	873	23.70%	739	20.09%	776	21.10%
Total	3,682	100.00%	3,683	100.00%	3,678	100.00%	3,677	100.00%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	89	3.10%	163	5.88%	101	3.52%	91	3.18%
Mastery	382	13.31%	284	9.90%	314	10.95%	278	9.70%
Basic	1,190	41.46%	1,209	42.12%	971	33.85%	1,266	44.26%
Approaching Basic	740	25.79%	596	20.77%	928	32.36%	722	25.20%
Unsatisfactory	489	16.34%	618	21.53%	554	19.32%	506	17.68%
Total	2,870	100.00%	2,870	100.00%	2,868	100.00%	2,885	100.00%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	51	1.81%	141	4.99%	66	2.34%	159	5.67%
Mastery	295	10.44%	254	8.99%	312	11.09%	222	7.92%
Basic	1,221	43.22%	1,299	45.98%	1,063	37.78%	1,033	36.84%
Approaching Basic	736	26.05%	603	17.81%	862	30.63%	833	29.71%
Unsatisfactory	522	18.48%	628	22.23%	511	18.16%	657	19.85%
Total	2,826	100.00%	2,825	100.00%	2,814	100.00%	2,804	100.00%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	87	3.43%	126	4.45%	60	1.98%	71	2.54%
Mastery	268	9.39%	253	8.92%	338	12.03%	375	13.39%
Basic	1,075	37.98%	1,192	42.05%	1,029	36.52%	1,151	41.11%
Approaching Basic	852	31.14%	687	24.23%	866	30.82%	737	26.32%
Unsatisfactory	612	18.08%	577	20.35%	527	18.75%	468	16.64%
Total	2,832	100.00%	2,885	100.00%	2,810	100.00%	2,800	100.00%

District Achievement Level Results	English Language Arts		Mathematics	
	2009		2009	
	Number	Percent	Number	Percent
Grade 8				
Advanced	41	1.43%	152	5.30%
Mastery	285	9.96%	266	9.28%
Basic	1,275	44.53%	1,171	40.86%
Approaching Basic	834	32.62%	684	23.17%
Unsatisfactory	328	11.48%	613	21.35%
Total	2,863	100.00%	2,866	100.00%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	114	3.24%	180	5.12%	89	2.53%	71	2.02%
Mastery	609	14.47%	521	14.82%	379	10.78%	405	11.53%
Basic	1,424	40.49%	1,343	38.20%	1,262	35.90%	1,496	42.58%
Approaching Basic	763	22.26%	790	22.47%	1,173	33.37%	869	24.74%
Unsatisfactory	687	19.53%	682	19.40%	812	17.41%	672	19.13%
Total	3,517	100.00%	3,516	100.00%	3,515	100.00%	3,513	100.00%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	93	3.40%	169	6.17%	38	1.39%	110	4.02%
Mastery	423	15.46%	320	11.69%	282	10.30%	238	8.62%
Basic	1172	42.82%	1254	45.82%	994	36.32%	1098	40.04%
Approaching Basic	737	26.93%	510	18.63%	1012	36.97%	688	25.05%
Unsatisfactory	312	11.40%	484	17.68%	411	15.02%	609	22.25%
Total	2,737	100.00%	2,737	100.00%	2,737	100.00%	2,737	100.00%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	84	3.17%	85	3.20%	69	2.61%	218	8.29%
Mastery	340	12.83%	287	10.81%	372	14.06%	255	9.65%
Basic	1191	44.93%	1278	48.12%	984	37.19%	1093	41.54%
Approaching Basic	655	24.71%	512	19.28%	839	31.71%	641	24.36%
Unsatisfactory	381	14.37%	494	18.60%	382	14.44%	424	15.12%
Total	2,651	100.00%	2,656	100.00%	2,648	100.00%	2,631	100.00%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	127	5.00%	160	6.30%	71	2.81%	88	3.41%
Mastery	308	12.13%	251	9.89%	324	12.80%	370	14.68%
Basic	1083	42.64%	1103	43.46%	954	37.89%	1154	45.79%
Approaching Basic	689	27.13%	533	21.00%	749	29.59%	546	21.87%
Unsatisfactory	333	13.11%	491	19.35%	433	17.11%	364	14.44%
Total	2,540	100.00%	2,538	100.00%	2,531	100.00%	2,620	100.00%

District Achievement Level Results	English Language Arts		Mathematics	
	2010		2010	
	Number	Percent	Number	Percent
Grade 9				
Advanced	67	2.32%	224	7.77%
Mastery	290	10.07%	250	8.67%
Basic	1,171	40.65%	1,184	41.07%
Approaching Basic	1,009	35.02%	587	20.36%
Unsatisfactory	344	11.94%	636	22.13%
Total	2,881	100.00%	2,883	100.00%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	128	3.85%	229	6.54%	108	3.08%	85	2.43%
Mastery	641	16.44%	497	14.19%	303	8.65%	400	11.43%
Basic	1369	39.08%	1470	41.98%	1243	35.48%	1406	40.18%
Approaching Basic	827	23.81%	680	18.85%	1135	32.40%	858	24.52%
Unsatisfactory	538	18.21%	648	18.45%	714	20.38%	750	21.43%
Total	3,503	100.00%	3,562	100.00%	3,503	100.00%	3,459	100.00%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	142	4.56%	207	6.64%	95	3.05%	109	3.50%
Mastery	421	13.51%	263	8.43%	285	9.14%	309	9.91%
Basic	1333	42.77%	1350	43.30%	1091	34.99%	1301	41.73%
Approaching Basic	823	26.40%	642	20.59%	1164	37.33%	812	26.04%
Unsatisfactory	396	12.77%	858	21.04%	483	15.49%	587	18.83%
Total	3,117	100.00%	3,118	100.00%	3,118	100.00%	3,118	100.00%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8								
Advanced	48	1.85%	177	8.84%	83	3.22%	219	8.49%
Mastery	352	13.80%	249	9.63%	340	13.18%	321	12.45%
Basic	1226	47.33%	1275	49.28%	1132	43.89%	1009	39.12%
Approaching Basic	632	24.42%	464	17.94%	730	28.31%	582	22.57%
Unsatisfactory	331	12.79%	422	16.31%	294	11.40%	448	17.37%
Total	2,588	100.00%	2,587	100.00%	2,579	100.00%	2,579	100.00%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011				2011			
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	142	5.54%	135	5.28%	63	2.46%	121	4.74%
Mastery	354	13.81%	208	8.13%	320	12.52%	350	13.70%
Basic	1100	42.92%	1194	46.68%	1015	39.71%	1155	45.22%
Approaching Basic	703	27.43%	587	22.95%	753	29.46%	495	19.39%
Unsatisfactory	264	10.30%	434	16.97%	405	15.85%	433	18.95%
Total	2,563	100.00%	2,558	100.00%	2,556	100.00%	2,554	100.00%

District Achievement Level Results	English Language Arts		Mathematics	
	2011			
	Number	Percent	Number	Percent
Grade 9				
Advanced				
Mastery				
Basic				
Approaching Basic				
Unsatisfactory				
Total				