

2019-2020 Comprehensive Annual Financial Report



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





East Baton Rouge Parish School System
Baton Rouge, Louisiana

For the Year Ended June 30, 2020

Prepared by the
Finance and Budget Management Staff

James P. Crochet, CPA
Chief Business Operations Officer

Kelly Lopez, MBA
Chief Financial Officer

Introductory **EBR** **Section**



2019-2020
Comprehensive Annual Financial Report

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

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Board Members



Michael Gaudet
District 7
President



Tramell Howard
District 3
Vice President



Mark Bellue
District 1



Dadrius Lanus
District 2



Dawn Chanet Collins
District 4



Evelyn Ware-Jackson
District 5



Jill C. Dyason
District 6



Connie Bernard
District 8



David Tatman
District 9



Administrative Officers

Interim Superintendent of Schools

Adam Smith

General Counsel

Gwynn Shamlin

Assistant Superintendent for Instructional Services

Ben Necaise

Chief Officer for Accountability & Assessments

Andrea O’Konski

Chief Officer for Human Resources

Daphne Donaldson

Chief Officer for Business Operations

James P. Crochet

Director of Communications

Taylor Halsey

Chief Officer of Technology

Amy Jones

January 27, 2021

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, 2020, is presented herewith. This financial report represents a comprehensive portrait of the School System's financial condition. It is structured in such a manner as to make it a very useful management instrument as well as an informative public document.

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

This fiscal year 2019 Comprehensive Annual Financial Report received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association and the Certificate of Excellence in Financial Reporting from the Association of School Business Officials. This was the thirty-third consecutive year that the School Board received both of these prestigious awards.

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

Respectfully submitted,



Dr. Sito Narcisse
EBRPSS Superintendent of Schools



January 27, 2021

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, 2020, which provides full disclosure of the financial operations of the School System. The basic financial statements within this CAFR, which have been audited by Postlethwaite & Netterville, APAC, a firm of licensed certified public accountants, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management and with the School Board. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of various funds and account groups of the School System. All disclosures necessary to enable the reader to gain an understanding of the School System's financial activities have been included.

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

REPORTING ENTITY

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

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



According to “The Louisiana Outlook: 2021-2022, prepared by Loren C. Scott, Professor Emeritus in Economics and Judy S. Collins Managing Editor, published by Division of Economic Development, Ourso College of Business, Louisiana State University, Baton Rouge, Louisiana:

The Baton Rouge MSA provides jobs for about 412,400 non-farm workers in 2019. The petrochemical industry looms large in this MSA with the largest concentration of chemical employment in the state, the country’s fourth largest refinery, and an unusually high concentration of industrial construction workers to support that base. Its growing high tech sector is anchored by the IBM complex in downtown Baton Rouge. It is the home of three riverboat casinos and has a healthy digital gaming sector.

The Baton Rouge MSA was one of the hardest hit in the state by COVID-19 and the resulting shelter-in-place orders. In the first full month of the shut down- April- this MSA shed 52,800 jobs or 12.7% of its workforce. Three factors contributed to this downturn. First was the decrease in the leisure/hospitality and service sectors. Second was the closing of the three casinos, putting 1,650 casino employees without jobs. Third was the downturn of industrial construction employment. Construction employment had already dropped by 5,000 jobs (-9.1%) in 2019 as the industry experienced a lull between large expansion projects. When COVID-19 hit, this decline was exacerbated. This MSA is predicted to have employment down by 21,800 jobs for 2020, a reduction of 5.3%.

The 21,800 job loss in 2020 is an awful lot to recover, and our forecasting team does not have recovery happening quickly. We are projecting that this MSA will add 17,300 new jobs (+4.4%) in 2021 and 5,800 (+1.4%) jobs in 2022. It means that the Baton Rouge MSA should be one of only three MSAs in the state that we expect to earn back all of the jobs lost to COVID-19 by 2022.

Baton Rouge is the home for several high-technology research facilities such as Louisiana State University’s C. B. Pennington Biomedical Research Center and its Center for Advanced Microstructure and Devices. Opened in 1988, the Pennington Center now houses 43 research laboratories situated on 222 acres that span the Center’s three programs – Basic Research, Clinical Research, and Population Science (thirteen core service laboratories). The center also includes inpatient and outpatient clinics, a research kitchen, and an administrative area. Sixty-three (63) faculty members, twenty-three (23) postdoctoral researchers, and approximately 450 research associates, research technicians, and support personnel focus their research efforts on ten (10) research program areas: Epidemiology and Prevention, Physical Activity and Health, Cancer, Diabetes, Obesity, Neurodegeneration, Genomics and Molecular Genetics, Stem Cell and Developmental Biology, Neurobiology, and Nutrient Sensing and Signaling.

The Baton Rouge Community College (BRCC), a two-year institution of higher education, opened in the fall of 1998. When classes began at BRCC in 1998, enrollment was just under 1,900 students. Enrollment has steadily grown and more locations were founded. There are now eight (8) locations which cover six (6) parishes, East and West Baton Rouge, Iberville, Point Coupee, and West and East Feliciana with a current enrollment of 8,242. The community college system builds a system of higher education

that is more affordable for young people and provides opportunities for training and certification in a number of skills. BRCC is jointly under the control, supervision, and management of the Board of Supervisors of Southern University and Louisiana State University.

BATON ROUGE DEVELOPMENTS

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

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

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

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

The Bikeshare Program began with 17 hubs and five hundred bikes. The first phase put bikes where demand was expected to be strongest, which includes downtown, LSU, Southern University, City Park, and the Lakes. A second phase will add about three hundred more bikes to Mid-City, where the state is building bike lanes on Government Street. Bikeshare will improve the Baton Rouge area in multiple ways through transportation/mobility, quality of life, economic impact, health and traffic safety.

LOCAL SALES TAX AND MINIMUM FOUNDATION PROGRAM

Actual sales tax collections through June 2020 were finalized and received from the City Parish Government in August 2020. Actual collections decreased by 1.13% for the fiscal year ended June 30, 2020. Sales tax collections represent a major component or 21% of general operating revenue for the School System. In 2019, the East Baton Rouge Tax Assessor had placed a value of \$172.1 million on all total property taxes paid by taxpayers for the District's millages for property located within the District's boundaries, up from \$163.7 million the previous year. Ad valorem tax collections represent a major component or 38% of general fund operating revenue for the School System. The effect of the COVID 19 Pandemic has impacted the local economy by decreasing sales tax.

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 2019- 2020 was \$4,015. State Minimum Foundation Program (MFP) funding increased by approximately \$20.0 million when compared to the prior year. This increase in MFP funding was due the BESE approval of an additional 1.75% to the MFP formula. BESE also approved an additional \$1,000 per year raise to each school based position and \$500 per year raise to each support position.

Louisiana lost 105,400 jobs during the 2020 year due to the COVID-19 devastating hit.

The eight metro areas job activity are as follows:

- New Orleans down 37,300;
- Alexandria down 2,000;
- Lake Charles down 7,000;
- Shreveport down 10,600;
- Houma down 4,600;
- Lafayette down 10,800;
- Baton Rouge down 21,800
- Monroe down 1,500.

The June 2020 preliminary adjusted unemployment rate for Louisiana was 7.6%, an increase from the June 2019 rate of 4.3%. The national unemployment rate for June 2020 was 8.4%.

The October 1, 2019 enrollment approved for the purpose of funding by the State was 39,671 students, which was 678 students more than the October 1, 2018 State enrollment count. This count includes Type 1 charter schools. The projected October 1, 2020 enrollment for staffing purposes is 40,214 students, inclusive of Type 1 charter schools. This is a projected increase of 543 students in the upcoming school year. Recently reported October 1, 2020 State enrollment was 39,037, inclusive of Type 1 charter schools. This is a decrease of 1,177 students over student projections for 2020-2021. This decrease is largely due to the effects of COVID 19 pandemic virtual learning.

For the 2020-2021 fiscal year, the State MFP funding is projected to increase by approximately \$5.6 million. This amount is based upon Senate Concurrent Resolution 3 (SCR3) the 2019 Regular Session of the Louisiana Legislature. The Louisiana Department of Education (LDOE) presented simulations to the Board of Elementary and Secondary Education (BESE). Due to the COVID 19 Pandemic, the 2020 Regular Session did not occur. Currently, the LDOE is working with the State Legislature to adjust the MFP formula to assist communities devastated by hurricanes Laura and Delta and to assist all Districts with the effects of the COVID 19 pandemic.

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

MAJOR INITIATIVES

Current Year - During the 2019-2020 year, the School System continued its efforts to improve student performance and community support through various programs.

Strategic Plan

The School System's Strategic Plan is as follows:

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

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

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

Tax Plan – Phase I

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

Tax Plan - Phase II

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

Tax Plan - Phase III

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

Tax Plan – Phase IV

In April 2018, the community continued to support the School System by voting to continue the 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 July 1, 2019 and continue through June 30, 2029. Proposition 1 called for the construction of eight new schools (2 new, 6 rebuilt), major renovations and additions at six (6) high schools, three (3) middle schools, and five (5) elementary schools. Both the new and renovated schools have provided appropriate educational spaces that are more conducive to teaching and learning, provided adequate special program and laboratory facilities; improved safety and security, and increased technology implementation and accessibility.

TECHNOLOGY INITIATIVE AND ONLINE TESTING

The Louisiana Department of Education supports an online testing platform for grades 5-8 in its LEAP 2025 state mandated assessments. To support readiness efforts, the district implemented several technology related initiatives. 2016-2017 was the initial year for 1:1 district-wide implementation with 5th – 8th grade students. In 2017-2018, 4th grade and 9th grades were added, and in 2018-2019, 10th grade through 12th grade were added. School year 2019-2020 began the refresh for 5th through 8th grades for Chromebooks reaching end-of-life. All elementary, middle, and high schools have achieved 1:1 status for grades 4 through 12 to support online testing through the end of 2019-2020. To support the 1:1 environment, the 1:1 Handbook and Administrative Guidelines, Strategic Plan for Technology Integration and Principal’s Guide to Computer Based Testing (CBT) were created. To further support the 1:1 learning environment, district wide technology integration Professional Development included the: Initial 1:1 Chromebook training, Digital Literacy Guidelines, LDOE Technology standards, and many more.

PROFESSIONAL DEVELOPMENT FOR EDUCATORS THROUGHOUT THE DISTRICT

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

Overseen by four District administrators, Canvas has over 2,500 students enrolled in active courses designed for East Baton Rouge Parish School System users, and 300 teachers overseeing courses. Core content courses for PreK-12th grade are being built for the 2021-2022 school year.

NMSI Partnership, Dual Enrollment, GRADU8 Program and REACH

The District continues to focus support efforts on the Gradu8 Initiative, which focuses efforts on the primary goal of college and career readiness for our high school students. The District launched the Gradu8 initiative in 2017-2018 and is built around eight pillars that include, but are not limited to stakeholder partnerships, increased course choice, attendance, increased diploma pathways and increased job skill development. All high school teams focus on data driven decision making centered around each Gradu8 Pillar and complete data reviews with the District leadership team each semester to monitor their efforts to achieve student growth. To ensure middle school alignment, the REACH initiative was developed to focus on pillars similar to the Gradu8 initiatives but with a more specific middle school focus. To support the goal of college and career readiness, the district has greatly expanded dual enrollment and Advanced Placement (AP) course offerings at all of our high schools. Currently the district offers almost 800 Dual Enrollment course seat opportunities and over 5,100 AP course seats opportunities during the school year. These opportunities were made possible by Supplemental Course Allocation (SCA) funds and a District Partnership with the National Math and Science Institute (NMSI) via an Exxon Grant to provide incentives and training to teachers and students around advanced placement courses. The District is also expanding the course offerings by which middle school students may earn high school credit. During the most recent District performance score release, EBR earned an "A" in the credit accumulation index awarded to middle schools, and the District earned a "B" for strength of diploma as impacted by dual enrollment, advanced placement, and industry based certification opportunities.

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

FACILITIES UPDATE 2019-2020 SCHOOL YEAR

- Park Elementary – Completed in the summer of 2019.
- Jefferson Terrace Academy – Completed in the summer of 2020 and opened in August 2020.
- Classroom Additions and Renovations at Melrose Elementary, LaSalle Elementary, Parkview Elementary, LaBelle Aire Elementary, Sharon Hills Elementary, Westdale Middle School, and Park Forest Middle School, the conversion to Scotlandville Middle School, Scotlandville High School, University Terrace Elementary, Riveroaks Elementary School and Wedgewood Elementary School are all complete.
- Istrouma High School – Additional parking was completed in January 2020.
- Pre-K Classrooms – Completed for Audubon Elementary, Glen Oaks Park Elementary, and Wedgewood Elementary Schools.
- Mayfair Lab School’s modular building purchase and installation was completed.
- Greenbrier Elementary School’s facility modifications were completed.
- Belaire High School’s athletic and facility modifications are in process.
- Additional projects completed as part of the facility modifications program are the ADA upgrades at Howell Park Elementary, the Tara High School Gym Floor replacement, and the modular building installation project at various sites.
- Programming has begun on the new Buchanan/University Terrace Elementary with design to follow. Construction is set to begin in 2021.

TEACH BATON ROUGE

Teach Baton Rouge, the East Baton Rouge School System’s alternative certification program, is in its twentieth 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 were selected. For the 2019-2020 school year, thirty-three people completed the application process and eight began teaching. All participants must be deemed high qualified according to the current ESSA (Every Student Succeeds Act) standards before participants enter the classrooms as teachers. The program has been responsible for bringing over four hundred new teachers into the School System’s

classrooms. Program members teach in critical shortage areas. All program members participate in a certification program that leads to full certification within eighteen months.

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

TEST SCORES AND AWARDS

Elementary and Middle Schools

Third through eighth graders in the East Baton Rouge Parish School System were unable to participate in the LEAP 2025 summative assessments in all four core content areas due to federal testing waivers and state level school closures in response to COVID 19. In the previous testing cycle, the East Baton Rouge Parish School System grew by +2% in one year and +5% over the past two years in overall grades and subjects for mastery and above. ELA saw 1% and math earned 3% growth in mastery and above. District subgroups also closed the achievement gap. The African American subgroup for all grades and all content areas grew by 2% and outperformed the state average by 4 percentage points. The Students with disabilities subgroup also outperformed the state average and grew by 2% while the Economically Disadvantaged subgroup tracked with its peers across the state growing by 1%. While LEAP 2025 Assessments were not administered during the 2019-2020 school year, kindergarten through third grade students did participate in state mandated literacy screeners, and state created LEAP 360 diagnostic and interim assessments were administered at district schools. State K-3 screener data is posted publicly in the Louisiana Department of Education's online data library.

High Schools

The same COVID-19 state school closures and federal waivers applied to initial high school student LEAP 2025 testers; however, high school students were provided with LEAP 2025 repeat testing opportunities in the summer of 2020. While the district grad rate released for the Class of 2019 showed a decline following the district's highest graduation rate to date, there is a five year trend of +2.4 and a ten year trend of a +11.8 increase. The class of 2019 also increased by +2.5% the number of students earning advanced and basic credentials thus contributing to strengthen the quality of student diplomas. Strength of Diploma is positively impacted by increases in dual enrollment and Advanced Placement seat counts. The district continues to see increases in the number of Advanced Placement and Dual Enrollment seat counts. The district ranked first in the state for the number of Advanced Placement tests taken and the number taken with qualifying scores of 3 or higher. EBR high schools grew in the percentage of Advanced Placement tests taken and the percentage of students scoring 3+ on the Advanced Placement exams. EBR ranked first in

African American participation in Advanced Placement exams across the state and economically disadvantaged in participation for students sitting for Advanced Placement exams.

The district demonstrates additional gains to promote college and career readiness. The percent of East Baton Rouge Parish School System graduates enrolling in college for the first time shows a +3.5% gain in the past three years. For the fourth consecutive year, the district average (58.5%) remains above the state average (56.6%) in first- time freshmen data according to Board of Regents annual college enrollment reports.

RECOGNITIONS FOR THE DISTRICT'S SCHOOLS DURING 2019-2020 INCLUDED:

Band Director Juvon Pollard (Belaire High) was selected as a quarter finalist for the 2020 Grammy Museum's Music Educator Award.

Teacher Ronit Robinson (The Dufrocq School) was named the recipient of the National University System-Sanford Teacher Award for Louisiana.

The East Baton Rouge Parish School Board voted to officially change the name of Lee High School to Liberty High School.

The Dufrocq School was honored by receiving 4 stars, recognition of excellence for its MicroSociety International Program.

Baton Rouge FLAIM Elementary recognized as Nationally Magnet Certified Schools for merit.

Baton Rouge High Magnet student was selected as the High School winner of the "Louisiana World Peace Day" art contest.

The district has several high school students who have earned perfect ACT scores. Members of the 2019 (6 students), 2020 (9 students thus far), and 2021 (1 student thus far) have received perfect scores on the national ACT test.

Southeast Middle School students won first prize in the EBR Film Festival.

There were twenty-nine students in the District who were named National Merit Semifinalists.

Nine students in the District were named National Merit Commended Students.

One student in the District earned the title of National Hispanic Recognition.

Glasgow Middle student named one of Louisiana's top two Youth Volunteers of 2020 by the Prudential Spirit of Community Award.

Glasgow Middle Teacher Nathalie Roy named Louisiana 2021 Teacher of the Year.

EDUCATIONAL PROGRAMS/AWARDS

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

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

The School System's enrollment in Career and Technical Education (formerly vocational education) includes 14,318 high school students and 2,563 middle school students. A variety of innovative programs prepare students for productive citizenship and life-long learning and are designed to assist all students in making a successful transition from school to the workplace or post-secondary education. A portion of funding for Career and Technical Education programs is obtained through the Carl Perkins IV Applied Technology Act of 2006. The Basic Grant and Tech Prep initiatives resulted in funding of approximately \$593,862 for the fiscal year 2019-2020. The goals of this department are accomplished by providing students with assistance in career development activities, selection of an area of concentration of courses with the development of a graduation plan, purposeful course selection that develops both academic and technical skills, development of employable skills while providing opportunities for students to obtain an Industry Based Certification when in Career and Technical Education.

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

based on the National Association for the Education of Young Children standards of developmentally appropriate practices.

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

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

During the 2019-2020 school year, many high school students participated in dual enrollment courses in partnership with Louisiana State University, Baton Rouge Community College, Southern University, and Louisiana Technical College. Additionally, students took honors courses, advanced placement courses, and courses which were articulated with various colleges and universities. The School System works with many educational institutions to offer its students rigorous and varied educational opportunities, allowing students the opportunity to earn industry-based certifications and other post-secondary credits.

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

VOLUNTEERS IN PUBLIC SCHOOLS

Since 1981, Volunteers-In-Public Schools (VIPS) has recruited, trained, and screened citizens to serve underperforming students in the School System. VIPS strives to foster student success and build support for public education. During the 2019-2020 school year, volunteers contributed 15,173 hours of support to schools. According to the Independent Sector of Washington D.C., volunteer services are valued at \$27.20 per hour which equates to an investment of \$412,705.60. Through its Partners in Education project, VIPS worked with district principals to enlist, engage, and retain active community partners.

CHILD NUTRITION PROGRAM

One goal of the School System's Child Nutrition Program (CNP) is to serve nutritious, appetizing, wholesome, affordable meals to students and staff. The administration believes that good nutrition is a key to learning and that every child has the right to a nutritious breakfast and lunch at the lowest possible price. Last year the Food Service Department provided 55,000 meals daily, including breakfast, lunch, and snacks. Through the U.S. Department of Agriculture (USDA) Community Eligibility Provision, the Child Nutrition Program offered students a breakfast and lunch at no charge to parents. Additionally, seventy schools (70) participated in the USDA Child and Adult Care Food Program that provided a free supper meal to students enrolled in a tutorial or enrichment type after school program. Twenty-one elementary schools participated in the Fresh Fruit and Vegetable Program allowing students to receive 1/2 cup fresh fruit or vegetables at no cost and at a time other than at breakfast or lunch but within the school day. School meals are planned to comply with the District Wellness Policy and all federal and state regulations for nutritious meals.

Because school buildings were closed abruptly on March 13, 2020 due to the pandemic, the school meal program changed dramatically for the remainder of the 2019-2020 school term. During this time, every child was afforded an opportunity to pick up meals from the CNP Department. The families could come on a daily basis and pick up meals from specific school sites. Other opportunities included picking up five and ten day frozen meal boxes from specific sites throughout the District.

The USDA, through the Louisiana Department of Education, Division of Nutrition Support, provides regulatory guidance and monitoring of the School System's Child Nutrition Program.

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

TRANSPORTATION DEPARTMENT

During the 2019-2020 school year, the School System transported 32,000 students for a total of 3.8 million miles. With a total of 547 buses, the Transportation Department travels about 29,230 miles daily. Free bus service is provided to all eligible students living more than one mile from their attendance zone schools. Due to the abrupt closing of schools on March 13, 2020 for the pandemic, the averages were down.

FACILITIES MANAGEMENT PARTNERSHIP CONTRACT

Approximately seventeen 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 a similar partnership with ARAMARK. On March 1, 2004, the School Board negotiated a five-year partnership arrangement with ARAMARK, with a five-year renewal option approved on March 1, 2009 to provide total Facilities Management Services. The contract was extended again on February 29, 2016 until June 30, 2017. On August 21, 2017, the School Board approved a new five-year partnership arrangement with ARAMARK, with the option to cancel after two year. The contract provides services in the following areas: maintenance, custodial, grounds, materials management/warehousing, and workforce management. The contract made a number of staffing, procedural, and work flow adjustments. Changes were also made to delivery and procurement systems aimed at improving service to the School System, all while capitalizing on efficiencies gained through the application of ARAMARK'S world-wide services and experience. The School System will gain reduced operational costs, predictable labor costs, rapid staffing adjustments, and renewed focus on core business functions. Additionally, in 2007 the Board approved ARAMARK to provide management services for the implementation of an energy program aimed at reducing energy costs.

CHARTER SCHOOL DEMONSTRATION PROGRAMS

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

Presently, the charter schools are:

Grade Level	School	Date of Operation	February 2020 Enrollment Number
K-5	BASIS Baton Rouge	2018	528
K-5	Children's Charter School	1997	140
6-8	Community School for Apprenticeship	1997	299
Birth-1	Emerge School for Autism	2018	32
K-4, 6-7	IDEA – Bridge	2018	780
K-3, 6-7	IDEA – Innovation	2018	577
K-8	Inspire Charter Academy	2010	483
K-6	JK Haynes Charter, Inc.	1997	210
9-12	Mentorship STEAM	2010	524
K-6	South Baton Rouge Charter Academy	2014	716
	Total		3659

The total General Fund appropriation to the charter schools for the 2019-2020 fiscal year was \$49,801,949 million.

Truancy Initiative

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

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

FOR THE FUTURE

PBIS Implementation

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

Charter Schools

The 2020-2021 school year will add four (4) new charter schools to EBRPSS. These new schools are Helix-Aviation, Helix-Legal, IDEA's third campus, and BASIS 2.

Believe and Succeed

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

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

Manners of the Heart

The School System renewed this program thru June 30, 2021. The curriculum is designed to strengthen morals, improve social and emotional skills, and increase respectfulness in K-5 elementary students.

Tax Plan - Phase IV

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

Internal Control

Management of the 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. Management also ensures that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the costs of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgments by management. The 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 and proper recording of financial transactions.

Single Audit

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

Budgeting Controls and Policy

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

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

Capital Projects Funds

Proposition 1 - Capital Projects Fund is funded by 51% of a one-cent sales tax in Proposition 1 for facilities and technology as approved by the voters in November 1998 as mentioned previously. The effective collection date for this proposition was July 1, 1999. The collection of this tax was for a five-year period and was for the purpose of funding repairs and renovations, enhancing technology, and constructing new schools and classrooms. On May 2, 2003, the voters approved the continuation of the Tax Plan for an additional five (5) years, on March 8, 2008, voters approved an additional continuation of the Tax Plan for ten (10) years, and on March 10, 2018 voters once again approved a continuation of the Tax Plan for an additional ten (10) years. Total sales tax revenues in Proposition 1 for the year ended June 30, 2020 amounted to \$41.8 million.

Financial Policies

The School Board adopted a Fund Balance policy for the General Fund in 2009-2010. A fund balance goal of 15% of total revenues was established. The primary reasons for this policy are to provide adequate resources for: 1) Cash Flow; 2) Unforeseen Events; 3) Financial Security; 4) Daily Operations; and 5) Compliance. For the years ended June 30, 2018 and June 30, 2019 the total General Fund balance was approximately \$70.9 million or 17% and \$43.5 million or 10% of total revenues, respectively. For the year ending June 30, 2020, the total General Fund balance was approximately \$53.1 million or 12% of total revenues

OTHER INFORMATION

Independent Audit

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

AWARDS

Government Finance Officers Association

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the School System for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2019. This was the thirty-fourth consecutive year that the School System has received this prestigious award. In order to be awarded a Certificate of Achievement, the School System published an easily readable and efficiently organized 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 2019-2020 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, 2019. This was the thirty-fourth consecutive year that the School System has received this prestigious award. This award certifies that the CAFR, for the fiscal year ended June 30, 2019, 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, 2020, which will be submitted to ASBO for review, also conforms to its principles and standards.

ACKNOWLEDGEMENTS

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

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

Sincerely,



Kelly Lopez, MBA
Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

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

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

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

East Baton Rouge Parish School System

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2019.**

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



A handwritten signature in black ink, reading 'Claire Hertz'.

Claire Hertz, SFO
President

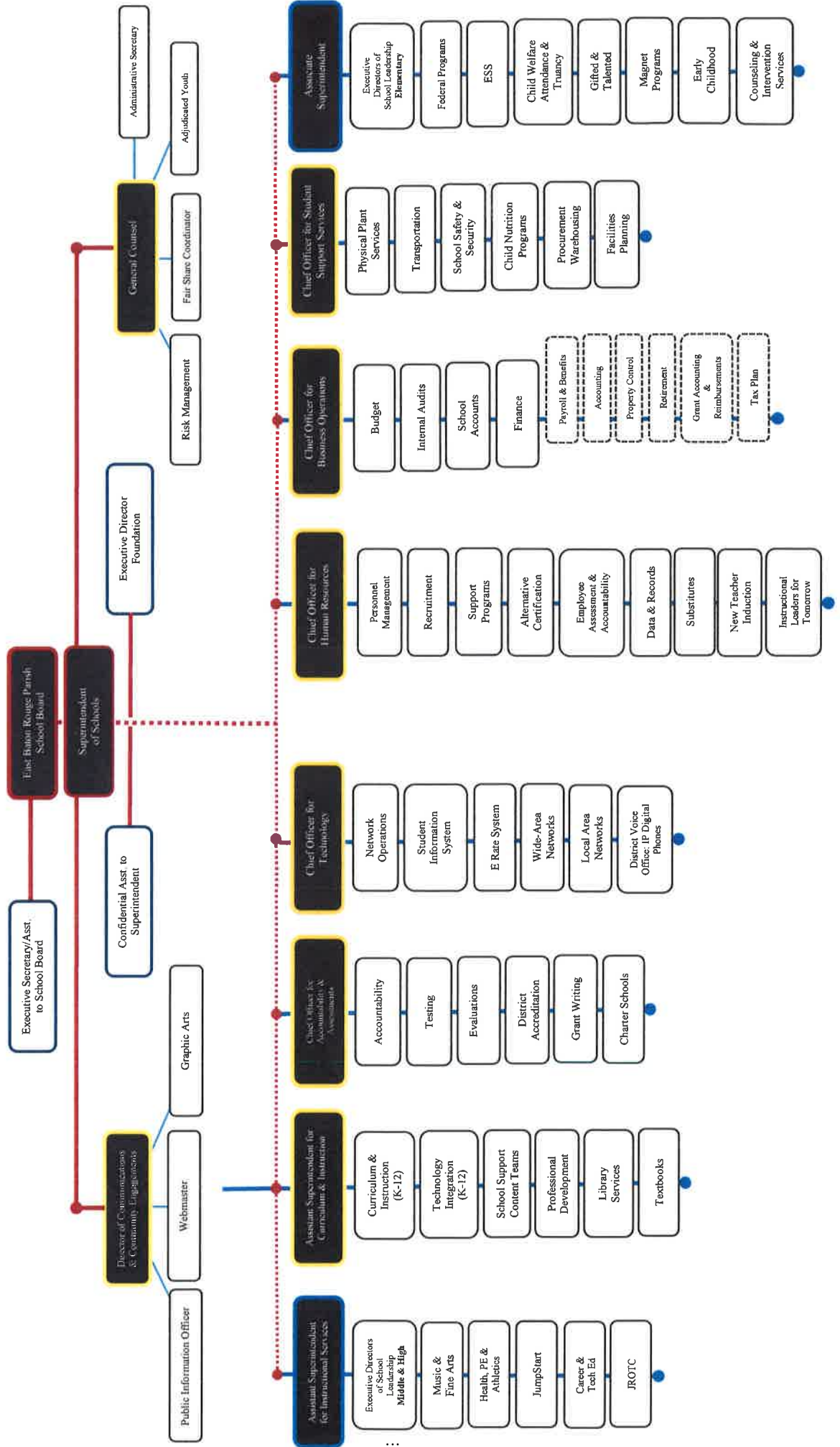
A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director



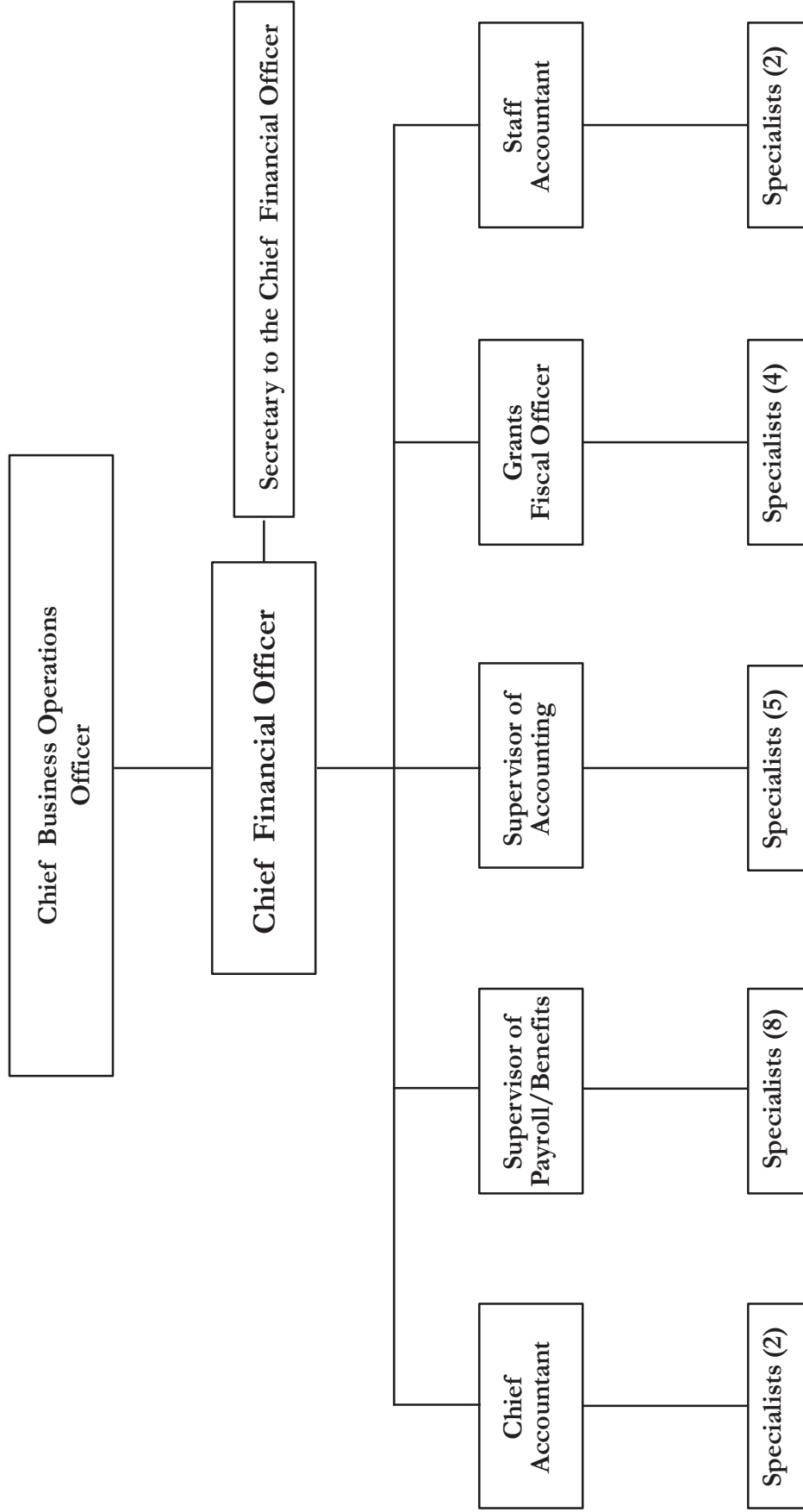
ONE TEAM, ONE MISSION

EAST BATON ROUGE PARISH SCHOOL SYSTEM CITIZENS



East Baton Rouge Parish School System

Finance Department Chart



EBR

Financial Section



2019-2020

Comprehensive Annual Financial Report

INDEPENDENT AUDITORS' REPORT

The East Baton Rouge Parish School System
Baton Rouge, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the East Baton Rouge Parish School System (School System) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the East Baton Rouge Parish School System as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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



Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 5, 2021 on our consideration of the East Baton Rouge Parish School System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is solely 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 effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the East Baton Rouge Parish School System's internal control over financial reporting and compliance.

Postlethwaite & Netterville

Baton Rouge, Louisiana
February 5, 2021

EBR

**Required
Supplemental
Information
Part I**



2019-2020

Comprehensive Annual Financial Report

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

The Management's Discussion and Analysis (MD&A) of the East Baton Rouge Parish School System's (District) financial performance provides an overall review, objective and easily readable analysis of the District's financial activities for the fiscal year-ended June 30, 2020. The intent of the MD&A is to look at the District's overall financial performance as a whole and to assist readers in assessing the financial position as a result of the year's operations in comparison to the prior year. Therefore, readers should read the MD&A in conjunction with the Comprehensive Annual Financial Report's (CAFR) Letter of Transmittal (beginning on page ix) of the Introductory Section, the District's Basic Financial Statements (Financial Section, beginning on page 1), and the Notes to the Basic Financial Statements.

FINANCIAL HIGHLIGHTS

- Total liabilities and deferred inflows of resources exceeded total assets and deferred outflows of resources at June 30, 2020 by \$(284.9) million (net position). The unrestricted portion of net position was \$(825.3) million. Negative net position is largely a result of significant pension and other retirement related liabilities.
- Net position increased \$13.1 million as of June 30, 2020. Net position investment in capital assets increased by \$5.7 million resulting from ongoing construction projects. The final phase of the one-cent sales tax, which was renewed by the voters in April 2018, continued with numerous construction projects in progress. Phase IV of the tax plan includes the construction of eight new schools (2 new, 6 rebuilt), major renovations and additions at six (6) high schools, three (3) middle schools, and five (5) elementary schools. Both the new and renovated schools have provided appropriate educational spaces that are more conducive to teaching and learning, provided adequate special program and laboratory facilities; improved safety and security, and increased technology implementation and accessibility. During the 2019-2020 fiscal year, several construction projects were completed. Park Elementary was completed in the summer of 2019. Jefferson Terrace Academy was completed in the summer of 2020 and opened in August 2020. Classroom additions and renovations at Melrose Elementary, LaSalle Elementary, Parkview Elementary, LaBelle Aire Elementary, Sharon Hills Elementary, Westdale Middle School, and Park Forest Middle School, Scotlandville Middle School, Scotlandville High School, University Terrace Elementary, Riveroaks Elementary School and Wedgewood Elementary School are all complete. Istrouma High School's additional parking was completed in January 2020. Pre-K classrooms were completed for Audubon Elementary, Glen Oaks Park Elementary, and Wedgewood Elementary Schools. Mayfair Lab School's modular building purchase and installation was completed. Greenbrier Elementary School's facility modifications were completed. Belaire High School's athletic and facility modifications are in process. Additional projects completed as part of the facility modifications program are the ADA upgrades at Howell Park Elementary, the Tara High School Gym Floor replacement, and the modular building installation project at various sites. Programming has begun on the new Buchanan/University Terrace Elementary with design to follow. Construction is set to begin in 2021.
- Restricted net position increased by a net amount of \$0.6 million primarily from an increase in capital improvements of \$5.1 million and an increase in restricted fund balance for the federal and state grant programs of \$1.1 million. Restricted fund balance for compensation and child nutrition decreased by \$3.0 million and \$2.9 million, respectively. The restricted fund balance for discipline increased by \$0.2 million.

East Baton Rouge Parish School System
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MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

- As the District completed the fiscal year-ended June 30, 2020, its major funds reported fund balances of \$108.6 million as compared to \$101.7 million as of June 30, 2019. The fund balances include the General Fund at \$53.2 million, Propositions 1, 2, and 3 at \$46.7 million, \$2.7 million and \$7.3 million, respectively, as of June 30, 2020. The Child Nutrition Fund reported a fund balance as of June 30, 2020 of \$5.2 million. The Flood Relief Capital Projects Fund reported a deficit fund balance as of June 30, 2020 of (\$6.5) million.
- At the close of the current fiscal year, the General Fund ended the year with a fund balance of \$53.2 million, an increase of \$9.7 million when compared to the prior year. The increase in fund balance is attributable to revenues surpassing expenditures. General Fund revenues increased \$25.9 million when compared to the prior year.
 - Ad valorem tax revenue increased \$8.8 million over last year with a 2019 assessment roll increase of approximately 5.1% and an overall collection rate of 99%. This increase reflects the growth in both commercial and residential properties for the parish.
 - Sales tax collections decreased as compared to prior year's collections by \$1.1 million. Sales and use tax collection decreased due to the shutdown of the economy in March 2020 due to the COVID 19 Pandemic.
 - State Minimum Foundation Program (MFP) funding increased by approximately \$21.2 million when compared to the prior year. This increase in MFP funding was due the BESE approval of an additional 1.375% to the MFP formula. BESE also approved an additional \$1,000 per year raise to each school based position and \$500 per year raise to each support position.
- General Fund expenditures decreased by \$9.4 million from the prior year. The most significant reasons for the increase in expenditures were:
 - Regular education programs decreased approximately \$6.7 million,
 - Special educational programs decreased approximately \$2.1 million,
 - Other education programs decreased approximately \$2.1 million,
 - Pupil support costs decreased approximately \$2.2 million,
 - Instructional staff services decreased approximately \$1.6 million,
 - School Administration costs decreased approximately \$1.6 million,
 - Charter school appropriations increased approximately \$10.6 million,

The unassigned fund balance of \$35.5 million is approximately 7.8% of annual expenditures. This fund balance will be necessary to support increased retirement costs and other unforeseen emergencies.

- Non-major governmental fund balances were \$5.4 million for the fiscal year-ended June 30, 2020 as compared to \$4.3 million as of June 30, 2019. The increase in fund balance is a result of the increase in Alcohol and Drug Abuse funding due to ad valorem tax increases and funding through the Strong Start program during the fiscal year.
- The Internal Service Funds ended the year with a net position at June 30, 2020 of \$53.7 million. The Worker's Compensation, Risk Management, and Medical Insurance Funds net position balances were \$6.1 million, \$14.1 million, and \$33.5 million, respectively.

USING THE BASIC FINANCIAL STATEMENTS

The District's basic financial statements consist of the government-wide financial statements, the fund financial statements, the associated notes to those statements, capital asset schedules, statistical schedules, 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 District as a financial whole, i.e., an entire operating entity, its funds, and its fiduciary responsibilities. The government-wide financial statements, consisting of the Statement of Net Position and the Statement of Activities (pages 1-3), provide highly consolidated financial information and render a government-wide perspective of the District's financial position and results of operations for

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MANAGEMENT'S DISCUSSION AND ANALYSIS
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the year. The Fund Financial Statements (pages 4-5, 7-10, and 12-15) provide the next level of detail and look at the District's most significant funds and a total of all other non-major funds.

Reporting the District as a Whole

Comparative Statement of Net Position and Statement of Activities

The Statement of Net Position and the Statement of Activities present an aggregate view of the District's finances and a long-term view of those finances. These statements seek to answer the question, "How did the District as a whole do financially during the 2019-2020 fiscal year?" These statements include *all non-fiduciary assets and liabilities* using the *accrual basis* of accounting used by most private-sector enterprises. The *accrual basis* takes into account all of the District's current year revenues when earned and expenses when incurred regardless of when they are received or paid. These two statements report the District's net position and changes in net position. By showing the change in net position for the year, the reader may ascertain whether the District's financial condition has improved or deteriorated. The causes of the change may be the result of many factors, both financial and non-financial in nature. Non-financial factors which may have an impact on the District's financial condition include the District's property and sales tax base, student enrollment, facility conditions, required educational programs for which little or no funding is provided or other external factors.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

The following table reflects the condensed Statement of Net Position for 2020 and 2019:

Table I

Comparative Statement of Net Position
Years-ended June 30, 2020 and June 30, 2019
(In millions)

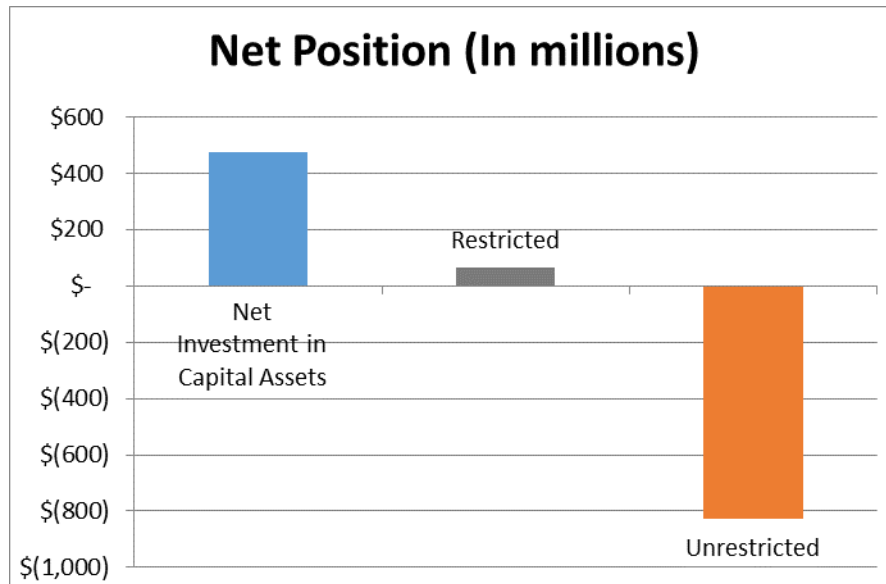
	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>
<u>Assets</u>			
Current & Other Assets	\$ 196.1	\$ 198.4	\$ (2.3)
Capital Assets	<u>490.1</u>	<u>487.0</u>	<u>3.1</u>
Total Assets	\$ 686.2	\$ 685.4	\$ 0.8
<u>Deferred Outflows of Resources</u>			
Deferred Outflow Amounts Related to OPEB Liability	\$ 88.7	\$ 89.8	\$ (1.1)
Deferred Outflow Amounts Related to Pension Liability	<u>111.4</u>	<u>\$ 105.8</u>	<u>\$ 5.6</u>
Total Deferred Outflows of Resources	\$ 200.1	\$ 195.6	\$ 4.5
<u>Liabilities</u>			
Current Liabilities	\$ 51.2	\$ 49.3	\$ 1.9
Long-Term Liabilities	<u>1,018.3</u>	<u>1,059.5</u>	<u>(41.2)</u>
Total Liabilities	\$ 1,069.5	\$ 1,108.8	\$ (39.3)
<u>Deferred Inflows of Resources</u>			
Deferred Inflow Amounts Related to OPEB Liability	\$ 57.9	\$ 8.9	\$ 49.0
Deferred Inflow Amounts Related to Pension Liability	<u>\$ 43.7</u>	<u>\$ 61.2</u>	<u>(17.5)</u>
Total Deferred Inflows of Resources	\$ 101.6	\$ 70.1	\$ 31.5
<u>Net Position</u>			
Net Investment in Capital Assets	\$ 473.3	\$ 467.6	\$ 5.7
Restricted	67.1	66.5	0.6
Unrestricted	<u>(825.3)</u>	<u>(832.0)</u>	<u>6.7</u>
Total Net Position	<u>\$ (284.9)</u>	<u>\$ (297.9)</u>	<u>\$ 13.0</u>

For more detailed information refer to pages 1-2.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

The following table reflects an overview of Net Position for the year-ended June 30, 2020:



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

Total assets and deferred outflows of resources increased by \$5.3 million from the previous fiscal year with a \$3.1 million increase in the area of capital assets. Park Elementary was completed in the summer of 2019. Jefferson Terrace Academy was completed in the summer of 2020 and opened in August 2020. Classroom additions and renovations at Melrose Elementary, LaSalle Elementary, Parkview Elementary, LaBelle Aire Elementary, Sharon Hills Elementary, Westdale Middle School, and Park Forest Middle School, the conversion to Scotlandville Middle School, Scotlandville High School, University Terrace Elementary, Riveroaks Elementary School and Wedgewood Elementary School are all complete. Istrouma High School's additional parking was completed in January 2020. Pre-K classrooms were completed for Audubon Elementary, Glen Oaks Park Elementary, and Wedgewood Elementary Schools. Mayfair Lab School's modular building purchase and installation was completed. Greenbrier Elementary School's facility modifications were completed. Belaire High School's athletic and facility modifications are in process. Additional projects completed as part of the facility modifications program are the ADA upgrades at Howell Park Elementary, the Tara High School Gym Floor replacement, and the modular building installation project at various sites. Programming has begun on the new Buchanan/University Terrace Elementary with design to follow. Construction is set to begin in 2021.

Deferred outflows of resources increased by \$4.5 from the previous year due to the changes in the pension and OPEB liabilities that are not yet recognized through revenue or expense. Cash and cash equivalents decreased \$9.6 million, while receivables increased \$1.0 million. Ad valorem tax receivable increased \$0.2 million and sales tax receivable decreased by \$1.1 million. Accounts receivable increased by \$2.0 million. Due from governments increased by \$5.6 million mainly from fluctuations in outstanding grant reimbursement claims and an increase in outstanding claims from the Strong Start Grant due to COVID 19.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
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Total liabilities and deferred inflows of resources decreased by a net amount of \$7.8 million from the previous fiscal year. The net pension liability increased by \$15.4 million and deferred inflows of resources increased \$31.4 million. Additionally, the long-term obligation for retiree benefits other than pensions increased by \$49.2 million

As a result of debt service payments, a decrease of \$2.8 million in the long-term obligation of the Qualified School Construction Bonds (QSCB) debt reduced long-term liabilities. Current liabilities increased by a net amount of \$1.9 million. This is largely attributable to the current liability for other post-employment benefit liability of \$22.7 million. In addition, deferred inflow amounts related to pension liability decreased \$17.5 million due to actuarial changes. The current portion of claims payable decreased \$2.7 million, which was a result of less claims in the Worker's Compensation and Risk Management Funds. Due to the closure of all sites in March 2020, the number of claims decreased significantly. The long term portion of claims payable decreased \$2.0 million, which was a result of the settling of many long-term claims in the Worker's Compensation and Risk Management Funds.

Governmental Activities

The Condensed Statement of Changes in Net Position presented in Table II repeats the revenue and the cost of the District's governmental activities for the year-ended June 30, 2020 of \$636.0 million which is a 2.4% increase from the prior year. This statement portrays the activity in a traditional revenue over expense format and the numbers are derived from those presented in the Statement of Activities on page 3. The Statement of Activities shows the detailed cost of program services and the charges for services, grants, and contributions offsetting some of the costs of those program expenses. Operating grants and contributions totaling \$103.5 million subsidized certain programs of the District. The Child Nutrition Program is the largest federally funded program with \$43.0 million in federal revenue compared to Title I with \$26.3 million. In addition, Charges for Services - such as fees from other governmental agencies, school systems, and students, for transportation services, school lunches, extended day tuition, and summer school tuition totaling \$2.1 million – were collected to help cover the costs of certain programs of the District.

The net increase of \$18.1 million in operating grants and contributions is primarily attributable to federal grant reimbursements to the District through the Strong Start Grant and the Child Nutrition department. Due to the COVID 19 Pandemic, the District received Strong Start funding in order to begin reopening the schools safely for all employees and students. The USDA provided higher reimbursement rates to the District to ensure that the Child Nutrition Program continued to provide balanced meals to children and families through the school closures. East Baton Rouge Parish was awarded \$18.8 million dollars for Strong Start Grant, which had expenditures of \$506,401. These funds were to be available to all schools, inclusive of all charter schools, and were able to be used over a two-year period. These funds were not awarded until April 2020. As with Title I funding, the Strong Start grant is on a reimbursement basis. The District will not see the significant effects of this grant until the 2020-2021 fiscal year. The Child Nutrition Program provided meals to all students and families throughout the school closure with the assistance of outside vendors. The repairs from the Flood of 2016 began to come to an end and the final repairs are nearing completion. The Flood Relief Capital Projects fund saw a decrease of \$4.1 million in comparison to revenues the previous year. The Child Nutrition department also saw an increase of \$14.2 million in revenues. However, due to the school closures in March 2020, the Child Nutrition Fund also had an increase of \$15.1 million in expenditures. The Child Nutrition Department had a loss of \$2.9 million for the fiscal year.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
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The program expenses were also funded by the taxpayers in East Baton Rouge Parish through ad-valorem and sales and use taxes totaling \$355.4 million and unrestricted intergovernmental revenues totaling \$4.0 million. The MFP from the State of Louisiana funded \$174.8 million, interest and investment earnings funded \$2.1 million. E-Rate, Medicaid reimbursement and other general revenues contributed \$4.5 million. Ad valorem taxes increased by approximately \$8.9 million or 5.3% as compared to prior year collections, which reflects growth in both commercial and residential properties for the parish. Sales tax collections decreased as compared to prior year's collections by \$4.1 million or 2.3% due to the COVID 19 pandemic. State revenue sources from unrestricted grants-in-aid MFP, reflect an increase of \$21.0 million or 12.9%. This increase in MFP funding was due the BESE approval of an additional 1.375% to the MFP formula. BESE also approved an additional \$1,000 per year raise to each school based position and \$500 per year raise to each support position. Earnings on investments decreased \$0.9 million due to the decrease in earnings by the District due to COVID 19 pandemic. Miscellaneous revenue decreased by approximately \$1.5 million due to the closure of all schools on March 13, 2020.

Expenses, or costs of services, experienced an increase for 2020. Several factors contributed to the net increase in the cost of services by \$15.0 million from the previous year. Total instructional expenses decreased by \$2.1 million in 2019-2020, while total support service and appropriations expenses increased by a net of \$15.1 million. Instructional and support expense fluctuations were largely attributable to; 1) Decreased instructional costs due maintaining staff numbers that were appropriate due to increases with the growth of charter schools; 2) Decreased overall costs due to the COVID 19 pandemic shutting the schools on March 13, 2020 through the end of the school year; and 3) Increased population in the charter schools with the grade level growth in four of the Type I Charter schools.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
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The key elements of the increase of the District's Net Position for the year-ended June 30, 2020 with comparative figures from 2019 are as follows:

Table II

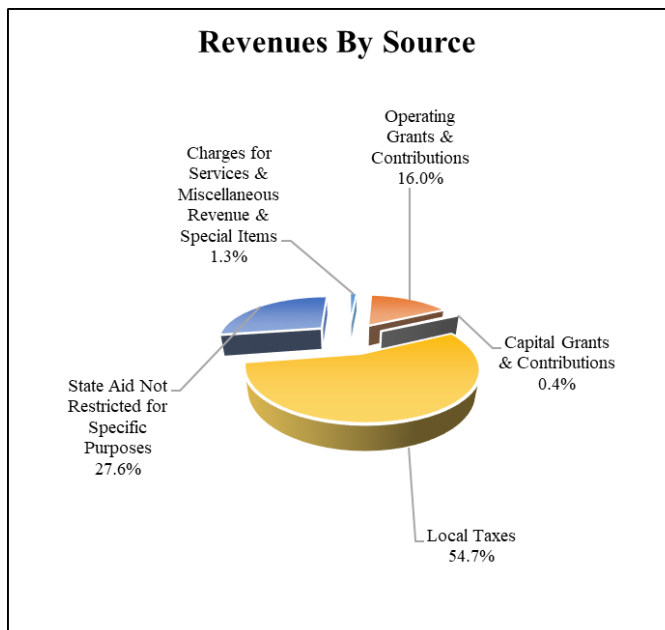
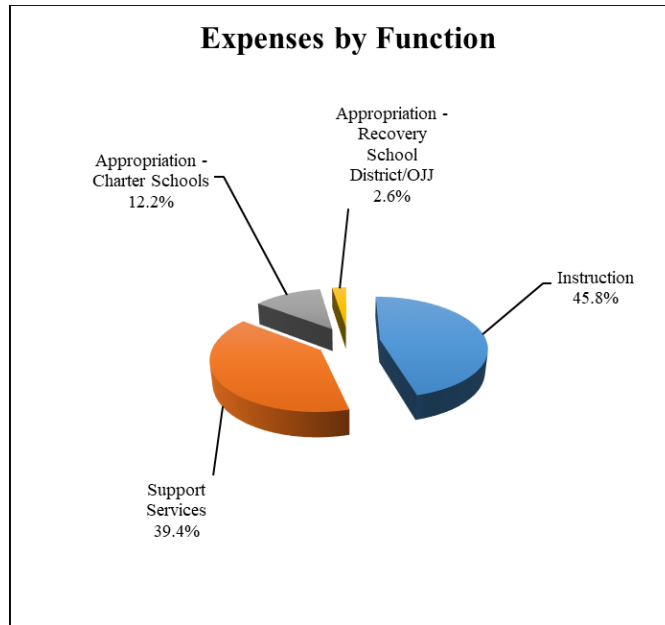
Condensed Statement of Changes in Net Position
Years-ended June 30, 2020 and June 30, 2019

	(In millions)		Increase
Revenue	<u>2020</u>	<u>2019</u>	<u>(Decrease)</u>
Program revenues:			
Charges for services	\$ 2.1	\$ 2.9	\$ (0.8)
Operating grants and contributions	103.5	85.4	18.1
Capital grants and contributions	2.8	6.9	(4.1)
General revenues:			
Ad Valorem taxes	177.2	168.3	8.9
Unrestricted intergovernmental revenues	4.0	4.0	-
Sales and use taxes	178.1	182.2	(4.1)
State aid not restricted (MFP)	174.8	154.8	20.0
Interest and investment earnings	2.1	3.0	(0.9)
Miscellaneous	<u>4.5</u>	<u>6.0</u>	<u>(1.5)</u>
Total revenues	<u>\$ 649.1</u>	<u>\$ 613.5</u>	<u>\$ 35.6</u>
Expenses			
Instruction:			
Regular education programs	\$ 183.4	\$ 185.5	\$ (2.1)
Special education programs	57.5	58.1	(0.6)
Other education programs	51.7	51.1	0.6
Support Services:			
Pupil support services	40.8	40.9	(0.1)
Instructional staff services	31.1	31.8	(0.7)
General administration services	11.5	13.7	(2.2)
School administration services	26.7	27.4	(0.7)
Business and central services	14.5	14.9	(0.4)
Plant operating and maintenance	44.4	47.9	(3.5)
Transportation	34.8	37.2	(2.4)
Child nutrition	47.6	30.4	17.2
Debt service - interest and bank charges	0.3	0.3	-
Appropriations:			
Charter Schools - Type 1	50.3	41.4	8.9
Charter Schools - Type 2	27.6	25.8	1.8
Office of Juvenile Justice	0.1	0.1	-
Recovery School District	<u>13.8</u>	<u>14.5</u>	<u>(0.7)</u>
Total expenses	<u>\$ 636.1</u>	<u>\$ 621.0</u>	<u>\$ 15.1</u>
Change in net position	\$ 13.0	\$ (7.5)	\$ 20.5
Net Position - beginning	<u>(297.9)</u>	<u>(290.4)</u>	<u>(7.5)</u>
Net Position - ending	\$ (284.9)	\$ (297.9)	13.0

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MANAGEMENT'S DISCUSSION AND ANALYSIS
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The following reflects revenue and expense components in proportion to the respective totals included in the Statement of Activities:



For more detailed information, refer to page 3.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

Reporting the District's Most Significant Funds

Fund Financial Statements

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

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

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

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

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

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

East Baton Rouge Parish School System
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MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

THE DISTRICT'S FUNDS

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

The fund balances for all major and non-major funds in the aggregate for the fiscal year-ended June 30, 2020 are as follows:

- As the District completed the fiscal year-ended June 30, 2020, its major funds report fund balances of \$108.6 million as compared to \$101.7 million as of June 30, 2019. The fund balances include the General Fund at \$53.2 million, Propositions 1, 2, and 3 at \$46.7 million, \$2.7 million and \$7.3 million, respectively, as of June 30, 2020. The Child Nutrition Fund reported a fund balance as of June 30, 2020 of \$5.2 million. The Flood Relief Capital Projects Fund reported a deficit fund balance as of June 30, 2020 of (\$6.5) million including all expenditures related to flood recovery, FEMA reimbursements, and insurance proceeds. The fund balance for the Proposition 1, "Capital Projects Fund," increased by \$5.1 million when compared to the prior year, which is primarily a result of the moving of two large projects to different fiscal years. The fund balance for the Child Nutrition Fund decreased by \$2.9 million, which is a result of the closure of schools in March 2020 due to COVID 19. The fund balance for the Proposition 3, "Compensation Fund," decreased by \$3.0 million, which is primarily attributable to the significant drop in sales tax due to the COVID 19 pandemic and the effective rating supplement payment. The fund balance for the Proposition 2, "Discipline Fund," increased by \$0.2 million due to a drop in staffing due to the COVID 19 pandemic. The Title I Fund expenditures increased \$2.4 million as compared to the prior year, which is primarily attributable to the school closures in March 2020 and the purchasing of distance learning materials for students.
- General Fund revenues increased \$25.9 million when compared to the prior year.
 - Ad valorem tax revenue increased \$8.8 million over last year with a 2019 assessment roll increase of approximately 5.1% and an overall collection rate of 99%. This increase reflects the growth in both commercial and residential properties for the parish.
 - Sales tax collections decreased as compared to prior year's collections by \$1.1 million. Sales and use tax collection decreased due to the shutdown of the economy in March 2020 due to the COVID 19 Pandemic.
 - State Minimum Foundation Program (MFP) funding increased by approximately \$21.2 million when compared to the prior year. This increase in MFP funding was due the BESE approval of an additional 1.375% to the MFP formula. BESE also approved an additional \$1,000 per year raise to each school based position and \$500 per year raise to each support position.
- General Fund expenditures decreased by \$9.4 million from the prior year. The most significant reasons for the increase in expenditures were:
 - Regular education programs decreased approximately \$6.7 million,
 - Special educational programs decreased approximately \$2.1 million,
 - Other education programs decreased approximately \$2.1 million,
 - Pupil support costs decreased approximately \$2.2 million,
 - Instructional staff services decreased approximately \$1.6 million,
 - School Administration costs decreased approximately \$1.6 million,
 - Charter school appropriations increased approximately \$10.6 million,

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MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

The unassigned fund balance of \$35.5 million is approximately 7.8% of annual expenditures. This fund balance will be necessary to support increased retirement costs and other unforeseen emergencies.

- Non-major governmental fund balances were \$5.4 million for the fiscal year-ended June 30, 2020 as compared to \$4.3 million as of June 30, 2019. The increase in fund balance is a result of the increase in Alcohol and Drug Abuse funding due to ad valorem tax increases, funding through the Strong Start program during the fiscal year, and State grants.
- The Internal Service Funds ended the year with a net position at June 30, 2020 of \$53.7 million. The Worker's Compensation, Risk Management, and Medical Insurance Funds net position balances were \$6.1 million, \$14.1 million, and \$33.5 million, respectively.

General Fund Budgetary Highlights

The District's budget is prepared according to Louisiana law. During the course of the year, the District revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more. The original budget for the District was adopted on July 18, 2019 and the final revised budget was adopted on May 21, 2020. A statement showing the District's original and final budget compared with actual operating results is provided in this CAFR beginning on page 54. The District's year-end actual results were improved when compared to the budget, as conservative budgetary practices are customary. Revenues are forecasted conservatively and expenditures are budgeted in anticipation of all possible costs and projects.

The General Fund's projections exceeded actual revenues by \$0.5 million and increased \$25.9 million when compared to the prior year. Ad valorem tax revenue increased \$8.8 million over last year with a 2019 assessment roll increase of approximately 5.1% and an overall collection rate of 99%. Actual collections exceeded projections by \$2.1 million or 0.2%. This increase reflects the growth in both commercial and residential properties for the parish. The total millage levied by the District is 43.45 mills, which generates approximately \$4.0 million per mill.

Sales tax collections decreased as compared to prior year's collections by \$1.1 million or 1.1% and failed to meet projections by \$3.7 million or 3.7%. Sales tax began to drop significantly in March 2020 due to the COVID 19 Pandemic. Medicaid reimbursement decreased by \$1.8 million, when compared to the prior year, due to a decrease in claims due to the school closure in March 2020 through the end of the year. Earnings on Investments decreased by \$0.8 million, when compared to the prior year, due to a significant decrease in the Treasury bond rate due to the COVID 19 Pandemic. Other local revenue increased by a net amount of approximately \$0.1 million when compared to the prior year, which mainly represents decreases in transportation fees, earnings from 16th section property, and other miscellaneous revenues.

One of the more significant costs to the General Fund and to the School System as a whole is health benefits to current and retired employees. Health insurance benefits have been under constant review. Medical and pharmacy cost trends for the District's self-insured health plan for active and retired employees and their dependents continue to increase by approximately 8% annually. The District is constantly reviewing its health plan for cost avoidance and cost reduction measures, such as, the implementation of the Medicare Advantage Program effective January 1, 2014 for Medicare eligible retirees.

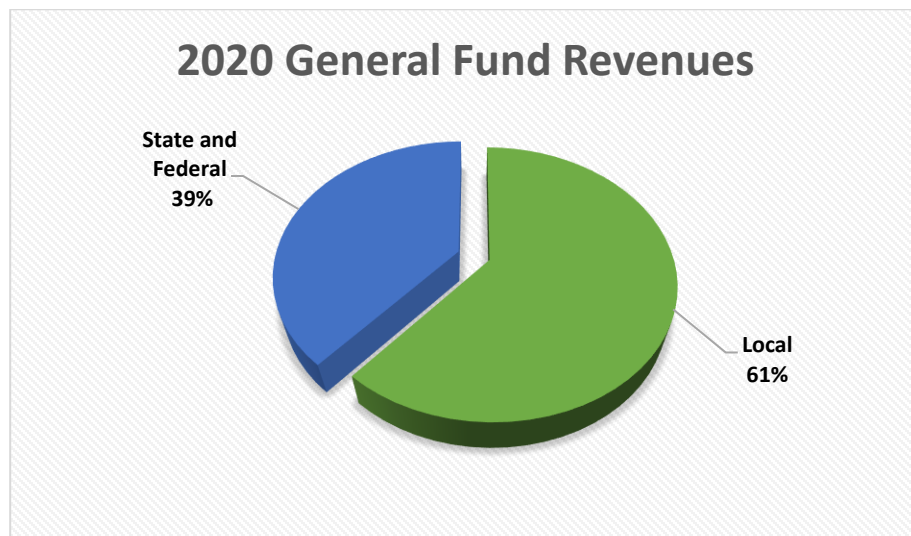
An analysis of the General Fund expenditures by function indicates actual expenditures were less than prior year expenditures by \$9.4 million. Regular education programs decreased approximately \$6.7 million. Other education programs decreased approximately \$2.1 million. Pupil support costs decreased approximately \$2.2 million. School Administration costs decreased approximately \$1.6 million. Each of these decreased due to the District working through staffing decreases in response to the increase in Type 1 Charter schools throughout the District. Building improvements and acquisitions expenditures decreased from prior year expenditures by \$1.2 million. This decrease

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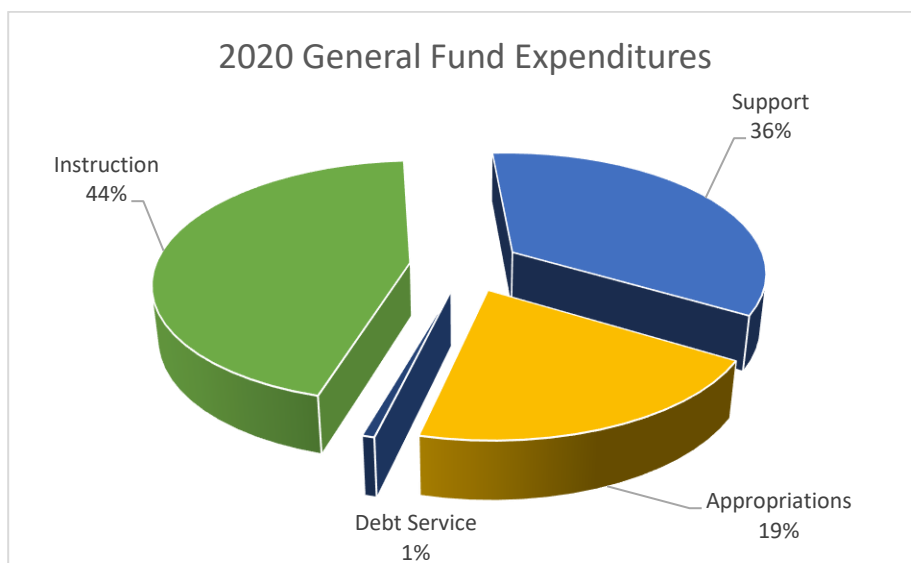
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

was due to the one time purchase of temporary buildings for the Glen Oaks High temporary campus after the Flood of 2016 in 2018-2019.

The appropriation – Type I charter schools' expenditures increased by \$8.8 million as compared to the prior year. This decrease is largely attributable to the growth of grade levels at IDEA Innovation, IDEA Bridge, The Emerge School, and BASIS BR in the 2019-2020 school year. The appropriation – Type II charter schools' expenditures increased by \$1.8 million. The growth of Type II charters is lower in comparison to previous years due to the increase of Type I charter within the District. The appropriation – Recovery School District expenditures decreased by \$0.7 million due to decreased enrollment. The appropriation – Disaster Relief Fund expenditures decreased by \$9.0 million as compared to the prior year. This decrease is due the one time transfer for the completion of Glen Oaks High School Phase II in the prior year.



For more detailed information, refer to page 55



For more detailed information, refer to page 56

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2020, the District had approximately \$490.1 million invested in a broad range of capital assets, including land, buildings, furniture, vehicles, computers, and other equipment. This amount is net of accumulated depreciation to date. Increases during the year represent additional purchases and capital outlays for construction, the effect of depreciable assets and retirements of assets. During the 2019-2020 fiscal year, several construction projects were completed. Park Elementary was completed in the summer of 2019. Jefferson Terrace Academy was completed in the summer of 2020 and opened in August 2020. Classroom additions and renovations at Melrose Elementary, LaSalle Elementary, Parkview Elementary, LaBelle Aire Elementary, Sharon Hills Elementary, Westdale Middle School, and Park Forest Middle School, the conversion to Scotlandville Middle School, Scotlandville High School, University Terrace Elementary, Riveroaks Elementary School and Wedgewood Elementary School are all complete. Istrouma High School's additional parking was completed in January 2020. Pre-K classrooms were completed for Audubon Elementary, Glen Oaks Park Elementary, and Wedgewood Elementary Schools. Mayfair Lab School's modular building purchase and installation was completed. Greenbrier Elementary School's facility modifications were completed. Belaire High School's athletic and facility modifications are in process. Additional projects completed as part of the facility modifications program are the ADA upgrades at Howell Park Elementary, the Tara High School Gym Floor replacement, and the modular building installation project at various sites. Programming has begun on the new Buchanan/University Terrace Elementary with design to follow. Construction is set to begin in 2021.

Table III

Capital Assets

Years ended June 30, 2020 and June 30, 2019

(In Millions)

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>
Land	\$ 12.3	\$ 12.3	\$ -
Buildings and Improvements	431.3	429.1	2.2
Furniture and Equipment	20.9	19.9	1.0
Construction in Progress	<u>25.5</u>	<u>25.7</u>	<u>(0.2)</u>
 TOTALS	 <u>\$ 490.0</u>	 <u>\$ 487.0</u>	 <u>\$ 3.0</u>

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

Accumulated depreciation for the year-ended June 30, 2020 was \$356.7 million for buildings and improvements and \$52.2 million for furniture and equipment. Major construction and renovation projects will continue for the 2020-2021 fiscal year and will be funded with both the Flood Relief Capital Projects Fund and the Proposition 1 "pay-as-you-go" sales tax initially approved by the voters in 1998 for a five-year period and renewed on May 2, 2003 for an additional five years, and on March 8, 2008 for an additional ten years. It was recently renewed for an additional ten years on April 28, 2018.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

Debt Administration

As a part of the American Recovery and Reinvestment Act (ARRA), school boards were authorized to issue Qualified School Construction Bonds (QSCB). A direct allocation was made to the District for the authority to issue \$21.4 million in QSCBs that were issued in December 2009 and another \$21.7 million issued in August 2010. The QSCBs are scheduled for complete repayment in December 2025 with debt service payments of \$1.3 million and \$1.4 million due annually in December for both the 2009 QSCBs and the 2010 QSCBs, respectively. At June 30, 2020, the District had outstanding \$8.0 million and \$8.7 million for the 2009 QSCBs and the 2010 QSCBs, respectively.

In accordance with LA-R.S.39: 554 (D), the District is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of the taxable property (including homestead exempt and nonexempt property) within the parish. At June 30, 2020, the statutory limit was \$ 1,545,699,145.

The District applies Governmental Accounting Standards Board (GASB) Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* requiring the recording of a total other post-employment benefit liability. This results in a total OPEB liability of \$458.8 million as of the end of the fiscal year. More detailed information is available in footnote 7 to the financial statements.

Government Accounting Standards Board (GASB) Statement Number 68, "Accounting and Financial Reporting for Pensions", an amendment of GASB Statement No. 27 and Statement Number 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date", an amendment of GASB Statement No. 68 was adopted in previous fiscal years and continues to significantly impact the District's net position. The standards require recognition of the District's proportionate share of state-wide pension plan liabilities, which resulted in a net pension liability of \$543.4 million for the year. More detailed information is available in footnote 6 to the financial statements.

Other long-term obligations include accrued sick leave and annual leave. The balance at June 30, 2020 of both current and long-term portions of these accrued benefits was \$22.3 million. More detailed information is available on page 39.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The financial well-being of the District is tied in large measure to the State funding formula and the sales and property tax base, which represents the majority of general revenues. Actual ad valorem tax collections for the fiscal year-ended June 30, 2020, reflect an increase of 5.1% as a result of growth in the property assessment rolls. Sales tax collections decreased by 1.1% in comparison to the prior year due the COVID 19 pandemic. Actual State MFP revenues increased by 13.8%. This increase in MFP funding was due to the BESE approval of an additional 1.375% to the MFP formula. BESE also approved an additional \$1,000 per year raise to each school based position and \$500 per year raise to each support position. These approvals took effect during the 2019-2020 fiscal year.

Actual October 1, 2019, student enrollment approved for the purpose of funding by the State was 39,671 students as compared to October 1, 2018, enrollment of 38,993 or 678 students above the prior year. Additionally, student funding adjustments were made for District schools that remain under the jurisdiction of the Recovery School District and charter schools – Type II. The initial unassigned fund balance projected for the General Fund for the fiscal year-ended June 30, 2021 is \$26.7 million. The 2020-2021 budgeted revenues are projected to increase by \$6.2 million as compared to the actual prior year. This is largely attributable to a 2.0% increase in local property tax revenue. The 2020-2021 budgeted expenditures are projected to increase by \$11.3 million as compared to the prior year, which is largely attributable to increases in Type 1 Charter school funding.

The Teachers' Retirement System's rate decreased from 26.0% to 25.8% effective July 1, 2020. The Louisiana School Employees' Retirement System provided notification that the employer contribution rate will decrease from 29.4% to 28.7% for the 2020-2021 fiscal year. Decreased retirement contribution rates effective July 1, 2020 will result in lower contributions.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

The recently reported October 1, 2020, student enrollment figure of 39,037 students (excludes pre-kindergarten) was 634 students less than the State MFP funded student count of 39,671 reported October 1, 2019. Kindergarten through twelfth grade enrollment is still subject to student audit adjustments and current special education counts and weight adjustments.

Health insurance benefits have been under constant review. Medical and pharmacy cost trends for the District's self-insured health plan for active and retired employees and their dependents continue to increase by approximately 9.9% annually for the 2021 plan year. EBRPSS is constantly reviewing its health plan for cost avoidance and cost reduction measures, such as, the implementation of the Medicare Advantage Program effective January 1, 2014 for Medicare eligible retirees.

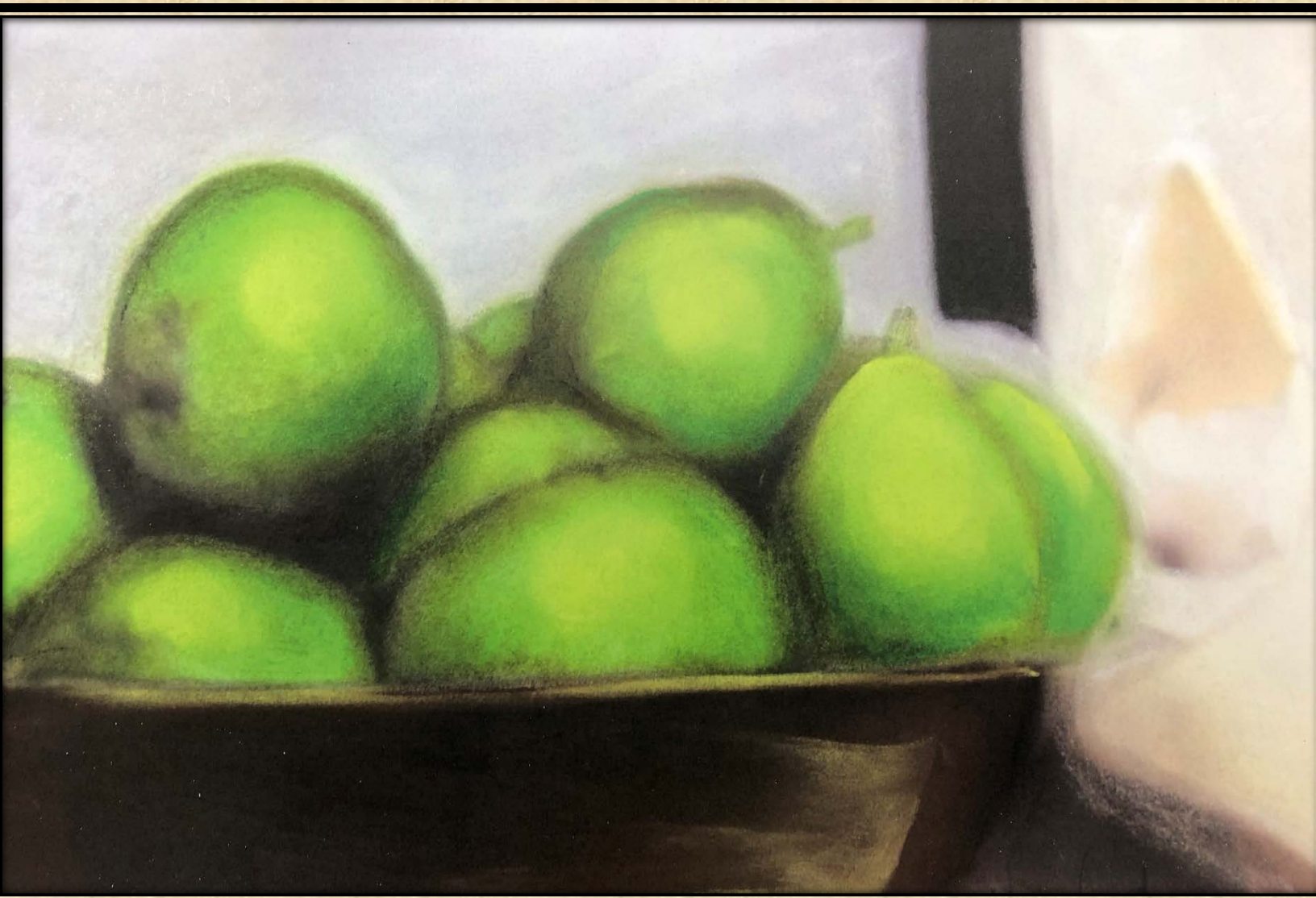
All of the factors and conditions cited above are encompassed in the 2020-2021 budget, which projects an operating surplus (revenue exceeds expenditures) of approximately \$0.2 million. The unassigned general fund balance of \$53.2 million for fiscal year-ended 2019-2020 may increase in the upcoming year due to the surplus. Maintaining, and even restoring, unassigned fund balance will be imperative for future budgets to support increased retirement costs, health care premiums, and other unforeseen emergencies. *The overall financial position of the District has improved; however, the impact of the COVID 19 pandemic will continue to impact the District's overall position.*

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

EBR

**Basic
Financial
Statements**



2019-2020

Comprehensive Annual Financial Report

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
STATEMENT OF NET POSITION
JUNE 30, 2020

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

ASSETS

Cash and cash equivalents	\$ 143,172,262
Receivables	
Accounts	3,045,980
Sales tax	21,059,769
Ad valorem tax	721,373
Miscellaneous	97,790
Due from governments	25,741,430
Inventory	2,213,404
Capital Assets	
Land and construction in progress	37,818,830
Buildings and equipment, net of accumulated depreciation	<u>452,232,726</u>
 TOTAL ASSETS	 <u>686,103,564</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflow amounts related to OPEB liability	88,658,026
Deferred outflow amounts related to pension liability	<u>111,409,794</u>
	<u>200,067,820</u>

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 886,171,384</u></u>
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The accompanying notes to the basic financial statements are an integral part of these statements.

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

LIABILITIES

Accounts, salaries and other payables	\$ 16,663,018
Unearned revenues	114,842
Insurance claims payable	
Due within one year	6,282,963
Due in more than one year	5,217,198
Non-current liabilities (Note 8):	
Due within one year (bonds and compensated absences)	5,479,054
Total other post-employment benefit liability (OPEB) - due in one year	22,659,995
Due in more than one year (bonds and compensated absences)	33,495,986
Total other post-employment benefit liability (OPEB) - due in more than one year	436,119,570
Net pension liability	543,425,552
	<hr/>
TOTAL LIABILITIES	1,069,458,178

DEFERRED INFLOWS OF RESOURCES

Deferred inflow amounts related to OPEB liability	57,890,563
Deferred inflow amounts related to pension liability	43,682,663
	<hr/>
	101,573,226

NET POSITION

Net investment in capital assets	473,344,184
Restricted for	
Capital improvements	46,684,482
Compensation	7,308,970
Discipline	2,715,301
Federal, state and local grant programs	5,163,337
Child nutrition	5,245,548
Unrestricted	(825,321,842)
	<hr/>
TOTAL NET POSITION	(284,860,020)

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

\$ 886,171,384

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****STATEMENT OF ACTIVITIES****FOR THE YEAR ENDED JUNE 30, 2020**

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for	Operating	Capital	
	Expenses	Services	Grants and Contributions	Grants and Contributions	Governmental Unit
<u>Functions/Programs</u>					
Instruction:					
Regular education programs	\$ 183,430,927	\$ -	\$ 2,814,635	\$ 1,032,790	\$ (179,583,502)
Special education programs	57,530,552	-	1,045,266	-	(56,485,286)
Other education programs	51,689,511	1,287,951	27,230,867	-	(23,170,693)
Support Services:					
Pupil support services	40,847,908	-	6,997,555	-	(33,850,353)
Instructional staff services	31,121,840	-	18,699,370	-	(12,422,470)
General administration services	11,490,742	-	808,496	11	(10,682,235)
School administration services	26,646,154	-	99,463	-	(26,546,691)
Business and central services	14,475,200	-	336,234	20,822	(14,118,144)
Plant operations and maintenance	44,419,427	-	287,100	1,564,120	(42,568,207)
Transportation	34,760,895	-	2,233,631	16,101	(32,511,163)
Child nutrition	47,554,184	781,278	42,965,745	158,226	(3,648,935)
Interest on long term debt	244,430	-	-	-	(244,430)
Community service	12,350	-	-	-	(12,350)
Appropriations:					
Charter schools - Type 1	50,290,095	-	-	-	(50,290,095)
Charter schools - Type 2	27,582,812	-	-	-	(27,582,812)
Office of Juvenile Justice	131,624	-	-	-	(131,624)
Recovery School District	13,842,504	-	-	-	(13,842,504)
Total Governmental Activities	636,071,155	2,069,229	103,518,362	2,792,070	(527,691,494)
General Revenues					
Taxes:					
Ad valorem taxes					177,194,133
Sales and use taxes					178,160,214
State aid not restricted to specific programs (MFP)					174,817,783
Unrestricted intergovernmental revenues					3,973,753
Interest and investment earnings					2,149,614
Miscellaneous					4,456,240
Total general revenues					540,751,737
Change in Net Position					13,060,243
Net Position - July 1, 2019					(297,920,263)
Net Position - June 30, 2020					\$ (284,860,020)

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2020

	General	Title I	Proposition 1 Capital Projects	Proposition 2 Discipline
ASSETS				
Cash and cash equivalents	\$ 21,792,879	\$ -	\$ 45,792,284	\$ 1,972,594
Receivables:				
Accounts	1,123,155	54	-	-
Sales tax	11,411,848	-	4,992,642	791,253
Ad valorem tax	709,419	-	-	-
Miscellaneous	-	-	97,790	-
Due from other funds	23,133,269	-	-	-
Due from other governments	778,218	4,191,386	-	-
Inventory	180,902	-	-	-
TOTAL ASSETS	\$ 59,129,690	\$ 4,191,440	\$ 50,882,716	\$ 2,763,847
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 5,863,819	\$ 1,534,184	\$ 4,198,234	\$ 48,546
Salaries and benefits payable	-	-	-	-
Due to other funds	-	2,657,256	-	-
Unearned revenues	112,942	-	-	-
TOTAL LIABILITIES	5,976,761	4,191,440	4,198,234	48,546
Fund balances:				
Nonspendable				
Inventory	180,902	-	-	-
Restricted				
Grant programs and tax propositions	-	-	-	2,715,301
Capital projects	-	-	46,684,482	-
Child nutrition	-	-	-	-
Assigned				
Coverage of medical claims	6,250,000	-	-	-
Coverage of risk management claims	4,000,000	-	-	-
Facilities	1,250,000	-	-	-
Current operations	6,000,000	-	-	-
Special revenue fund	-	-	-	-
Unassigned	35,472,027	-	-	-
TOTAL FUND BALANCES	53,152,929	-	46,684,482	2,715,301
TOTAL LIABILITIES AND FUND BALANCES	\$ 59,129,690	\$ 4,191,440	\$ 50,882,716	\$ 2,763,847

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

Proposition 3 Compensation	Child Nutrition	Flood Relief Capital Projects	Other Non-major Governmental	Total
\$ 3,495,630	\$ -	\$ -	\$ 5,548,654	\$ 78,602,041
1,592	-	-	60,192	1,184,993
3,864,026	-	-	-	21,059,769
-	-	-	11,954	721,373
-	-	-	-	97,790
-	-	-	-	23,133,269
-	8,231,920	5,352,478	7,187,428	25,741,430
-	2,032,502	-	-	2,213,404
<u>\$ 7,361,248</u>	<u>\$ 10,264,422</u>	<u>\$ 5,352,478</u>	<u>\$ 12,808,228</u>	<u>\$ 152,754,069</u>
\$ 52,278	\$ 2,014,639	\$ 56,670	\$ 1,688,561	\$ 15,456,931
-	-	-	1,253	1,253
-	3,004,235	11,765,965	5,705,813	23,133,269
-	-	-	1,900	114,842
<u>52,278</u>	<u>5,018,874</u>	<u>11,822,635</u>	<u>7,397,527</u>	<u>38,706,295</u>
-	2,032,502	-	-	2,213,404
7,308,970	-	-	5,105,737	15,130,008
-	-	-	-	46,684,482
-	3,213,046	-	-	3,213,046
-	-	-	-	6,250,000
-	-	-	-	4,000,000
-	-	-	-	1,250,000
-	-	-	-	6,000,000
-	-	-	304,964	304,964
-	-	(6,470,157)	-	29,001,870
<u>7,308,970</u>	<u>5,245,548</u>	<u>(6,470,157)</u>	<u>5,410,701</u>	<u>114,047,774</u>
<u>\$ 7,361,248</u>	<u>\$ 10,264,422</u>	<u>\$ 5,352,478</u>	<u>\$ 12,808,228</u>	<u>\$ 152,754,069</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

Total Fund Balances at June 30, 2020 - Governmental Funds		\$ 114,047,774
Cost of capital assets at June 30, 2020	\$ 899,008,568	
Less: Accumulated depreciation as of June 30, 2020:		
Buildings	(356,740,236)	
Movable property	<u>(52,216,776)</u>	490,051,556
Consolidation of internal service funds		53,726,213
Elimination of interfund assets and liabilities		
Due from other funds	(23,133,269)	
Due to other funds	<u>23,133,269</u>	-
Long-term liabilities at June 30, 2020		
Compensated absences payable	(22,267,668)	
Bonds payable - QSCB	<u>(16,707,372)</u>	<u>(38,975,040)</u>
Total post-employment benefit liabilities and deferred inflows of resources		
Total other post-employment benefit liability	(458,779,565)	
Deferred outflows of resources related to OPEB liability	88,658,026	
Deferred inflows of resources related to OPEB liability	<u>(57,890,563)</u>	<u>(428,012,102)</u>
Pension liabilities, deferred inflows and deferred outflows of resources		
Net pension liability	(543,425,552)	
Deferred outflow amounts related to pension liability	111,409,794	
Deferred inflow amounts related to pension liability	<u>(43,682,663)</u>	<u>(475,698,421)</u>
Total net position at June 30, 2020 - Governmental Activities		<u>\$ (284,860,020)</u>

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

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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, 2020

	General	Title I	Proposition 1 Capital Projects	Proposition 2 Discipline
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ 174,328,670	\$ -	\$ -	\$ -
Sales and use taxes	96,177,679	-	41,811,005	6,578,372
Earnings on investments	1,514,746	-	494,500	26,672
Extended day program tuition	1,176,028	-	544	-
Other	4,007,222	-	-	85
State sources:				
Unrestricted state sources - other	174,317,779	-	-	-
Intergovernmental revenues	3,973,753	-	-	-
Restricted grants-in-aid	248,720	-	-	-
Federal grants	1,067,829	26,314,232	-	-
TOTAL REVENUES	456,812,426	26,314,232	42,306,049	6,605,129
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	130,729,149	-	1,920,912	-
Special education programs	49,365,253	-	-	-
Other education programs	20,909,002	16,090,213	-	3,411,623
Support:				
Pupil support services	28,616,075	1,601,990	-	1,943,092
Instructional staff services	10,724,386	5,710,998	-	541,296
General administration services	10,924,579	18,219	414,417	64,165
School administration services	23,408,203	64,643	-	337,334
Business and central services	11,166,312	13,594	1,830,391	-
Plant operations and maintenance	39,863,996	231,913	4,961,092	95,824
Transportation	31,303,999	459,418	-	-
Community service operations	12,350	-	-	-
Child nutrition	-	-	-	-
Appropriations:				
Charter Schools - Type 1 (State/Local)	49,801,949	-	-	-
Charter Schools - Type 2 (Local)	27,582,812	-	-	-
Office of Juvenile Justice	131,624	-	-	-
Recovery School District	13,842,504	-	-	-
Facilities and acquisition	5,200	-	28,054,987	-
Debt service - Principal retirement	2,784,562	-	-	-
Debt service - Interest and bank charges	244,431	-	-	-
TOTAL EXPENDITURES	451,416,386	24,190,988	37,181,799	6,393,334
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	5,396,040	2,123,244	5,124,250	211,795

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

Proposition 3 Compensation	Child Nutrition	Flood Relief Capital Projects	Other Non-major Governmental	Total
\$ -	\$ -	\$ -	\$ 2,865,463	\$ 177,194,133
33,593,158	-	-	-	178,160,214
91,551	-	-	-	2,127,469
-	-	-	-	1,176,572
27,505	781,278	-	532,807	5,348,897
-	500,004	-	-	174,817,783
-	-	-	-	3,973,753
-	-	-	8,973,683	9,222,403
-	42,965,745	2,792,069	23,922,879	97,062,754
<u>33,712,214</u>	<u>44,247,027</u>	<u>2,792,069</u>	<u>36,294,832</u>	<u>649,083,978</u>
16,366,043	-	1,735,320	2,736,905	153,488,329
6,758,892	-	-	1,026,368	57,150,513
2,642,992	-	-	8,793,583	51,847,413
3,377,113	-	-	5,291,435	40,829,705
1,377,092	-	-	12,668,065	31,021,837
481,929	-	19	801,712	12,705,040
2,664,574	-	-	-	26,474,754
960,015	-	34,985	324,212	14,329,509
48,494	-	2,628,077	35,408	47,864,804
2,003,182	-	27,054	1,762,545	35,556,198
-	-	-	-	12,350
-	46,649,653	265,855	-	46,915,508
-	488,146	-	-	50,290,095
-	-	-	-	27,582,812
-	-	-	-	131,624
-	-	-	-	13,842,504
-	-	-	-	28,060,187
-	-	-	-	2,784,562
-	-	-	-	244,431
<u>36,680,326</u>	<u>47,137,799</u>	<u>4,691,310</u>	<u>33,440,233</u>	<u>641,132,175</u>
<u>(2,968,112)</u>	<u>(2,890,772)</u>	<u>(1,899,241)</u>	<u>2,854,599</u>	<u>7,951,803</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, 2020

	<u>General</u>	<u>Title I</u>	<u>Proposition 1 Capital Projects</u>	<u>Proposition 2 Discipline</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	\$ 4,506,327	\$ -	\$ -	\$ -
Transfers out	<u>(200,000)</u>	<u>(2,123,244)</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,306,327</u>	<u>(2,123,244)</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	9,702,367	-	5,124,250	211,795
Fund balances, June 30, 2019	<u>43,450,562</u>	<u>-</u>	<u>41,560,232</u>	<u>2,503,506</u>
FUND BALANCES, JUNE 30, 2020	<u><u>\$ 53,152,929</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 46,684,482</u></u>	<u><u>\$ 2,715,301</u></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>Flood Relief Capital Projects</u>	<u>Other Non-major Governmental</u>	<u>Total</u>
\$ -	\$ -	\$ 168,078	\$ 200,001	\$ 4,874,406
-	(19,549)	(540,085)	(1,991,528)	(4,874,406)
-	(19,549)	(372,007)	(1,791,527)	-
(2,968,112)	(2,910,321)	(2,271,248)	1,063,072	7,951,803
<u>10,277,082</u>	<u>8,155,869</u>	<u>(4,198,909)</u>	<u>4,347,629</u>	<u>106,095,971</u>
<u>\$ 7,308,970</u>	<u>\$ 5,245,548</u>	<u>\$ (6,470,157)</u>	<u>\$ 5,410,701</u>	<u>\$ 114,047,774</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, 2020

Net Change in Fund Balances - Total Governmental Funds		\$ 7,951,803
Capital Assets:		
Capital outlay and other expenditures capitalized	36,623,529	
Depreciation expense for year ended June 30, 2019	(33,554,144)	
Proceeds on sale of assets	(3,100)	
Loss on fixed assets	(73,199)	2,993,086
Change in net position of internal service funds		(5,580,534)
Pension contributions in excess of pension expense		7,786,626
Benefit payments in lesser amount than other post-employment benefit expense		(983,063)
Long Term Debt:		
Principal portion of debt service payments	2,784,563	
Excess of compensated absences earned over amounts used	(1,892,238)	892,325
Change in Net Position - Governmental Activities		<u><u>\$ 13,060,243</u></u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
PROPRIETARY FUNDS - INTERNAL SERVICE
STATEMENT OF NET POSITION
JUNE 30, 2020

	Internal Service Funds
<u>ASSETS</u>	
Current:	
Cash and cash equivalents	\$ 64,570,221
Reimbursements receivable	<u>1,860,987</u>
 TOTAL ASSETS	 <u><u>\$ 66,431,208</u></u>
<u>LIABILITIES AND NET POSITION</u>	
Liabilities:	
Current:	
Accounts payable	\$ 1,204,834
Claims payable	<u>6,282,963</u>
Total current liabilities	<u>7,487,797</u>
Noncurrent:	
Claims payable	<u>5,217,198</u>
Total noncurrent liabilities	<u>5,217,198</u>
 TOTAL LIABILITIES	 <u>12,704,995</u>
Net Position:	
Unrestricted	<u>53,726,213</u>
 TOTAL LIABILITIES AND NET POSITION	 <u><u>\$ 66,431,208</u></u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
PROPRIETARY FUNDS - INTERNAL SERVICE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FISCAL YEAR ENDED JUNE 30, 2020

	Internal Service Funds
<u>OPERATING REVENUES</u>	
Premiums received	\$ 74,450,962
Refunds received	686,048
	<hr/>
TOTAL OPERATING REVENUES	75,137,010
	<hr/>
<u>OPERATING EXPENSES</u>	
Claims expense	77,958,018
Materials and supplies	23,851
Administrative fees	2,757,820
	<hr/>
TOTAL OPERATING EXPENSES	80,739,689
	<hr/>
NET OPERATING LOSS	(5,602,679)
	<hr/>
<u>NON-OPERATING REVENUES</u>	
Interest income	22,145
	<hr/>
TOTAL NON-OPERATING REVENUES	22,145
	<hr/>
LOSS BEFORE TRANSFERS	(5,580,534)
	<hr/>
Transfers out to the General Fund	-
	<hr/>
Change in net position	(5,580,534)
	<hr/>
Net Position, at June 30, 2019	59,306,747
	<hr/>
NET POSITION, AT JUNE 30, 2020	\$ 53,726,213
	<hr/> <hr/>

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, 2020

	Internal Service Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Cash premiums received	\$ 73,004,074
Cash refunds received	686,048
Cash paid in claims and benefits	(84,814,651)
Cash paid for expenses	(623,030)
	<hr/>
NET CASH USED IN OPERATING ACTIVITIES	(11,747,559)
	<hr/>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Interest income	22,145
	<hr/>
NET CASH PROVIDED BY INVESTING ACTIVITIES	22,145
	<hr/>
NET CHANGE IN CASH	(11,725,414)
Cash at beginning of year	76,295,635
	<hr/>
Cash at end of year	\$ 64,570,221
	<hr/> <hr/>
<u>Reconciliation of operating loss to net cash used in operating activities</u>	
Operating loss	\$ (5,602,679)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Changes in:	
Reimbursement receivables	(1,446,888)
Accounts and claims payable	(4,697,992)
	<hr/>
NET CASH USED IN OPERATING ACTIVITIES	\$ (11,747,559)
	<hr/> <hr/>

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, 2020

	Agency Funds
	<hr/>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 24,133,421
Accounts receivable	<hr/> 177,900
	<hr/>
TOTAL ASSETS	<hr/> \$ 24,311,321 <hr/>
<u>LIABILITIES</u>	
Accounts payable	\$ -
Benefits payable	5,315,929
Salaries payable	12,379,655
Amounts held for other groups	6,445,861
Other payable	<hr/> 169,876
	<hr/>
TOTAL LIABILITIES	<hr/> \$ 24,311,321 <hr/>

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



Required Supplemental Information

Part II



2019-2020

Comprehensive Annual Financial Report

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

1. GENERAL INFORMATION

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

The School System is composed of a central office, 80 schools, including Type I Charters in district buildings, and several support facilities. Student enrollment for the year ended June 30, 2020 was approximately 40,000 students in pre-kindergarten through Grade 12. The School System employs approximately 5,800 persons, approximately 3,500 of whom are directly involved in the instructional process. The remainder provides ancillary support such as general administration, bus transportation and food service. The regular school term normally begins during the first half of August and is completed by the end of May.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Financial Reporting Entity

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

B. Basis of Presentation

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

Government-Wide Financial Statements

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

B. **Basis of Presentation** (continued)

Government-Wide Financial Statements (continued)

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

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

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

Fund Financial Statements

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

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

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

Governmental Fund Types:

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

B. **Basis of Presentation** (continued)

Fund Financial Statements (continued)

Governmental Fund Types: (continued)

Proposition 1 – Capital Projects Fund – The Proposition 1 Fund accounts for the proceeds of a \$0.51 cent sales tax approved as part of a plan to improve and construct school facilities, as well as enhance technology in the public school system in East Baton Rouge Parish Educational Facilities Improvement District.

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

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

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

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

Proprietary Fund Type:

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

Fiduciary Fund Type:

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

C. **Basis of Accounting/Measurement Focus**

Government-Wide Financial Statements (GWFS)

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

Fund Financial Statements (FFS)

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

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

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

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

Revenues

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

C. **Basis of Accounting/Measurement Focus** (continued)

Expenditures

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

D. **Encumbrances**

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

E. **Cash and Cash Equivalents**

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

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

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

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

F. **Inventory**

Government-Wide Level

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

Fund Level

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

F. **Inventory** (continued)

Fund Level (continued)

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

G. **Capital Assets**

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

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

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

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

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

H. **Restricted Net Position**

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

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

Imposed by law through constitutional provisions or enabling legislation.

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

Minimum fund balance – The School System has an internal policy that sets forth a minimum fund balance goal in the general fund of equal to fifteen percent of the current year's total revenues. The School System's fund balance at June 30, 2020 was approximately ten percent of total revenue and therefore the System has not met this goal.

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

J. **Interfund Transactions**

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

K. **Compensated Absences**

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

K. **Compensated Absences** (continued)

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

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

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

L. **Estimates**

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

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

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

N. **Pension Plans**

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

3. **CASH AND CASH EQUIVALENTS**

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

The carrying amount of the deposits at June 30, 2020 were as follows:

Governmental Funds:	
General Fund	\$ 21,792,879
Title I	-
Proposition 1 Fund	45,792,284
Proposition 2 Fund	1,972,594
Proposition 3 Fund	3,495,630
Child Nutrition Fund	-
Other Non-Major Governmental Funds	5,548,654
Subtotal – Governmental Funds	<u>78,602,041</u>
Fiduciary Fund Types:	
School Activity Fund	6,445,861
Consolidated Payroll Fund	17,687,560
Subtotal – Fiduciary Funds	<u>24,133,421</u>
Proprietary Fund Types:	
Workers' Compensation Fund	10,764,260
Group Health Fund	35,922,989
Risk Management Fund	17,882,972
Subtotal – Proprietary Funds	<u>64,570,221</u>
 TOTAL	 <u>\$ 167,305,683</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Deposits

Custodial credit risk for deposits is the risk that in the event of financial institution failure, the School System's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. The School System has a written policy for custodial credit risk. In accordance with the policy, funds on deposit shall be collateralized in an amount at all times equal to 100% by pledged approved securities in accordance with state law to adequately protect the funds of the School System. The policy also calls for the School Board to periodically monitor the custodial credit risk. The School System had no custodial credit risk as of June 30, 2020.

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

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

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

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

4. **AD VALOREM TAXES**

Ad valorem taxes were levied by the School System on May 17, 2018, for the calendar year 2019, 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.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

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

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2020, 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	\$ 12,319,612	\$ -	\$ -	\$ 12,319,612
Construction in progress	<u>25,743,643</u>	<u>31,244,444</u>	<u>(31,488,869)</u>	<u>25,499,218</u>
Total capital assets, not being depreciated	<u>38,063,255</u>	<u>31,244,444</u>	<u>(31,488,869)</u>	<u>37,818,830</u>
Capital assets, being depreciated:				
Buildings and improvements	756,591,584	31,502,333	(13,464)	788,080,453
Machinery and equipment	<u>68,869,778</u>	<u>5,365,621</u>	<u>(1,126,114)</u>	<u>73,109,285</u>
Total capital assets, being depreciated	<u>825,461,362</u>	<u>36,867,954</u>	<u>(1,139,578)</u>	<u>861,189,738</u>
Total capital assets	863,524,617	68,112,398	(32,628,447)	899,008,568
Less accumulated depreciation for:				
Buildings and improvements	(327,456,125)	(29,302,593)	18,482	(356,740,236)
Machinery and equipment	<u>(49,010,022)</u>	<u>(4,251,551)</u>	<u>1,044,797</u>	<u>(52,216,776)</u>
Total accumulated depreciation	<u>(376,466,147)</u>	<u>(33,554,144)</u>	<u>1,063,279</u>	<u>(408,957,012)</u>
Total capital assets, being depreciated, net	<u>448,995,215</u>	<u>3,313,810</u>	<u>(76,299)</u>	<u>452,232,726</u>
Governmental activities capital assets, net	<u>\$ 487,058,470</u>	<u>\$ 34,558,254</u>	<u>\$ (31,565,168)</u>	<u>\$ 490,051,556</u>

Net depreciation expense for the year ended June 30, 2020 was charged to the following governmental functions:

Instruction:

Regular education programs	\$ 29,557,046
Special education programs	8,931
Other educational programs	33,769

Support:

Instructional staff services	128,082
General administration services	10,767
Business and central services	225,745
Transportation	2,976,195
Child nutrition	<u>613,609</u>
	<u>\$ 33,554,144</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLANS

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

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

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

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

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

Plan Descriptions:

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

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

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

² With actuarial reduced benefits

³ Members in regular plan 2.5%, hazardous duty plan 3.33%, and judges 3.5%

⁴ Benefit percent varies depending on when hired

⁵ For school food service workers, hired on or before 6/30/15, 30 years at age 55

⁶ Five to ten years of creditable service at age 60 depending upon the plan or when

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

Cost of Living Adjustments

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

Contributions

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Contributions (continued)

Contributions to the plans are required and determined by State statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended June 30, 2020, for the School System and covered employees were as follows:

	<u>School System</u>	<u>Employees</u>
Teachers' Retirement System:		
Regular Plan	26.00%	8.00%
Plan A	26.00%	9.10%
School Employees' Retirement System	28.40%	7.50% - 8.00%
State Employees' Retirement System	40.70%	7.50% - 8.00%

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Teachers' Retirement System:			
Regular Plan	\$ 61,311,079	\$ 65,005,417	\$ 62,400,932
Plan A	53,226	56,662	53,842
School Employees' Retirement System	3,995,071	3,875,785	3,477,245
State Employees' Retirement System	179,757	164,242	164,435

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

The following schedule lists the School System's proportionate share of the Net Pension Liability allocated by each of the pension plans based on the June 30, 2019 measurement date. The School System uses this measurement to record its Net Pension Liability and associated amounts as of June 30, 2020 in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at June 30, 2019 along with the change compared to the June 30, 2018 rate. The School System's proportion of the Net Pension Liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

	<u>Net Pension Liability at June 30, 2019</u>	<u>Allocation Rate at June 30, 2019</u>	<u>Increase (Decrease) to June 30, 2018 Rate</u>
Teachers' Retirement System	\$ 508,754,128	5.1262%	6.8210%
School Employees' Retirement System	33,332,419	4.7614%	30.3590%
State Employees' Retirement System	1,339,005	1.8482%	0.1580%
	<u>\$ 543,425,552</u>		

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

The following schedule list each pension plan's proportionate share of recognized pension expense for the School System for the year ended June 30, 2020:

Teachers' Retirement System	\$ 52,237,281
School Employees' Retirement System	5,340,906
State Employees' Retirement System	<u>174,321</u>
	<u><u>\$ 57,752,508</u></u>

At June 30, 2020, the School System reported deferred outflows of resources and deferred inflows of resources related to each pension plan and total from the following sources:

Deferred Outflows:

	<u>TRSL</u>	<u>LSERS</u>	<u>LASERS</u>	<u>Total</u>
Changes of assumptions	\$ 36,168,335	\$ 966,331	\$ 19,696	\$ 37,154,362
Net difference between projected and actual earnings on pension plan investments	-	1,282,314	46,261	1,328,575
Changes in proportion	5,540,584	1,305,760	53,302	6,899,646
Differences between contributions and proportionate share of contributions	477,077	-	11,000	488,077
Employer contributions subsequent to the measurement date	<u>61,364,306</u>	<u>3,995,071</u>	<u>179,757</u>	<u>65,539,134</u>
Total	<u><u>\$ 103,550,302</u></u>	<u><u>\$ 7,549,476</u></u>	<u><u>\$ 310,016</u></u>	<u><u>\$ 111,409,794</u></u>

Deferred Inflows:

	<u>TRSL</u>	<u>LSERS</u>	<u>LASERS</u>	<u>Total</u>
Differences between expected and actual experience	\$ (15,898,742)	\$ (830,800)	\$ (2,782)	\$ (16,732,324)
Changes of assumptions	-	-	-	-
Net difference between projected and actual earnings on pension plan investments	(18,829,524)	-	-	(18,829,524)
Changes in proportion	(6,922,976)	(564,030)	(85,239)	(7,572,245)
Differences between contributions and proportionate share of contributions	<u>(490,684)</u>	<u>(54,691)</u>	<u>(3,195)</u>	<u>(548,570)</u>
Total	<u><u>\$ (42,141,926)</u></u>	<u><u>\$ (1,449,521)</u></u>	<u><u>\$ (91,216)</u></u>	<u><u>\$ (43,682,663)</u></u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

The School System reported a total of \$65,539,134 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2019 which will be recognized as a reduction in Net Pension Liability in the year ended June 30, 2021. The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan:

	<u>Subsequent Contributions</u>
Teachers' Retirement System	\$ 61,364,306
School Employees' Retirement System (LSERS)	3,995,071
State Employees' Retirement System (LASERS)	<u>179,757</u>
	<u>\$ 65,539,134</u>

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

<u>Year</u>	<u>TRSL</u>	<u>LSERS</u>	<u>LASERS</u>	<u>Total</u>
2021	\$ (774,873)	\$ 1,021,664	\$ 22,438	\$ 269,229
2022	(10,499,812)	62,156	(13,463)	(10,451,119)
2023	4,253,173	584,503	12,727	4,850,403
2024	<u>7,065,582</u>	<u>436,561</u>	<u>17,340</u>	<u>7,519,483</u>
	<u>\$ 44,070</u>	<u>\$ 2,104,884</u>	<u>\$ 39,042</u>	<u>\$ 2,187,996</u>

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability for each pension plan as of June 30, 2019 are as follows:

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

	TRSL	LSERS	LASERS
Valuation Date	June 30, 2019	June 30, 2019	June 30, 2019
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:			
Expected Remaining Service Lives	5 years	3 years	2 years (decreased from 3 years in 2018)
Investment Rate of Return	7.55% net of investment expenses (decreased from 7.65% in 2018)	7.00% per annum; net of plan investment expenses, including inflation (decreased from 7.0625% in 2018)	7.60% net of investment expenses (decreased from 7.65% in 2018)
Inflation Rate	2.5% per annum	2.50% per annum	2.50% per annum; (decreased from 2.75% in 2018)
Mortality	<p>Mortality rates were projected based on:</p> <p>Active Members – RP-2014 White Collar Employee tables, adjusted by 1.010 for males and by 0.997 for females.</p> <p>Non-Disabled retiree/inactive members – RP-2014 White Collar Healthy Annuitant tables, adjusted by 1.366 for males and by 1.189 for females.</p> <p>Disability Retiree Mortality – RP-2014 Disability tables, adjusted by 1.111 for males and by 1.134 for females.</p> <p>These base tables are adjusted from 2014 to 2018 using the MP-2017 generational improvement table, with continued future mortality improvement projected using the MP-2017 generational mortality improvement tables.</p>	<p>Mortality rates based on the RP-2014 Healthy Annuitant Tables</p> <p>RP-2014 Sex Distinct Employee Tables</p> <p>RP-2014 Sex Distinct Disabled tables.</p>	<p>Non-disabled members - Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015.</p> <p>Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.</p>
Termination, Disability, and Retirement	<p>Termination, disability, and retirement assumptions were projected based on a five year (July 1, 2013 – June 30, 2018) experience study of the System's members.</p>		<p>Termination, disability, and retirement assumptions were projected based on a five-year (2009-2013) experience study of the System's members.</p>
Salary Increases	3.3% - 4.8% varies depending on duration of service	Salary increases were projected based on the 2014-2018 experience study, 3.25%.	Salary increases were projected based on a 2014-2018 experience study of the System's members. The salary increase ranges for specific types of members are:

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

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

TRSL	LSERS	LASERS
The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return was 8.48% for 2019.	The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation, of 2%, and an adjustment for the effect of rebalancing/ diversification. The resulting long-term arithmetic nominal expected return is 8.76%.	The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adjusting for expected inflation of 2.50% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term nominal rate of return is 8.74% for 2019.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

The following table provides a summary of the best estimates of arithmetic/geometric real rates of return for each major asset class included in each of the Retirement Systems target asset allocations as of June 30, 2019:

Asset Class	Target Allocation			Long-Term Expected Real Rate of Return		
	TRSL	LSERS	LASERS	TRSL	LSERS	LASERS
Cash	-	-	-	-	-	0.24%
Domestic equity	27.00%	-	23.00%	4.60%	-	4.83%
International equity	19.00%	-	20.00%	5.70%	-	5.83%
Equity	-	39.00%	12.00%	-	2.93%	-
Domestic fixed income	13.00%	-	3.00%	1.69%	-	2.79%
International fixed income	5.50%	-	3.00%	2.10%	-	4.49%
Fixed income	-	26.00%	-	-	1.07%	-
Emerging markets debt fixed income	-	-	3.00%	-	-	-
Global Multi-Sector	-	-	7.00%	-	-	-
Alternatives	-	17.00%	-	-	1.07%	-
Alternative - private equity	25.50%	-	15.00%	8.67%	1.43%	8.32%
Alternative - other equity	10.00%	-	-	3.65%	-	-
Absolute Return	-	-	7.00%	-	-	-
Real estate	-	12.00%	-	-	0.73%	-
Real assets	-	6.00%	-	-	0.60%	-
Risk Parity	-	-	7.00%	-	0.00%	5.06%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>			

Discount Rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net positions was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for TRSL, LSERS and LASERS was 7.55%, 7.00% and 7.60%, respectively for the year ended June 30, 2019. The discount rates for TRSL, LSERS and LASERS decreased by 0.10%, 0.063%, and 0.05% since the prior measurement date, respectively.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

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

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
TRSL			
Rates	6.55%	7.55%	8.55%
EBRPSS Share of NPL	\$ 677,224,543	\$ 508,754,128	\$ 366,759,289
LSERS			
Rates	6.00%	7.00%	8.00%
EBRPSS Share of NPL	\$ 45,172,106	\$ 33,332,419	\$ 23,211,145
LASERS			
Rates	6.60%	7.60%	8.60%
EBRPSS Share of NPL	\$ 1,689,995	\$ 1,339,005	\$ 1,042,536

Payables to the Pension Plan

The East Baton Rouge School System recorded accrued liabilities to each of the Retirement Systems for the year ended June 30, 2020 mainly due to the accrual for payroll at the end of each of the fiscal years. The amounts due are included in liabilities under the amounts reported as accounts, salaries and other payables. The balance due to each for the retirement systems at June 30, 2020 is as follows:

	<u>June 30, 2020</u>
TRSL	\$ 3,959,393
LSERS	276,709
LASERS	<u>17,983</u>
	<u>\$ 4,254,085</u>

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

General Information about the OPEB Plan

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

General Information about the OPEB Plan (continued)

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

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

Life insurance coverage is available to retirees in the same amount as before retirement up to a maximum of \$25,000. The premium is based on a blended rate (based on age specific rates) for active and a separate blended rate for retirees. The employer pays the cost of the retiree life insurance based on the blended rates. Since GASB 75 requires the use of "unblended" rates, we have used the Employee/Healthy Annuitant RP-2014 Table modified according to the most recent TRSL experience study, including allowance for future mortality improvement. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

Employees covered by benefit terms – The June 30, 2020 total OPEB liability was determined using the July 1, 2019 actuarial valuation that included the following employees covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	4,683
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>4,199</u>
Total	<u><u>8,882</u></u>

Total OPEB Liability

The School System's total OPEB liability of \$458,779,565 was measured as of June 30, 2020 and was determined by an actuarial valuation as of July 1, 2019.

Actuarial Assumptions and other inputs – The total OPEB liability as of June 30, 2020 was based on an actuarial valuation dated July 1, 2019 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	3.13% annually (beginning of year to determine ADC) 2.45%, net of OPEB plan investment expense, including inflation (as of end of year measurement date)
Healthcare cost trend rates	Flat 5.5% annually

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

Mortality rates were based on the Employee/Healthy Annuitant RP-2014 Table modified according to the most recent TRSL experience study, including allowance for future mortality improvement.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Total OPEB Liability (continued)

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2020.

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

Changes in the Total OPEB Liability

Balance at June 30, 2019	\$ 507,981,831
Changes for the year:	
Service cost	7,588,376
Interest	15,551,473
Differences between expected and actual experience	(62,614,545)
Changes in assumptions	12,531,757
Benefit payments	(22,259,327)
Net changes	<u>(49,202,266)</u>
Balance at June 30, 2020	<u><u>\$ 458,779,565</u></u>

The amount of total OPEB liability estimated to be due and payable within one year is \$22,659,995, with \$436,119,570 due thereafter.

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Entity, as well as what the School System’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.45%) or 1-percentage-point higher (3.45%) than the current discount rate:

	1.0% Decrease (1.45%)	Current Discount Rate (2.45 %)	1.0% Increase (3.45%)
Total OPEB liability	<u>\$ 545,613,190</u>	<u>\$ 458,779,565</u>	<u>\$ 391,017,299</u>

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

	1.0% Decrease (4.5%)	Current Healthcare Cost Trend Rate (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	<u>\$ 410,649,490</u>	<u>\$ 458,779,565</u>	<u>\$ 519,987,678</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

For the year ended June 30, 2020, the School System recognized OPEB expense of \$23,242,300. At June 30, 2020, the School System reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 78,632,620	\$ 57,890,563
Changes in assumptions	10,025,406	-
Total	<u>\$ 88,658,026</u>	<u>\$ 57,890,563</u>

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

<u>Years ending June 30:</u>	
2021	\$ 102,541
2022	102,541
2023	102,541
2024	102,541
2025	10,119,099
Thereafter	<u>20,238,200</u>
	<u>\$ 30,767,463</u>

8. **LONG-TERM OBLIGATIONS**

The following is a summary of the changes in general long-term obligations for the year ended June 30, 2020:

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due Within One Year
Compensated Absences	\$ 20,375,430	\$ 8,702,888	\$ (6,810,650)	\$ 22,267,668	\$ 2,694,491
Qualified School Construction					
Bonds:					
2009 Series	9,376,935	-	(1,339,563)	8,037,372	1,339,563
2010 Series	<u>10,115,000</u>	<u>-</u>	<u>(1,445,000)</u>	<u>8,670,000</u>	<u>1,445,000</u>
Subtotal	<u>39,867,365</u>	<u>8,702,888</u>	<u>(9,595,213)</u>	<u>38,975,040</u>	<u>5,479,054</u>
Total Postemployment					
Benefits Obligation	<u>507,981,831</u>	<u>35,671,606</u>	<u>(84,873,872)</u>	<u>458,779,565</u>	<u>22,659,995</u>
Net Pension Liability	<u>528,033,675</u>	<u>80,931,010</u>	<u>(65,539,133)</u>	<u>543,425,552</u>	<u>-</u>
Total	<u>\$1,075,882,871</u>	<u>\$ 125,305,504</u>	<u>\$ (160,008,218)</u>	<u>\$1,041,180,157</u>	<u>\$ 28,139,049</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

For the purpose of construction, rehabilitation, and renovations, the School System issued \$21,675,000 and \$21,433,000 of bonds payable through the federally sponsored Qualified School Construction Bond Program during the year ended June 30, 2011 and 2010, respectively. The bonds are subject to mandatory sinking fund requirements prior to maturity, including interest accrued to the redemption date on an annual basis. The sinking fund deposits are held in accounts outside of the School System's control with balances of \$8,037,372 and \$8,670,000, for the Series 2010 and 2009 bonds, respectively, as of June 30, 2020 that will be used to redeem the bonds in December 2025. In accordance with GASB Codification section D20, *Debt Extinguishments and Troubled Debt Restructurings*, the payments into the sinking fund are accounted for as principal reductions of the bonds.

The bond issues outstanding at June 30, 2020, are as follows:

Bond Issue	Original Issue	Interest Rates	Final Due Date	Interest to Maturity	Principal Outstanding
Qualified School Construction Bonds, Series 2009 dated December 17, 2009	\$ 21,433,000	1.00	Dec. 1, 2025	\$ 1,178,815	\$ 8,037,372
Qualified School Construction Bonds, Series 2010 dated August 1, 2010	21,675,000	0.75	Dec. 16, 2025	900,867	8,670,000
	<u>\$ 43,108,000</u>			<u>\$ 2,079,682</u>	<u>\$ 16,707,372</u>

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Principal and interest payments are due as:

Years Ending June 30	Principal	Interest	Total
2021	\$ 2,784,563	\$ 376,893	\$ 3,161,456
2022	2,784,563	376,893	3,161,456
2023	2,784,563	376,893	3,161,456
2024	2,784,563	376,893	3,161,456
2025	2,784,563	376,893	3,161,456
2026	2,784,557	195,217	2,979,774
Total	<u>\$ 16,707,372</u>	<u>\$ 2,079,682</u>	<u>\$ 18,787,054</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, 2020, the statutory limit is \$1,545,699,145.

9. **UNEARNED REVENUES**

Unearned revenues at June 30, 2020, were as follows:

	Ad Valorem Taxes Paid in Protest	Miscellaneous Other	Total
Major Governmental Funds:			
General Fund	\$ 112,942	\$ -	\$ 112,942
Non-major Governmental			
School Safety	-	-	-
Alcohol and Drug Abuse	-	1,900	1,900
Subtotal – Non-major Governmental Funds	-	1,900	1,900
Total	<u>\$ 112,942</u>	<u>\$ 1,900</u>	<u>\$ 114,842</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 records as a liability all such collections until final settlement in favor of the School System occurs.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

10. INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2020, were as follows:

	General Fund	Title I	Transfer from: Child Nutrition	Flood Relief Capital Project	Non-major Governmental	Total
Transfers to:						
General Fund	\$ 31,922	\$ 2,123,244	\$ 19,549	\$ 540,085	\$ 1,791,527	\$ 4,506,327
Flood Relief Capital Projects	168,078	-	-	-	-	168,078
Non-major Governmental Funds	-	-	-	-	200,001	200,001
Total	<u>\$ 200,000</u>	<u>\$ 2,123,244</u>	<u>\$ 19,549</u>	<u>\$ 540,085</u>	<u>\$ 1,991,528</u>	<u>\$ 4,874,406</u>

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

11. DUE TO/FROM OTHER FUNDS

The School System's consolidated cash account holds the cash of all funds. As a result, negative cash balances occur in certain funds and are in essence "financed" by the General Fund. Positive book cash balances are displayed on the Governmental Funds balance sheet as "cash and cash equivalents," while negative cash balances are included in "Due to other Funds" on the Governmental Funds balance sheet. Individual balances due to/from other funds at June 30, 2020, 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	\$ 23,133,269	\$ -
Title I Fund	-	(2,657,256)
Child Nutrition Fund	-	(3,004,235)
Flood Relief Capital Projects Funds	-	(11,765,965)
Subtotal – Major Governmental Funds	23,133,269	(17,427,456)
Non-Major Governmental Funds:		
Gear Up Baton Rouge	-	(223,288)
Career and Technical Education	-	(161,448)
Continuing Education	-	(80,446)
Special Education (Exceptional Education Program)	-	(1,812,156)
State Programs	-	(1,667,077)
Local Programs	-	(47,523)
LSU Education Innovation and Research	-	(42,765)
TANF and ECE	-	(82,431)
Magnet Schools Assistance Programs	-	(151,257)
Title II	-	(473,446)
Title III	-	(91,019)
Title IV	-	(144,515)
Title X	-	(13,305)
21st Century Community Learning	-	(57,006)
Striving Readers Comprehensive Literacy	-	(147,482)
State Personnel Development Grant	-	(9,100)
Geaux Clean	-	(491,924)
School Safety	-	(9,625)
Subtotal – Non-Major Governmental Funds	-	(5,705,813)
 TOTAL	 \$ 23,133,269	 \$ (23,133,269)

12. **LITIGATION AND CONTINGENCIES**

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

13. **COMMITMENTS**

At June 30, 2020, the School System had construction commitments of \$11,872,509. The majority of these commitments will ultimately be paid out of the Proposition 1 Capital Projects Fund, and Flood Relief Capital Projects Fund.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

14. RISK MANAGEMENT

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

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

a. **Workers' Compensation Fund**

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

b. **Risk Management Fund**

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

c. **Medical Insurance Fund**

The Medical Insurance Fund accounts for the School System's group health insurance program for its active and retired employees. The School System's stop-loss retention is \$1,500,000 per covered individual.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

14. **RISK MANAGEMENT** (continued)

A reconciliation of the unpaid claims liabilities as of June 30, 2020 follows:

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
Unpaid claims as of July 1, 2019	\$ 6,418,962	\$ 5,203,008	\$ 4,575,431	\$ 16,197,401
Current year claims incurred and changes in estimates	2,137,810	627,912	77,351,689	80,117,411
Claims paid	(3,914,723)	(2,053,685)	(78,846,243)	(84,814,651)
	(1,776,913)	(1,425,773)	(1,494,554)	(4,697,240)
Unpaid claims as of June 30, 2020	<u>\$ 4,642,049</u>	<u>\$ 3,777,235</u>	<u>\$ 3,080,877</u>	<u>\$ 11,500,161</u>

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

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

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
<u>June 30, 2020</u>				
Current	\$ 1,996,119	\$ 1,205,967	\$ 3,080,877	\$ 6,282,963
Long - Term	2,645,930	2,571,268	-	5,217,198
Total	<u>\$ 4,642,049</u>	<u>\$ 3,777,235</u>	<u>\$ 3,080,877</u>	<u>\$ 11,500,161</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

15. NET POSITION AND FUND BALANCE CONSTRAINTS

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

	General	Proposition 1 Capital Projects	Proposition 2 Discipline	Proposition 3 Compensation	Child Nutrition	Flood Relief Capital Projects	Other Non-major Governmental	Total
Fund balances:								
Nonspendable								
Inventory	\$ 180,902	\$ -	\$ -	\$ -	\$ 2,032,502	\$ -	\$ -	\$ 2,213,404
Restricted								
Special Revenue Fund								
Tax Propositions	-	-	2,715,301	7,308,970	-	-	-	10,024,271
State Grants	-	-	-	-	-	-	1,311,709	1,311,709
Alcohol and Drug Abuse	-	-	-	-	-	-	3,721,554	3,721,554
Local Grants	-	-	-	-	-	-	72,474	72,474
Capital Projects Fund	-	46,684,482	-	-	-	-	-	46,684,482
Child Nutrition	-	-	-	-	3,213,046	-	-	3,213,046
Total Restricted	-	46,684,482	2,715,301	7,308,970	3,213,046	-	5,105,737	65,027,536
Assigned								
Coverage of medical claims	6,250,000	-	-	-	-	-	-	6,250,000
Coverage of risk management claims	4,000,000	-	-	-	-	-	-	4,000,000
Facilities	1,250,000	-	-	-	-	-	-	1,250,000
Current operations	6,000,000	-	-	-	-	-	-	6,000,000
Special Revenue Fund								
Summer School	-	-	-	-	-	-	115,431	115,431
WBRH Radio Station	-	-	-	-	-	-	189,533	189,533
Total Assigned	17,500,000	-	-	-	-	-	304,964	17,804,964
Unassigned	35,472,027	-	-	-	-	(6,470,157)	-	29,001,870
Total fund balances	\$ 53,152,929	\$ 46,684,482	\$ 2,715,301	\$ 7,308,970	\$ 5,245,548	\$ (6,470,157)	\$ 5,410,701	\$ 114,047,774

The Flood Relief Capital Projects Fund had a deficit in unassigned fund balance \$6,470,157 for the year ended June 30, 2020. This deficit in fund balance should be covered by future receipts from FEMA under the Public Assistance Program. If amounts recovered from FEMA are insufficient to cover the deficit (as well as any future deficits as a result of disallowed costs), then amounts will need to be transferred from the general fund in order to cover the deficits or shortfalls.

Governmental Fund existing resources will be used to satisfy encumbrances, therefore, the following amounts are included in restricted, committed, or assigned fund balances at June 30, 2020:

General Fund	\$ 1,803,852
Title I	118,317
Proposition 1 Capital Projects	11,773,694
Proposition 2 Discipline	40,997
Child Nutrition	2,466,596
Flood Relief Capital Projects	98,815
Other Non-major Governmental	1,113,596
Total governmental fund encumbrances	<u>\$ 17,415,867</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

16. EDUCATION EXCELLENCE FUND

Pursuant to Act #161 of the 2002 First Extraordinary Session of the Legislature, the State of Louisiana established the Education Excellence Fund (EEF) for the oversight, appropriation, and disposition of proceeds from the tobacco settlements. These funds are dedicated for use in educational programs, and are available to local school districts, subject to the approval of an expenditure plan by the Louisiana Department of Education. The funds are held and invested by the Treasurer of the State of Louisiana on behalf of local school districts and are disbursed in accordance with approved expenditure plans. At June 30, 2020, the School System's EEF funds invested through the Treasurer totaled approximately \$116,717. 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 \$816,000 during the 2019-2020 fiscal year in accordance with its respective expenditure plan.

17. RECOVERY SCHOOL DISTRICT

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

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

During the year ended June 30, 2020, the School System was reimbursed \$432,789 for services provided to these schools. An appropriation of \$13,842,504 has been recorded for the RSD schools at June 30, 2020 to record the transfer of sales and ad valorem taxes.

18. TAX REVENUES ABATED

The Louisiana Industrial Ad Valorem Tax Exemption program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Board of Commerce and Industry and the School Board. The exemption may be renewed for an additional three years up to 80% of the tax that would be due. For the fiscal year ending June 30, 2020, \$14,659,985 in East Baton Rouge Parish School System ad valorem tax revenues were abated by the state of Louisiana through the Louisiana Industrial Ad Valorem Tax Exemption program.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

19. DISAGGREGATION OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts, salaries and other payables as of June 30, 2020, were as follows:

<u>Governmental Funds</u>	
Vendors	\$ 13,964,302
Retainage payable	1,336,319
Sales tax payable	156,310
Other payables	<u>1,253</u>
Total governmental fund liabilities	<u>\$ 15,458,184</u>
 <u>Internal Service Funds</u>	
Vendors	<u>\$ 1,204,834</u>
Total governmental fund liabilities	<u>\$ 16,663,018</u>

20. APPROPRIATIONS TO CHARTER SCHOOLS

Appropriations to Type I and Type 2 Charter Schools during the year ended June 30, 2020 were as follows:

	<u>General Fund</u>	<u>Child Nutrition</u>	<u>Total</u>
Type I Charter Schools			
Community School for Apprenticeship	\$ 3,187,784	\$ 84,946	\$ 3,272,730
Helix Network of Educational Choices	6,195,241	6,827	6,202,068
Inspire Charter Academy, Inc.	5,688,299	294,274	5,982,573
J.K. Haynes Charter School	2,257,583	40,121	2,297,704
School for a New Millennium	1,505,086	1,659	1,506,745
Emerge School for Autism	465,344	417	465,761
IDEA Innovation	6,837,581	7,552	6,845,133
IDEA Bridge	9,287,568	10,292	9,297,860
BASIS Baton Rouge	5,968,248	32,737	6,000,985
South Louisiana Charter Foundation	8,409,215	9,321	8,418,536
Subtotal - Type I Charter Schools	<u>49,801,949</u>	<u>488,146</u>	<u>50,290,095</u>
Type 2 Charter Schools			
Madison Prep	\$ 4,002,490	-	4,002,490
Southwest Louisiana Charter	3,780	-	3,780
Louisiana Key Academy	1,942,663	-	1,942,663
GEO Prep Mid City	5,196,812	-	5,196,812
Impact Charter	1,477,947	-	1,477,947
Advantage Charter Academy	1,308,031	-	1,308,031
Iberville Charter Academy	11,338	-	11,338
GEO Next Generation High	684,089	-	684,089
GEO Academies EBR	4,807,524	-	4,807,524
Collegiate Academy	2,993,526	-	2,993,526
Baton Rouge University Prep	2,645,730	-	2,645,730
Louisiana Virtual Charter Academy	680,382	-	680,382
University View Academy	1,828,500	-	1,828,500
Subtotal - Type 2 Charter Schools	<u>27,582,812</u>	<u>-</u>	<u>27,582,812</u>
Grand Total	<u>\$ 77,384,761</u>	<u>\$ 488,146</u>	<u>\$ 77,872,907</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

21. AGENCY FUNDS

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

	<u>Consolidated Payroll Fund</u>	<u>School Activity Fund</u>	<u>Truancy Assessment and Service Center Fund</u>	<u>Agency Fund Total</u>
Balance at June 30, 2019	\$ 18,453,975	\$ 6,444,494	\$ 66,876	\$ 24,965,345
Additions	559,007,687	9,634,405	319,876	568,961,968
Deductions	<u>559,766,078</u>	<u>9,633,038</u>	<u>216,876</u>	<u>569,615,992</u>
Balance at June 30, 2020	<u>\$ 17,695,584</u>	<u>\$ 6,445,861</u>	<u>\$ 169,876</u>	<u>\$ 24,311,321</u>

22. FUTURE ACCOUNTING CHANGES

The Governmental Accounting Standards Board issued GASB Statement No. 84 *Fiduciary Activities*, in January 2017. The new standard establishes criteria and clarification for identifying fiduciary activities of all state and local governments. The focus of the criteria is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in one of four prescribed types of fiduciary funds in the basic financial statements. Custodial fund-types will replace formerly known agency funds. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. This standard could have a significant impact on the School Board, as activities that were formerly considered agency funds may not meet the criteria of a fiduciary activity and may be required to be presented as a governmental activity in the General Fund or a Special Revenue Fund. However, the amount of the effect is unknown at this time. The requirements of this Statement are effective for periods beginning after December 15, 2018. GASB Statement No. 95 has postponed the effective date by one year in light of COVID-19 pandemic. The School Board will implement the new standard for the year ended June 30, 2021.

The Governmental Accounting Standards Board issued GASB Statement No. 87 *Leases*, in June 2017. The new standard requires recognition of certain lease assets and liabilities that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the contract terms. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The amount of the effect of this standard on the School Board's net position is unknown at this time. The requirements of this Statement are effective for periods beginning after December 15, 2019. GASB Statement No. 95 has postponed the effective date by eight months in light of COVID-19 pandemic. The School Board will implement the new standard for the year ended June 30, 2022.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
SCHEDULE OF CHANGES IN TOTAL OTHER POST-EMPLOYMENT LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2020

Financial statement reporting date	6/30/2018	6/30/2019	6/30/2020
Measurement date	6/30/2018	6/30/2019	6/30/2020
Service cost	\$ 6,798,646	\$ 6,910,221	\$ 7,588,376
Interest	15,127,048	14,285,293	15,551,473
Differences between expected and actual experience	(11,141,323)	11,463,012	(62,614,545)
Changes of assumptions	-	89,636,070	12,531,757
Benefit payments	(18,304,488)	(17,868,243)	(22,259,327)
Net change in total OPEB liability	(7,520,117)	104,426,353	(49,202,266)
Total OPEB liability - beginning	411,075,595	403,555,478	507,981,831
Total OPEB liability - ending	\$ 403,555,478	\$ 507,981,831	\$ 458,779,565
Covered payroll	\$ 189,487,389	\$ 193,376,201	\$ 194,873,949
Total OPEB liability as a percentage of covered payroll	212.97%	262.69%	235.42%

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

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

Differences between expected and actual experience:

The average remaining service life changed from 9 years to 5 years for the measurement date 6/30/20.

Changes of Assumptions.

The changes in assumptions balance was a result of changes in the discount rate. The following are the discount rates used for in each measurement of total OPEB liability.

<u>Measurement Date</u>	<u>Discount Rate</u>
6/30/2020	2.45%
6/30/2019	3.13%
6/30/2018	3.62%

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

<u>Proportion of net pension liability (asset)</u>		<u>Proportionate share of net pension liability (asset)</u>	<u>Employer's Covered payroll</u>	<u>Proportionate share of the net pension liability as a percentage of covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
<u>TRSL</u>					
2020	5.1262%	\$ 508,754,128	\$ 243,284,803	209.1187%	68.60%
2019	5.0570%	497,097,121	234,325,503	212.1396%	68.20%
2018	5.1370%	526,644,875	230,836,173	228.1466%	65.60%
2017	5.1642%	606,120,770	234,597,693	258.3660%	59.90%
2016	5.1919%	558,252,109	231,314,955	241.3885%	62.50%
2015	5.0802%	519,267,765	226,547,533	229.2092%	63.70%
<u>LSERS</u>					
2020	4.7614%	33,332,419	13,842,078	240.8050%	73.49%
2019	4.4578%	29,783,986	12,877,335	231.2900%	74.44%
2018	4.7118%	30,163,594	13,531,562	222.9127%	75.03%
2017	4.2610%	34,897,447	13,195,110	264.4726%	70.09%
2016	4.6742%	29,640,675	13,124,380	225.8444%	74.49%
2015	4.5931%	26,625,308	12,914,936	206.1590%	76.18%
<u>LASERS</u>					
2020	0.0185%	1,339,005	430,386	311.1172%	62.90%
2019	0.0169%	1,152,568	433,864	265.6519%	64.30%
2018	0.0206%	1,449,999	409,969	353.6850%	62.50%
2017	0.0196%	1,538,393	398,569	385.9791%	57.70%
2016	0.0196%	1,335,408	367,312	363.5623%	62.70%
2015	0.0103%	646,674	238,887	270.7029%	65.00%

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO THE RETIREMENT SYSTEMS

	<u>Contractually Required Contribution ¹</u>	<u>Contributions in relation to the actuarially determined Contribution ²</u>	<u>Contribution deficiency/ (excess)</u>	<u>Covered payroll ³</u>	<u>Contributions as a percentage of Covered Payroll</u>
<u>TRSL</u>					
2020	\$ 61,364,306	\$ 61,364,306	\$ -	\$ 236,500,364	25.9468%
2019	65,062,079	65,062,079	-	243,284,803	26.7432%
2018	62,454,773	62,454,773	-	234,325,503	26.6530%
2017	58,917,148	58,917,148	-	230,836,173	25.5234%
2016	61,857,996	61,857,996	-	234,597,693	26.3677%
2015	64,884,522	64,884,522	-	231,314,955	28.0503%
<u>LSERS</u>					
2020	3,995,071	3,995,071	-	13,588,679	29.4000%
2019	3,875,785	3,875,785	-	13,842,078	28.0000%
2018	3,477,245	3,477,245	-	12,877,335	27.0028%
2017	3,694,117	3,694,117	-	13,531,562	27.3000%
2016	3,984,923	3,984,923	-	13,195,110	30.2000%
2015	4,331,045	4,331,045	-	13,124,380	33.0000%
<u>LASERS</u>					
2020	179,757	179,757	-	441,663	40.7000%
2019	164,242	164,242	-	430,386	38.1616%
2018	164,435	164,435	-	433,864	37.9001%
2017	146,534	146,533	-	409,969	37.7427%
2016	148,268	148,268	-	398,569	37.2001%
2015	136,883	136,883	-	367,312	37.2661%

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

For reference only:

¹ *Employer contribution rate multiplied by employer's covered payroll*

² *Actual employer contributions remitted to LASERS*

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

BUDGETARY COMPARISON SCHEDULES

MAJOR FUND DESCRIPTIONS

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

GENERAL FUND

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

TITLE I FUND

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

PROPOSITION 2 - DISCIPLINE FUND

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

PROPOSITION 3 - COMPENSATION FUND

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

CHILD NUTRITION FUND

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****GENERAL FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2020**

	Original	Final	Actual	Variance with Final Budget
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ 167,465,000	\$ 172,250,000	\$ 174,328,670	\$ 2,078,670
Sales and use taxes	99,415,000	99,871,375	96,177,679	(3,693,696)
Earnings on investments	2,000,000	1,400,000	1,514,746	114,746
Extended day program tuition	1,016,500	1,011,500	1,176,028	164,528
Other	4,542,000	5,276,400	4,007,222	(1,269,178)
State sources:				
Unrestricted state sources - other	174,602,160	172,267,088	174,317,779	2,050,691
Revenue sharing	4,000,000	4,000,000	3,973,753	(26,247)
Restricted grants-in-aid	290,000	312,381	248,720	(63,661)
Federal grants	900,000	900,000	1,067,829	167,829
TOTAL REVENUES	454,230,660	457,288,744	456,812,426	(476,318)
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	130,686,198	131,329,439	130,729,149	600,290
Special education programs	51,327,272	49,222,249	49,365,253	(143,004)
Other education programs	21,831,847	21,988,683	20,909,002	1,079,681
Support:				
Pupil support services	27,770,707	28,826,071	28,616,075	209,996
Instructional staff services	10,630,368	11,072,140	10,724,386	347,754
General administration services	11,450,486	11,188,511	10,924,579	263,932
School administration services	23,000,041	23,231,760	23,408,203	(176,443)
Business and central services	12,204,800	12,361,257	11,166,312	1,194,945
Plant operations and maintenance	40,169,169	41,100,869	39,863,996	1,236,873
Transportation	31,117,061	32,242,047	31,303,999	938,048
Community service operations and operations	12,350	12,350	12,350	-
Appropriations:				
Charter schools - Type 1 (State/Local)	50,330,186	51,475,460	49,801,949	1,673,511
Charter schools - Type 2 (Local)	25,382,609	27,582,812	27,582,812	-
Office of Juvenile Justice	142,017	131,624	131,624	-
Recovery School District	14,341,206	13,842,504	13,842,504	-
Facilities and acquisition	-	5,200	5,200	-
Debt service - Principal retirement	2,784,562	2,784,562	2,784,562	-
Debt service - Interest and bank charges	377,000	377,000	244,431	132,569
TOTAL EXPENDITURES	453,557,879	458,774,538	451,416,386	7,358,152
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	672,781	(1,485,794)	5,396,040	6,881,834
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	3,000,000	3,370,000	4,506,327	1,136,327
Transfers out	(1,200,000)	(1,200,000)	(200,000)	1,000,000
TOTAL OTHER FINANCING SOURCES (USES)	1,800,000	2,170,000	4,306,327	2,136,327
NET CHANGE IN FUND BALANCE	2,472,781	684,206	9,702,367	9,018,161
Fund balance, June 30, 2019	50,382,810	53,259,460	43,450,562	(9,808,898)
FUND BALANCE, JUNE 30, 2020	\$ 52,855,591	\$ 53,943,666	\$ 53,152,929	\$ (790,737)

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****TITLE I****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-
Earnings on investments	-	-	-	-
Extended day program tuition	-	-	-	-
Other	-	-	-	-
State sources:				
Unrestricted state sources - other	-	-	-	-
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	26,470,500	26,470,500	26,314,232	(156,268)
TOTAL REVENUES	<u>26,470,500</u>	<u>26,470,500</u>	<u>26,314,232</u>	<u>(156,268)</u>
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	16,238,043	16,238,043	16,090,213	147,830
Support:				
Pupil support services	1,598,480	1,598,480	1,601,990	(3,510)
Instructional staff services	5,710,999	5,710,999	5,710,998	1
General administration services	18,219	18,219	18,219	-
School administration services	64,643	64,643	64,643	-
Business and central services	13,594	13,594	13,594	-
Plant operations and maintenance	231,019	231,019	231,913	(894)
Transportation	459,418	459,418	459,418	-
Community service operations and operations	-	-	-	-
Appropriations:				
Charter schools - Type 1 (State/Local)	-	-	-	-
Charter schools - Type 2 (Local)	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Community service operations and operations	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	<u>24,334,415</u>	<u>24,334,415</u>	<u>24,190,988</u>	<u>143,427</u>
 (DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	 <u>2,136,085</u>	 <u>2,136,085</u>	 <u>2,123,244</u>	 <u>(12,841)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	(2,136,085)	(2,136,085)	(2,123,244)	12,841
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,136,085)</u>	<u>(2,136,085)</u>	<u>(2,123,244)</u>	<u>12,841</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
Fund balance, June 30, 2019	-	-	-	-
FUND BALANCE, JUNE 30, 2020	<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, 2020**

	Original	Final	Actual	Variance with Final Budget
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	6,913,400	6,338,680	6,578,372	239,692
Earnings on investments	18,000	27,000	26,672	(328)
Extended day program tuition	-	-	-	-
Other	-	-	85	85
State sources:				
Unrestricted state sources - other	-	-	-	-
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	-	-	-	-
TOTAL REVENUES	6,931,400	6,365,680	6,605,129	239,449
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	4,135,480	3,310,243	3,411,623	(101,380)
Support:				
Pupil support services	2,088,600	1,914,112	1,943,092	(28,980)
Instructional staff services	523,390	534,721	541,296	(6,575)
General administration services	67,000	43,118	64,165	(21,047)
School administration services	521,940	329,410	337,334	(7,924)
Business and central services	-	-	-	-
Plant operations and maintenance	80,000	107,638	95,824	11,814
Transportation	-	-	-	-
Community service operations and operations	-	-	-	-
Appropriations:				
Charter schools - Type 1 (State/Local)	-	-	-	-
Charter schools - Type 2 (Local)	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	7,416,410	6,239,242	6,393,334	(154,092)
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(485,010)	126,438	211,795	85,357
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	(485,010)	126,438	211,795	85,357
Fund balance, June 30, 2019	1,962,329	2,503,507	2,503,506	(1)
FUND BALANCE, JUNE 30, 2020	\$ 1,477,319	\$ 2,629,945	\$ 2,715,301	\$ 85,356

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPOSITION 3- COMPENSATION FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2020**

	Original	Final	Actual	Variance with Final Budget
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	35,496,000	32,484,996	33,593,158	1,108,162
Earnings on investments	140,500	115,000	91,551	(23,449)
Extended day program tuition	-	-	-	-
Other	-	-	27,505	27,505
State sources:				
Unrestricted state sources - other	-	-	-	-
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	-	-	-	-
TOTAL REVENUES	35,636,500	32,599,996	33,712,214	1,112,218
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	17,083,665	17,045,010	16,366,043	678,967
Special education programs	7,076,769	6,896,964	6,758,892	138,072
Other education programs	2,852,509	2,650,793	2,642,992	7,801
Support:				
Pupil support services	3,227,099	3,383,783	3,377,113	6,670
Instructional staff services	1,371,543	1,369,923	1,377,092	(7,169)
General administration services	498,962	373,383	481,929	(108,546)
School administration services	2,512,052	2,597,724	2,664,574	(66,850)
Business and central services	1,107,372	949,728	960,015	(10,287)
Plant operations and maintenance	46,642	48,124	48,494	(370)
Transportation	1,924,542	2,000,268	2,003,182	(2,914)
Community service operations and operations	-	-	-	-
Food service operations	-	-	-	-
Appropriations:				
Charter schools - Type 1 (State/Local)	-	-	-	-
Charter schools - Type 2 (Local)	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	37,701,155	37,315,700	36,680,326	635,374
 (DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	 (2,064,655)	 (4,715,704)	 (2,968,112)	 1,747,592
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
 NET CHANGE IN FUND BALANCE	 (2,064,655)	 (4,715,704)	 (2,968,112)	 1,747,592
Fund balance, June 30, 2019	11,691,740	10,277,082	10,277,082	-
 FUND BALANCE, JUNE 30, 2020	 \$ 9,627,085	 \$ 5,561,378	 \$ 7,308,970	 \$ 1,747,592

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****CHILD NUTRITION FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2020**

	Original	Final	Actual	Variance with Final Budget
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-
Earnings on investments	-	-	-	-
Extended day program tuition	-	-	-	-
Other	577,045	777,928	781,278	3,350
State sources:				
Unrestricted state sources - other	500,000	500,000	500,004	4
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	28,304,426	42,390,181	42,965,745	575,564
TOTAL REVENUES	29,381,471	43,668,109	44,247,027	578,918
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	-	-	-	-
Support:				
Pupil support services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
School administration services	-	-	-	-
Business and central services	-	-	-	-
Plant operations and maintenance	-	-	-	-
Transportation	-	-	-	-
Community service operations	-	-	-	-
Child nutrition	31,498,692	46,600,923	46,649,653	(48,730)
Appropriations:				
Charter schools - Type 1 (State/Local)	-	-	-	-
Charter schools - Type 2 (Local)	269,549	504,252	488,146	16,106
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	31,768,241	47,105,175	47,137,799	(32,624)
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,386,770)	(3,437,066)	(2,890,772)	546,294
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	-	-	(19,549)	(19,549)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(19,549)	(19,549)
NET CHANGE IN FUND BALANCE	(2,386,770)	(3,437,066)	(2,910,321)	526,745
Fund balance, June 30, 2019	8,155,869	8,155,869	8,155,869	-
FUND BALANCE, JUNE 30, 2020	\$ 5,769,099	\$ 4,718,803	\$ 5,245,548	\$ 526,745

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

1. BUDGET AND BUDGETARY ACCOUNTING

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

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

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

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

Budgets are prepared on the modified accrual basis of accounting. Unencumbered appropriations in the General Fund lapse at the end of the fiscal year. Encumbered appropriations at year end that have been approved by the Board are generally expended during the next fiscal year's operations, assuming that the underlying liability is ultimately incurred. Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the School System to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School System amended its General Fund budget once during the year, reflecting an increase of total budgeted revenues of approximately \$3.0 million and an increase of total budgeted expenditures of approximately \$5.2 million.

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

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

Changes of Benefit Terms include:

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

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

Changes of Benefit Terms include: (continued)

Louisiana School Employees Retirement System

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

Louisiana State Employees' Retirement System

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

Changes of Service Lives

Louisiana School Employees Retirement System

2019- The service lives changed from 3 years to 2 years.

Changes of Assumptions

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

Discount Rate:

<u>Year (*)</u>	<u>Rate</u>	<u>Change</u>
TRSL		
2019	7.550%	-0.100%
2018	7.650%	-0.050%
2017	7.700%	-0.050%
2016	7.750%	-
2015	7.750%	
LSERS		
2019	7.000%	-0.063%
2018	7.063%	-0.062%
2017	7.125%	0.125%
2016	7.000%	-0.250%
2015	7.250%	
LASERS		
2019	7.600%	-0.050%
2018	7.650%	-0.050%
2017	7.700%	-0.050%
2016	7.750%	-
2015	7.750%	

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

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

Changes of Assumptions (continued)

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

Inflation Rate:

<u>Year (*)</u>	<u>Rate</u>	<u>Change</u>
LSERS		
2018	2.500%	-0.125%
2017	2.625%	0.000%
2016	2.625%	-0.125%
2015	2.750%	
LASERS		
2019	2.500%	-0.250%
2018	2.750%	0.000%
2017	2.750%	-0.250%
2016	3.000%	

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

Salary Increases:

<u>Year (*)</u>	<u>Range</u>
LASERS	
2018	2.80% to 14.30% for various member types
2017	2.80% to 14.30% for various member types
2016	3.00% to 14.50% for various member types
LSERS	
2018	3.075% to 5.375% to 3.25%
2017	3.075% to 5.375%
2016	3.200% to 5.500%

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

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

Benefit changes: There were no changes in benefit terms for the year ended June 30, 2020 or June 30, 2019.

Changes in assumptions: The discount rate changed from 3.13% to 2.45% for the year ended June 30, 2020. The discount rate changed from 3.62% to 3.13% for the year ended June 30, 2019.

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EBR Supplemental Information



2019-2020

Comprehensive Annual Financial Report

Combining Individual Fund Statements Schedules

EBR



2019-2020

Comprehensive Annual Financial Report

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS

TITLE II

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

EXCEPTIONAL EDUCATION PROGRAM

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

GEAR UP BATON ROUGE

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

STATE GRANTS

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

ALCOHOL AND DRUG ABUSE

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

CAREER AND TECHNICAL EDUCATION

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

TITLE X – HOMELESS

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

GEAUX CLEAN

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

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

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

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

SCHOOL SAFETY

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

TANF AND ECE (Temporary Assistance for Needy Families and Early Childhood Education)

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

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

CONTINUING EDUCATION

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

MAGNET SCHOOL ASSISTANCE PROGRAM

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

LOCAL GRANTS

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

TITLE IV

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

SUMMER SCHOOL

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

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.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

STRIVING READERS COMPREHENSIVE LITERACY

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

LOUISIANA HEALTHY SCHOOL COMMUNITIES PROJECT

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

STATE PERSONNEL DEVELOPMENT GRANTS PROGRAM (SPDG)

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

LSU EDUCATION INNOVATION AND RESEARCH (EIR)

The LSU EIR grant provides funds that will assist in a modern approach to the integration of programming and mathematics in curriculum for students.

21st CENTURY COMMUNITY LEARNING

The 21st Century Community Learning program supports the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet state and local student standards in core academic subjects, such as reading and math; offers students a broad array of enrichment activities that can complement their regular academic programs; and offers literacy and other educational services to the families of participating children.

STRONG START- CARES ACT

The Strong Start grant, also known as the Elementary and Secondary School Emergency Relief Fund (ESSER Fund), is federally awarded by the Department of Education to State educational agencies for the purpose of providing local educational agencies, including charter schools, with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have on elementary and secondary schools across the nation.

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EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****NON-MAJOR GOVERNMENTAL FUNDS-****COMBINING BALANCE SHEET****JUNE 30, 2020**

	Title II	Exceptional Education Program	Gear Up Baton Rouge	State Grants	Alcohol and Drug Abuse
<u>ASSETS</u>					
Cash	\$ -	\$ -	\$ 2,500	\$ 1,438,752	\$ 3,728,467
Receivables:					
Accounts	-	360	3,955	1,078	-
Sales tax	-	-	-	-	-
Ad valorem tax	-	-	-	-	11,954
Due from other funds	-	-	-	-	-
Due from other governments	560,922	2,177,701	360,772	1,769,382	-
TOTAL ASSETS	<u>\$ 560,922</u>	<u>\$ 2,178,061</u>	<u>\$ 367,227</u>	<u>\$ 3,209,212</u>	<u>\$ 3,740,421</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	87,476	365,905	143,939	229,173	16,967
Salaries payable	-	-	-	1,253	-
Due to other funds	473,446	1,812,156	223,288	1,667,077	-
Unearned revenues	-	-	-	-	1,900
TOTAL LIABILITIES	<u>560,922</u>	<u>2,178,061</u>	<u>367,227</u>	<u>1,897,503</u>	<u>18,867</u>
Fund balances:					
Restricted	-	-	-	1,311,709	3,721,554
Assigned	-	-	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,311,709</u>	<u>3,721,554</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 560,922</u>	<u>\$ 2,178,061</u>	<u>\$ 367,227</u>	<u>\$ 3,209,212</u>	<u>\$ 3,740,421</u>

Career and Technical Education	Title X	Geaux Clean	School Safety	TANF and ECE	Continuing Education
\$ -	\$ -	\$ -	\$ -	\$ 2,185	\$ 85
1,296	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
160,152	22,812	491,924	9,625	82,431	87,482
<u>\$ 161,448</u>	<u>\$ 22,812</u>	<u>\$ 491,924</u>	<u>\$ 9,625</u>	<u>\$ 84,616</u>	<u>\$ 87,567</u>
-	9,507	-	-	2,185	7,121
-	-	-	-	-	-
161,448	13,305	491,924	9,625	82,431	80,446
-	-	-	-	-	-
<u>161,448</u>	<u>22,812</u>	<u>491,924</u>	<u>9,625</u>	<u>84,616</u>	<u>87,567</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 161,448</u>	<u>\$ 22,812</u>	<u>\$ 491,924</u>	<u>\$ 9,625</u>	<u>\$ 84,616</u>	<u>\$ 87,567</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS-
COMBINING BALANCE SHEET
JUNE 30, 2020

	Magnet Schools Assistance Program	Local Grants	Title IV	Summer School
<u>ASSETS</u>				
Cash	\$ -	\$ 73,935	\$ -	\$ 111,361
Receivables:				
Accounts	1,655	47,523	-	4,325
Sales tax	-	-	-	-
Ad valorem tax	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	243,387	-	313,224	-
TOTAL ASSETS	<u>\$ 245,042</u>	<u>\$ 121,458</u>	<u>\$ 313,224</u>	<u>\$ 115,686</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	93,785	1,461	168,709	255
Salaries payable	-	-	-	-
Due to other funds	151,257	47,523	144,515	-
Unearned revenues	-	-	-	-
TOTAL LIABILITIES	<u>245,042</u>	<u>48,984</u>	<u>313,224</u>	<u>255</u>
Fund balances:				
Restricted	-	72,474	-	-
Assigned	-	-	-	115,431
TOTAL FUND BALANCES	<u>-</u>	<u>72,474</u>	<u>-</u>	<u>115,431</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 245,042</u>	 <u>\$ 121,458</u>	 <u>\$ 313,224</u>	 <u>\$ 115,686</u>

WBRH Radio Station Training Program	Literacy Challenge (Title III)	Striving Readers Comprehensive Literacy	Louisiana Healthy Schools	State Personnel Development Grant	21ST Century Community Learning	LSU Education Innovation and Research	Strong Start	Total
\$ 191,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,548,654
-	-	-	-	-	-	-	-	60,192
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	11,954
-	-	-	-	-	-	-	-	-
-	122,120	160,686	-	9,897	61,999	46,511	506,401	7,187,428
<u>191,369</u>	<u>\$ 122,120</u>	<u>\$ 160,686</u>	<u>\$ -</u>	<u>\$ 9,897</u>	<u>\$ 61,999</u>	<u>\$ 46,511</u>	<u>\$ 506,401</u>	<u>\$ 12,808,228</u>
1,836	31,101	13,204	-	797	4,993	3,746	506,401	1,688,561
-	-	-	-	-	-	-	-	1,253
-	91,019	147,482	-	9,100	57,006	42,765	-	5,705,813
-	-	-	-	-	-	-	-	1,900
<u>1,836</u>	<u>122,120</u>	<u>160,686</u>	<u>-</u>	<u>9,897</u>	<u>61,999</u>	<u>46,511</u>	<u>506,401</u>	<u>7,397,527</u>
-	-	-	-	-	-	-	-	5,105,737
<u>189,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>304,964</u>
<u>189,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,410,701</u>
<u>\$ 191,369</u>	<u>\$ 122,120</u>	<u>\$ 160,686</u>	<u>\$ -</u>	<u>\$ 9,897</u>	<u>\$ 61,999</u>	<u>\$ 46,511</u>	<u>\$ 506,401</u>	<u>\$ 12,808,228</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, 2020**

	Title II	Exceptional Education Program	Gear Up Baton Rouge	State Grants	Alcohol and Drug Abuse
<u>REVENUES</u>					
Local sources:					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,865,463
Sales and use tax	-	-	-	-	-
Earnings on investments	-	-	-	-	-
Extended day tuition	-	-	-	-	-
Other	-	-	-	-	20,601
State and federal:					
Unrestricted state sources - other	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Restricted grants-in-aid	-	-	-	8,973,683	-
Federal grants	2,954,659	11,566,234	397,984	-	-
TOTAL REVENUES	2,954,659	11,566,234	397,984	8,973,683	2,886,064
<u>EXPENDITURES</u>					
Current					
Instruction:					
Regular education programs	-	-	339,247	285,826	-
Special education programs	-	1,026,368	-	-	-
Other education programs	-	-	-	5,460,297	-
Support:					
Pupil support services	-	2,581,958	-	227,504	1,947,042
Instructional staff services	2,717,155	6,892,217	45,400	872,970	2,708
General administration services	906	2,582	-	472,013	79,731
School administration services	-	-	-	-	-
Business and central services	-	17,517	-	126,893	6,382
Plant operations and maintenance	-	15,410	-	912	16,686
Transportation	-	105,286	13,337	833,612	528
Child nutrition	-	-	-	-	-
TOTAL EXPENDITURES	2,718,061	10,641,338	397,984	8,280,027	2,053,077
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	236,598	924,896	-	693,656	832,987
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	-	-	1	-
Transfers out	(236,598)	(924,896)	-	(16,446)	(337,308)
TOTAL OTHER FINANCING SOURCES (USES)	(236,598)	(924,896)	-	(16,445)	(337,308)
NET CHANGE IN FUND BALANCE	-	-	-	677,211	495,679
Fund balance, June 30, 2019	-	-	-	634,498	3,225,875
FUND BALANCE, JUNE 30, 2020	\$ -	\$ -	\$ -	\$ 1,311,709	\$ 3,721,554

Career and Technical Education	Title X	Geaux Clean	School Safety	TANF and ECE	Continuing Education
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
606,156	72,389	797,732	17,254	1,185,966	397,082
<u>606,156</u>	<u>72,389</u>	<u>797,732</u>	<u>17,254</u>	<u>1,185,966</u>	<u>397,082</u>
-	-	-	-	-	-
-	-	-	-	-	-
572,463	40,361	-	-	760,623	377,730
-	26,882	-	-	16,708	-
30,262	-	-	74,854	177,231	505
123	-	-	-	231,403	-
-	-	-	-	-	-
3,161	246	-	-	-	-
-	-	-	-	-	-
147	-	797,732	-	-	-
-	-	-	-	-	-
<u>606,156</u>	<u>67,489</u>	<u>797,732</u>	<u>74,854</u>	<u>1,185,965</u>	<u>378,235</u>
-	4,900	-	(57,600)	1	18,847
-	-	-	-	-	-
-	(4,900)	-	-	(1)	(18,847)
-	(4,900)	-	-	(1)	(18,847)
-	-	-	(57,600)	-	-
-	-	-	57,600	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 2020

	Magnet Schools Assistance Program	Local Grants	Title IV	Summer School
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use tax	-	-	-	-
Earnings on investments	-	-	-	-
Tuition	-	-	-	-
Other	-	124,725	-	111,923
State and federal:				
Unrestricted state sources - other	-	-	-	-
Intergovernmental revenues	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	3,009,754	-	1,562,919	-
TOTAL REVENUES	3,009,754	124,725	1,562,919	111,923
<u>EXPENDITURES</u>				
Current				
Instruction:				
Regular education programs	1,603,046	2,121	-	-
Special education programs	-	-	-	-
Other education programs	-	175,502	1,002,389	172,236
Support:				
Pupil support services	-	1,380	238,440	-
Instructional staff services	960,739	189,882	198,164	-
General administration services	13,865	1,047	-	42
School administration services	-	-	-	-
Business and central services	168,036	1,977	-	-
Plant operations and maintenance	-	-	-	2,400
Transportation	3,191	-	-	-
Child nutrition	-	-	-	-
TOTAL EXPENDITURES	2,748,877	371,909	1,438,993	174,678
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	260,877	(247,184)	123,926	(62,755)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	200,000	-	-
Transfers out	(260,877)	-	(123,926)	-
TOTAL OTHER FINANCING SOURCES (USES)	(260,877)	200,000	(123,926)	-
NET CHANGE IN FUND BALANCE	-	(47,184)	-	(62,755)
Fund balance, June 30, 2019	-	119,658	-	178,186
FUND BALANCE, JUNE 30, 2020	\$ -	\$ 72,474	\$ -	\$ 115,431

WBRH Radio Station Training Program	Technology Literacy Challenge (Title III)	Striving Readers Comprehensive Literacy	Louisiana Healthy Schools	State Personnel Development Grant	21ST Century Community Learning	LSU Education Innovation and Research	Strong Start	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,865,463
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
275,558	-	-	-	-	-	-	-	532,807
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	8,973,683
-	444,324	167,371	674	44,495	144,974	46,511	506,401	23,922,879
275,558	444,324	167,371	674	44,495	144,974	46,511	506,401	36,294,832
-	-	264	-	-	-	-	506,401	2,736,905
-	-	-	-	-	-	-	-	1,026,368
92,593	74,894	-	-	-	64,495	-	-	8,793,583
125,244	117,177	-	-	9,100	-	-	-	5,291,435
-	216,469	154,166	674	31,812	60,092	42,765	-	12,668,065
-	-	-	-	-	-	-	-	801,712
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	324,212
-	-	-	-	-	-	-	-	35,408
-	-	-	-	-	8,712	-	-	1,762,545
-	-	-	-	-	-	-	-	-
217,837	408,540	154,430	674	40,912	133,299	42,765	506,401	33,440,233
57,721	35,784	12,941	-	3,583	11,675	3,746	-	2,854,599
-	-	-	-	-	-	-	-	200,001
-	(35,784)	(12,941)	-	(3,583)	(11,675)	(3,746)	-	(1,991,528)
-	(35,784)	(12,941)	-	(3,583)	(11,675)	(3,746)	-	(1,791,527)
57,721	-	-	-	-	-	-	-	1,063,072
131,812	-	-	-	-	-	-	-	4,347,629
\$ 189,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,410,701

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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 3,453,508	\$ 2,954,659	\$ (498,849)
TOTAL REVENUES	<u>3,453,508</u>	<u>2,954,659</u>	<u>(498,849)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	800	-	800
Support:			
Pupil support services	-	-	-
Instructional staff services	3,171,136	2,717,155	453,981
General administration services	4,800	906	3,894
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>3,176,736</u>	<u>2,718,061</u>	<u>458,675</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>276,772</u>	<u>236,598</u>	<u>(40,174)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(276,772)	(236,598)	40,174
TOTAL OTHER FINANCING USES	<u>(276,772)</u>	<u>(236,598)</u>	<u>40,174</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2019	-	-	-
FUND BALANCE, JUNE 30, 2020	<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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 11,573,195	\$ 11,566,234	\$ (6,961)
TOTAL REVENUES	<u>11,573,195</u>	<u>11,566,234</u>	<u>(6,961)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	1,085,306	1,026,368	58,938
Other education programs	-	-	-
Support:			
Pupil support services	2,581,961	2,581,958	3
Instructional staff services	6,841,105	6,892,217	(51,112)
General administration services	2,582	2,582	-
School administration services	-	-	-
Business and central services	17,517	17,517	-
Plant operations and maintenance	15,410	15,410	-
Transportation	105,286	105,286	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:	-	-	-
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>10,649,167</u>	<u>10,641,338</u>	<u>7,829</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>924,028</u>	<u>924,896</u>	<u>868</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(924,028)	(924,896)	(868)
TOTAL OTHER FINANCING USES	<u>(924,028)</u>	<u>(924,896)</u>	<u>(868)</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2019	-	-	-
FUND BALANCE, JUNE 30, 2020	<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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 833,240	\$ 397,984	\$ (435,256)
TOTAL REVENUES	<u>833,240</u>	<u>397,984</u>	<u>(435,256)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	709,960	339,247	370,713
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	100,581	45,400	55,181
General administration services	-	-	-
School administration services	5,896	-	5,896
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	16,803	13,337	3,466
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>833,240</u>	<u>397,984</u>	<u>435,256</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2019	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****SPECIAL REVENUE FUND - STATE GRANTS****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Unrestricted state sources - other	\$ -	\$ -	\$ -
State support	9,173,462	8,973,683	(199,779)
TOTAL REVENUES	<u>9,173,462</u>	<u>8,973,683</u>	<u>(199,779)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	385,262	285,826	99,436
Special education programs	-	-	-
Other education programs	7,110,748	5,460,297	1,650,451
Support:			-
Pupil support services	255,292	227,504	27,788
Instructional staff services	1,052,815	872,970	179,845
General administration services	-	472,013	(472,013)
School administration services	-	-	-
Business and central services	139,809	126,893	12,916
Plant operations and maintenance	-	912	(912)
Transportation	844,873	833,612	11,261
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>9,788,799</u>	<u>8,280,027</u>	<u>1,508,772</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>(615,337)</u>	 <u>693,656</u>	 <u>1,308,993</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	1	1
Transfers out	<u>(19,161)</u>	<u>(16,446)</u>	<u>2,715</u>
 TOTAL OTHER FINANCING USES	 <u>(19,161)</u>	 <u>(16,445)</u>	 <u>2,716</u>
 NET CHANGE IN FUND BALANCE	 <u>(634,498)</u>	 <u>677,211</u>	 <u>1,311,709</u>
 Fund Balance, June 30, 2019	 <u>634,498</u>	 <u>634,498</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2020	 <u>\$ -</u>	 <u>\$ 1,311,709</u>	 <u>\$ 1,311,709</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
Local sources:			
Ad valorem taxes	\$ 2,700,000	\$ 2,865,463	\$ 165,463
Other	-	20,601	20,601
TOTAL REVENUES	<u>2,700,000</u>	<u>2,886,064</u>	<u>186,064</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	1,032	-	1,032
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	2,531,703	1,947,042	584,661
Instructional staff services	8,434	2,708	5,726
General administration services	115,700	79,731	35,969
School administration services	-	-	-
Business and central services	8,000	6,382	1,618
Plant operations and maintenance	33,000	16,686	16,314
Transportation	1,309	528	781
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>2,699,178</u>	<u>2,053,077</u>	<u>646,101</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>822</u>	<u>832,987</u>	<u>832,165</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	(337,308)	(337,308)
 TOTAL OTHER FINANCING USES	<u>-</u>	<u>(337,308)</u>	<u>(337,308)</u>
 NET CHANGE IN FUND BALANCE	<u>822</u>	<u>495,679</u>	<u>494,857</u>
 Fund Balance, June 30, 2019	<u>3,225,875</u>	<u>3,225,875</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2020	<u>\$ 3,226,697</u>	<u>\$ 3,721,554</u>	<u>\$ 494,857</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - CAREER AND TECHNICAL EDUCATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 643,875	\$ 606,156	\$ (37,719)
TOTAL REVENUES	<u>643,875</u>	<u>606,156</u>	<u>(37,719)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	607,313	572,463	34,850
Support:			
Pupil support services	-	-	-
Instructional staff services	31,434	30,262	1,172
General administration services	160	123	37
School administration services	-	-	-
Business and central services	4,161	3,161	1,000
Plant operations and maintenance	-	-	-
Transportation	807	147	660
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>643,875</u>	<u>606,156</u>	<u>37,719</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2019	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TITLE X - HOMELESS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 125,574	\$ 72,389	\$ (53,185)
TOTAL REVENUES	<u>125,574</u>	<u>72,389</u>	<u>(53,185)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	76,949	40,361	36,588
Support:			-
Pupil support services	31,320	26,882	4,438
Instructional staff services	-	-	-
General administration services	-	-	-
School administration services	-	-	-
Business and central services	2,120	246	1,874
Plant operations and maintenance	-	-	-
Transportation	6,003	-	6,003
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>116,392</u>	<u>67,489</u>	<u>48,903</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>9,182</u>	<u>4,900</u>	<u>(4,282)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(9,182)	(4,900)	4,282
TOTAL OTHER FINANCING USES	<u>(9,182)</u>	<u>(4,900)</u>	<u>4,282</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2019	-	-	-
FUND BALANCE, JUNE 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - GEAUX CLEAN

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 797,732	\$ 797,732	\$ -
TOTAL REVENUES	<u>797,732</u>	<u>797,732</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	-	-	-
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	797,732	797,732	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>797,732</u>	<u>797,732</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2019	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****SPECIAL REVENUE FUND - SCHOOL SAFETY****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****FISCAL YEAR ENDED JUNE 30, 2020**

	Budget	Actual	Variance
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 17,254	\$ 17,254	\$ -
TOTAL REVENUES	17,254	17,254	-
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	17,254	74,854	(57,600)
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	17,254	74,854	(57,600)
EXCESS OF REVENUES OVER EXPENDITURES	-	(57,600)	(57,600)
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	-	-	-
NET CHANGE IN FUND BALANCE	-	(57,600)	(57,600)
Fund Balance, June 30, 2019	57,600	57,600	-
FUND BALANCE, JUNE 30, 2020	\$ 57,600	\$ -	\$ (57,600)

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TANF AND ECE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 1,332,281	\$ 1,185,966	\$ (146,315)
TOTAL REVENUES	<u>1,332,281</u>	<u>1,185,966</u>	<u>(146,315)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	905,132	760,623	144,509
Support:			
Pupil support services	16,708	16,708	-
Instructional staff services	174,039	177,231	(3,192)
General administration services	231,402	231,403	(1)
School administration services	-	-	-
Business and central services	5,000	-	5,000
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>1,332,281</u>	<u>1,185,965</u>	<u>146,316</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>1</u>	<u>1</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	(1)	(1)
TOTAL OTHER FINANCING USES	<u>-</u>	<u>(1)</u>	<u>(1)</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2019	-	-	-
FUND BALANCE, JUNE 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - CONTINUING EDUCATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 400,778	\$ 397,082	\$ (3,696)
TOTAL REVENUES	<u>400,778</u>	<u>397,082</u>	<u>(3,696)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	381,426	377,730	3,696
Support:			
Pupil support services	-	-	-
Instructional staff services	505	505	-
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>381,931</u>	<u>378,235</u>	<u>3,696</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>18,847</u>	<u>18,847</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(18,847)	(18,847)	-
TOTAL OTHER FINANCING USES	<u>(18,847)</u>	<u>(18,847)</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2019	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - MAGNET SCHOOL ASSISTANCE PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 3,027,770	\$ 3,009,754	\$ (18,016)
TOTAL REVENUES	<u>3,027,770</u>	<u>3,009,754</u>	<u>(18,016)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	1,626,383	1,603,046	23,337
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	858,748	960,739	(101,991)
General administration services	13,865	13,865	-
School administration services	-	-	-
Business and central services	243,061	168,036	75,025
Plant operations and maintenance	-	-	-
Transportation	-	3,191	(3,191)
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>2,742,057</u>	<u>2,748,877</u>	<u>(6,820)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>285,713</u>	<u>260,877</u>	<u>(24,836)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(285,713)	(260,877)	24,836
TOTAL OTHER FINANCING USES	<u>(285,713)</u>	<u>(260,877)</u>	<u>24,836</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2019	-	-	-
FUND BALANCE, JUNE 30, 2020	<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, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
Local sources:			
Other	\$ 175,110	\$ 124,725	\$ (50,385)
TOTAL REVENUES	<u>175,110</u>	<u>124,725</u>	<u>(50,385)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	2,359	2,121	238
Special education programs	-	-	-
Other education programs	188,519	175,502	13,017
Support:			
Pupil support services	1,380	1,380	-
Instructional staff services	197,135	189,882	7,253
General administration services	150	1,047	(897)
School administration services	-	-	-
Business and central services	1,000	1,977	(977)
Plant operations and maintenance	1,000	-	1,000
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>391,543</u>	<u>371,909</u>	<u>19,634</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(216,433)</u>	<u>(247,184)</u>	<u>(30,751)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	200,000	200,000	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>200,000</u>	<u>200,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(16,433)</u>	<u>(47,184)</u>	<u>(30,751)</u>
Fund Balance, June 30, 2019	<u>119,658</u>	<u>119,658</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2020	<u>\$ 103,225</u>	<u>\$ 72,474</u>	<u>\$ (30,751)</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 1,562,919	\$ 1,562,919	\$ -
TOTAL REVENUES	<u>1,562,919</u>	<u>1,562,919</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	1,002,389	1,002,389	-
Support:			
Pupil support services	238,440	238,440	-
Instructional staff services	198,163	198,164	(1)
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>1,438,992</u>	<u>1,438,993</u>	<u>(1)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>123,927</u>	<u>123,926</u>	<u>(1)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(123,927)	(123,926)	1
TOTAL OTHER FINANCING USES	<u>(123,927)</u>	<u>(123,926)</u>	<u>1</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2019	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - SUMMER SCHOOL

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Revised Budget	Actual	Variance
<u>REVENUES</u>				
Local sources:				
Other	\$ 162,200	\$ 92,900	\$ 111,923	\$ 19,023
TOTAL REVENUES	162,200	92,900	111,923	19,023
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	158,650	153,250	172,236	(18,986)
Support:				
Pupil support services	-	-	-	-
Instructional staff services	1,000	-	-	-
General administration services	75	50	42	8
School administration services	-	-	-	-
Business and central services	51,000	26,200	-	26,200
Plant operations and maintenance	-	-	2,400	(2,400)
Transportation	-	-	-	-
Community service operations	-	-	-	-
Child nutrition	-	-	-	-
Appropriations:	-	-	-	-
Charter Schools - Type 1 (State/Local)	-	-	-	-
Charter Schools - Type 2 (Local)	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	210,725	179,500	174,678	4,822
EXCESS OF REVENUES OVER EXPENDITURES	(48,525)	(86,600)	(62,755)	23,845
<u>OTHER FINANCING USES</u>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
NET CHANGE IN FUND BALANCE	(48,525)	(86,600)	(62,755)	23,845
Fund Balance, June 30, 2019	178,186	178,186	178,186	-
FUND BALANCE, JUNE 30, 2020	\$ 129,661	\$ 91,586	\$ 115,431	\$ 23,845

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, 2020

	Original Budget	Revised Budget	Actual	Variance
<u>REVENUES</u>				
Local sources:				
Other	\$ 207,313	\$ 244,979	\$ 275,558	\$ 30,579
TOTAL REVENUES	<u>207,313</u>	<u>244,979</u>	<u>275,558</u>	<u>30,579</u>
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	-	-	92,593	(92,593)
Support:				
Pupil support services	245,710	221,657	125,244	96,413
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
School administration services	-	-	-	-
Business and central services	-	-	-	-
Plant operations and maintenance	-	-	-	-
Transportation	-	-	-	-
Community service operations	-	-	-	-
Child nutrition	-	-	-	-
Appropriations:	-	-	-	-
Charter Schools - Type 1 (State/Local)	-	-	-	-
Charter Schools - Type 2 (Local)	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	<u>245,710</u>	<u>221,657</u>	<u>217,837</u>	<u>3,820</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(38,397)</u>	<u>23,322</u>	<u>57,721</u>	<u>34,399</u>
<u>OTHER FINANCING USES</u>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(38,397)</u>	<u>23,322</u>	<u>57,721</u>	<u>34,399</u>
Fund Balance, June 30, 2019	<u>131,812</u>	<u>131,812</u>	<u>131,812</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2020	<u>\$ 93,415</u>	<u>\$ 155,134</u>	<u>\$ 189,533</u>	<u>\$ 34,399</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TECHNOLOGY LITERACY CHALLENGE (TITLE III)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 444,324	\$ 444,324	\$ -
TOTAL REVENUES	444,324	444,324	-
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	74,894	74,894	-
Support:			
Pupil support services	117,178	117,177	1
Instructional staff services	216,468	216,469	(1)
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	408,540	408,540	-
EXCESS OF REVENUES OVER EXPENDITURES	35,784	35,784	-
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(35,784)	(35,784)	-
TOTAL OTHER FINANCING USES	(35,784)	(35,784)	-
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2019	-	-	-
FUND BALANCE, JUNE 30, 2020	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - STRIVING READERS COMPREHENSIVE LITERACY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 167,371	\$ 167,371	\$ -
TOTAL REVENUES	<u>167,371</u>	<u>167,371</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	352	264	88
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	154,079	154,166	(87)
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>154,431</u>	<u>154,430</u>	<u>1</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>12,940</u>	<u>12,941</u>	<u>1</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(12,940)	(12,941)	(1)
TOTAL OTHER FINANCING USES	<u>(12,940)</u>	<u>(12,941)</u>	<u>(1)</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2019	-	-	-
FUND BALANCE, JUNE 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - LOUISIANA HEALTHY SCHOOLS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 10,000	\$ 674	\$ (9,326)
TOTAL REVENUES	<u>10,000</u>	<u>674</u>	<u>(9,326)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	10,000	674	9,326
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>10,000</u>	<u>674</u>	<u>9,326</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	-	-
 TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
 Fund Balance, June 30, 2019	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - STATE PERSONNEL DEVELOPMENT GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 44,500	\$ 44,495	\$ (5)
TOTAL REVENUES	<u>44,500</u>	<u>44,495</u>	<u>(5)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	9,104	9,100	4
Instructional staff services	31,812	31,812	-
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>40,916</u>	<u>40,912</u>	<u>4</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>3,584</u>	<u>3,583</u>	<u>(1)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(3,584)	(3,583)	1
 TOTAL OTHER FINANCING USES	<u>(3,584)</u>	<u>(3,583)</u>	<u>1</u>
 NET CHANGE IN FUND BALANCE	-	-	-
 Fund Balance, June 30, 2019	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - 21ST CENTURY COMMUNITY LEARNING
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 395,250	\$ 144,974	\$ (250,276)
TOTAL REVENUES	<u>395,250</u>	<u>144,974</u>	<u>(250,276)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	203,473	64,495	138,978
Support:			
Pupil support services	1,667	-	1,667
Instructional staff services	100,762	60,092	40,670
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	57,518	8,712	48,806
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>363,420</u>	<u>133,299</u>	<u>230,121</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>31,830</u>	<u>11,675</u>	<u>(20,155)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(31,830)	(11,675)	20,155
TOTAL OTHER FINANCING USES	<u>(31,830)</u>	<u>(11,675)</u>	<u>20,155</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2019	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - LSU EDUCATION INNOVATION AND RESEARCH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 81,839	\$ 46,511	\$ (35,328)
TOTAL REVENUES	<u>81,839</u>	<u>46,511</u>	<u>(35,328)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	1,200	-	1,200
Support:			
Pupil support services	77,233	-	77,233
Instructional staff services	-	42,765	(42,765)
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>78,433</u>	<u>42,765</u>	<u>35,668</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>3,406</u>	<u>3,746</u>	<u>340</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(3,406)	(3,746)	(340)
 TOTAL OTHER FINANCING USES	<u>(3,406)</u>	<u>(3,746)</u>	<u>(340)</u>
 NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
 Fund Balance, June 30, 2019	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - STRONG START CARES ACT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 1,244,458	\$ 506,401	\$ (738,057)
TOTAL REVENUES	<u>1,244,458</u>	<u>506,401</u>	<u>(738,057)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	367,422	506,401	(138,979)
Special education programs	48,281	-	48,281
Other education programs	216,419	-	216,419
Support:			
Pupil support services	37,027	-	37,027
Instructional staff services	197,606	-	197,606
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	17,241	-	17,241
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	34,483	-	34,483
Appropriations:			
Charter Schools - Type 1 (State/Local)	-	-	-
Charter Schools - Type 2 (Local)	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>918,479</u>	<u>506,401</u>	<u>412,078</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>325,979</u>	<u>-</u>	<u>(325,979)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(325,979)	-	325,979
TOTAL OTHER FINANCING USES	<u>(325,979)</u>	<u>-</u>	<u>325,979</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2019	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS DESCRIPTIONS

WORKERS' COMPENSATION FUND

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

RISK MANAGEMENT FUND

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

MEDICAL INSURANCE FUND

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPRIETARY FUND TYPE****INTERNAL SERVICE FUNDS****COMBINING STATEMENT OF NET POSITION****JUNE 30, 2020**

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<u>ASSETS</u>				
Current:				
Cash and cash equivalents	\$ 10,764,260	\$ 17,882,972	\$ 35,922,989	\$ 64,570,221
Reimbursement receivable	-	-	1,860,987	1,860,987
TOTAL ASSETS	<u>\$ 10,764,260</u>	<u>\$ 17,882,972</u>	<u>\$ 37,783,976</u>	<u>\$ 66,431,208</u>
<u>LIABILITIES AND NET POSITION</u>				
Liabilities:				
Current:				
Accounts payable	\$ -	\$ 32,182	\$ 1,172,652	\$ 1,204,834
Claims payable	1,996,119	1,205,967	3,080,877	6,282,963
Noncurrent:				
Claims payable	2,645,930	2,571,268	-	5,217,198
TOTAL LIABILITIES	<u>4,642,049</u>	<u>3,809,417</u>	<u>4,253,529</u>	<u>12,704,995</u>
 Net position - unrestricted	 <u>6,122,211</u>	 <u>14,073,555</u>	 <u>33,530,447</u>	 <u>53,726,213</u>
 TOTAL LIABILITIES AND NET POSITION	 <u>\$ 10,764,260</u>	 <u>\$ 17,882,972</u>	 <u>\$ 37,783,976</u>	 <u>\$ 66,431,208</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPRIETARY FUND TYPE****INTERNAL SERVICE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION****FISCAL YEAR ENDED JUNE 30, 2020**

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<u>OPERATING REVENUES</u>				
Premiums received	\$ 3,921,419	\$ 2,204,614	\$ 68,324,929	\$ 74,450,962
Refunds received	686,048	-	-	686,048
 TOTAL OPERATING REVENUE	 4,607,467	 2,204,614	 68,324,929	 75,137,010
<u>OPERATING EXPENSES</u>				
Claims expense	2,137,810	627,912	75,192,296	77,958,018
Materials and supplies	-	321	23,530	23,851
Administrative fees	1,188	330,670	2,425,962	2,757,820
 TOTAL OPERATING EXPENSES	 2,138,998	 958,903	 77,641,788	 80,739,689
 NET OPERATING LOSS	 2,468,469	 1,245,711	 (9,316,859)	 (5,602,679)
<u>NON-OPERATING REVENUES</u>				
Interest income	22,145	-	-	22,145
TOTAL NON-OPERATING REVENUES	22,145	-	-	22,145
 LOSS BEFORE TRANSFERS	 2,490,614	 1,245,711	 (9,316,859)	 (5,580,534)
<u>TRANSFERS OUT</u>	 -	 -	 -	 -
 CHANGE IN NET POSITION	 2,490,614	 1,245,711	 (9,316,859)	 (5,580,534)
NET POSITION at JUNE 30, 2019	3,631,597	12,827,844	42,847,306	59,306,747
NET POSITION at JUNE 30, 2020	\$ 6,122,211	\$ 14,073,555	\$ 33,530,447	\$ 53,726,213

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, 2020

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>				
Cash premiums received	\$ 3,921,419	\$ 2,204,614	\$ 66,878,041	\$ 73,004,074
Cash refunds received	686,048	-	-	686,048
Cash paid in claims and benefits	(3,914,723)	(2,053,685)	(78,846,243)	(84,814,651)
Cash paid for expenses	(1,188)	(355,464)	(266,378)	(623,030)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>691,556</u>	<u>(204,535)</u>	<u>(12,234,580)</u>	<u>(11,747,559)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>				
Interest Income	<u>22,145</u>	<u>-</u>	<u>-</u>	<u>22,145</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>22,145</u>	<u>-</u>	<u>-</u>	<u>22,145</u>
NET CHANGE IN CASH	713,701	(204,535)	(12,234,580)	(11,725,414)
Cash at beginning of year	<u>10,050,559</u>	<u>18,087,507</u>	<u>48,157,569</u>	<u>76,295,635</u>
CASH AT END OF YEAR	<u><u>\$ 10,764,260</u></u>	<u><u>\$ 17,882,972</u></u>	<u><u>\$ 35,922,989</u></u>	<u><u>\$ 64,570,221</u></u>
Reconciliation of operating loss to net cash provided by (used in) operating activities				
Operating income (loss)	\$ 2,468,469	\$ 1,245,711	\$ (9,316,859)	\$ (5,602,679)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:				
Changes in:				
Reimbursement receivables	-	-	(1,446,888)	(1,446,888)
Accounts and claims payable	<u>(1,776,913)</u>	<u>(1,450,246)</u>	<u>(1,470,833)</u>	<u>(4,697,992)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u><u>\$ 691,556</u></u>	<u><u>\$ (204,535)</u></u>	<u><u>\$ (12,234,580)</u></u>	<u><u>\$ (11,747,559)</u></u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS DESCRIPTIONS

CONSOLIDATED PAYROLL FUND

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

SCHOOL ACTIVITY FUND

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

TRUANCY ASSESSMENT AND SERVICE CENTER (TASC) FUND

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****FIDUCIARY FUNDS****COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****June 30, 2020**

	Consolidated Payroll Fund	School Activity Fund	Truancy Assessment and Service Center Fund	Agency Total
<u>ASSETS</u>				
Cash and cash equivalents	\$ 17,687,560	\$ 6,445,861	\$ -	\$ 24,133,421
Accounts receivable	8,024	-	169,876	177,900
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>\$ 17,695,584</u>	<u>\$ 6,445,861</u>	<u>\$ 169,876</u>	<u>\$ 24,311,321</u>
<u>LIABILITIES</u>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Benefits payable	5,315,929	-	-	5,315,929
Salaries payable	12,379,655	-	-	12,379,655
Amounts held for other groups	-	6,445,861	-	6,445,861
Other payable	-	-	169,876	169,876
TOTAL LIABILITIES	<u>\$ 17,695,584</u>	<u>\$ 6,445,861</u>	<u>\$ 169,876</u>	<u>\$ 24,311,321</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, 2020

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
<u>CONSOLIDATED PAYROLL FUND</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$ 18,453,975	\$ 557,617,818	\$ 558,384,233	\$ 17,687,560
Accounts receivable	-	1,389,869	1,381,845	8,024
TOTAL ASSETS	<u>\$ 18,453,975</u>	<u>\$ 559,007,687</u>	<u>\$ 559,766,078</u>	<u>\$ 17,695,584</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 20,330	\$ 93,865,680	\$ 93,886,010	\$ -
Benefits payable	6,085,393	101,042,239	101,811,703	5,315,929
Salaries payable	12,348,252	18,920,899	18,889,496	12,379,655
Payroll withholdings payable	-	70,793,748	70,793,748	-
TOTAL LIABILITIES	<u>\$ 18,453,975</u>	<u>\$ 284,622,566</u>	<u>\$ 285,380,957</u>	<u>\$ 17,695,584</u>
<u>SCHOOL ACTIVITY FUND</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$ 6,444,494	\$ 9,634,405	\$ 9,633,038	\$ 6,445,861
TOTAL ASSETS	<u>\$ 6,444,494</u>	<u>\$ 9,634,405</u>	<u>\$ 9,633,038</u>	<u>\$ 6,445,861</u>
<u>LIABILITIES</u>				
Amounts held for other groups	\$ 6,444,494	\$ 9,634,405	\$ 9,633,038	\$ 6,445,861
TOTAL LIABILITIES	<u>\$ 6,444,494</u>	<u>\$ 9,634,405</u>	<u>\$ 9,633,038</u>	<u>\$ 6,445,861</u>
<u>TRUANCY ASSESSMENT AND SERVICE CENTER (TASC) FUND</u>				
<u>ASSETS</u>				
Accounts receivable	\$ 66,876	\$ 319,876	\$ 216,876	\$ 169,876
TOTAL ASSETS	<u>\$ 66,876</u>	<u>\$ 319,876</u>	<u>\$ 216,876</u>	<u>\$ 169,876</u>
<u>LIABILITIES</u>				
Other payable	\$ 66,876	\$ 319,876	\$ 216,876	\$ 169,876
TOTAL LIABILITIES	<u>\$ 66,876</u>	<u>\$ 319,876</u>	<u>\$ 216,876</u>	<u>\$ 169,876</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****AGENCY FUNDS****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)****FISCAL YEAR ENDED JUNE 30, 2020**

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
<u>TOTAL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$ 24,898,469	\$ 567,252,223	\$ 568,017,271	\$ 24,133,421
Accounts receivable	66,876	1,709,745	1,598,721	177,900
TOTAL ASSETS	<u>\$ 24,965,345</u>	<u>\$ 568,961,968</u>	<u>\$ 569,615,992</u>	<u>\$ 24,311,321</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 20,330	\$ 93,865,680	\$ 93,886,010	\$ -
Benefits payable	6,085,393	101,042,239	101,811,703	5,315,929
Salaries payable	12,348,252	18,920,899	18,889,496	12,379,655
Payroll withholdings payable	-	70,793,748	70,793,748	-
Amounts held for other groups	6,444,494	9,634,405	9,633,038	6,445,861
Other payable	66,876	319,876	216,876	169,876
TOTAL LIABILITIES	<u>\$ 24,965,345</u>	<u>\$ 294,576,847</u>	<u>\$ 295,230,871</u>	<u>\$ 24,311,321</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO THE SUPERINTENDENT

Superintendent: Howard W. Drake Jr.

Purpose	<u>Amount</u>
Salary	\$ 256,791
Performance Award	16,000
Benefits:	
Retirement – Employer Portion	87,309
Employee Benefits	11,290
Health Insurance Allowance	6,231
Additional Insurance Allowance	5,000
Car Allowance	18,692
Electronic Allowance	6,231
Travel/Registration	565
Dues	525
	<u>\$ 408,634</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SCHEDULE OF BOARD MEMBERS' COMPENSATION
FISCAL YEAR ENDED JUNE 30, 2020

<u>Name</u>	<u>Compensation Base (1)</u>	<u>Additional Compensation (2)</u>	<u>Total</u>
Mark Bellue	\$ 9,600	\$ -	\$ 9,600
Dadrius Lanus	9,600	139	9,739
Tramelle Howard	9,600	243	9,843
Dawn Collins	9,600	17	9,617
Evelyn Ware-Jackson	9,600	-	9,600
Jill Dyason	9,600	361	9,961
Michael Gaudet	10,800	-	10,800
Connie Bernard	9,600	173	9,773
David Tatman	9,600	-	9,600
	<u>\$ 87,600</u>	<u>\$ 933</u>	<u>\$ 88,533</u>

Notes:

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

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



Statistical Section



2019-2020

Comprehensive Annual Financial Report

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

STATISTICAL SCHEDULE DESCRIPTIONS

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

FINANCIAL TRENDS

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

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

REVENUE CAPACITY

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

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

DEBT CAPACITY

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

- Ratios of Outstanding Debt by Type – Last Ten Fiscal Years
- Computation of Legal Debt Margin – Last Ten Tax Years
- Computation of Direct and Overlapping Debt – December 31, 2019

DEMOGRAPHIC AND ECONOMIC INFORMATION

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

STATISTICAL SCHEDULE DESCRIPTIONS (continued)

OPERATING INFORMATION

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

- General Fund Expenditures by Function – Last Ten Fiscal Years
- General Fund Expenditures by Function Per Pupil – Last Ten Fiscal Years
- Full-Time Equivalents (FTE) Employees – Last Ten Fiscal Years
- Percentage of Free and Reduced Students in Lunch Program – Last Ten Fiscal Years
- History of High School Graduates – Last Ten Fiscal Years
- Capital Asset Information – June 30, 2020

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

<u>Fiscal Year</u>	<u>Net Investment in Capital Assets</u>	<u>Restricted*</u>	<u>Unrestricted</u>	<u>Total</u>
2020	\$ 473,344,184	\$ 67,117,638	\$ (825,321,842)	\$ (284,860,020)
2019	467,566,535	66,534,320	(832,021,118)	(297,920,263)
2018	450,348,932	65,675,585	(806,378,981)	(290,354,464)
2017	412,740,027	68,333,468	(744,969,328)	(263,895,833)
2016	403,480,617	48,561,928	(716,940,070)	(264,897,525)
2015	396,856,443	29,106,862	(708,174,385)	(282,211,080)
2014	371,549,301	48,117,058	(162,376,039)	257,290,320
2013	361,809,173	46,195,170	(165,445,855)	242,558,488
2012	349,313,928	49,504,006	(187,209,428)	211,608,506
2011	379,759,677	96,662,363	(192,615,937)	283,806,103

Source: Comprehensive Annual Financial Reports

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****CHANGES IN NET POSITION****LAST TEN FISCAL YEARS****(accrual basis of accounting)****(unaudited)**

	Fiscal Year Ended June 30,				
	2020	2019	2018	2017	2016
Expenses:					
Instruction:					
Regular education programs	\$ 183,430,927	\$ 185,523,786	\$ 179,783,397	\$ 182,594,399	\$ 166,474,769
Special education programs	57,530,552	58,144,412	58,706,613	64,423,211	60,523,306
Other education programs	51,689,511	51,112,058	47,708,329	51,907,667	51,923,590
Support Services:					
Pupil support services	40,847,908	40,907,044	38,592,886	40,051,744	37,509,329
Instructional staff services	31,121,840	31,823,186	28,114,461	29,007,379	29,554,779
General administration services	11,490,742	13,672,238	12,285,612	11,120,869	11,912,209
School administration services	26,646,154	27,371,935	26,770,383	28,971,098	25,597,207
Business and central services	14,475,200	14,897,594	14,575,491	14,289,510	14,157,789
Plant operations and maintenance	44,419,427	47,871,663	50,031,263	72,131,816	46,840,301
Transportation	34,760,895	37,217,097	33,264,647	34,660,007	32,958,222
Child nutrition	47,554,184	30,443,276	29,671,227	29,596,017	28,975,759
Community service operations	12,350	12,350	12,350	12,350	12,350
Appropriations					
Charter schools - Type 1	50,290,095	41,387,463	30,116,114	30,388,376	29,861,338
Charter schools - Type 2	27,582,812	25,791,105	23,216,329	16,977,987	13,938,990
Office of Juvenile Justice	131,624	143,873	145,811	162,095	110,355
Autonomous schools	-	-	-	-	-
Magnet programs	-	-	-	-	7,265,633
Recovery School District	13,842,504	14,505,579	16,072,002	17,367,386	16,116,399
Interest on long-term debt	244,430	285,610	376,897	376,893	376,893
Total expenses	636,071,155	621,110,269	589,443,812	624,038,804	574,109,218
Program revenues:					
Charges for services:					
Instruction	1,287,951	1,803,247	1,402,643	974,409	957,698
Plant operation and maintenance	-	-	-	6,853,879	-
Transportation	-	502,780	853,974	607,908	709,262
Child nutrition	781,278	581,867	584,378	634,406	790,070
Appropriation - Recovery School District	-	-	-	-	-
Operating grants and contributions	103,518,362	85,438,981	99,971,970	89,097,705	78,832,769
Capital grants and contributions	2,792,070	6,922,486	-	2,027,043	-
Total program revenues	108,379,661	95,249,361	102,812,965	100,195,350	81,289,799
Net (expense) revenue	(527,691,494)	(525,860,908)	(486,630,847)	(523,843,454)	(492,819,419)
General revenues and other changes in net assets:					
Taxes:					
Ad valorem taxes	177,194,133	168,294,581	165,466,456	157,201,231	154,517,614
State revenue sharing	3,973,753	4,004,201	4,028,980	4,030,286	3,848,546
Sales and use taxes	178,160,214	182,207,657	179,415,809	191,494,294	174,082,945
State aid not restricted to specific programs (MFP)	174,817,783	154,821,849	166,033,183	166,220,581	170,598,098
Interest and investment earnings	2,149,614	3,048,423	1,527,684	1,152,045	1,127,134
Miscellaneous	4,456,240	5,918,398	5,354,842	4,746,709	5,506,452
Total general revenues and other changes in net position	540,751,737	518,295,109	521,826,954	524,845,146	509,680,789
Change in net position	\$ 13,060,243	\$ (7,565,799)	\$ 35,196,107	\$ 1,001,692	\$ 16,861,370

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,				
2015	2014	2013	2012	2011
\$ 160,557,844	\$ 173,794,640	\$ 166,761,292	\$ 199,480,235	\$ 214,794,838
57,251,574	57,490,323	57,305,312	73,714,250	92,045,305
51,781,515	52,078,224	48,716,438	64,211,155	60,042,894
38,166,966	37,637,652	37,476,046	44,525,856	34,477,380
30,405,481	31,236,178	28,821,107	41,101,013	39,091,876
12,672,588	12,101,634	11,566,092	9,706,926	10,064,362
24,262,838	23,779,907	22,635,270	26,963,241	28,448,781
13,904,960	13,317,741	13,201,479	15,509,911	16,195,230
54,024,412	48,721,834	45,737,662	54,345,764	55,569,259
33,503,365	33,446,284	32,711,351	42,387,607	42,131,846
26,533,073	25,166,216	25,129,227	30,859,672	31,334,103
265,327	12,350	12,350	12,350	-
32,442,790	23,267,445	20,334,144	16,846,160	13,056,227
10,344,959	6,982,719	2,415,638	1,909,350	1,054,344
129,864	184,554	178,789	183,996	134,816
-	-	-	-	-
6,026,400	5,905,611	5,077,260	5,197,073	5,389,646
12,525,322	12,898,005	13,418,315	13,164,716	12,337,740
376,889	436,995	273,860	339,077	273,764
565,176,167	558,458,312	531,771,632	640,458,352	656,442,411
923,633	913,741	787,634	724,526	677,405
-	-	-	-	-
778,329	495,273	602,043	251,955	180,487
784,882	1,795,086	1,983,312	3,464,186	3,860,288
-	-	-	17,735	-
79,728,511	79,340,738	72,252,287	92,145,141	103,128,266
-	-	-	-	-
82,215,355	82,544,838	75,625,276	96,603,543	107,846,446
(482,960,812)	(475,913,474)	(456,146,356)	(543,854,809)	(548,595,965)
150,966,345	147,294,070	140,657,409	134,574,676	132,400,271
4,046,548	4,076,099	4,077,884	4,068,306	4,091,169
172,402,667	165,634,180	164,449,406	157,956,316	148,089,339
169,562,586	166,898,493	170,020,862	167,201,434	156,931,390
1,063,035	891,003	971,217	1,232,320	1,754,948
6,236,064	5,851,461	6,937,560	6,624,160	11,168,935
504,277,245	490,645,306	487,114,338	471,657,212	454,436,052
\$ 21,316,433	\$ 14,731,832	\$ 30,967,982	\$ (72,197,597)	\$ (94,159,913)

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(unaudited)

Fiscal Year Ended June 30,

As required by GASB 54

General Fund

Nonspendable	\$ 180,902	\$ 46,171	\$ 141,261	\$ 46,171	\$ 46,171
Assigned	17,500,000	17,500,000	17,500,000	19,453,066	22,237,628
Unassigned	35,472,027	25,904,391	53,267,504	61,468,075	59,176,208
Total general fund	<u>53,152,929</u>	<u>43,450,562</u>	<u>70,908,765</u>	<u>80,967,312</u>	<u>81,460,007</u>

All Other Governmental Funds*

Nonspendable	2,032,502	1,398,715	1,284,934	1,436,856	473,419
Restricted	65,027,536	65,135,605	64,390,651	68,333,468	47,636,324
Assigned	304,964	309,998	327,265	336,015	314,158
Unassigned	(6,470,157)	(4,198,909)	(4,760,502)	(4,741,281)	-
Total all other governmental funds	<u>\$ 60,894,845</u>	<u>\$ 62,645,409</u>	<u>\$ 61,242,348</u>	<u>\$ 65,365,058</u>	<u>\$ 48,423,901</u>

* Includes Child Nutrition and Other Non Major Funds.

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,				
2015	2014	2013	2012	2011
\$ 125,090	\$ 119,607	\$ 118,775	\$ 116,832	\$ 139,127
36,104,377	38,466,335	41,232,504	43,922,457	47,014,488
50,598,410	44,856,340	36,203,772	16,830,641	25,446,776
<u>86,827,877</u>	<u>83,442,282</u>	<u>77,555,051</u>	<u>60,869,930</u>	<u>72,600,391</u>
339,034	342,685	384,224	279,266	200,206
36,398,630	54,444,199	51,934,101	54,661,644	89,167,849
352,778	1,876,079	8,564,622	10,956,930	10,919,512
-	-	-	-	-
<u>\$ 37,090,442</u>	<u>\$ 56,662,963</u>	<u>\$ 60,882,947</u>	<u>\$ 65,897,840</u>	<u>\$ 100,287,567</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year Ended June 30,				
	2020	2019	2018	2017	2016
<u>REVENUES</u>					
Local sources:					
Ad valorem taxes	\$ 177,194,133	\$ 168,294,581	\$ 165,466,456	\$ 157,201,231	\$ 154,517,614
Sales and use taxes	178,160,214	182,207,657	179,415,809	191,494,294	174,082,945
Earnings on investments	2,127,469	3,016,176	1,518,362	1,148,878	1,116,995
Extended day program tuition	1,176,572	1,607,215	1,236,307	816,727	859,031
Other	5,348,897	7,211,076	7,018,466	6,146,705	7,107,130
State sources:					
Unrestricted state sources - other	174,817,783	154,821,849	166,033,183	166,220,581	170,598,098
Revenue sharing	3,973,753	4,004,201	4,028,980	4,030,286	3,848,546
Restricted grants-in-aid	9,222,403	5,276,607	4,719,125	4,575,250	4,966,985
Federal grants	97,062,754	87,084,861	95,252,845	84,522,455	73,865,784
TOTAL REVENUES	649,083,978	613,524,223	624,689,533	616,156,407	590,963,128
<u>EXPENDITURES</u>					
Current:					
Instruction:					
Regular education programs	153,488,329	160,293,766	157,391,053	147,510,001	144,531,269
Special education programs	57,150,513	59,309,280	60,479,462	60,125,197	60,887,574
Other education programs	51,847,413	53,211,330	49,257,024	49,498,919	52,972,498
Support:					
Pupil support services	40,829,705	42,329,687	39,827,151	37,938,252	38,078,554
Instructional staff services	31,021,837	33,036,709	28,966,866	27,493,388	30,137,988
General administration services	12,705,040	13,170,689	12,418,279	11,843,168	12,271,177
School administration services	26,474,754	28,272,989	27,675,688	27,158,707	26,005,068
Business and central services	14,329,509	15,134,254	15,084,442	13,760,363	14,348,787
Plant operations and maintenance	47,864,804	60,265,155	62,216,431	70,073,645	46,712,415
Transportation	35,556,198	34,939,176	33,347,196	36,487,943	33,676,364
Community Service Operations	12,350	12,350	12,350	12,350	12,350
Child nutrition	46,915,508	31,918,036	29,975,065	28,279,683	28,477,362
Appropriations					
Charter schools Type 1	50,290,095	41,387,463	30,116,114	30,388,376	29,861,338
Charter schools Type 2	27,582,812	25,791,105	23,216,329	16,977,987	13,938,990
Office of Juvenile Justice	131,624	143,873	145,811	162,095	110,355
Autonomous schools	-	-	-	-	-
Magnet programs	-	-	-	-	7,265,633
Recovery School District	13,842,504	14,505,579	16,072,002	17,367,386	16,116,399
Facilities and Acquisition	28,060,187	30,787,752	49,508,073	32,005,308	26,350,144
Facilities acquisition	-	-	-	-	-
Debt service - Principal	2,784,562	2,784,562	2,784,561	2,784,563	2,866,381
Debt service - Interest	244,431	285,610	376,893	376,893	376,893
TOTAL EXPENDITURES	641,132,175	647,579,365	638,870,790	610,244,224	584,997,539
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	7,951,803	(34,055,142)	(14,181,257)	5,912,183	5,965,589
<u>OTHER FINANCING SOURCES (USES)</u>					
Issuance of long-term debt	-	-	-	-	-
Transfers in	4,874,406	21,489,461	7,267,600	5,395,536	7,678,950
Insurance proceeds	-	-	-	10,084,094	-
Transfers out	(4,874,406)	(13,489,461)	(7,267,600)	(5,395,536)	(7,678,950)
TOTAL OTHER FINANCING SOURCES (USES)	-	8,000,000	-	10,084,094	-
<u>NET CHANGE IN FUND BALANCES</u>	\$ 7,951,803	\$ (26,055,142)	\$ (14,181,257)	\$ 15,996,277	\$ 5,965,589
Debt service as a percentage of noncapital expenditures	0.50%	0.51%	0.55%	0.55%	0.58%

Fiscal Year Ended June 30,				
2015	2014	2013	2012	2011
\$ 150,966,345	\$ 147,294,070	\$ 140,657,409	\$ 134,574,676	\$ 132,400,271
172,402,667	165,634,180	164,449,406	157,956,316	148,089,339
1,052,896	880,781	959,634	1,221,212	1,740,858
818,239	789,790	658,486	578,244	482,075
7,937,818	8,334,939	9,750,960	10,587,203	13,435,129
169,562,586	166,898,493	170,002,862	167,201,434	156,931,390
4,046,548	4,076,099	4,077,884	4,068,306	4,091,169
4,948,851	7,065,243	3,905,634	6,114,307	5,222,662
74,779,659	72,275,495	68,346,653	86,030,834	97,905,604
586,515,609	573,249,090	562,808,928	568,332,532	560,298,497
143,151,211	152,332,858	145,820,274	155,290,378	170,104,809
59,124,159	57,919,164	57,275,064	61,754,471	77,855,480
53,397,365	52,481,077	48,703,565	58,744,531	55,847,391
39,485,543	37,695,876	37,492,495	39,087,030	30,555,674
31,498,178	31,257,818	28,856,902	37,247,301	35,049,631
12,318,953	12,480,269	12,180,417	11,135,312	11,060,820
25,181,548	23,867,132	22,668,941	22,994,988	24,040,471
14,926,691	13,121,530	12,979,552	13,274,927	14,155,985
51,669,023	55,175,198	47,681,307	47,136,285	47,001,038
32,857,989	33,431,655	30,184,193	34,069,666	34,127,663
265,327	12,350	12,350	12,350	-
26,713,395	25,427,893	25,280,199	25,697,215	26,171,370
32,442,790	23,267,445	20,334,144	16,846,160	13,056,227
10,344,959	6,982,719	2,415,638	1,909,350	1,054,344
129,864	184,554	178,789	183,996	134,816
-	-	-	-	-
6,026,400	5,905,611	5,077,260	5,197,073	5,389,646
12,525,322	12,898,005	13,418,315	13,164,716	12,337,740
47,321,559	22,400,061	35,869,090	66,349,284	66,419,730
-	-	-	-	-
2,945,366	2,948,199	2,948,198	2,948,199	1,503,198
376,893	292,429	262,007	327,223	349,797
602,702,535	570,081,843	549,638,700	613,370,455	626,215,830
(16,186,926)	3,167,247	13,170,228	(45,037,923)	(65,917,333)
-	-	-	-	21,675,000
5,130,284	5,427,753	4,153,363	8,869,999	12,526,868
-	-	-	-	-
(5,130,284)	(6,927,753)	(5,653,363)	(9,952,264)	(12,526,868)
-	(1,500,000)	(1,500,000)	(1,082,265)	21,675,000
\$ (16,186,926)	\$ 1,667,247	\$ 11,670,228	\$ (46,120,188)	\$ (44,242,333)
0.60%	0.59%	0.62%	0.60%	0.33%

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN TAX YEARS

(December 31, 2010 through 2019)
(unaudited)

Tax 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*	
Parish of East Baton Rouge																		
2019	\$	2,967,112,250	\$	811,913,440	\$	420,049,950	\$	315,278,288	\$	554,277,779	\$	3,960,076,149	445.57	\$	4,514,353,928	\$	41,039,581,164	11
2018		2,875,580,605		798,263,100		360,100,520		290,807,400		556,954,626		3,767,796,999	445.57		4,324,751,625		39,315,923,864	11
2017		2,800,050,164		805,055,660		349,028,940		520,514,246		554,588,135		3,920,060,875	445.57		4,474,649,010		40,678,627,364	11
2016		2,630,760,321		794,017,270		162,905,730		521,723,990		546,763,121		3,562,644,190	445.57		4,109,407,311		37,358,248,282	11
2015		2,952,471,820		830,853,570		451,571,400		347,183,560		681,677,500		3,900,402,850	445.57		4,582,080,350		41,655,275,909	11
2014		2,886,279,250		809,782,750		463,488,250		343,803,540		678,870,550		3,824,483,240	445.57		4,503,353,790		40,939,579,909	11
2013		2,836,382,050		789,360,250		439,844,150		314,845,710		676,640,250		3,703,791,910	445.57		4,380,432,160		39,822,110,545	11
2012		2,787,552,830		731,195,550		426,769,750		310,516,200		551,740,000		3,704,294,330	445.57		4,256,034,330		38,691,221,182	11
2011		2,787,552,830		731,195,550		426,769,750		310,516,200		677,473,150		3,578,561,180	445.57		4,256,034,330		38,691,221,182	11
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		36,976,568,545	11

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

Taxpayer	Type of Business	December 31, 2019			December 31, 2010		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
ExxonMobil Corporation	Petroleum Products	\$ 399,114,261	1	7.73 %	\$ 295,936,640	1	7.39 %
Entergy, Inc.	Electric and Gas Utility	100,408,590	2	1.94	74,575,620	2	1.86
J P Morgan/Chase	Bank	46,407,830	3	0.90	50,074,450	4	1.25
State Farm Mutual	Insurance	27,118,550	4	0.53	20,090,300	8	0.50
Wal-Mart	Retail Store	24,307,290	5	0.47	20,109,700	7	0.50
Coca-Cola Bottling Company	Beverage Corporation	18,576,630	6	0.36	-		-
Bellsouth Communications	Telephone Utility	20,280,380	7	0.39	42,326,750	5	1.06
Genesis Marine	Import/Export Terminal	24,742,160	8	0.48	-		-
Capital One/Hibernia	Bank	18,504,540	9	0.36	17,319,400	10	0.43
Formosa Plastics Corp	Plastics Fabrication	22,551,300	10	0.44	-		-
Maryland Marine	Public Utility (Watercraft)	-		-	22,211,450	6	0.56
Baton Rouge Water Company	Water Utility	-		-	17,649,720	9	0.44
Georgia Pacific Corporation (2)	Pulp and Paper Products	-		-	59,432,790	3	1.48
		<u>\$ 702,011,531</u>		<u>13.60 %</u>	<u>\$ 619,726,820</u>		<u>15.47 %</u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

Calendar Year	Direct - East Baton Rouge Parish School System			Overlapping		
	General Fund	Debt Service Funds (2)	Total	Parish	Law Enforcement	Road Lighting
2010	\$ 130,529,260	\$ -	\$ 130,529,260	\$ 14,178,016	\$ 60,036,218	\$ 755,677
2011	132,400,271	-	132,400,271	14,398,676	60,970,664	764,224
2012	134,574,676	-	134,574,676	14,640,832	63,798,277	770,534
2013	140,657,409	-	140,657,409	15,068,687	65,662,678	785,329
2014	147,294,070	-	147,294,070	15,491,537	67,505,273	712,002
2015	150,966,345	-	150,966,345	15,762,356	68,685,384	722,075
2016	154,517,615	-	154,517,615	15,426,470	69,651,440	354,888
2017	161,593,602	-	161,593,602	16,156,091	72,945,725	383,791
2018	163,711,164	-	163,711,164	16,453,040	74,286,465	455,165
2019	171,888,329	-	171,888,329	17,148,567	77,426,813	472,671

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

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

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

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

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

Overlapping

Recreation and Community Centers	Fire Protection	Levee & Diversion Canal	Cities (3)	Other	Total
\$ 57,924,991	\$ 33,761,191	\$ 3,613,194	\$ 13,176,611	\$ 68,877,523	\$ 382,852,681
58,827,132	35,645,949	3,654,216	13,167,216	95,798,491	415,626,839
59,746,512	36,898,755	3,699,151	13,351,678	117,887,704	445,368,119
61,492,507	37,929,227	3,852,633	13,581,260	93,277,970	432,307,700
63,218,080	39,164,671	3,929,668	14,068,430	95,981,406	447,365,137
66,270,628	43,536,637	3,983,829	14,438,182	97,894,285	462,259,721
67,202,720	32,579,578	3,784,935	14,592,432	112,128,173	470,238,251
70,381,189	35,247,566	4,229,731	29,273,985	86,655,097	476,866,777
71,674,793	37,077,470	4,598,711	31,701,349	89,357,114	489,315,271
74,704,737	38,523,642	4,734,341	32,474,501	88,333,864	505,707,465

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN TAX YEARS

(December 31, 2010 through 2019)

(unaudited)

<u>Tax Year</u>	<u>Total Tax Levy (1)</u>	<u>Current Tax Levy Collections (2)</u>	<u>Percent of Levy Collected</u>	<u>Prior Year Tax Collections (2)</u>	<u>Total Collections (2)</u>	<u>Ratio of Total Collections to Tax Levy</u>
2019	\$ 172,065,647	\$ 170,152,875	98.9%	\$ 2,228,252	\$ 172,381,127	100.2%
2018	163,711,164	163,327,860	99.8%	334,579	163,662,439	99.9%
2017	161,593,602	160,667,810	99.4%	343,573	161,011,383	99.6%
2016	154,796,890	152,011,494	98.2%	1,486,757	153,498,251	99.2%
2015	151,342,078	150,586,972	99.5%	317,624	150,904,596	99.7%
2014	148,674,295	147,095,340	98.9%	354,984	147,450,324	99.2%
2013	144,115,626	143,431,161	99.5%	449,354	143,880,515	99.8%
2012	139,146,486	137,160,425	98.6%	242,156	137,402,581	98.7%
2011	132,547,830	131,012,368	98.8%	520,422	131,532,790	99.2%
2010	130,451,086	128,628,970	98.6%	782,997	129,411,967	99.2%

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

Fiscal Year	Ad Valorem Taxes	Sales Tax	Total Taxes	% Change P/Y
2010	\$ 130,529,260	\$ 148,522,401	\$ 279,051,661	-2.00%
2011	132,400,271	148,089,339	280,489,610	0.52%
2012	134,574,676	157,956,316	292,530,992	4.29%
2013	140,657,409	164,449,406	305,106,815	4.30%
2014	147,294,070	165,634,180	312,928,250	2.56%
2015	150,966,345	172,402,667	323,369,012	3.34%
2016	154,517,615	174,082,945	328,600,560	1.62%
2017	157,201,230	191,494,294	348,695,524	6.12%
2018	165,466,456	179,415,809	344,882,265	-1.09%
2019	174,328,671	96,177,679	270,506,350	-21.57%
Change 2010-2019	33.56%	-35.24%	-3.06%	

Source: Information from the School System's financial statements

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****TAXABLE SALES BY CATEGORY-GENERAL SALES AND USE TAX****LAST TEN CALENDAR YEARS****(modified accrual basis of accounting)****(amounts expressed in thousands)****(unaudited)**

Standard Industrial Classification Code	Year ended December 31,				
	2019	2018	2017	2016	2015
Agriculture, Forestry, and Fishing	\$ 977	\$ 960	\$ 1,949	\$ 1,954	\$ 1,850
Mining	2,931	2,881	974	1,954	1,850
Construction	148,513	197,815	155,892	155,379	140,606
Manufacturing	939,932	894,007	855,457	843,345	843,637
Transportation and Public Utilities	34,197	40,331	52,614	46,907	49,027
Wholesale Trade	514,911	482,053	435,523	420,207	405,168
Other Retail Trade	4,383,091	4,439,305	4,555,944	4,483,508	4,237,608
Vehicle	793,373	729,801	826,228	1,008,496	555,024
Food Stores	569,626	575,199	562,186	563,859	796,459
Finance, Insurance, and Real Estate	280,416	270,795	278,657	281,441	299,713
Services	<u>2,102,633</u>	<u>1,969,503</u>	<u>2,017,826</u>	<u>1,965,200</u>	<u>1,919,458</u>
Total	<u>\$ 9,770,600</u>	<u>\$ 9,602,650</u>	<u>\$ 9,743,250</u>	<u>\$ 9,772,250</u>	<u>\$ 9,250,400</u>

Source: City-Parish Finance Revenue Division

Collector of EBR Parish-wide Sales & Use Taxes

Based on 2% general sales and use tax with no exceptions for food and drugs.

Year ended December 31,				
2014	2013	2012	2011	2010
\$ 1,800	\$ 1,750	\$ 1,729	\$ 1,613	\$ 1,565
-	875	-	806	3,129
148,517	156,627	154,729	153,995	133,783
830,797	866,260	934,427	798,192	724,461
36,004	38,500	42,356	51,600	43,030
416,749	389,379	366,510	348,302	332,501
4,105,379	4,003,171	3,969,371	3,840,999	3,599,615
542,763	500,506	482,341	440,215	836,337
760,589	725,383	644,850	575,666	483,495
298,835	252,003	267,967	223,333	218,277
1,859,617	1,815,646	1,779,820	1,627,829	1,447,357
<u>\$ 9,001,050</u>	<u>\$ 8,750,100</u>	<u>\$ 8,644,100</u>	<u>\$ 8,062,550</u>	<u>\$ 7,823,550</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****RATIOS OF OUTSTANDING DEBT BY TYPE****LAST TEN FISCAL YEARS****(unaudited)**

Fiscal Year	Qualified School Construction Bond Program	Qualified Zone Academy Bond Program	Capital Leases	Certificates of Indebtedness	Total Debt (1)	Percentage of Personal Income (2)	Debt Per Capita (2)	Debt Per Student (2)
2020	\$ 16,707,375	\$ -	\$ -	\$ -	\$ 16,707,375	0.07%	38	313
2019	19,491,937	-	-	-	19,491,937	0.09%	44	370
2018	22,276,497	-	-	-	22,276,497	0.12%	50	416
2017	25,061,058	-	-	-	25,061,058	0.12%	56	477
2016	27,845,624	-	-	-	27,845,624	0.15%	63	675
2015	30,630,184	84,650	-	-	30,714,834	0.13%	69	759
2014	33,414,747	245,457	-	-	33,660,204	0.15%	76	836
2013	36,199,312	409,091	-	-	36,608,403	0.29%	88	811
2012	38,983,875	572,729	-	-	39,556,604	0.31%	95	878
2011	41,768,438	736,363	-	-	42,504,801	0.23%	96	1,031

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

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

(3) Source: East Baton Rouge Parish School System

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

COMPUTATION OF LEGAL DEBT MARGIN

LAST TEN CALENDAR YEARS

(unaudited)

Legal Debt Margin Calculation for Fiscal Year 2019

Assessed Value \$ 3,960,076,149

Debt Limit (35% of total assessed value)

Debt applicable to limitation: 1,386,026,652

Total Bonded Debt \$ -

Less: Sales Tax Revenue Bonds

Excess Revenue Certificates

Total Debt Applicable to limitation \$ -

Less Amounts Available in Debt Service Funds

Total Available in Debt Service Funds

Less Amounts Attributable to Revenue Bonds -

Total Available in Debt Service for general

obligation bonds -

Net Bonded Debt -

Legal Debt Margin \$ 1,386,026,652

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt limit	\$ 1,168,697,877	\$ 1,189,715,429	\$ 1,252,493,413	\$ 1,296,327,169	\$ 1,338,569,134	\$ 1,365,140,998	\$ 1,246,925,467	\$ 1,302,021,306	\$ 1,318,728,950	\$ 1,386,026,652
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 1,168,697,877	\$ 1,189,715,429	\$ 1,252,493,413	\$ 1,296,327,169	\$ 1,338,569,134	\$ 1,365,140,998	\$ 1,246,925,467	\$ 1,302,021,306	\$ 1,318,728,950	\$ 1,386,026,652
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

DECEMBER 31, 2019

(unaudited)

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Amount Applicable to Primary Government</u>
<u>Overlapping Debt:</u>			
Baton Rouge Recreation and Park Commission	\$ 25,110,000	100.00%	\$ 25,110,000
Central Community School System	31,635,000	5.00%	1,581,750
City of Zachary	23,529,729	1.00%	235,297
Hospital Service District No. 1 (Lane Memorial Hospital)	16,870,000	100.00%	16,870,000
Nineteenth Judicial District Court	93,235,000	100.00%	93,235,000
Zachary Community School Board	84,006,199	6.00%	5,040,372
City of Baton Rouge/Parish of EBR direct debt	304,249,204	100.00%	304,249,204
Total overlapping debt			446,321,623
East Baton Rouge Parish School System direct debt (2)			-
Total direct and overlapping debt			<u><u>\$ 446,321,623</u></u>

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

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****DEMOGRAPHIC STATISTICS****LAST TEN FISCAL YEARS****(December 31, 2010 through 2019)****(unaudited)**

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income (2)</u>	<u>Per Capita Personal Income (2)</u>	<u>Median Age (1)</u>	<u>Public School Enrollment (3)</u>	<u>EBR Parish Unemployment Rate (4)</u>	<u>Labor Market Area Unemployment Rate (5)</u>
2010	440,856 (2)	\$ 17,660,971,000	\$ 40,061	32.6 (2)	53,790	7.1	7.4
2011	441,523	18,004,796,000	40,779	32.5	53,981	7.2	7.4
2012	444,275	19,047,316,000	42,873	32.7	54,439	6.3	6.4
2013	445,227	19,227,032,000 (6)	43,185 (6)	32.7	53,881	5.8	5.9
2014	446,042	19,227,032,000	43,106	32.9	54,055	5.8	5.8
2015	446,753	18,930,264,869	42,373	32.9	53,602	5.4	5.5
2016	447,037	21,756,396,716	48,668	32.8	52,540	5.1	5.2
2017	446,268	21,764,720,000	48,771	33.8	52,306	4.4	4.5
2018	440,956	23,059,353,064	52,294	32.9	52,698	4.3	4.4
2019	440,059	23,763,626,059 (7)	54,001 (7)	33.2 (7)	53,383	4.4	4.4

All information is parishwide.

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(December 31, 2010 and 2019)
(unaudited)

December 31, 2019 (1)				December 31, 2010			
Employer	Number of Employees	Rank	Percent of Total	Employer	Number of Employees	Rank	Percent of Total
Louisiana State Government	24,706	1	9.53 %	Louisiana State Government	29,382	1	12.35 %
Turner Industries	9,875	2	3.81	Turner Industries	9,671	2	4.07
Louisiana State University	6,250	3	2.41	Louisiana State University	6,252	4	2.35
East Baton Rouge Parish School System	5,756	4	2.22	East Baton Rouge Parish School System	5,600	3	2.63
Performance Contractors	5,500	5	2.12	Performance Contractors	3,500	9	1.47
Our Lady of the Lake Regional Medical Center	4,500	6	1.74	City-Parish Government	4,009	8	1.69
City-Parish Government	4,476	7	1.73	Our Lady of the Lake Regional Medical Center	4,391	5	1.85
Exxon Mobil Corporation	4,214	8	1.63	Exxon Mobil Corporation	4,275	6	1.80
Baton Rouge General Medical Center	4,000	9	1.54	Baton Rouge General Medical Center	3,000	10	1.26
Parish Water Company	3,196	10	1.23	Parish Water Company	--	--	--
The Shaw Group	--	--	--	The Shaw Group	4,243	7	1.78
	<u>72,473</u>		<u>27.96 %</u>		<u>74,323</u>		<u>31.25 %</u>

(1) Source 2019:
Baton Rouge Area Chamber estimates
Louisiana Department of State Civil Service
East Baton Rouge Parish School System
Estimates - U.S. Bureau of Census (mid-year estimate)
Estimates - U.S. Bureau of Labor Statistics (Annual average data)

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EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****GENERAL FUND EXPENDITURES BY FUNCTION****LAST TEN FISCAL YEARS****(modified accrual basis of accounting)****(unaudited)**

	Fiscal Year Ended June 30,					
	2020	2019	2018	2017	2016	2015
<u>EXPENDITURES</u>						
Current:						
Instruction:						
Regular education programs	\$ 130,729,149	\$ 137,465,950	\$ 137,364,607	\$ 130,944,595	\$ 124,256,604	\$ 124,430,292
	29.0%	29.8%	30.9%	30.2%	28.7%	29.7%
Special education programs	49,365,253	51,512,975	52,888,149	52,627,737	52,821,415	51,168,380
	10.9%	11.2%	11.9%	12.1%	12.2%	12.2%
Other education programs	20,909,002	23,027,982	21,744,648	20,989,654	22,020,478	21,235,520
	4.6%	5.0%	4.9%	4.8%	5.1%	5.0%
Support:						
Pupil support services	28,616,075	30,814,367	29,049,518	27,925,408	27,857,420	28,284,749
	6.3%	6.7%	6.5%	6.4%	6.4%	6.7%
Instructional staff services	10,724,386	12,323,475	12,198,369	12,375,246	13,754,788	13,197,385
	2.4%	2.7%	2.7%	2.9%	3.2%	3.1%
General administration services	10,924,579	11,238,563	11,389,242	10,756,252	11,402,883	11,447,738
	2.4%	2.4%	2.6%	2.5%	2.6%	2.7%
School administration services	23,408,203	24,984,145	24,231,100	24,071,420	23,296,802	22,464,220
	5.2%	5.4%	5.4%	5.5%	5.4%	5.3%
Business and central services	11,166,312	12,224,326	12,631,588	11,700,600	12,395,396	12,916,540
	2.5%	2.7%	2.8%	2.7%	2.9%	3.1%
Plant operations and maintenance	39,863,996	40,354,747	40,824,414	44,536,706	40,712,271	40,406,275
	8.8%	8.8%	9.2%	10.3%	9.4%	9.6%
Transportation	31,303,999	31,217,888	30,090,447	28,102,493	31,354,411	30,348,299
	6.9%	6.8%	6.8%	6.5%	7.2%	7.2%
Community Service Operations	12,350	12,350	12,350	12,350	12,350	265,327
	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Appropriations						
Charter schools Type 1	49,801,949	40,977,699	29,605,456	29,951,784	29,283,399	32,074,417
	11.0%	8.9%	6.7%	6.9%	6.8%	7.6%
Charter schools Type 2	27,582,812	25,791,105	23,216,329	16,977,987	13,938,990	10,344,959
	6.1%	5.6%	5.2%	3.9%	3.2%	2.5%
Autonomous schools	-	-	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Office of Juvenile Justice	131,624	143,873	145,811	162,095	110,355	129,864
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Magnet programs	-	-	-	-	7,265,633	6,026,400
	0.0%	0.0%	0.0%	0.0%	1.7%	1.4%
Recovery School District	13,842,504	14,505,579	16,072,002	17,367,386	16,116,399	12,525,322
	3.1%	3.1%	3.6%	4.0%	3.7%	3.0%
Capital outlay	-	-	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Facilities acquisition	5,200	1,181,341	334,645	2,132,042	2,653,667	-
	0.0%	0.3%	0.1%	0.5%	0.6%	0.0%
Debt service - Principal	2,784,562	2,784,562	2,784,561	2,784,562	2,866,381	2,945,366
	0.6%	0.6%	0.6%	0.6%	0.7%	0.7%
Debt service - Interest	244,431	285,610	376,893	376,893	376,893	376,893
	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Total	<u>\$ 451,416,386</u>	<u>\$ 460,846,537</u>	<u>\$ 444,960,129</u>	<u>\$ 433,795,210</u>	<u>\$ 432,496,535</u>	<u>\$ 420,587,946</u>
Pupil count - October 1	39,671	38,993	38,673	38,960	39,828	40,471
Average expenditures per pupil	\$ 11,379	\$ 11,810	\$ 11,506	\$ 11,134	\$ 10,859	\$ 10,392

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,			
2014	2013	2012	2011
\$ 128,467,847	\$ 129,506,058	\$ 135,338,160	\$ 141,583,796
31.5%	33.1%	33.3%	34.7%
50,115,050	50,585,205	51,593,688	62,758,041
12.3%	12.9%	12.7%	15.4%
21,161,380	18,287,216	18,992,522	14,935,486
5.2%	4.7%	4.7%	3.7%
26,923,738	27,933,138	29,467,667	22,192,916
6.6%	7.1%	7.3%	5.4%
11,618,118	11,435,935	14,739,083	13,049,103
2.9%	2.9%	3.6%	3.2%
11,609,299	11,288,440	10,338,436	10,245,203
2.9%	2.9%	2.5%	2.5%
21,399,400	20,493,553	20,726,066	21,705,959
5.3%	5.2%	5.1%	5.3%
11,181,785	11,053,143	11,771,113	12,207,881
2.7%	2.8%	2.9%	3.0%
41,184,204	38,769,350	41,497,511	41,977,187
10.1%	9.9%	10.2%	10.3%
31,521,512	27,883,583	31,722,653	31,616,491
7.7%	7.1%	7.8%	7.7%
12,350	12,350	12,350	-
0.0%	0.0%	0.0%	0.0%
22,870,404	20,021,223	16,145,960	12,419,559
5.6%	5.1%	4.0%	3.0%
6,982,719	2,415,638	1,909,350	1,054,344
1.7%	0.6%	0.5%	0.3%
-	-	-	-
0.0%	0.0%	0.0%	0.0%
184,554	178,789	183,996	134,816
0.0%	0.0%	0.0%	0.0%
5,905,611	5,077,260	5,197,073	5,389,646
1.5%	1.3%	1.3%	1.3%
12,898,005	13,418,315	13,164,716	12,337,740
3.2%	3.4%	3.2%	3.0%
-	-	22,958	2,682,375
0.0%	0.0%	0.0%	0.7%
-	-	-	-
0.0%	0.0%	0.0%	0.0%
2,948,199	2,948,198	2,948,199	1,503,198
0.7%	0.8%	0.7%	0.4%
292,429	262,007	327,223	349,797
0.1%	0.1%	0.1%	0.1%
\$ 407,276,604	\$ 391,569,401	\$ 406,098,724	\$ 408,143,538
40,241	41,292	41,233	41,040
\$ 10,121	\$ 9,483	\$ 9,849	\$ 9,945

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year Ended June 30,					
	2020	2019	2018	2017	2016	2015
<u>EXPENDITURES</u>						
Current:						
Instruction:						
Regular education programs	\$ 3,294 29.0%	\$ 3,522 29.8%	\$ 3,551 30.9%	\$ 3,363 30.2%	\$ 3,116 28.7%	\$ 3,086 29.7%
Special education programs	1,244 10.9%	1,320 11.2%	1,368 11.9%	1,351 12.1%	1,326 12.2%	1,264 12.2%
Other education programs	527 4.6%	590 5.0%	562 4.9%	539 4.8%	553 5.1%	525 5.0%
Support:						
Pupil support services	721 6.3%	790 6.7%	751 6.5%	717 6.4%	699 6.4%	699 6.7%
Instructional staff services	270 2.4%	316 2.7%	315 2.7%	318 2.9%	345 3.2%	326 3.1%
General administration services	276 2.4%	289 2.4%	296 2.6%	277 2.5%	287 2.6%	284 2.7%
School administration services	590 5.2%	640 5.4%	627 5.4%	618 5.5%	585 5.4%	555 5.3%
Business and central services	281 2.5%	313 2.7%	327 2.8%	300 2.7%	311 2.9%	319 3.1%
Plant operations and maintenance	1,004 8.8%	1,033 8.7%	1,055 9.2%	1,142 10.3%	1,021 9.4%	997 9.6%
Transportation	789 6.9%	800 6.8%	778 6.8%	721 6.5%	787 7.2%	750 7.2%
Appropriations						
Charter schools Type 1	1,255 11.0%	1,050 8.9%	766 6.7%	769 6.9%	735 6.8%	793 7.6%
Charter schools Type 2	695 6.1%	661 5.6%	600 5.2%	436 3.9%	350 3.2%	256 2.5%
Autonomous schools	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Office of Juvenile Justice	3 0.0%	4 0.0%	4 0.0%	4 0.0%	3 0.0%	3 0.0%
Magnet programs	- 0.0%	- 0.0%	- 0.0%	- 0.0%	182 1.7%	149 1.4%
Recovery School District	349 3.1%	372 3.1%	416 3.6%	446 4.0%	405 3.7%	309 3.0%
Capital outlay	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Facilities acquisition	- 0.0%	30 0.3%	9 0.1%	55 0.5%	67 0.6%	- 0.0%
Debt service - Principal	70 0.6%	71 0.6%	72 0.6%	71 0.6%	72 0.7%	73 0.7%
Debt service - Interest	6 0.1%	7 0.1%	10 0.1%	10 0.1%	9 0.1%	9 0.1%
Total	<u>\$ 11,379</u>	<u>\$ 11,810</u>	<u>\$ 11,506</u>	<u>\$ 11,134</u>	<u>\$ 10,859</u>	<u>\$ 10,392</u>
Pupil count - October 1	39,671	38,993	38,673	38,960	39,828	40,471

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,				
2014		2013		2012
2011				
\$	3,194	\$	3,137	\$ 3,281
	31.6%		33.1%	33.3%
	1,245		1,225	1,251
	12.3%		12.9%	12.7%
	526		443	461
	5.2%		4.7%	4.7%
	669		676	715
	6.6%		7.1%	7.3%
	289		277	357
	2.9%		2.9%	3.6%
	289		274	252
	2.9%		2.9%	2.6%
	532		496	503
	5.3%		5.2%	5.1%
	278		268	285
	2.7%		2.8%	2.9%
	1,022		938	1,005
	10.1%		9.9%	10.2%
	783		675	769
	7.7%		7.1%	7.8%
	568		485	392
	5.6%		5.1%	4.0%
	174		59	46
	1.7%		0.6%	0.5%
	-		-	-
	0.0%		0.0%	0.0%
	5		4	4
	0.0%		0.0%	0.0%
	147		123	126
	1.5%		1.3%	1.3%
	321		325	319
	3.2%		3.4%	3.2%
	-		-	1
	0.0%		0.0%	0.0%
	-		-	-
	0.0%		0.0%	0.0%
	73		71	72
	0.7%		0.8%	0.7%
	7		6	8
	0.1%		0.1%	0.1%
\$	10,121	\$	9,483	\$ 9,849
	40,241		41,292	41,233
				41,040

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year					
	2020	2019	2018	2017	2016	2015
<u>Regular Employees: CERTIFICATED</u>						
Instructional:						
Supervising Instructors	1.2	0.4	4.2	12.4	15.0	-
Classroom Teachers - Regular Programs	1,927.6	2,033.4	1,979.9	1,937.7	1,953.0	1,932.0
Classroom Teachers - Special Education	571.2	603.1	629.2	643.9	632.0	591.0
Classroom Teachers - Vocational Education	114.4	123.0	107.2	106.3	96.0	84.0
Classroom Teachers - Other Instructional Programs	92.9	102.4	102.5	112.5	129.0	140.0
Classroom Teachers - Special Programs	154.2	161.1	163.2	173.7	198.0	202.0
Classroom Teachers - Adult/Continuing Ed Programs	3.8	4.1	3.8	3.6	3.0	5.0
Classroom Teachers - Community College Programs	29.6	27.6	26.6	24.2	23.0	24.0
<i>Total Classroom Teachers</i>	<u>2,893.7</u>	<u>3,054.7</u>	<u>3,012.4</u>	<u>3,001.9</u>	<u>3,034.0</u>	<u>2,978.0</u>
Therapist/Specialist/Counselor - Instructional Programs	8.0	0.9	2.1	3.7	2.0	3.0
Sabbatical Leave - Instructional Programs	12.6	9.6	12.6	15.3	7.0	13.0
<i>Total Certificated - Instructional Programs</i>	<u>2,915.5</u>	<u>3,065.6</u>	<u>3,031.3</u>	<u>3,033.3</u>	<u>3,058.0</u>	<u>2,994.0</u>
Instructional Support:						
Supervisors - Instructional Support Functions	73.9	75.1	58.0	55.8	62.0	66.0
Librarians/Media-based Teachers/Staff Instructors - Instr Spt	76.1	70.7	71.0	79.5	65.0	71.0
Therapist/Specialist/Counselor - Instructional Support Functions	434.7	448.2	413.1	435.6	456.0	466.0
Sabbatical Leave - Instructional Support Functions	4.5	6.2	6.4	5.4	6.0	6.0
<i>Total Certificated - Instructional Support</i>	<u>589.2</u>	<u>600.2</u>	<u>548.5</u>	<u>576.3</u>	<u>589.0</u>	<u>609.0</u>
Support Services:						
Superintendents	1.0	1.0	1.0	1.0	1.0	1.0
Assistant/Associate/Deputy Superintendents	4.9	5.7	4.8	4.0	3.0	5.0
School Principals	86.4	94.3	81.5	85.3	88.0	83.0
School Assistant Principals	91.2	96.1	85.8	91.4	87.0	87.0
Other School Administrators	2.0	1.4	-	-	1.0	-
Non-Classroom Teachers - Support Services	-	-	-	-	-	-
Sabbatical Leave - Support Services	-	0.7	1.0	1.0	1.0	2.0
<i>Total Certificated - Support Services</i>	<u>185.5</u>	<u>199.2</u>	<u>174.1</u>	<u>182.7</u>	<u>181.0</u>	<u>178.0</u>
Total Certificated	<u>3,690.2</u>	<u>3,865.0</u>	<u>3,753.9</u>	<u>3,792.3</u>	<u>3,828.0</u>	<u>3,781.0</u>

Source : East Baton Rouge Parish School System

Fiscal Year			
2014	2013	2012	2011
5.0	5.0	9.0	1.0
1,917.0	1,965.0	2,090.0	2,247.0
564.0	582.0	610.0	633.0
87.0	86.0	90.0	83.0
76.0	72.0	4.0	2.0
194.0	182.0	201.0	250.0
4.0	5.0	5.0	5.0
24.0	23.0	23.0	24.0
2,866.0	2,915.0	3,023.0	3,244.0
-	2.0	3.0	-
7.0	23.0	28.0	27.0
2,878.0	2,945.0	3,063.0	3,272.0
63.0	74.0	77.0	73.0
85.0	81.0	83.0	91.0
449.0	440.0	479.0	428.0
4.0	7.0	10.0	8.0
601.0	602.0	649.0	600.0
1.0	1.0	1.0	1.0
5.0	5.0	-	-
79.0	81.0	80.0	84.0
76.0	70.0	64.0	68.0
2.0	3.0	-	7.0
-	-	-	-
-	-	1.0	2.0
163.0	160.0	146.0	162.0
3,642.0	3,707.0	3,858.0	4,034.0

(continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year					
	2020	2019	2018	2017	2016	2015
<u>Regular Employees: NON-CERTIFICATED</u>						
<u>Instructional:</u>						
Aide - Instructional Programs	776.8	733.4	691.3	724.3	725.0	716.0
<i>Total Non-Certificated - Instructional Programs</i>	<u>776.8</u>	<u>733.4</u>	<u>691.3</u>	<u>724.3</u>	<u>725.0</u>	<u>716.0</u>
<u>Instructional Support:</u>						
Supervisors - Instructional Support Functions						
Therapist/Specialist/Counselor - Instructional Support Functions						
Clerical/Secretarial - Instructional Support Functions	44.0	50.4	55.6	54.5	55.0	53.0
Aide - Instructional Support Functions	30.2	15.0	17.6	21.4	17.0	17.0
Degreed Professional - Instructional Support Functions	2.5	2.3	6.4	13.3	3.0	2.0
Other Personnel - Instructional Support Functions	46.3	49.8	38.7	49.2	44.0	69.0
<i>Total Non-Certificated - Instructional Support</i>	<u>123.0</u>	<u>117.5</u>	<u>118.3</u>	<u>138.4</u>	<u>119.0</u>	<u>141.0</u>
<u>Support Services:</u>						
Supervisors/Managers/Administrators/Support Services	128.8	132.8	164.3	116.3	106.0	108.0
Clerical/Secretarial - Support Services	262.5	277.2	258.7	267.8	268.0	254.0
Aide - Support Services	76.8	73.5	63.4	59.1	59.0	58.0
Service Worker - Support Services	926.5	953.4	920.8	940.2	891.0	890.0
Skilled Craftsman - Support Services	26.3	29.2	27.5	26.3	23.0	24.0
Degreed Professional - Support Services	24.2	23.0	21.0	21.1	22.0	21.0
Other Personnel - Support Services	27.9	30.4	33.3	35.4	39.0	38.0
<i>Total Non-Certificated - Support Services</i>	<u>1,473.0</u>	<u>1,519.5</u>	<u>1,489.0</u>	<u>1,466.2</u>	<u>1,408.0</u>	<u>1,393.0</u>
Total Non-Certificated	<u>2,372.8</u>	<u>2,370.4</u>	<u>2,298.6</u>	<u>2,328.9</u>	<u>2,252.0</u>	<u>2,250.0</u>
Total Regular Employees (Certificated and Non-Certificated)	<u>6,063.0</u>	<u>6,235.4</u>	<u>6,052.5</u>	<u>6,121.2</u>	<u>6,080.0</u>	<u>6,031.0</u>
<u>Other Reported Personnel</u>						
School Board Member	9.0	11.0	9.0	9.0	8.0	9.0
<i>Total Other Reported Personnel</i>	<u>9.0</u>	<u>11.0</u>	<u>9.0</u>	<u>9.0</u>	<u>8.0</u>	<u>9.0</u>
Grand Total	<u>6,072.0</u>	<u>6,246.4</u>	<u>6,061.5</u>	<u>6,130.2</u>	<u>6,088.0</u>	<u>6,040.0</u>

Source : East Baton Rouge Parish School System

Fiscal Year			
2014	2013	2012	2011
628.0	626.0	666.0	659.0
628.0	626.0	666.0	659.0
52.0	59.0	72.0	67.0
16.0	16.0	9.0	2.0
4.0	11.0	3.0	1.0
48.0	41.0	95.0	164.0
120.0	127.0	179.0	234.0
104.0	114.0	111.0	109.0
244.0	246.0	248.0	285.0
57.0	57.0	58.0	81.0
876.0	871.0	926.0	960.0
26.0	28.0	28.0	31.0
22.0	20.0	14.0	17.0
38.0	42.0	46.0	49.0
1,367.0	1,378.0	1,431.0	1,532.0
2,115.0	2,131.0	2,276.0	2,425.0
5,757.0	5,838.0	6,134.0	6,459.0
11.0	11.0	12.0	13.0
11.0	11.0	12.0	13.0
5,768.0	5,849.0	6,146.0	6,472.0
(concluded)			

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

<u>School Year</u>	<u>Free</u>	<u>Reduced</u>	<u>Total</u>
2010-2011	75.97%	6.06%	82.03%
2011-2012	76.77%	6.56%	83.33%
2012-2013	76.64%	6.57%	83.21%
2013-2014	77.68%	6.03%	83.71%
2014-2015 (2)	94.40%	0.00%	94.40%
2015-2016 (3)	96.00%	0.00%	96.00%
2016-2017	100.00%	0.00%	100.00%
2017-2018	100.00%	0.00%	100.00%
2018-2019	100.00%	0.00%	100.00%
2019-2020	100.00%	0.00%	100.00%

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

(2) East Baton Rouge Parish School System enrolled in USDA Community Eligibility Provision for 2014-2015.

(3) 2015-2016 CEP percentages of Free and Paid students were re-established based on the number of Identified Students directly certified to receive free meals.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

HISTORY OF HIGH SCHOOL GRADUATES
LAST TEN FISCAL YEARS
(unaudited)

<u>School Year</u>	<u>Females</u>	<u>Males</u>	<u>Total</u>
2011	1,125	862	1,987
2012	1,118	870	1,988
2013	1,117	868	1,985
2014	1,130	886	2,016
2015	1,160	928	2,088
2016	1,097	927	2,024
2017	1,149	929	2,078
2018	1,368	1,248	2,616
2019	1,259	1,055	2,314
2020	1,298	1,082	2,380

(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, 2020

(unaudited)

Elementary Schools

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (1)</u>	<u>Capacity (1)</u>
Audubon	1967	38,917	45,826	8.0	25	531
Baton Rouge Center VPA	1954	36,830	46,088	16.0	24	510
Belfair Montessori	1951	30,449	56,354	5.0	20	425
Bernard Terrace	1927	37,195	45,735	8.0	20	425
Baton Rouge FLAIM @ Valley Park	1967	86,264	89,082	23.4	34	750
Broadmoor	1956/2018	86,160	89,850	20.0	30	700
Brownfields	1956	35,372	51,176	12.0	25	531
Buchanan	1955	56,742	61,615	8.2	27	574
Capitol	2008	75,606	75,606	13.9	31	659
Cedarcrest Southmoor	1967	42,176	50,203	7.1	28	595
Claiborne	1954/2011	93,528	100,305	8.0	38	808
Crestworth	1968	35,936	40,492	15.0	21	446
Delmont Pre-K/K Center	1955	40,662	46,148	6.7	21	446
Forest Heights	1973	41,921	47,883	9.9	25	531
Glen Oaks Park	1973	46,325	53,305	9.2	25	531
Greenbrier	1960	45,522	51,592	8.8	27	574
Highland	1940	40,224	41,679	7.0	21	446
Howell Park	1955	36,074	50,683	12.9	22	468
Jefferson Terrace	1958	38,243	45,949	7.2	24	510
LaBelle Aire	1973	61,918	75,872	8.0	34	723
LaSalle	1955	43,164	48,272	8.0	25	531
Magnolia Woods	1963	41,411	62,675	8.1	27	574
Mayfair	1962	36,225	41,324	12.1	22	475
Melrose	1955	55,080	55,080	8.0	32	680
Merrydale	1968	44,747	47,099	15.4	27	574
Northeast	2002	99,584	100,000	23.0	41	871
Park ES	2020	78,508	80,342	27.0	25	460
Park Forest	1976	50,900	50,900	9.7	33	701
Parkview	1974	44,453	47,928	8.1	28	595
Polk	1960	37,526	42,713	2.9	18	383
Progress	1959/2013	86,456	86,456	12.5	31	659
Riveroaks	1968	37,900	41,968	10.4	23	489
Ryan	1969	45,776	51,306	10.2	27	574
Sharon Hills	1964	44,835	60,212	10.0	25	531
Shenandoah	1972	45,979	45,979	7.0	27	574
South Boulevard	1945	27,155	32,119	2.4	12	255
The Dufrocq School	1923/2009	78,930	78,930	10.0	33	701
Twin Oaks	1974	42,411	50,520	7.0	28	595
University Terrace	1956	44,838	58,044	9.0	26	553
Villa del Rey	1959	48,623	64,103	14.4	27	574
Wedgewood	1977	53,910	61,743	13.0	32	680
Westdale Heights	1959	40,912	47,502	11.2	21	446
Westminster	1967	32,921	44,360	14.1	21	446
White Hills	1960	34,719	37,501	11.0	21	446
Wildwood	1969	40,730	40,731	7.3	25	531
Winbourne	2007	74,340	75,000	11.7	31	659
Woodlawn	2009	83,625	83,625	22.0	35	744
Totals		2,401,722	2,701,875	520	1,245	26,484

Source : CSRS, Inc.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION

JUNE 30, 2020

(unaudited)

(Continued)

Junior High/Middle Schools

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (1)</u>	<u>Capacity (1)</u>
Broadmoor	1961	86,455	121,605	14.0	37	800
Brookstown	1948	45,208	53,052	10.0	25	531
Capitol	2004	115,460	115,460	11.4	43	950
Glasgow	1955	61,009	63,159	14.2	30	650
McKinley	2006	119,238	119,400	12.0	40	875
North Banks Middle School of Excellence	1951	30,062	44,001	10.0	22	475
Park Forest	1968	96,311	123,904	17.4	42	925
Scotlandville	1951	91,655	91,655	15.0	37	825
Sherwood	1967	91,661	98,370	41.7	43	950
Southeast	1974	105,349	105,721	12.4	42	925
Westdale	1956	102,623	114,226	24.2	44	975
Woodlawn	2006	119,524	119,524	30.0	47	1,025
Totals		<u>1,064,555</u>	<u>1,170,077</u>	<u>212</u>	<u>452</u>	<u>9,906</u>

High Schools

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (1)</u>	<u>Capacity (1)</u>
Baton Rouge	1928/2012	270,011	442,564	19.4	74	1,600
Belaire	1974	180,093	180,093	27.5	62	1,350
Broadmoor	1960	146,079	204,321	32.0	51	1,125
EBR C-Tech	2018	35,933	39,533	13.5	10	150
Glen Oaks	1960/2019	179,179	258,925	40.5	56	1,637
Istrouma	1947	199,832	222,343	30.0	70	1,548
Lee	1959/2016	191,740	191,740	26.0	45	1,250
McKinley	1961	150,988	174,913	18.9	58	1,275
Northeast	2003	141,811	146,564	50.0	43	950
Scotlandville	1960	182,020	182,020	35.1	70	1,550
Tara	1970	166,599	186,967	23.6	57	1,250
Woodlawn	2005	197,098	215,708	57.0	65	1,425
Totals		<u>2,041,383</u>	<u>2,445,691</u>	<u>373.5</u>	<u>661</u>	<u>15,110</u>

Special Education

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (1)</u>	<u>Capacity (1)</u>
Arlington Prep Academy	1950	20,356	22,519	5.0	13	275
Southdowns	1949	33,442	41,818	9.2	18	383
Totals		<u>53,798</u>	<u>64,337</u>	<u>14.2</u>	<u>31</u>	<u>658</u>

Source : CSRS, Inc.

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****CAPITAL ASSET INFORMATION****JUNE 30, 2020****(unaudited)****(Continued)**

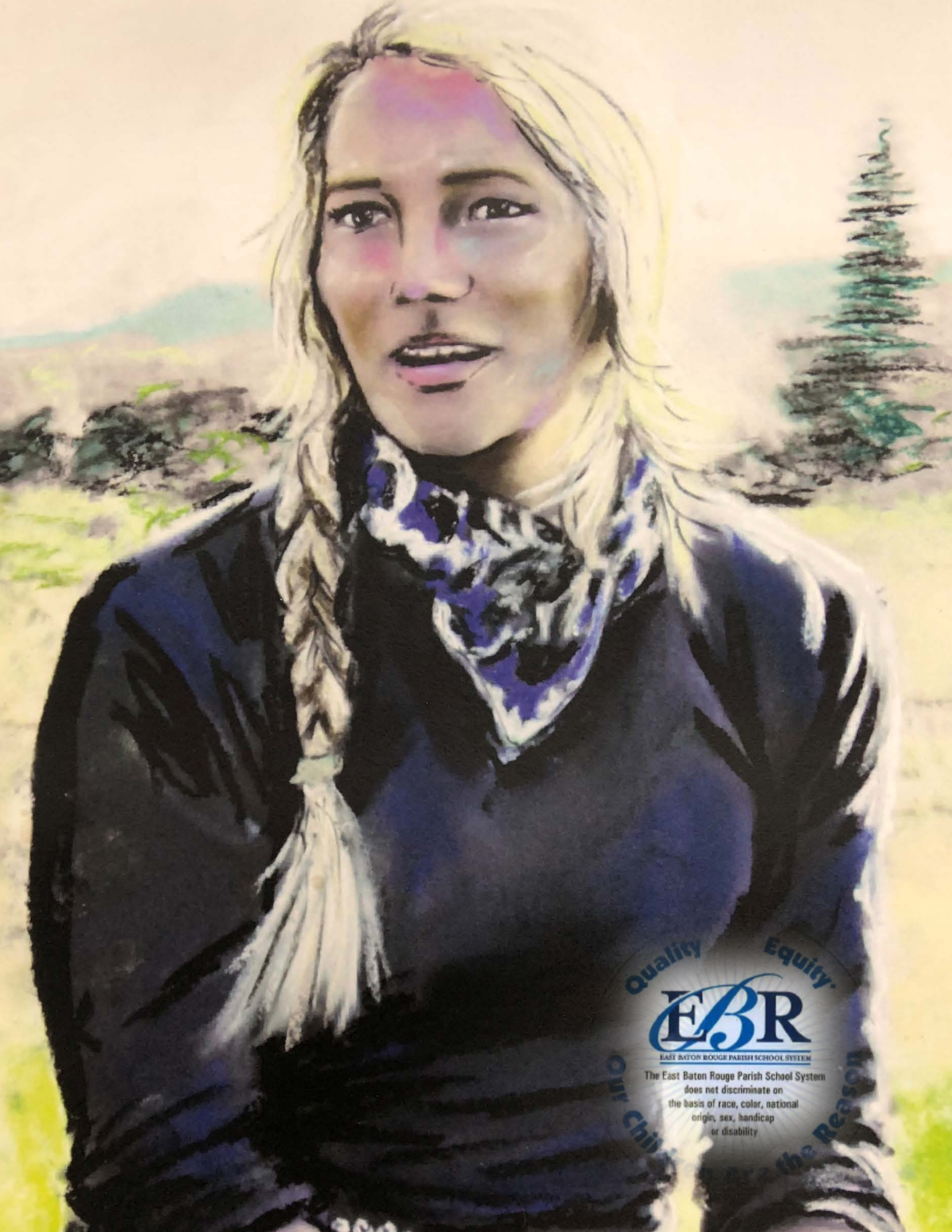
<u>Alternatives</u>						
<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (1)</u>	<u>Capacity (1)</u>
Christa McAuliffe - Discipline Center	1966	38,513	76,048	11.1	21	450
Northdale Superintendent Academy	1968	36,408	52,544	5.2	24	525
Rosenwald - Discipline Center	1927	14,628	14,628	2.0	7	140
Greenville Superintendent's Academy	1959	44,465	58,628	6.5	30	638
Keel Discipline Center	1967	9,163	9,163	1.0	8	175
Totals		<u>143,177</u>	<u>211,011</u>	<u>25.8</u>	<u>90</u>	<u>1,928</u>

<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 (1)</u>	<u>Capacity (1)</u>
Children's Charter	1924	23,813	23,813	2.0	12	255
Community School	1961	21,737	23,398	5.0	7	150
J.K. Haynes Elem Charter School	1956	34,671	55,536	11.0	22	468
Totals		<u>80,221</u>	<u>102,747</u>	<u>18.0</u>	<u>41</u>	<u>873</u>

<u>Recovery 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 (1)</u>	<u>Capacity (1)</u>
Capitol High	1960	140,246	140,246	40.0	60	1,325
Crestworth Middle	1968	84,107	92,741	15.4	33	725
Dalton Elementary	1955	37,168	52,636	9.1	21	446
Glen Oaks Middle	1955	96,214	129,464	19.1	43	950
Kenilworth Middle	1973	92,723	98,716	22.4	35	775
Lanier Elementary	1958	43,170	48,393	9.8	23	489
Prescott Middle	1955	90,438	104,618	22.8	45	1,000
Totals		<u>584,066</u>	<u>666,814</u>	<u>138.6</u>	<u>260</u>	<u>5,710</u>

<u>Closed 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 (1)</u>	<u>Capacity (1)</u>
Banks Elementary	1951	34,323	44,001	10.0	22	475
Totals		<u>34,323</u>	<u>44,001</u>	<u>10.0</u>	<u>22</u>	<u>475</u>

Source : CSRS, Inc.



Quality

Equity

EBR

EAST BATON ROUGE PARISH SCHOOL SYSTEM

The East Baton Rouge Parish School System
does not discriminate on
the basis of race, color, national
origin, sex, handicap
or disability

Our Children

the Reason