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East Baton Rouge Parish School System Baton Rouge, Louisiana

For the Year Ended June 30, 2010

Prepared by the Finance and Budget Management Staff

Catherine Fletcher, CPA Chief Business Operations Officer

James P. Crochet, CPA Chief Financial Officer



### **Comprehensive Annual Financial Report**

### Fiscal Year Ended June 30, 2010

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### East Baton Rouge Parish School System Board Members



Superintendent of Schools John L. Dilworth



Distrct 1 Derrick W. Spell, M.D.



Distrct 2 Vereta Lee



Distrct 3 Darryl Robertson



Distrct 4 Tarvald Smith Vice President



Distrct 5 Tommie N. Gipson, Jr



Distrct 6 W. T. Winfield



Distrct 7 Noel Hammatt



Distrct 11 Randy Lamana



Distrct 8 Greg Baldwin



Distrct 12 William P. "Bill" Black



Distrct 9 Jerry Arbour President



Distrct 10 Jill Dyason



### Administrative Officers

### Superintendent of Schools

General Counsel Special Assistant to the Superintendent Chief Officer Accountability, Assessment and Evaluation Chief Technology Officer Director for Communications and Community Engagement Associate Superintendent of Human Resources Associate Superintendent for Instructional Support Services

### Chief Academic Officer

Assistant Superintendent for Instructional Services Area I, Elementary Schools Assistant Superintendent for Instructional Services Area II, Middle Schools Assistant Superintendent for Instructional Services Area III, High Schools Assistant Superintendent for Instructional Services Area IV, Elementary Schools Director of Magnet School Programs Director of Special Education Interim Director of Reading Director of Curriculum Director for Preschool Programs Director of Professional Development

Chief Business Operations Officer Chief Financial Officer Director for Finance Assistant Superintendent for Auxiliary Services Administrative Director of Facilities Administrative Director for Transportation Budget Coordinator John L. Dilworth Domoine D. Rutledge Vacant Lizabeth Frischertz Jesse Noble Chris Trahan Elizabeth Duran-Swinford Vacant

Herman Brister

Paula Fabre

Katie Blunschi

Angela Lee

Paula Johnson Carlos Sam Lee Dixon Joyce Graham Elizabeth Walsh Bobbie Robertson Kirk Guidry

Catherine Fletcher James P. Crochet Stephen Addison Gail Johnson Larry Munson William Talmadge Doris Brown

### Certificate of Achievement for Excellence in Financial Reporting

Presented to

### East Baton Rouge Parish School System, Louisiana

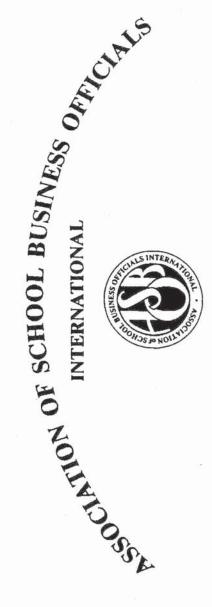
For its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2009

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



President

Executive Director



This Certificate of Excellence in Financial Reporting is presented to

# EAST BATON ROUGE PARISH SCHOOL SYSTEM

### For its Comprehensive Annual Financial Report (CAFR) For the Fiscal Year Ended June 30, 2009

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

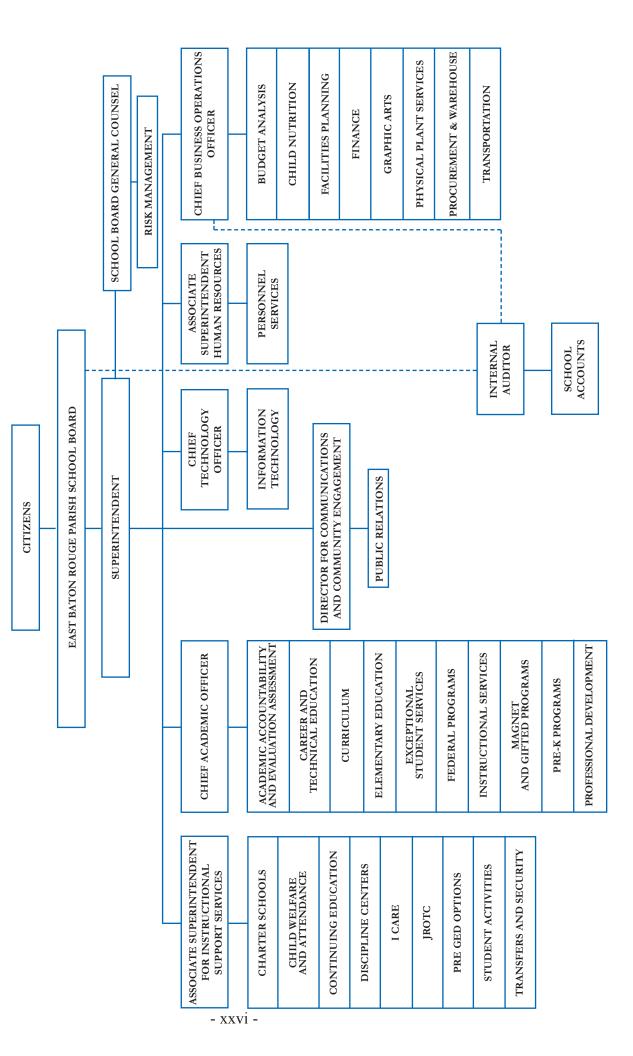
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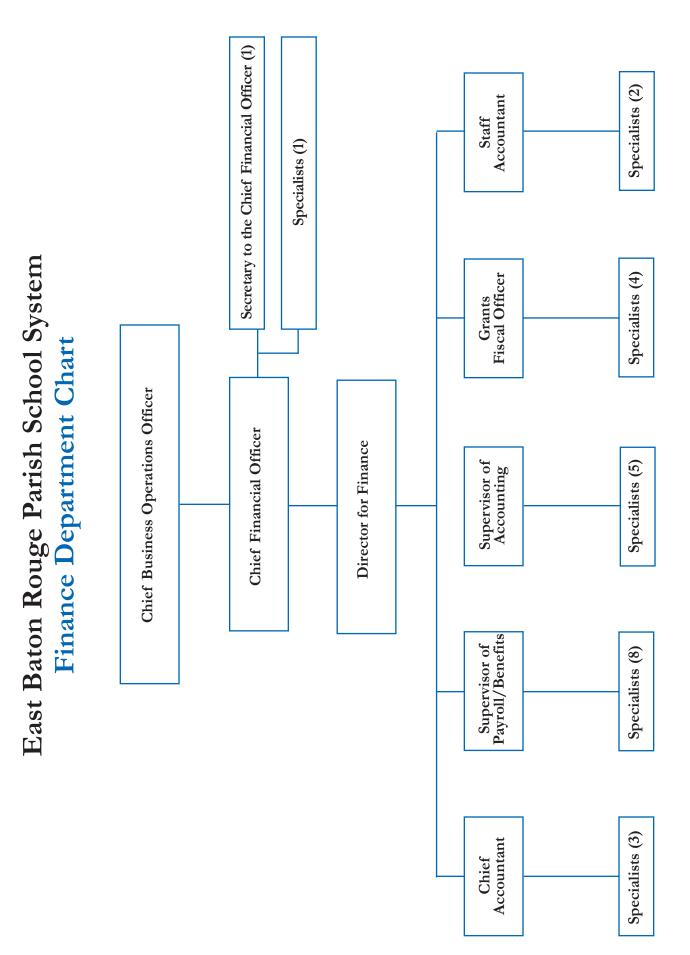
President

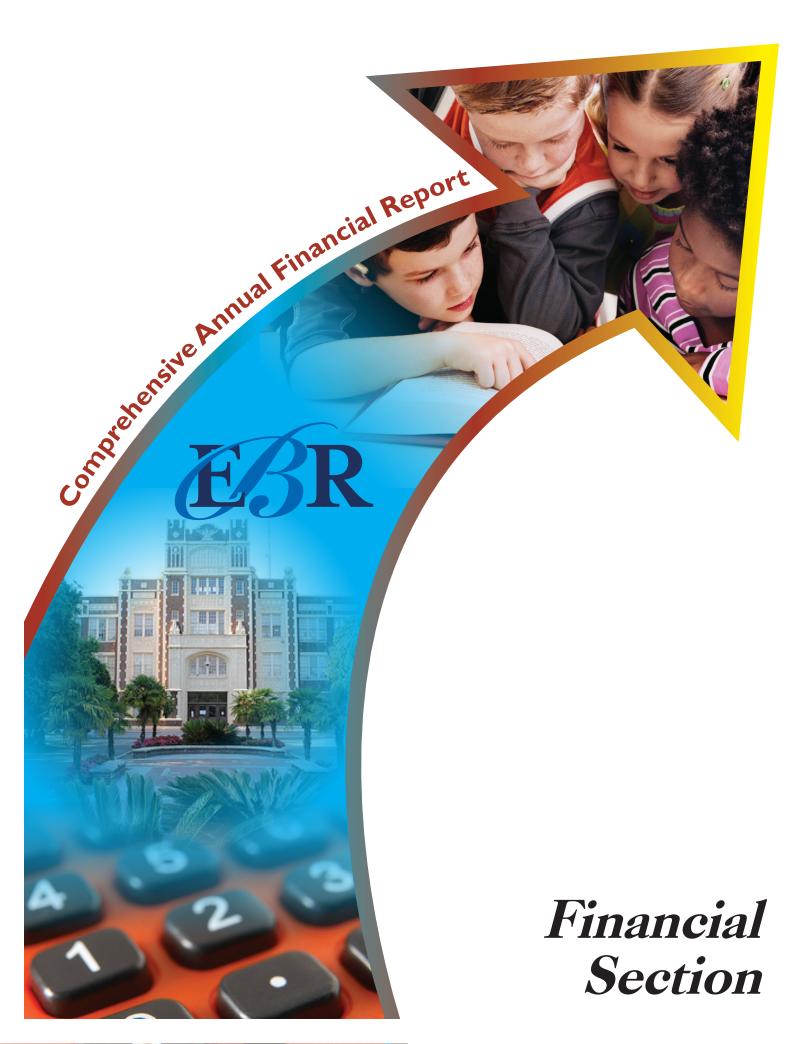
John D. Maraco

Executive Director

East Baton Rouge Parish School System Organizational Chart









Part I Required Supplemental Information

# MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010

The Management's Discussion and Analysis (MD&A) of the East Baton Rouge Parish School System's (School System) financial performance provides an overall review, objective and easily readable analysis of the School System's financial activities for the fiscal year-ended June 30, 2010. The intent of the MD&A is to look at the School System's overall financial performance as a whole and to assist readers in assessing the financial position as a result of the year's operations in comparison to the prior year. Therefore, readers should read the MD&A in conjunction with the Comprehensive Annual Financial Report's (CAFR) Letters of Transmittal (Page viii) of the Introductory Section, the School System's Financial Statements (Financial Section, Page 1), and the Notes to the Basic Financial Statements.

#### FINANCIAL HIGHLIGHTS

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

# MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010

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

#### USING THE BASIC FINANCIAL STATEMENTS

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

#### Reporting the School System as a Whole

#### Comparative Statement of Net Assets and Statement of Activities

The Statement of Net Assets and the Statement of Activities present an aggregate view of the School System's finances and a long-term view of those finances. These statements seek to answer the question, "How did the School System as a whole do financially during the 2009-2010 fiscal year?" These statements include *all non-fiduciary assets and liabilities* using the *accrual basis* of accounting used by most private-sector enterprises. The *accrual basis* takes into account all of the School System's current year revenues when earned and expenses when incurred regardless of when they are received or paid.

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

# MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010

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

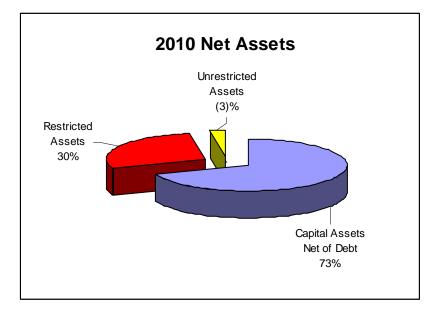
### <u>Table I</u>

Combined Statement of Net Assets Years-ended June 30, 2010 and June 30, 2009

#### (In millions)

	<u>2010</u>	<u>2009</u>		icrease ecrease)
Assets				
Current & Other Assets	\$ 312.2	\$ 302.0	\$	10.2
Capital Assets	 297.6	 282.2		15.4
Total Assets	\$ 609.8	\$ 584.2	\$	25.6
Liabilities				
Current Liabilities	\$ 39.9	\$ 44.9	\$	(5.0)
Long-Term Liabilities	 191.9	 108.7		83.2
Total Liabilities	\$ 231.8	\$ 153.6	\$	78.2
Net Assets				
Invested in Capital Assets, Net of Related Debt	\$ 275.4	\$ 281.1	\$	(5.7)
Restricted	113.0	84.4		28.6
Unrestricted	 (10.4)	 65.1		(75.5)
Total Net Assets For more detailed information refer to Page 1	\$ 378.0	\$ 430.6	<u>\$</u>	(52.6)

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



For more detailed information refer to Page 1.

# MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010

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

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

Accounts, salaries, and other payables decreased by \$5.0 million, across all funds. Payables decreased by \$3.3 million, \$1.6 million, and \$0.3 million, respectively, for the Proposition 1 – Capital Projects Fund, Non-major Funds, and the General Fund. The decrease in payables in Proposition 1 - Capital Projects fund is due to the ongoing construction projects funded by 51% of a one-cent sales tax. Non-major funds payables were elevated in the prior year primarily due to the receipt of textbooks for the Textbook Fund as well as the timing of the completion of maintenance projects in the Disaster Relief Fund. General Fund payables were elevated in the prior year primarily due to the timing of the completion of construction and maintenance projects. Other current liabilities remained unchanged; however, line items fluctuated as a result of the following factors. A decrease of \$0.1 million in unearned revenues is primarily attributable to the settlement of ad valorem taxes paid in protest. There was a \$0.5 million reduction in deferred financial commitment, which leaves a \$1.8 million balance representing the unamortized portion of the financial commitment with Aramark. In March 2004, the School System entered into a partnership with Aramark to privatize its maintenance, grounds, and janitorial functions. This partnership included a financial commitment from Aramark of an amount up to \$5,000,000 to support the labor conversion and maintenance and operations of facilities. The School System agreed to invest these funds in costs associated with the labor conversion and/or the maintenance and operation of the facilities. The financial commitment shall be amortized on a straight-line basis over a period of ten (10) years. Upon termination of the partnership by either party, for any reason, the School System must reimburse Aramark the unamortized portion of the financial commitment (note13). The current portion of claims payable increased \$0.8 million, as a result of ordinary fluctuations in claims processing and additional claims incurred, with an increase of \$0.7 million in the Workers Compensation Fund, an increase of \$0.1 million in the Risk Management Fund, and no change in the Medical Insurance Fund. Fiduciary fund current liabilities decreased by \$0.3 million largely due to payments of payroll withholdings payable at year-end and the timing of the related payrolls.

# MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010

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

#### **Governmental Activities**

The Condensed Statement of Changes in Net Assets presented in Table II, reflect the cost of the School System's governmental activities for the year ended June 30, 2010 of \$610.9 million, which is a 6.1% increase from the prior year. This statement portrays the activity in a traditional revenue over expense format and the numbers are derived from those presented in the Statement of Activities on page 2. The Statement of Activities shows the detailed cost of program services and the charges for services, grants, and contributions offsetting some of the costs of those program expenses. Operating Grants and Contributions totaling \$101.7 million subsidized certain programs of the School System. The Title I Program is the largest federally funded program with \$29.7 million in federal revenue compared to Child Nutrition with \$20.8 million. Approximately 82% of the students are eligible for free or reduced meal prices. In addition, Charges for Services such as fees from other governments, agencies, school systems, and students, for transportation services, school lunches, extended day tuition, and summer school tuition totaling \$4.7 million subsidized certain programs of the School System.

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

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

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

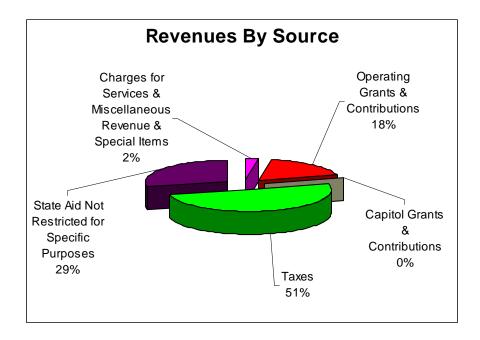
The key elements of the decrease of the School System's Net Assets for the year ended June 30, 2010 with comparative figures from 2009 are as follows:

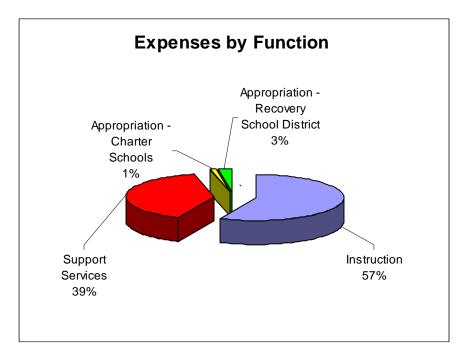
comparative figures from 2009 are as follows.	<u>Table II</u>				
Condensed State	ment of Char	iges in Net A	ssets		
Years-ended Jun		-			
	(I	n millions)			Increase
Revenue	<u>2010</u>		<u>2009</u>		(Decrease)
Program revenues:					
Charges for services	\$	4.7	\$	4.4	\$ 0.3
Operating grants and contributions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

For more detailed information refer to page 2.

# MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010

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





For more detailed information refer to Page 2.

# MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010

#### Reporting the School System's Most Significant Funds

#### Fund Financial Statements

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

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

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

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

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

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

#### THE SCHOOL SYSTEM'S FUNDS

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

# MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010

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

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

# MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010

#### General Fund Budgetary Highlights

The School System's budget is prepared according to Louisiana law. During the course of the year, the School System revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more. The original budget for the School System was adopted on June 22, 2009 and the final revised budget was adopted on April 15, 2010. A statement showing the School System's original and final budget compared with actual operating results is provided in this CAFR beginning on page 39. Tables III and IV reflect a condensed comparative analysis of the General Fund's revenues and expenditures at June 30, 2010. The School System's year-end actual results were improved when compared to budget, as conservative budgetary practices are customary. Revenues are forecast conservatively and expenditures are budgeted in anticipation of all possible costs and projects.

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

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

# MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010

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

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

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

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

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

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

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

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

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

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

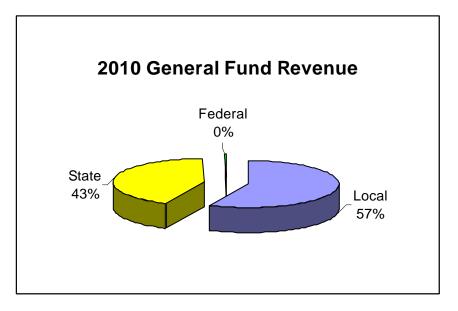
# MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010

### <u>Table III</u>

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

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

For more detailed information refer to Page 39.



# MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010

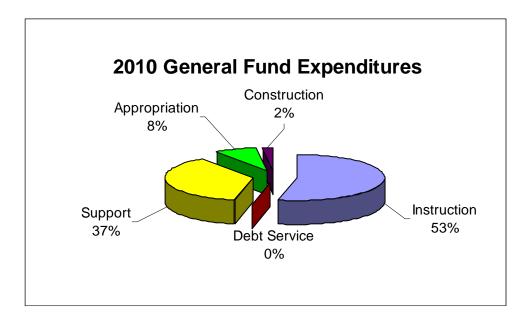
### Table IV

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

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

For more detailed information refer to Page 39.

# MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010



#### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### Capital Assets

At June 30, 2010, the School System has approximately \$297.6 million invested in a broad range of capital assets, including land, buildings, furniture, vehicles, computers, and other equipment. This amount is net of accumulated depreciation to date. Increases during the year represent additional purchases and capital outlays for construction, while decreases represent retirements of assets and depreciation of depreciable assets for the year. Table V shows the net book value of capital assets at the end of the 2010 and 2009 fiscal years.

#### Table V

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

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

Increase

For more detailed information refer to Page 24.

# MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010

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

In addition, other major construction projects, renovations, and classroom additions were completed during the year, while others were still in progress at June 30, 2010. Depreciation for the year-ended June 30, 2010 was \$13.1 million for buildings and improvements and \$3.1 million for furniture and equipment. Major construction and renovation projects will continue for the 2010-2011 fiscal year and will be funded with the Proposition 1 "pay-asyou go" sales tax initially approved by the voters in 1998 for a five-year period and renewed on May 2, 2003 for an additional five years and again on March 8, 2008 for an additional ten years.

#### **Debt** Administration

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

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

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

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

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

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

# MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010

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

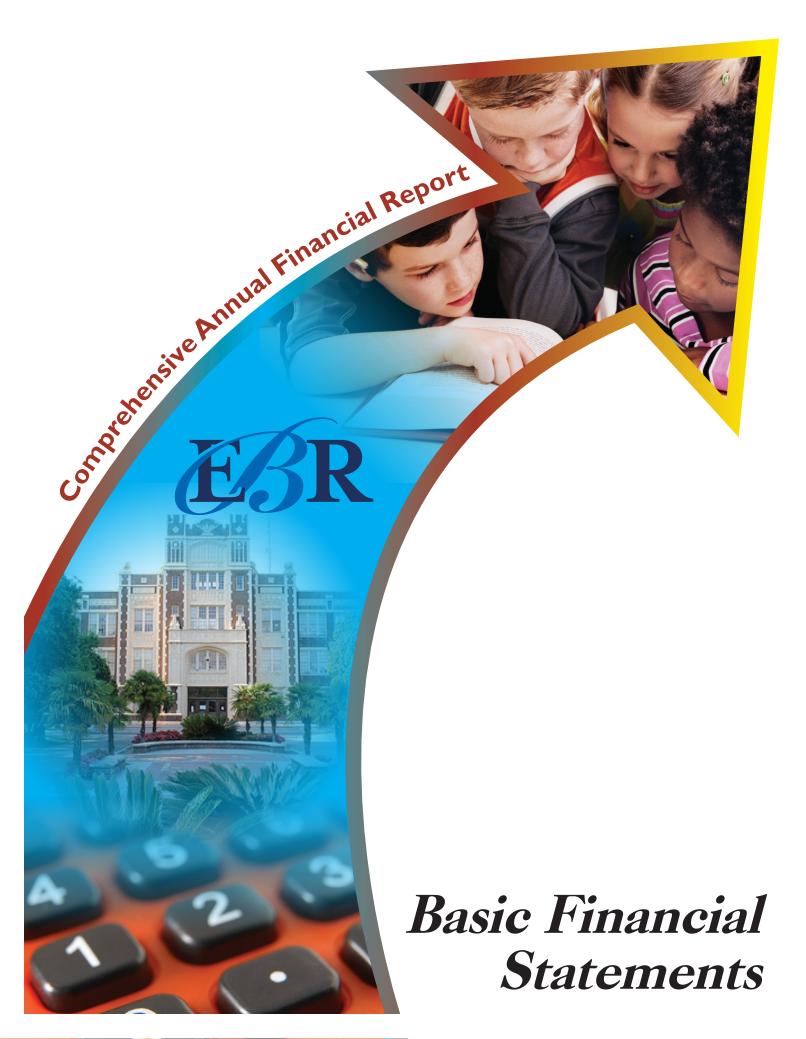
The recently reported October 1, 2010 student enrollment figure of 41,144 students (excludes Pre-Kindergarten) was above projections by 892 students and was 470 students above the State MFP funded student count of 40,674 reported October 1, 2009. Kindergarten through twelfth grade enrollment is still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

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

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

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





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

### ASSETS

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

### LIABILITIES AND NET ASSETS

### **LIABILITIES**

Accounts, salaries and other payables	\$ 10,007,613	\$ 15,026,348
Unearned revenues	343,367	486,396
Deferred financial commitment with maintenance company	1,833,333	2,333,331
Due to external parties (fiduciary fund)	16,725,762	16,998,038
Insurance claims payable		
Due within one year	10,950,982	10,069,505
Due in more than one year	5,270,782	4,661,043
Long-term liabilities		
Due within one year	3,848,594	2,541,487
Due in more than one year	38,276,445	17,896,510
Post-employment benefit obligation	144,519,544	83,591,322
TOTAL LIABILITIES	\$ 231,776,422	\$ 153,603,980
NET ASSETS		
Invested in capital assets, net of related debt	\$ 275,378,253	\$ 281,132,961
Restricted for:		
Capital improvements	81,509,852	47,710,658
Compensation	15,644,882	18,951,340
Discipline	3,246,484	4,393,279
Federal and state grant programs	12,623,322	13,355,298
Unrestricted	(10,436,777)	65,062,729
TOTAL NET ASSETS	\$ 377,966,016	\$ 430,606,265

#### EAST BATON ROUGE PARISH SCHOOL SYSTEM Baton Rouge, Louisiana STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2010

	FOR THE TEA	Charges for	Program Revenues Operating Grants and	Capital Grants and	Net (Expense) Revenue and Changes in Net <u>Assets</u> Governmental
	Expenses	Services	Contributions	Contributions	Unit
Functions/Programs					
Instruction:					
Regular education programs	\$ 197,330,683	\$ -	\$ 2,337,901	\$ -	\$ (194,992,782)
Special education programs	83,744,138	-	6,960,865	· _	(76,783,273)
Other education programs	56,136,836	577,177	41,147,559	-	(14,412,100)
Support Services:					
Pupil support services	30,982,621	-	5,134,130	-	(25,848,491)
Instructional staff services	37,438,125	-	20,248,633	-	(17,189,492)
General administration services	11,257,093	-	3,947	-	(11,253,146)
School administration services	26,058,480	-	682,706	-	(25,375,774)
Business and central services	16,874,276	-	397,581	-	(16,476,695)
Plant operations and maintenance	50,109,266	-	922,799	-	(49,186,467)
Transportation	37,931,834	310,128	2,789,200	-	(34,832,506)
Child nutrition	31,809,215	3,804,313	21,034,995	-	(6,969,907)
Debt service - interest and bank charges	97,639	-	-	-	(97,639)
Appropriations:					
Charter schools - Type 1	6,159,590	-	-	-	(6,159,590)
Charter schools - Type 2	495,088	-	-	-	(495,088)
Autonomous schools	3,472,933	-	-	-	(3,472,933)
Magnet programs	5,498,870	-	-	-	(5,498,870)
Recovery School District	15,497,211				(15,497,211)
Total Governmental Activities	610,893,898	4,691,618	101,660,316		(504,541,964)
	General Revenues Taxes:				
	Ad valorem taxes	130,529,260			
	State revenue sha	4,120,396			
	Sales and use taxe	148,522,401			
	State aid not restric	ted to specific progr	rams (MFP)		160,178,060
	Interest and investn				1,859,214
	Miscellaneous	6			6,692,384
		Total general reven	ues		451,901,715
	Change in Net Asse	ets			(52,640,249)
	Net Assets - July 1,	2009			430,606,265
	Net Assets - June 3	0, 2010			\$ 377,966,016



#### EAST BATON ROUGE PARISH SCHOOL SYSTEM Baton Rouge, Louisiana GOVERNMENTAL FUNDS BALANCE SHEET JUNE 30, 2010

	General	Title I	QSCB Capital Projects	Р	roposition 1 Capital Projects
ASSETS	 		 		
Cash and cash equivalents	\$ 268,551,700	\$ -	\$ -	\$	4,000,000
Receivables:					
Accounts	1,940,645	28,703	-		-
Sales tax	8,632,270	-	-		3,861,311
Ad valorem tax	2,606,215	-	-		213,496
Due from other funds	-	-	21,245,710		56,044,111
Due from other governments	1,004,347	3,825,409	-		-
Inventory	126,815	-	-		-
Prepaid expenditures	 -	 -	 -		-
TOTAL ASSETS	\$ 282,861,992	\$ 3,854,112	\$ 21,245,710	\$	64,118,918
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 3,643,294	\$ 907,041	\$ 78,717	\$	3,776,059
Due to other funds	175,502,888	2,947,070	-		-
Deferred financial commitment with maintenance company	1,833,333	-	-		-
Unearned revenues	 112,942	 1	 -		-
TOTAL LIABILITIES	 181,092,457	 3,854,112	 78,717		3,776,059
Fund balances:					
Reserved for inventory	126,815	-	-		-
Reserved for encumbrances	3,972,073	-	-		-
Reserved for Special Revenue Fund	-	-	-		-
Reserved for Capital Projects Fund	-	-	21,166,993		60,342,859
Unreserved, reported in:					
General Fund:					
Designated for coverage of medical claims	6,000,000	-	-		-
Designated for coverage of risk management claims	3,750,000	-	-		-
Designated for bus purchases	5,000,000	-	-		-
Designated for facilities	6,100,000	-	-		-
Designated for magnet programs	471,827	-	-		-
Designated for energy conservation	700,000	-	-		-
Designated for current operations	6,000,000	-	-		-
Designated for debt service payments	20,000,000	-	-		-
Undesignated	49,648,820	-	-		-
Special Revenue Fund:					
Designated for textbook	-	-	-		-
Undesignated	 -	 -	 -		-
TOTAL FUND BALANCES	 101,769,535	 -	 21,166,993		60,342,859
TOTAL LIABILITIES AND					
FUND BALANCES	\$ 282,861,992	\$ 3,854,112	\$ 21,245,710	\$	64,118,918

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

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



#### EAST BATON ROUGE PARISH SCHOOL SYSTEM Baton Rouge, Lousiana GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FISCAL YEAR ENDED JUNE 30, 2010

	General	Title I	QSCB Capital Projects	Proposition 1 Capital Projects	Proposition 2 Discipline
REVENUES	General		110jeets	Tiojects	Discipline
Local sources:					
Ad valorem taxes	\$ 128,415,682	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	78,781,209	-	-	35,567,229	5,579,092
Earnings on investments	1,198,336	-	86,087	408,428	32,176
Extended day program tuition	447,254	-	-	-	-
Other	6,527,818	-	-	-	-
State sources:	, ,				
Unrestricted grants-in-aid, MFP	157,078,060	-	-	-	-
Revenue sharing	4,120,396	-	-	-	-
Restricted grants-in-aid	2,685,196	-	-	-	-
Federal grants	666,214	29,688,665			
TOTAL REVENUES	379,920,165	29,688,665	86,087	35,975,657	5,611,268
<b>EXPENDITURES</b>					
Current:					
Instruction:					
Regular education programs	138,979,724	-	-	-	4,708,243
Special education programs	59,294,042	-	-	-	82,132
Other education programs	13,503,429	19,769,336	-	-	-
Support:					
Pupil support services	19,356,041	161,713	-	-	1,164,146
Instructional staff services	12,863,476	5,587,257	-	-	161,178
General administration services	10,268,091	2,169	-	366,751	57,163
School administration services	20,289,527	207,534	-	-	240,790
Business and central services	13,124,866	69,220	-	902,350	-
Plant operations and maintenance	41,881,624	307,812	-	5,512,222	257,602
Transportation	29,199,644	672,401	-	-	86,809
Child nutrition	-	-	-	-	-
Appropriations:					
Charter Schools - Type 1	5,788,269	-	-	-	-
Charter Schools - Type 2	495,088	-	-	-	-
Autonomous schools	3,472,933	-	-	-	-
Magnet programs	5,498,870	-	-	-	-
Recovery School District	15,497,211	-	-	-	-
Capital outlay	7,363,096	-	352,094	19,562,133	-
Debt service - Principal retirement	163,636	-	-	-	-
Debt service - Interest and bank charges	97,639	-	-	-	-
TOTAL EXPENDITURES	397,137,206	26,777,442	352,094	26,343,456	6,758,063
EXCESS OF REVENUES OVER					
(UNDER) EXPENDITURES	(17,217,041)	2,911,223	(266,007)	9,632,201	(1,146,795)

Proposition 3 Compensation	Child Nutrition	Other Non-major Governmental	Total
\$ -	\$-	\$ 2,113,578	\$ 130,529,260
28,594,871	-	-	148,522,401
120,276	180	-	1,845,483
-	-	-	447,254
7,825	3,804,313	743,322	11,083,278
-	3,100,000	-	160,178,060
-	-	-	4,120,396
-	-	7,355,278	10,040,474
-	20,864,720	40,400,243	91,619,842
28,722,972	27,769,213	50,612,421	558,386,448
16,086,740	-	2,014,668	161,789,375
6,605,856	-	7,030,683	73,012,713
1,002,737	-	19,130,101	53,405,603
2,453,708	-	5,024,540	28,160,148
1,567,478	-	14,361,405	34,540,794
314,798	-	-	11,008,972
1,717,429	-	195,063	22,650,343
700,522	-	313,388	15,110,346
26,124	-	600,986	48,586,370
1,554,038	-	507,131	32,020,023
-	28,257,655	175,975	28,433,630
-	371,321	-	6,159,590
-	-	-	495,088
-	-	-	3,472,933
-	-	-	5,498,870
-	-	-	15,497,211
-	-	-	27,277,323
	-	-	163,636
-			
- -	<u> </u>		97,639
32,029,430	28,628,976	49,353,940	97,639 567,380,607

(continued)

#### EAST BATON ROUGE PARISH SCHOOL SYSTEM Baton Rouge, Lousiana GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FISCAL YEAR ENDED JUNE 30, 2010

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

		Other	
Proposition 3	Child	Non-Major	
Compensation	Nutrition	Governmental	Total
\$-	\$-	\$-	\$ 21,433,000
-	945,000	2,164,331	13,228,577
-	(53,235)	(4,154,788)	(13,228,577)
<u> </u>	891,765	(1,990,457)	21,433,000
(3,306,458)	32,002	(731,976)	12,438,841
18,951,340	2,304,214	13,355,298	204,691,450
\$ 15,644,882	\$ 2,336,216	\$ 12,623,322	\$ 217,130,291 (concluded)

# EAST BATON ROUGE PARISH SCHOOL SYSTEM <u>Baton Rouge, Louisiana</u> <u>RECONCILIATION OF THE GOVERNMENTAL FUNDS -</u> <u>STATEMENT OF REVENUES, EXPENDITURES AND</u> <u>CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES</u> <u>FISCAL YEAR ENDED JUNE 30, 2010</u>

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

# EAST BATON ROUGE PARISH SCHOOL SYSTEM Baton Rouge, Louisiana PROPRIETARY FUNDS - INTERNAL SERVICE BALANCE SHEET JUNE 30, 2010

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

### EAST BATON ROUGE PARISH SCHOOL SYSTEM

# Baton Rouge, Lousiana <u>PROPRIETARY FUNDS - INTERNAL SERVICE</u> <u>STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS</u> <u>FISCAL YEAR ENDED JUNE 30, 2010</u>

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

### EAST BATON ROUGE PARISH SCHOOL SYSTEM

# Baton Rouge, Lousiana PROPRIETARY FUNDS - INTERNAL SERVICE STATEMENT OF CASH FLOWS FISCAL YEAR ENDED JUNE 30, 2010

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

# EAST BATON ROUGE PARISH SCHOOL SYSTEM Baton Rouge, Louisiana FIDUCIARY FUNDS STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES JUNE 30, 2010

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

## NOTES TO BASIC FINANCIAL STATEMENTS

### 1. GENERAL INFORMATION

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

The School System is composed of a central office, 85 schools and several support facilities. Student enrollment as of October 1, 2009 was 40,647. The School System employs approximately 6,400 persons, approximately 3,600 of whom are directly involved in the instructional process. The remainder provides ancillary support such as general administration, repair and maintenance, bus transportation and food service. The regular school term normally begins during the first half of August and is completed by the end of May.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### A. Financial Reporting Entity

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

#### B. Basis of Presentation

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

#### Government-Wide Financial Statements

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

# NOTES TO BASIC FINANCIAL STATEMENTS

### 2. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (continued)

### B. <u>Basis of Presentation</u> (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.

# NOTES TO BASIC FINANCIAL STATEMENTS

### 2. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (continued)

B. <u>Basis of Presentation</u> (continued)

Fund Financial Statements (continued)

Governmental Fund Types: (continued)

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

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

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

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

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

### Proprietary Fund Type:

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

### Fiduciary Fund Type:

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

# **NOTES TO BASIC FINANCIAL STATEMENTS**

### 2. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (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.

# **NOTES TO BASIC FINANCIAL STATEMENTS**

### 2. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (continued)

#### C. <u>Basis of Accounting/Measurement Focus</u> (continued)

#### Expenditures

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

#### D. Encumbrances

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

#### E. Cash and Cash Equivalents

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

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

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

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

#### F. Inventory

### Government-Wide Level

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

#### Fund Level

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

## NOTES TO BASIC FINANCIAL STATEMENTS

### 2. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (continued)

#### F. <u>Inventory</u> (continued)

#### Fund Level (continued)

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

#### G. Prepaid Items

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

#### H. Capital Assets

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

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

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

#### I. <u>Reserves and Designations</u>

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

### J. <u>Net Assets</u>

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

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

# NOTES TO BASIC FINANCIAL STATEMENTS

### 2. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (continued)

#### K. Interfund Transactions

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

### L. Compensated Absences

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

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

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

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

#### M. Estimates

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

#### N. Non-Operating and Operating Revenues - Proprietary Funds

Premium revenues, claims expenses and administrative costs customarily associated with self-insurance programs are accounted for as operating revenues and expenses. Interest income is reported as non-operating revenues.

#### O. <u>Reclassification</u>

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

## NOTES TO BASIC FINANCIAL STATEMENTS

### 3. DEPOSITS AND INVESTMENTS

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

Deposits at June 30, 2010 were as follows:

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

### **Deposits**

Custodial credit risk for deposits is the risk that in the event of financial institution failure, the School System's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. The School System had no custodial credit risk as of June 30, 2010.

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

## NOTES TO BASIC FINANCIAL STATEMENTS

### 4. AD VALOREM TAXES

Ad valorem taxes were levied by the School System on May 21, 2009 for the calendar year 2009, based on the assessed valuation of property as of January 1 of the calendar year. The taxes become due on December 1 of each year, and become delinquent on December 31. However, before the taxes can be collected, the assessment list (tax roll) must be submitted to the Louisiana Tax Commission for approval. From the day the tax roll is filed in the parish Clerk of Court's Office, it shall act as a lien on each specific piece of real estate thereon assessed, which shall be subject to a legal mortgage after the 31<sup>st</sup> day of December of the current year for the payment of the tax due on it. The taxes are generally collected in December, January, and February of the fiscal year. A list of property on which taxes have not been paid is published in the official journal by the East Baton Rouge Parish Tax Collector Office, which is a division of the East Baton Rouge Parish Sheriff's Department. If taxes are not paid within the period stipulated in the public notice, the property is sold for taxes due at a tax sale, usually held prior to the end of the School System's fiscal year.

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

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

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

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

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

## NOTES TO BASIC FINANCIAL STATEMENTS

### 5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2010 are as follows:

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

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

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

# NOTES TO BASIC FINANCIAL STATEMENTS

### 6. DEFINED BENEFIT PENSION PLANS

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

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

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

*Funding Policy* - Contributions to the plans are required and determined by State statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended June 30, 2010, for the School System and covered employees were as follows:

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

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

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

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

# NOTES TO BASIC FINANCIAL STATEMENTS

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

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

### Plan Description

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

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

### **Funding Policy**

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

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

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

### Annual OPEB Cost and Net OPEB Obligation

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

## NOTES TO BASIC FINANCIAL STATEMENTS

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

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

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

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

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

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

### Funding Status and Funding Progress

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

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

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

# NOTES TO BASIC FINANCIAL STATEMENTS

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

### Actuarial methods and assumptions

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

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

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

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

### 8. LONG-TERM OBLIGATIONS

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

		ompensated Absences		Notes Payable	Net Postemployment Benefits Obligation			Qualified School Construction Bonds		Total		
Balance at July 1, 2009 Additions	\$	19,374,360 10,158,012	\$	1,063,637	\$	83,591,322 60,928,222	\$	- 21,433,000	\$	104,029,319 92,519,234		
Deductions Balance at June 30, 2010	\$	(9,740,334) 19,792,038	\$	(163,636) 900,001	\$		\$	- 21,433,000	\$	(9,903,970) 186,644,583		
Dulance at balle 50, 2010	ψ	17,772,030	ψ	700,001	ψ	17,517,544	ψ	21,433,000	ψ	100,077,000		

# NOTES TO BASIC FINANCIAL STATEMENTS

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

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of June 30, 2010:

			Ç	ualified	Net		Qualified					
				Zone		Postemployment		School				
	Co	ompensated	А	cademy		Benefits	C	onstruction				
		Absences		Bonds		Obligation	Bonds			Total		
Current	\$	2,345,395	\$	163,636	\$	-	\$	1,339,563	\$	3,848,594		
Long - Term		17,446,643		736,365		144,519,544		144,519,544		20,093,437		182,795,989
Total	\$	19,792,038	\$	900,001	\$ 144,519,544		\$	21,433,000	\$	186,644,583		

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

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

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

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

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

## NOTES TO BASIC FINANCIAL STATEMENTS

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

Principal and interest payments are due as:

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

In accordance with LSA-R.S. 39:562(L), the School System is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of taxable property (including homestead exempt and nonexempt property) within the parish. At June 30, 2010, the statutory limit is \$1,157,146,883.

## 9. UNEARNED REVENUES

Unearned revenues at June 30, 2010 were as follows:

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

# NOTES TO BASIC FINANCIAL STATEMENTS

### 9. <u>UNEARNED REVENUES</u> (continued)

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

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

### 10. INTERFUND TRANSFERS

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

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

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.

### NOTES TO BASIC FINANCIAL STATEMENTS

### 11. DUE TO/FROM OTHER FUNDS

The School System's consolidated cash account holds the cash of all funds. As a result, negative cash balances occur in certain funds and are in essence "financed" by the General Fund. Positive book cash balances are displayed on the Governmental Funds balance sheet as "Due from other funds", while negative cash balances are included in "Due to other Funds" on the Governmental Funds balance sheet. Individual balances due to/from other funds at June 30, 2010, which represent short-term loans, are as follows:

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

# NOTES TO BASIC FINANCIAL STATEMENTS

### 12. LITIGATION AND CONTINGENCIES

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

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

### 13. COMMITMENTS

At June 30, 2010, the School System had construction commitments of approximately \$20.9 million. The majority of these commitments will ultimately be paid out of the Proposition 1 Capital Projects Fund.

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

### 14. **RISK MANAGEMENT**

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

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

### a. <u>Workers' Compensation Fund</u>

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

## NOTES TO BASIC FINANCIAL STATEMENTS

#### 14. **<u>RISK MANAGEMENT</u>** (continued)

#### b. Risk Management Fund

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

#### c. Medical Insurance Fund

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

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

	2010				
_	Workers' Compensation				
	Fund	Fund	Fund	Total	
Unpaid claims as of July 1, 2009 Current year claims incurred and	\$ 3,422,695	\$ 3,954,348	\$ 7,353,505	\$14,730,548	
changes in estimates	4,350,678	2,608,900	71,712,491	78,672,069	
Claims paid	(3,280,052)	(2,328,320)	(71,572,481)	(77,180,853)	
Unpaid claims as of June 30, 2010	\$ 4,493,321	\$ 4,234,928	\$ 7,493,515	\$16,221,764	

	2009				
-	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total	
Unpaid claims as of July 1, 2008 Current year claims incurred and	\$ 4,027,873	\$ 4,087,024	\$ 5,764,535	\$13,879,432	
changes in estimates Claims paid	2,174,678 (2,779,856)	1,512,440 (1,645,116)	68,784,237 (67,195,267)	72,471,355 (71,620,239)	
Unpaid claims as of June 30, 2009	\$ 3,422,695	\$ 3,954,348	\$ 7,353,505	\$14,730,548	

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.

## NOTES TO BASIC FINANCIAL STATEMENTS

### 14. **<u>RISK MANAGEMENT</u>** (continued)

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

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

### 15. RESTRICTED NET ASSETS

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

### 16. DEFICIT FUND EQUITY

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

### 17. EDUCATION EXCELLENCE FUND

Pursuant to Act #161 of the 2002 First Extraordinary Session of the Legislature, the State of Louisiana established the Education Excellence Fund (EEF) for the oversight, appropriation, and disposition of proceeds from the tobacco settlements. These funds are dedicated for use in educational programs, and are available to local school districts, subject to the approval of an expenditure plan by the Louisiana Department of Education. The funds are held and invested by the Treasurer of the State of Louisiana on behalf of local school districts and are disbursed in accordance with approved expenditure plans. At June 30, 2010, the School System's EEF funds invested through the Treasurer totaled approximately \$3.7 million. These funds are recognized as revenue to the School System upon submission and subsequent approval of an annual expenditure plan. The School System expended approximately \$1,200,000 during the 2009-2010 fiscal year in accordance with its respective expenditure plan.

# NOTES TO BASIC FINANCIAL STATEMENTS

### 18. RECOVERY SCHOOL DISTRICT

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

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

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

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

### 19. SUBSEQUENT EVENT

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



Required Supplemental Information

compensive Annual Financial Report

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Part II

# EAST BATON ROUGE PARISH SCHOOL SYSTEM Baton Rouge, Louisiana SCHEDULE OF FUNDING PROGRESS FOR OTHER POST-EMPLOYMENT BENEFIT PLAN JUNE 30, 2010

	Actuarial Valuation	(a) Actuari Value o		(b) Actuarial Accrued	(b-a) Unfunded AAL	(a/b) Funded	(c) Covered	((b-a/c) UAAL as a Percentage of
_	Date	Assets	s	Liability (AAL)	(UAAL)	Ratio	Payroll	Covered Payoll
	7/1/2007	\$	-	\$ 861,694,369	\$ 861,694,369	0%	\$ 273,674,285	315%
	7/1/2008	\$	-	\$ 849,412,699	\$ 849.412.699	0%	\$ 295,511,428	287%
				. , , ,	• , , ,	070	• • • • • •	20770
	7/1/2009	\$	-	\$ 1,191,148,834	\$1,191,148,834	0%	\$ 296,251,570	402%

### BUDGETARY COMPARISON SCHEDULES MAJOR FUND DESCRIPTIONS

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

### **GENERAL FUND**

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

### TITLE I FUND

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

### **PROPOSITION 2 - DISCIPLINE FUND**

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

### **PROPOSITION 3 - COMPENSATION FUND**

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

### **CHILD NUTRITION FUND**

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

### EAST BATON ROUGE PARISH SCHOOL SYSTEM

#### Baton Rouge, Louisiana GENERAL FUND BUDGETARY COMPARISON SCHEDULE FISCAL YEAR ENDED JUNE 30, 2010

EVENCES           Advalorem taxes         \$ 12,5,470,000         \$ 127,220,000         \$ 128,415,682         \$ 1,195,682           Sales and use taxes         8,000,000         78,781,209         \$ 581,209           Extended approgram tuition         4,00,000         4,00,000         4,423,44         7,254           Other         8,492,000         6,714,181         6,527,818         (168,365)           Unrestitted grams-in-aid         1,194,825         157,075,000         -         78,260,000           Revenue sharing         4,200,000         4,200,000         4,200,386         2,668,196         115,369           Federal grans-in-aid         6,75,000         6,75,000         6,75,000         6,75,000         15,076,000         -           TOTAL REVENUES         383,003,883         377,957,077         379,920,165         15,964,00         15,036,00           Current:         Instruction:         Regular education programs         62,029,304         19,203,564         19,40,412         2,5512           Other education programs         13,4939,654         140,130,673         138,979,724         1,150,949           Support:         Instruction:         Regular education programs         12,323,561         13,944,612         2,552,041         (415,313)	DEVENUES	Original	Final	Actual	Variance with Final Budget Positive (Negative)
Ad valoem axes         \$         125.470,000         \$         127.220,000         \$         127.420,000         78.781.209         581.209           Extinuits on investments         1.80,000,00         78.200,000         78.200,000         78.781.209         581.209           Extinuits on investments         4.00,000         447.254         47.254           Other         8.492,000         6.714.181         6.527.818         (186.363)           Nate sources:         Unrestricted grants-in-aid, MFP         151.494.825         157.078,060         -           Revenue sharing         4.200,000         5.200,001         5.200,001         5.200,001         5.200,001         5.200,001         5	REVENUES				
Sales and use taxes         88,000,000         78,200,000         78,200,000         78,200,000         78,200,000         1,08,336           Extended day program tuition         400,000         447,254         47,254           Other         8,492,000         6,714,181         6,527,818         (166,363)           State sources:         Unrestricted grants-in-aid, MFP         151,494,825         157,078,060         -         -           Revense shuring         4,200,000         4,200,000         4,200,000         4,200,000         6,651,966         (17,96,060)           Revense shuring         4,200,000         6,75,000         66,714         (8,786)         (16,78,06)         (17,97,060)         (17,97,060)         (17,97,060)         (17,97,07,060)         (17,97,060)         (17,97,060)         (17,97,060)         (17,97,060)         (17,97,07,060)         (17,97,060)         (17,97,060)         (17,97,060)         (17,97,060)         (17,97,060)         (17,97,060)         (17,97,060)         (17,97,060)         (17,97,060)         (17,97,060)         (17,97,060)         (17,97,060)         (17,97,060)         (17,97,060)         (17,96,06)         (17,96,06)         (17,97,060)         (17,96,06)         (17,96,06)         (17,96,06)         (17,96,06)         (15,96,11)         (15,96,11)         (15,96,11)<		¢ 105 470 000	¢ 107 000 000	¢ 100.415.600	¢ 1 105 692
Example on investments         1.800.000         900,000         11,98,336         298,336           Extended day program tuition         400,000         447,254         47,254           Other         8,492,000         6,714,181         6,527,815         (186,363)           State sources:         0         4,200,000         4,200,000         4,200,000         4,200,000         4,200,900         6,714,181         6,527,815         (186,363)           State sources:         0         2,569,836         2,689,356         2,689,356         2,689,356         2,689,456         (115,300)           Federal grants         675,000         675,000         666,214         (8,786)           TOTAL REVENUES         383,003,883         377,957,077         379,920,165         1,963,988           Current:         Regular education programs         62,029,304         93,202,554         92,404,22         2,6121           Other education programs         62,029,304         93,202,554         19,240,422         2,6131           Support:         Pupil support services         19,553,616         1,150,497         12,864,376         326,891           Support:         Pupil support services         19,535,561         13,90,457         12,286,476         326,891 <tr< td=""><td></td><td></td><td></td><td></td><td></td></tr<>					
Extended day program tuition         400,000         400,000         47,254         47,254           Other         8,492,000         6,714,181         6,527,818         (186,63)           State sources:         Unrestricted grants-in-aid, MFP         151,494,825         157,078,060         157,078,060         (79,604)           Reverme sharing         4,200,000         4,120,396         (79,604)         Restricted grants-in-aid         (79,604)           Reverme sharing         6,75,000         666,214         (8,786)         (8,786)           TOTAL REVENUES         383,003,883         377,957,077         379,920,165         1,963,088           EXENDITURES         Current:         Instruction:         Regular ductation programs         62,023,04         59,320,554         592,044,92         2,651,29           Other ductation programs         16,333,962         14,475,239         13,503,429         1,241,810           Support:         19,391,473         18,940,728         19,350,611         (415,313)           Instructional staff services         19,351,3108         10,223,367         11,248,66         816,825           Party partitistration services         19,418,413         19,419,419         11,12,4866         816,825           Plant opertuions and mainteratione		, ,	, ,		
Other         8,492,000         6,714,181         6,527,818         (186,36)           Solte sources:         Urrestricted grants-in-aid, MFP         151,494,825         157,078,060         1-7,078,060         -           Revenue sharing         4,200,000         4,200,000         142,0036         (79,664)         -           Restricted grants-in-aid         2,472,038         2,659,036         2,658,106         115,360           TOTAL REVENUES         383,003,883         377,957,077         379,920,165         1,963,088           EXPENDITURES         Sagual education programs         124,939,654         140,130,673         138,979,724         1,150,949           Instruction:         Regular education programs         124,939,654         140,130,673         138,979,724         1,150,949           Special education programs         124,939,654         140,130,673         138,979,724         1,150,949           Support:         Regular education programs         16,333,902         14,745,239         13,503,429         1,241,810           Support:         Regular education programs         10,533,108         10,223,6501         (44,724)           Support:         Play isoport services         13,883,561         13,100,457         12,865,476         326,891           Supp	•		· · · · · · · · · · · · · · · · · · ·		
Sate sources:         Intervention		,	,		
Unserviced grams-in-aid, MFP         15,194,825         157,078,060         -           Revenue charing         4200,000         4200,000         44,103,396         (79,604)           Restricted grants-in-aid         2,472,058         2,569,836         2,685,196         (115,360)           Federal grants         675,000         675,000         666,214         (8,786)           TOTAL REVENUES         383,003,883         377,997,077         379,920,165         1,963,088           EXPENDITURES         Instruction:         Regular education programs         61,203,304         59,310,673         138,979,724         1,150,949           Special education programs         62,029,304         59,330,654         19,404,225         12,41,810           Support:         16,333,962         14,745,239         13,503,429         1,241,810           Support:         19,591,473         18,940,728         19,356,041         (415,313)           Instructional staff services         19,358,561         13,190,457         12,265,476         326,981           School administration services         19,188,873         19,523,070         0,289,527         (766,457)           Support services         13,882,441         19,414,641         13,124,866         816,825           Plati		8,492,000	6,714,181	6,527,818	(186,363)
Reserviced grants-in-uid         4,200,000         4,200,000         4,120,366         (?9,604)           Restricted grants         675,000         675,000         666,214         (&7,86)           TOTAL REVENUES         183,003,883         377,957,077         379,920,165         1,963,088           EXPENTITURES         Current:         Instruction:         1,963,088         2,651,2         (&7,80)           Special education programs         62,029,304         59,320,554         59,294,042         2,6512           Other education programs         16,333,962         14,745,239         1,241,810           Support:         19,555,113         19,0457         12,863,476         326,691           Pupil support services         19,553,108         10,223,367         10,268,691         (44,724)           School administration services         19,168,871         15,233,070         20,289,527         (766,457)           Business and central services         19,388,284         13,344,666         816,825         Plant operations and maintenance         44,469,827         45,935,280         (41,24),376           Appropriations:         Charter schools - Type 1         5,950,000         5,750,000         5,788,269         (38,269)           Charter schools - Type 1         5,950,000		151 404 025	155.050.070	155,050,070	
Restricted grants-in-aid         2.472.058         2.569.356         2.685.196         115.360           Federal grants         675.000         675.000         666.214         (8,786)           TOTAL REVENUES         383.003.883         377.957.077         379.920.165         1.963.088           EXPENDITURES         Instruction:         Regular education programs         134.939.654         140.130.673         138.979.724         1.150.949           Special education programs         16.333.962         14.745.239         13.503.429         1.241.810           Support:         Pupil support services         19.591,473         18.940.728         19.356.041         (415.313)           Instructional staff services         15.833.561         13.190.457         12.863.476         326.981           Schoot administration services         19.591,473         18.940.728         19.356.041         (415.313)           Instructional staff services         19.358.541         13.190.457         12.863.476         326.981           Schoot administration services         19.168.873         19.523.070         20.289.527         (766.457)           Busingers and central services         13.883.244         13.941.691         13.24.866         816.822           Plant operations and mainenance         44.46	-				-
Federal grants         675,000         675,000         666,214         (8,786)           TOTAL REVENUES         383,003,883         377,957,077         379,920,165         1,963,088           EXPENTITURES Current:         Instruction:         Regular education programs         134,939,654         140,130,673         138,979,724         1,150,949           Special education programs         62,029,304         59,320,554         59,294,042         26,512           Other education programs         16,333,962         14,745,239         12,41,810           Support:         Instructional staff services         19,551,473         18,940,728         19,356,041         (415,313)           Instructional staff services         19,553,108         10,223,367         10,268,091         (44,724)           School administration services         19,488,73         19,523,070         20,289,527         (766,457)           Business and central services         13,888,824         13,941,691         13,124,866         816,825           Plant operations and maintenance         44,469,827         45,935,822         41,881,624         4,035,658           Autonomous schools         3,451,422         3,451,423         5,498,860         6,124,233         5,498,860         6,124,233         5,498,860         6,124,233 <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td> <td></td> <td></td>	· · · · · · · · · · · · · · · · · · ·				
TOTAL REVENUES         383,003,883         377,957,077         379,920,165         1.963,088           EXPENDITURES         Instruction:         Instruction: <t< td=""><td>-</td><td></td><td></td><td></td><td></td></t<>	-				
EXPENDITURES Current:         Instruction:           Regular education programs         134,939,654         140,130,673         138,979,724         1,150,949           Special education programs         62,029,304         59,320,554         59,240,442         26,512           Other education programs         61,333,962         14,745,239         13,503,429         1,241,810           Support:         1         1         18,940,728         19,256,041         (415,313)           Pupil support services         19,591,473         18,940,728         19,263,476         236,041           General administration services         19,551,3108         10,223,367         10,268,091         (44,724)           School administration services         19,168,873         19,552,3070         20,289,527         (766,457)           Business and central services         19,168,873         19,552,3070         20,289,527         (766,457)           Business and central services         13,88,284         13,941,691         13,124,866         816,822           Paropropriations:         20,944         1,245,766         26,940         4,053,658         -           Charter schools - Type 1         5,950,000         5,758,269         (38,269)         -         226,840         495,088         - <td>•</td> <td></td> <td></td> <td></td> <td></td>	•				
Current:         Instruction:         Regular education programs         134,939,654         140,130,673         138,979,724         1,150,949           Special education programs         62,029,304         59,320,554         59,294,042         26,512           Other education programs         16,333,962         14,745,239         1,241,810           Support:         Pupil support services         15,533,561         13,190,457         12,863,476         23,6981           General administration services         19,511,473         18,940,728         19,356,041         (41,5,313)           School administration services         19,513,376         10,228,377         (766,457)           Business and central services         19,388,284         13,941,691         13,124,866         816,825           Plant operations and maintenance         44,469,827         45,935,282         41,881,624         4,053,658           Transportation         30,589,599         30,445,410         21,19,644         1,245,766           Autonomous schools         .7ype 1         5,950,000         5,750,000         5,788,269         (38,269)           Charter schools - Type 2         226,840         495,088         49,5088         -         -           Autonomous schools         3,451,422         3,472,2933<	TOTAL REVENUES	383,003,883	377,957,077	379,920,165	1,963,088
Instruction:         Instruction:           Regular education programs         62,029,304         59,320,554         59,294,042         26,512           Other education programs         16,333,962         14,745,239         13,503,429         1,241,810           Support:         Pupil support services         19,591,473         18,940,728         19,356,041         (415,313)           Instructional staff services         15,835,561         13,109,4457         12,863,476         326,981           General administration services         19,168,873         19,233,070         20,289,527         (766,457)           Business and central services         13,888,284         13,941,691         13,124,866         816,825           Plant operations and maintenance         44,469,827         45,935,284         45,915,284         40,53,658           Transportation         30,589,599         30,445,410         29,199,644         1,245,766           Appropriations:         Charter schools - Type 1         5,950,000         5,750,000         5,788,269         (38,269)           Charter schools - Type 1         5,950,000         5,780,008         495,088         -           Charter schools - Type 2         226,840         495,088         -         3259,655           Debt service - Pri					
Regular education programs         134,939,654         140,130,673         138,979,724         1,150,949           Special education programs         62,029,304         59,320,554         59,294,042         26,512           Support:         14,745,239         12,341,810         26,512         26,512           Pupil support services         19,591,473         18,940,728         19,356,041         (41,5,313)           Instructional staff services         19,553,108         10,223,377         10,268,091         (44,724)           School administration services         19,168,873         19,523,070         20,289,527         (766,437)           Business and central services         13,188,824         13,941,691         13,124,866         816,825           Plant operations and maintenance         44,469,827         45,935,282         41,881,624         4,053,658           Appropriations:         Charter schools - Type 1         5,950,000         5,788,269         (38,269)           Charter schools - Type 2         226,840         495,088         -         44,469,827         14,472,933         (21,511)           Magnet programs         5,498,869         6,12,423         5,498,870         625,553         86,299         (21,271)         (33,246,412)         3,472,933         (21,511)					
Special education programs         62,029,304         59,320,554         59,294,042         26,512           Other education programs         16,333,962         14,745,239         13,503,429         1,241,810           Support         19,591,473         18,900,728         19,356,041         (41,5,13)           Instructional staff services         15,835,561         13,190,457         12,863,476         326,981           General administration services         19,168,873         19,252,307         20,289,527         (766,457)           Business and central services         13,888,284         13,941,691         13,124,866         816,825           Plant operations and maintenance         44,469,827         45,935,282         41,881,624         4,053,658           Transportation         30,589,599         30,454,10         29,199,644         1,245,766           Appropriations:         C         Charter schools - Type 1         5,950,000         5,788,269         (38,269)           Charter schools - Type 1         5,950,000         5,788,264         4,053,658         -           Autonomous schools         3,451,422         3,472,933         (21,511)         Magnet programs         5,498,869         6,124,233         5,498,870         625,553           Recovery School District <td></td> <td></td> <td></td> <td></td> <td></td>					
Ohrer education programs         16,333,962         14,745,239         13,503,429         1,241,810           Support:         Pupil support services         19,591,473         18,940,728         19,356,041         (415,313)           Instructional staff services         15,535,561         13,190,457         12,863,476         326,981           General administration services         19,168,873         19,523,070         20,289,527         (766,457)           Business and central services         13,188,284         13,941,691         13,124,866         816,825           Plant operations and maintenance         44,469,827         45,935,282         41,881,624         4053,678           Charter schools - Type 1         5,950,000         5,780,000         5,788,269         (38,269)           Charter schools - Type 2         226,840         495,088         -         -           Autonomous schools         3,451,422         3,472,933         (21,511)           Magnet programs         5,498,869         6,124,423         5,498,870         625,553           Debt service - Inticipal retirement         163,635         163,635         163,636         (1)           Debt service - Inticipal retirement         163,635         163,635         163,635         114,451,906					, ,
Support:         Pupil support services         19,591,473         18,940,728         19,356,041         (415,313)           Instructional staff services         15,835,561         13,190,457         12,863,476         326,981           General administration services         10,553,108         10,223,367         10,268,091         (44,724)           School administration services         19,168,873         19,923,070         20,289,527         (766,457)           Business and central services         13,388,284         13,941,691         13,124,866         816,625           Plant operations and maintenance         44,469,827         45,935,282         41,881,624         4,053,658           Transportation         30,589,599         30,445,410         29,199,644         1,245,766           Appropriations:         Charter schools - Type 1         5,950,000         5,758,269         (38,269)           Charter schools - Type 2         226,840         495,088         -         -           Capital outlay         6,362,406         10,622,751         7,363,096         3,259,655           Debt service - Principal retirement         163,635         163,635         163,636         (1)           Debt service - Principal retirement         163,635         163,635         163,636         (				, ,	,
Pupil support services         19,591,473         18,940,728         19,356,041         (415,313)           Instructional staff services         15,835,561         13,109,457         12,863,476         326,981           General administration services         10,253,108         10,223,367         10,268,091         (44,724)           School administration services         13,888,284         13,941,691         13,124,866         816,825           Plant operations and maintenance         44,409,827         45,935,282         41,881,624         4053,658           Transportation         30,589,599         30,445,410         29,199,644         1,245,766           Appropriations:         Charter schools - Type 1         5,950,000         5,750,000         5,788,269         (38,269)           Charter schools - Type 2         226,840         495,088         -         -           Autonomous schools         3,451,422         3,472,933         (21,511)           Magnet programs         5,498,869         6,124,423         5,498,870         625,553           Debt service - Principal retirement         163,635         163,635         163,635         (3),636         (1)           Debt service - Interest and bank charges         -         -         88,114         97,639         (2,5	1 0	16,333,962	14,745,239	13,503,429	1,241,810
Instructional staff services         15,835,561         13,190,457         12,863,476         326,981           General administration services         10,553,108         10,223,367         10,268,091         (44,724)           School administration services         13,188,284         13,941,691         13,124,866         816,825           Plant operations and maintenance         44,469,827         45,935,282         41,881,624         4,055,658           Appropriations:         0         20,589,599         30,445,410         29,199,644         1,245,766           Appropriations:         0         5,950,000         5,758,000         5,788,269         (38,269)           Charter schools - Type 1         5,950,000         5,780,000         5,788,269         (38,269)           Charter schools - Type 2         226,840         495,088         -         -           Autonomous schools         3,451,422         3,451,422         3,472,933         (21,511)           Magnet programs         5,498,869         6,124,423         5,498,870         625,553           Debt service - Principal retirement         163,635         163,635         163,636         (1)           Debt service - Principal retirement         163,635         163,635         163,636         (1)	**				
General administration services         10,553,108         10,223,367         10,268,091         (44,724)           School administration services         19,168,873         19,523,070         20,289,527         (766,457)           Business and central services         13,888,284         13,941,691         13,124,866         816,825           Plant operations and maintenance         44,469,827         45,935,282         41,881,624         4,055,658           Transportation         30,589,599         30,445,410         29,199,644         1,245,766           Appropriations:         Charter schools - Type 1         5,950,000         5,750,000         5,788,269         (38,269)           Charter schools - Type 2         226,840         495,088         -         44,469,870         622,553           Recovery School District         28,287,352         15,497,208         15,497,211         (3)           Capital outlay         6,362,406         10,622,751         7,363,096         3,259,655           Debt service - Interest and bank charges         -         88,114         97,639         (9,525)           TOTAL EXPENDITURES         417,340,169         408,589,112         397,137,206         11,451,906           Transfers in         6,400,000         6,400,000         6,400,000				, ,	,
School administration services         19,168,873         19,523,070         20,289,527         (766,457)           Business and central services         13,888,284         13,941,691         13,124,866         816,825           Plant operations and maintenance         44,469,827         45,935,282         41,881,624         4,053,658           Transportation         30,589,599         30,445,410         29,199,644         1,245,766           Appropriations:         Charter schools - Type 1         5,950,000         5,788,269         (38,269)           Charter schools - Type 1         226,840         495,088         -         44,50,888         -           Autonomous schools         3,451,422         3,451,422         3,472,933         (21,511)           Magnet programs         5,498,869         6,124,423         5,498,870         625,553           Recovery School District         22,827,352         15,497,208         15,497,211         (3)           Capital outlay         6,362,406         10,622,751         7,363,096         3,259,655           Debt service - Interest and bank charges         -         88,114         97,639         (9,525)           TOTAL EXPENDITURES         417,340,169         408,589,112         397,137,206         11,451,906		, ,		12,863,476	,
Business and central services         13,888,284         13,941,691         13,124,866         816,825           Plant operations and maintenance         44,469,827         45,935,282         41,881,624         4,053,658           Transportation         30,589,599         30,445,410         29,199,644         1,245,766           Appropriations:         -         226,840         495,088         495,088         -           Autonomous schools - Type 1         5,950,000         5,750,000         5,788,269         (38,269)           Charter schools - Type 2         226,840         495,088         495,088         -           Autonomous schools         3,451,422         3,451,422         3,472,933         (21,511)           Magnet programs         5,498,869         6,124,423         5,498,870         625,553           Recovery School District         28,287,352         15,497,208         15,497,211         (3)           Capital outlay         163,635         163,635         163,636         (1)           Debt service - Principal retirement         163,635         163,635         163,636         (1)           Debt service - Interest and bank charges         -         88,114         97,639         (9,525)           TOTAL EXPENDITURES         417,340,1					(44,724)
Plant operations and maintenance         44,469,827         45,935,282         41,881,624         4,053,658           Transportation         30,589,599         30,445,410         29,199,644         1,245,766           Appropriations:         -         -         -         -         -           Charter schools - Type 1         5,950,000         5,750,000         5,788,269         (38,269)           Charter schools - Type 2         226,840         495,088         495,088         -           Autonomous schools         3,451,422         3,412,23         5,498,870         625,553           Recovery School District         28,287,352         15,497,208         15,497,211         (3)           Capital outlay         6,362,406         10,622,751         7,363,096         3,259,655           Debt service - Principal retirement         163,635         163,635         163,635         (1)           Debt service - Interest and bank charges         -         88,114         97,639         (9,525)           TOTAL EXPENDITURES         (34,336,286)         (30,632,035)         (17,217,041)         13,414,994           OTHER FINANCING SOURCES (USES)           Transfers in         6,400,000         (6,045,000)         (6,109,331)         (464,331) </td <td></td> <td></td> <td></td> <td>20,289,527</td> <td> ,</td>				20,289,527	,
Transportation       30,589,599       30,445,410       29,199,644       1,245,766         Appropriations:       Charter schools - Type 1       5,950,000       5,750,000       5,788,269       (38,269)         Charter schools - Type 2       226,840       495,088       495,088       -         Autonomous schools       3,451,422       3,451,422       3,472,933       (21,511)         Magnet programs       5,498,869       6,124,23       5,498,870       625,553         Recovery School District       28,873,552       15,497,208       15,497,211       (3)         Capital outlay       6,362,406       10,622,751       7,363,096       3,259,655         Debt service - Principal retirement       163,635       163,635       163,636       (1)         Debt service - Interest and bank charges       417,340,169       408,589,112       397,137,206       11,451,906         EXCESS OF REVENUES OVER EXPENDITURES       (34,336,286)       (30,632,035)       (17,217,041)       13,414,994         OTHER FINANCING SOURCES (USES)       355,000       755,000       (6,109,331)       (464,331)         Transfers in       6,400,000       (5,645,000)       (6,109,331)       (464,331)         TOTAL OTHER FINANCING SOURCES (USES)       355,000       755,000		13,888,284	13,941,691	13,124,866	816,825
Appropriations:       Charter schools - Type 1       5,950,000       5,750,000       5,788,269       (38,269)         Charter schools - Type 2       226,840       495,088       495,088       -         Autonomous schools       3,451,422       3,451,422       3,472,933       (21,511)         Magnet programs       5,498,869       6,124,423       5,498,870       625,553         Recovery School District       28,287,352       15,497,208       15,497,211       (3)         Capital outlay       6,362,406       10,622,751       7,363,096       3,259,655         Debt service - Principal retirement       163,635       163,635       163,636       (1)         Debt service - Interest and bank charges       -       88,114       97,639       (9,525)         TOTAL EXPENDITURES       417,340,169       408,589,112       397,137,206       11,451,906         EXCESS OF REVENUES OVER EXPENDITURES       (34,336,286)       (30,632,035)       (17,217,041)       13,414,994         OTHER FINANCING SOURCES (USES)       355,000       755,000       (6,109,331)       (464,331)         Transfers in       6,400,000       6,400,000       (6,109,331)       (464,331)         TOTAL OTHER FINANCING SOURCES (USES)       355,000       755,000       1,009,9	*				
Charter schools - Type 1       5,950,000       5,750,000       5,788,269       (38,269)         Charter schools - Type 2       226,840       495,088       495,088       495,088       -         Autonomous schools       3,451,422       3,451,422       3,472,933       (21,511)         Magnet programs       5,498,869       6,124,423       5,498,870       625,553         Recovery School District       28,287,352       15,497,208       15,497,211       (3)         Capital outlay       6,362,406       10,622,751       7,363,096       3,259,655         Debt service - Principal retirement       163,635       163,635       163,636       (1)         Debt service - Interest and bank charges       -       88,114       97,639       (9,525)         TOTAL EXPENDITURES       (34,336,286)       (30,632,035)       (17,217,041)       13,414,994         OTHER FINANCING SOURCES (USES)         Transfers in       6,400,000       6,400,000       7,119,246       719,246         Transfers out       (6,045,000)       (6,640,000)       (6,109,331)       (464,331)         TOTAL OTHER FINANCING SOURCES (USES)       355,000       755,000       1,009,915       254,915         NET CHANGE IN FUND BALANCE       (33,981,286)		30,589,599	30,445,410	29,199,644	1,245,766
Charter schools - Type 2       226,840       495,088       495,088       -         Autonomous schools       3,451,422       3,451,422       3,472,933       (21,511)         Magnet programs       5,498,869       6,124,423       5,498,870       6225,553         Recovery School District       28,287,352       15,497,208       15,497,211       (3)         Capital outlay       6,362,406       10,622,751       7,363,096       3,259,655         Debt service - Principal retirement       163,635       163,635       163,636       (1)         Debt service - Interest and bank charges       -       88,114       97,639       (9,525)         TOTAL EXPENDITURES       417,340,169       408,589,112       397,137,206       11,451,906         EXCESS OF REVENUES OVER EXPENDITURES       (34,336,286)       (30,632,035)       (17,217,041)       13,414,994         Transfers in       6,400,000       6,400,000       7,119,246       719,246         Transfers out       (6,045,000)       (5,645,000)       (6,109,331)       (464,331)         TOTAL OTHER FINANCING SOURCES (USES)       355,000       755,000       1,009,915       254,915         NET CHANGE IN FUND BALANCE       (33,981,286)       (29,877,035)       (16,207,126)       13,669,909					
Autonomous schools       3,451,422       3,451,422       3,472,933       (21,511)         Magnet programs       5,498,869       6,124,423       5,498,870       625,553         Recovery School District       28,287,352       15,497,208       15,497,211       (3)         Capital outlay       6,662,406       10,622,751       7,363,096       3,259,655         Debt service - Principal retirement       163,635       163,635       163,635       (1)         Debt service - Interest and bank charges       -       88,114       97,639       (9,525)         TOTAL EXPENDITURES       417,340,169       408,589,112       397,137,206       11,451,906         EXCESS OF REVENUES OVER EXPENDITURES       (34,336,286)       (30,632,035)       (17,217,041)       13,414,994         OTHER FINANCING SOURCES (USES)       355,000       55,000       (6,109,331)       (464,331)         ToTAL OTHER FINANCING SOURCES (USES)       355,000       755,000       1,009,915       254,915         NET CHANGE IN FUND BALANCE       (33,981,286)       (29,877,035)       (16,207,126)       13,669,909         Fund balance, June 30, 2009       117,976,661       117,976,661       117,976,661       -       -	Charter schools - Type 1	5,950,000	5,750,000	5,788,269	(38,269)
Magnet programs         5,498,869         6,124,423         5,498,870         625,553           Recovery School District         28,287,352         15,497,208         15,497,211         (3)           Capital outlay         6,362,406         10,622,751         7,363,096         3,259,655           Debt service - Principal retirement         163,635         163,635         163,636         (1)           Debt service - Interest and bank charges         -         -         88,114         97,639         (9,525)           TOTAL EXPENDITURES         417,340,169         408,589,112         397,137,206         11,451,906           EXCESS OF REVENUES OVER EXPENDITURES         (34,336,286)         (30,632,035)         (17,217,041)         13,414,994           OTHER FINANCING SOURCES (USES)         -         6,400,000         6,400,000         7,119,246         719,246           Transfers in         6,400,000         (6,045,000)         (6,109,331)         (464,331)           TOTAL OTHER FINANCING SOURCES (USES)         355,000         755,000         1,009,915         254,915           NET CHANGE IN FUND BALANCE         (33,981,286)         (29,877,035)         (16,207,126)         13,669,909           Fund balance, June 30, 2009         117,976,661         117,976,661         117,976,66	Charter schools - Type 2	226,840	495,088	495,088	-
Recovery School District         28,287,352         15,497,208         15,497,211         (3)           Capital outlay         6,362,406         10,622,751         7,363,096         3,259,655           Debt service - Principal retirement         163,635         163,635         163,636         (1)           Debt service - Interest and bank charges         -         88,114         97,639         (9,525)           TOTAL EXPENDITURES         417,340,169         408,589,112         397,137,206         11,451,906           EXCESS OF REVENUES OVER EXPENDITURES         (34,336,286)         (30,632,035)         (17,217,041)         13,414,994           OTHER FINANCING SOURCES (USES)         -         6,400,000         6,400,000         7,119,246         719,246           Transfers in         6,400,000         (6,045,000)         (6,109,331)         (464,331)           TOTAL OTHER FINANCING SOURCES (USES)         355,000         755,000         1,009,915         254,915           NET CHANGE IN FUND BALANCE         (33,981,286)         (29,877,035)         (16,207,126)         13,669,909           Fund balance, June 30, 2009         117,976,661         117,976,661         117,976,661         -		3,451,422	3,451,422	3,472,933	(21,511)
Capital outlay       6,362,406       10,622,751       7,363,096       3,259,655         Debt service - Principal retirement       163,635       163,635       163,636       (1)         Debt service - Interest and bank charges       -       88,114       97,639       (9,525)         TOTAL EXPENDITURES       417,340,169       408,589,112       397,137,206       11,451,906         EXCESS OF REVENUES OVER EXPENDITURES       (34,336,286)       (30,632,035)       (17,217,041)       13,414,994         OTHER FINANCING SOURCES (USES)       -       6,400,000       6,400,000       7,119,246       719,246         Transfers in       6,400,000       (5,645,000)       (6,109,331)       (464,331)         TOTAL OTHER FINANCING SOURCES (USES)       355,000       755,000       1,009,915       254,915         NET CHANGE IN FUND BALANCE       (33,981,286)       (29,877,035)       (16,207,126)       13,669,909         Fund balance, June 30, 2009       117,976,661       117,976,661       117,976,661       -       -	Magnet programs	5,498,869	6,124,423		625,553
Debt service - Principal retirement       163,635       163,635       163,636       (1)         Debt service - Interest and bank charges       -       88,114       97,639       (9,525)         TOTAL EXPENDITURES       417,340,169       408,589,112       397,137,206       11,451,906         EXCESS OF REVENUES OVER EXPENDITURES       (34,336,286)       (30,632,035)       (17,217,041)       13,414,994         OTHER FINANCING SOURCES (USES)       -       6,400,000       6,400,000       7,119,246       719,246         Transfers in       6,400,000       (5,645,000)       (6,019,331)       (464,331)         TOTAL OTHER FINANCING SOURCES (USES)       355,000       755,000       1,009,915       254,915         NET CHANGE IN FUND BALANCE       (33,981,286)       (29,877,035)       (16,207,126)       13,669,909         Fund balance, June 30, 2009       117,976,661       117,976,661       117,976,661       -       -	Recovery School District	28,287,352	15,497,208	15,497,211	(3)
Debt service - Interest and bank charges       -       88,114       97,639       (9,525)         TOTAL EXPENDITURES       417,340,169       408,589,112       397,137,206       11,451,906         EXCESS OF REVENUES OVER EXPENDITURES       (34,336,286)       (30,632,035)       (17,217,041)       13,414,994         OTHER FINANCING SOURCES (USES)       -       -       6,400,000       6,400,000       7,119,246       719,246         Transfers in       6,400,000       (6,045,000)       (5,645,000)       (6,109,331)       (464,331)         TOTAL OTHER FINANCING SOURCES (USES)       355,000       755,000       1,009,915       254,915         NET CHANGE IN FUND BALANCE       (33,981,286)       (29,877,035)       (16,207,126)       13,669,909         Fund balance, June 30, 2009       117,976,661       117,976,661       117,976,661       -	Capital outlay	6,362,406	10,622,751	7,363,096	3,259,655
TOTAL EXPENDITURES       417,340,169       408,589,112       397,137,206       11,451,906         EXCESS OF REVENUES OVER EXPENDITURES       (34,336,286)       (30,632,035)       (17,217,041)       13,414,994         OTHER FINANCING SOURCES (USES)       5       6,400,000       6,400,000       7,119,246       719,246         Transfers in       6,400,000       (6,045,000)       (6,645,000)       (6,109,331)       (464,331)         TOTAL OTHER FINANCING SOURCES (USES)       355,000       755,000       1,009,915       254,915         NET CHANGE IN FUND BALANCE       (33,981,286)       (29,877,035)       (16,207,126)       13,669,909         Fund balance, June 30, 2009       117,976,661       117,976,661       117,976,661       -	Debt service - Principal retirement	163,635	163,635	163,636	(1)
EXCESS OF REVENUES OVER EXPENDITURES       (34,336,286)       (30,632,035)       (17,217,041)       13,414,994         OTHER FINANCING SOURCES (USES)         Transfers in       6,400,000       6,400,000       7,119,246       719,246         Transfers out       (6,045,000)       (5,645,000)       (6,109,331)       (464,331)         TOTAL OTHER FINANCING SOURCES (USES)       355,000       755,000       1,009,915       254,915         NET CHANGE IN FUND BALANCE       (33,981,286)       (29,877,035)       (16,207,126)       13,669,909         Fund balance, June 30, 2009       117,976,661       117,976,661       117,976,661       -	Debt service - Interest and bank charges	-	88,114	97,639	(9,525)
OTHER FINANCING SOURCES (USES)           Transfers in Transfers out         6,400,000 (6,045,000)         6,400,000 (5,645,000)         7,119,246 (6,109,331)         719,246 (464,331)           TOTAL OTHER FINANCING SOURCES (USES)         355,000         755,000         1,009,915         254,915           NET CHANGE IN FUND BALANCE         (33,981,286)         (29,877,035)         (16,207,126)         13,669,909           Fund balance, June 30, 2009         117,976,661         117,976,661         -	TOTAL EXPENDITURES	417,340,169	408,589,112	397,137,206	11,451,906
Transfers in       6,400,000       6,400,000       7,119,246       719,246         Transfers out       (6,045,000)       (5,645,000)       (6,109,331)       (464,331)         TOTAL OTHER FINANCING SOURCES (USES)       355,000       755,000       1,009,915       254,915         NET CHANGE IN FUND BALANCE       (33,981,286)       (29,877,035)       (16,207,126)       13,669,909         Fund balance, June 30, 2009       117,976,661       117,976,661       117,976,661       -	EXCESS OF REVENUES OVER EXPENDITURES	(34,336,286)	(30,632,035)	(17,217,041)	13,414,994
Transfers out       (6,045,000)       (5,645,000)       (6,109,331)       (464,331)         TOTAL OTHER FINANCING SOURCES (USES)       355,000       755,000       1,009,915       254,915         NET CHANGE IN FUND BALANCE       (33,981,286)       (29,877,035)       (16,207,126)       13,669,909         Fund balance, June 30, 2009       117,976,661       117,976,661       117,976,661       -	OTHER FINANCING SOURCES (USES)				
Transfers out       (6,045,000)       (5,645,000)       (6,109,331)       (464,331)         TOTAL OTHER FINANCING SOURCES (USES)       355,000       755,000       1,009,915       254,915         NET CHANGE IN FUND BALANCE       (33,981,286)       (29,877,035)       (16,207,126)       13,669,909         Fund balance, June 30, 2009       117,976,661       117,976,661       117,976,661       -	Transfers in	6 400 000	6 400 000	7 110 246	710 246
TOTAL OTHER FINANCING SOURCES (USES)       355,000       755,000       1,009,915       254,915         NET CHANGE IN FUND BALANCE       (33,981,286)       (29,877,035)       (16,207,126)       13,669,909         Fund balance, June 30, 2009       117,976,661       117,976,661       117,976,661       -					
NET CHANGE IN FUND BALANCE         (33,981,286)         (29,877,035)         (16,207,126)         13,669,909           Fund balance, June 30, 2009         117,976,661         117,976,661         117,976,661         -	Transfers out	(0,043,000)	(3,043,000)	(0,109,551)	(404,551)
Fund balance, June 30, 2009       117,976,661       117,976,661       -	TOTAL OTHER FINANCING SOURCES (USES)	355,000	755,000	1,009,915	254,915
	NET CHANGE IN FUND BALANCE	(33,981,286)	(29,877,035)	(16,207,126)	13,669,909
FUND BALANCE, JUNE 30, 2010       \$ 83,995,375       \$ 88,099,626       \$ 101,769,535       \$ 13,669,909	Fund balance, June 30, 2009	117,976,661	117,976,661	117,976,661	
	FUND BALANCE, JUNE 30, 2010	\$ 83,995,375	\$ 88,099,626	\$ 101,769,535	\$ 13,669,909

## EAST BATON ROUGE PARISH SCHOOL SYSTEM Baton Rouge, Louisiana <u>TITLE I FUND</u> BUDGETARY COMPARISON SCHEDULE FISCAL YEAR ENDED JUNE 30, 2010

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

# EAST BATON ROUGE PARISH SCHOOL SYSTEM Baton Rouge, Louisiana PROPOSITION 2 - DISCIPLINE FUND BUDGETARY COMPARISON SCHEDULE FISCAL YEAR ENDED JUNE 30, 2010

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES Local sources:				
Sales and use taxes	\$ 6,238,300	\$ 5,593,850	\$ 5,579,092	\$ (14,758)
Earnings on investments	\$ 0,258,500	\$ 5,595,650	32,176	<sup>3</sup> (14,738) 32,176
TOTAL REVENUES	6,238,300	5,593,850	5,611,268	17,418
IOTAL REVENUES	0,238,300	5,595,650	5,011,208	17,410
EXPENDITURES Instruction:				
Regular education programs	4,608,430	4,759,750	4,708,243	51,507
Special education programs	66.755	83,300	82,132	1,168
Support:	,	,	,	-,
Pupil support services	1,145,920	1,161,660	1,164,146	(2,486)
Instructional staff services	155,470	161,165	161,178	(13)
General administration services	57,350	58,420	57,163	1,257
School administration services	231,155	242,300	240,790	1,510
Plant operations and maintenance	293,490	271,625	257,602	14,023
Transportation	72,600	86,809	86,809	-
TOTAL EXPENDITURES	6,631,170	6,825,029	6,758,063	66,966
EXCESS OF EXPENDITURES				
OVER REVENUES	(392,870)	(1,231,179)	(1,146,795)	84,384
Fund balance, June 30, 2009	4,393,279	4,393,279	4,393,279	
FUND BALANCE, JUNE 30, 2010	\$ 4,000,409	\$ 3,162,100	\$ 3,246,484	\$ 84,384

# EAST BATON ROUGE PARISH SCHOOL SYSTEM Baton Rouge, Louisiana PROPOSITION 3 - COMPENSATION FUND BUDGETARY COMPARISON SCHEDULE FISCAL YEAR ENDED JUNE 30, 2010

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

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

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

# NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

#### 1. BUDGET AND BUDGETARY ACCOUNTING

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

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

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

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

Budgets are prepared on the modified accrual basis of accounting. Unencumbered appropriations in the General Fund lapse at the end of the fiscal year. Encumbered appropriations at year end that have been approved by the Board are generally expended during the next fiscal year's operations, assuming that the underlying liability is ultimately incurred. Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the School System to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School System amended its General Fund budget once during the year, reflecting a decrease of total budgeted revenues of approximately \$5.0 million and a decrease of total budgeted expenditures of approximately \$9.1 million.

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



	Original	Final	Actual	W	Variance vith Final Positive Negative)
	 0				
REVENUES					
Local Sources:					
Ad valorem taxes					
Constitutional tax	\$ 15,100,000	\$ 15,255,000	\$ 15,411,502	\$	156,502
Renewable taxes	107,650,000	109,065,000	110,023,456		958,456
1% collections	2,720,000	2,900,000	2,980,724		80,724
Sales and use taxes	88,000,000	78,200,000	78,781,209		581,209
Earnings on investments	1,800,000	900,000	1,198,336		298,336
Transportation fees	175,000	300,000	310,128		10,128
Tuition-extended day program	400,000	400,000	447,254		47,254
Other	 8,317,000	6,414,181	6,217,690		(196,491)
TOTAL LOCAL SOURCES	 224,162,000	213,434,181	215,370,299		1,936,118
State sources:					
Unrestricted grants-in aid					
State equalization	151,494,825	157,078,060	157,078,060		-
Restricted grants-in-aid					
Pips salary increment	800,000	1,000,000	1,008,809		8,809
Non public transportation	1,567,058	1,419,836	1,552,989		133,153
Other restricted revenue - support staff supplement	-	-	-		-
Other	105,000	150,000	123,398		(26,602)
Revenue in lieu of taxes					
Revenue sharing	4,200,000	4,200,000	4,120,396		(79,604)
TOTAL STATE SOURCES	 158,166,883	163,847,896	163,883,652		35,756
Federal sources:					
ROTC	675,000	675,000	666,214		(8,786)
TOTAL FEDERAL SOURCES	 675,000	675,000	666,214		(8,786)
TOTAL REVENUES	383,003,883	377,957,077	379,920,165		1,963,088

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

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

	Original Final			Actual		Variance with Final Positive (Negative)	
	 0					0 /	
Instructional staff services							
Salaries - Directors and supervisors	\$ 3,575,439	\$	2,439,928	\$ 2,552,070	\$	(112,142)	
Salaries - Secretarial	851,255		857,538	844,769		12,769	
Sabbatical	60,000		31,725	35,678		(3,953)	
Employee benefits	3,855,919		2,857,924	2,976,625		(118,701)	
Purchased services	1,240,701		1,132,768	794,366		338,402	
Materials and supplies	1,094,100		698,515	676,214		22,301	
Equipment	20,000		110,000	17,000		93,000	
Other	128,040		144,655	120,709		23,946	
Materials and supplies - Training services	93,000		93,000	62,949		30,051	
School library services							
Salaries	4,245,114		4,113,810	4,150,138		(36,328)	
Materials and supplies	21,805		23,291	18,774		4,517	
Contract services	39,642		38,156	38,155		1	
Other	3,270		3,262	3,360		(98)	
Books and periodicals	290,950		326,986	245,624		81,362	
Other educational media services							
Salaries	316,326		316,899	325,998		(9,099)	
Other	 -		2,000	 1,047		953	
TOTAL INSTRUCTIONAL STAFF SERVICES	 15,835,561		13,190,457	 12,863,476		326,981	

	Original		Final	Actual	Variance with Final Positive (Negative)
Administration - General					
Board of Education					
Salaries - Board members	\$	116,400	\$ 116,400	\$ 116,400	\$
Salaries - Board memoers Salaries - secretarial	¢	38,434	\$ 110,400 41.143	\$ 110,400 41,145	(2)
		290,106	246,740	271,550	(24,810)
Employee benefits		290,100	240,740	271,550	(24,810)
Legal services		160 657	100 057	100 057	
Salaries		169,657	169,657	169,657	-
Contracts		500,000	350,000	344,883	5,117
Materials and supplies		25,000	25,109	23,174	1,935
Equipment		1,000	1,000		1,000
Other		412,710	408,930	457,461	(48,531)
Audit services		41,000	41,000	40,469	531
Insurance		4,024,500	4,024,500	4,023,367	1,133
Tax assessment and collection services					
Property taxes					
Sheriff's fees		20,000	20,000	3,417	16,583
Pension fund		3,500,000	3,582,315	3,582,315	-
Sales and use tax		950,000	800,000	810,965	(10,965)
Office of the superintendent					
Salaries		317,018	324,443	324,736	(293)
Materials and supplies		25,000	25,000	10,477	14,523
Other		47,250	47,130	46,698	432
Other executive administrative services					
Salaries		75,033		1,377	 (1,377)
TOTAL GENERAL ADMINISTRATION		10,553,108	10,223,367	10,268,091	 (44,724)
Administration-School					
Salaries		13,482,616	13,903,475	14,559,934	(656,459)
Sabbatical		-	29,713	29,715	(2)
Employee benefits		5,640,082	5,541,882	5,666,886	(125,004)
Materials and supplies		40,000	40,000	24,066	15,934
Other		6,175	8,000	8,926	(926)
TOTAL SCHOOL ADMINISTRATION		19,168,873	19,523,070	20,289,527	 (766,457)
					 (Continued)

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

	Original		Final		Actual		Variance with Final Positive (Negative)	
Business and Central Services (continued)								
Planning, research and development Salaries	\$	690.412	\$	602 428	\$	942 640	\$	(150 212)
	Э	43,000	Э	692,428 47,531	Ф	842,640	Э	(150,212) (984)
Materials and supplies		43,000 5,000		47,531 5,000		48,515		(984)
Equipment Other		3,000 164,589		3,000 164,339		- 76.340		3,000 87,999
		40,000		77,113		76,340 39,923		87,999 37,190
Repairs and maintenance Public information services		40,000		//,115		39,923		57,190
Salaries		162,914		162,914		12,350		150,564
		417,000		417,000		265,822		
Advertising				,		,		151,178
Materials and supplies		59,000		59,613 154		32,368		27,245 154
Equipment Other		7,400		7,170		6,237		933
Repairs and maintenance		7,400		7,170		192,553		955 (192,553)
Personnel services		-		-		192,335		(192,555)
Salaries		1,434,943		1,239,018		1 208 807		(50.870)
Purchased services		1,434,945		1,239,018		1,298,897 128,798		(59,879) 13,135
Materials and supplies		69,650		141,933		128,798		10,280
Other		69,630 194,150		112,096		67,449		116,621
		194,130 35,710				19,291		16,419
Repairs and maintenance Fingerprinting, background check and drug screening		100,000		35,710				,
Equipment		100,000		100,000		100,285		(285)
Information systems		-		-		10,468		(10,468)
Salaries		1,406,442		1,403,359		1,379,330		24,029
Materials and supplies		1,400,442		1,403,339		1,379,330		24,029 146,213
Technical services		725,000		886,332		818,415		67,917
Equipment		1,025,000		1,279,874		1,017,834		262,040
Other		1,023,000 57,595		56,920		43,006		13,914
Repairs and maintenance		156,200		156,200		43,000 157,404		(1,204)
Business and central services		150,200		150,200		137,404		(1,204)
Employee benefits		1,451,836		1,382,466		1,418,660		(36,194)
TOTAL BUSINESS AND CENTRAL SERVICES		13,888,284		13,941,691		13,124,866		816,825
TOTAL DUSINESS AND CENTRAL SERVICES		15,000,204		13,241,071		13,124,000		(Continued)

	Original Final					A . (1	Variance with Final Positive	
		Original		Final		Actual	(1	Negative)
Operation and maintenance of plant services								
Salaries	\$	1,028,699	\$	1,015,465	\$	808,235	\$	207,230
Employee benefits	Ψ	2,559,336	Ψ	2,435,708	Ψ	2,506,399	Ψ	(70,691)
Equipment		135,000		180,011		33,868		146,143
Other		24,976,130		27,070,507		26,910,937		159,570
Rental of equipment		17,000		17,000		17,738		(738)
Materials and supplies		5,800		17,600		476,088		(458,488)
Gasoline\fuel		20.000		20,059		470,088 8,214		(438,488)
Operation of buildings		20,000		20,059		0,214		11,045
Water\sewerage		575,000		575,000		576,575		(1,575)
Disposal services		440,000		453,489		391,961		61,528
Repairs and maintenance		1,678,548		1,778,792		1,550,097		228,695
Insurance		375.000		375.000		375,000		- 220,075
Telephone		2,054,314		2,001,651		1,193,552		808,099
Natural gas		955,000		970,000		825,374		144,626
Electricity		9,600,000		8,975,000		6,207,586		2,767,414
Insurance		50,000		50,000				50,000
TOTAL OPERATION AND MAINTENANCE OF		50,000		50,000				50,000
PLANT SERVICES		44,469,827		45,935,282		41,881,624		4,053,658
		,,		,,				.,,
Transportation services								
Supervision of student transportation								
Salaries		742,772		748,383		682,427		65,956
Materials and supplies		10,000		10,018		4,143		5,875
Purchased Services		26,000		26,000		25,510		490
Equipment		5,000		5,000		-		5,000
Other		8,025		8,010		2,069		5,941
Repairs and maintenance		10,250		10,250		3,979		6,271
Regular transportation services								
Salaries		12,171,730		12,436,059		12,163,758		272,301
Employee benefits		9,545,822		9,064,288		8,934,766		129,522
Materials and supplies		2,175,000		2,234,521		2,014,186		220,335
Equipment		2,505,000		2,505,113		2,201,078		304,035
Other		56,000		56,081		45,442		10,639
Repairs and maintenance		450,000		450,083		318,064		132,019
Insurance		339,000		339,000		337,671		1,329
Gasoline\fuel		2,545,000		2,552,604		2,466,551		86,053
TOTAL TRANSPORTATION SERVICES		30,589,599		30,445,410		29,199,644		1,245,766

		Original	Final	Actual	Variance with Final Positive (Negative)
A					
Appropriations: Charter schools - Type 1	\$	5,950,000	\$ 5,750,000	\$ 5,788,269	\$ (38,269)
Charter schools - Type 2	φ	226,840	495,088	495,088	\$ (38,209) -
Autonomous schools		3,451,422	3,451,422	3,472,933	(21,511)
Magnet programs		5,498,869	6,124,423	5,498,870	625,553
Recovery School District		28,287,352	15,497,208	15,497,211	(3)
TOTAL APPROPRIATIONS		43,414,483	31,318,141	30,752,371	565,770
Capital outlay		6,362,406	10,622,751	7,363,096	3,259,655
Debt service - Principal retirement		163,635	163,635	163,636	(1)
Debt service - Interest and bank charges		-	88,114	97,639	(9,525)
					(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
TOTAL EXPENDITURES		417,340,169	408,589,112	397,137,206	11,451,906
EXCESS OF REVENUES					
OVER (UNDER) EXPENDITURES		(34,336,286)	(30,632,035)	(17,217,041)	13,414,994
OTHER FINANCING SOURCES (USES)					
Transfers in		6,400,000	6,400,000	7,119,246	719,246
Transfers out		(6,045,000)	(5,645,000)	(6,109,331)	(464,331)
TOTAL OTHER FINANCING SOURCES (USES)		355,000	755,000	1,009,915	254,915
NET CHANGE IN FUND BALANCE		(33,981,286)	(29,877,035)	(16,207,126)	13,669,909
Fund balance, June 30, 2009		117,976,661	117,976,661	117,976,661	
FUND BALANCE, JUNE 30, 2010	\$	83,995,375	\$ 88,099,626	\$ 101,769,535	\$ 13,669,909

(Concluded)

# **NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS**

## <u>TITLE II</u>

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

## STATE FISCAL STABILIZATION FUND - EDUCATION GRANTS, ARRA

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

#### **GEAR UP BATON ROUGE**

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

#### EXCEPTIONAL EDUCATION PROGRAM

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

#### ALCOHOL AND DRUG ABUSE

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

## CAREER AND TECHNICAL EDUCATION

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

## TITLE X – HOMELESS - ARRA

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

## NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

### EDUCATIONAL TECHNOLOGY STATE GRANTS, ARRA - TITLE II

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

#### **CHILD NUTRITION - ARRA**

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

#### TEMPORARY ASSISTANCE FOR NEEDY FAMILIES

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

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

#### STATE GRANTS

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

#### **CONTINUING EDUCATION**

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

#### TITLE IV

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

#### LOCAL GRANTS

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

#### DIRECT FEDERAL PROGRAMS

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

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

## NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

## SUMMER SCHOOL

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

## YOUTH BUILD

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

#### **DISASTER RELIEF FUND**

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

## WBRH RADIO STATION TRAINING PROGRAM

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

#### TECHNOLOGY LITERACY CHALLENGE (Title III)

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

#### HEAP

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

#### READING FIRST

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

# NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

# 21<sup>st</sup> CENTURY

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

## ADVANCED PLACEMENT

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

## TEXTBOOK FUND

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

#### EAST BATON ROUGE PARISH SCHOOL SYSTEM

## Baton Rouge, Louisiana

#### NON-MAJOR GOVERNMENTAL FUNDS-

## COMBINING BALANCE SHEET

JUNE 30, 2010

	Title II			State Fiscal Stabilization Fund		ear Up on Rouge
ASSETS						
Cash	\$	-	\$	-	\$	-
Receivables:						
Accounts		1,940		-		-
Due from other funds		-		-		-
Due from other governments		655,091		-		3,528
Inventory		-	_	-		-
TOTAL ASSETS	\$	657,031	\$		\$	3,528
LIABILITIES AND FUND BALANCES Liabilities:						
	¢	121.000	¢		¢	
Accounts payable	\$	121,090	\$	-	\$	-
Due to other funds		535,940		-		3,528
Unearned revenues		1		-		-
TOTAL LIABILITIES		657,031		-		3,528
Fund balances:						
Reserved		-		-		-
Unreserved - designated for tax plan		-		-		-
Unreserved - undesignated		-	_	-		-
TOTAL FUND BALANCES		-		-		
TOTAL LIABILITIES AND FUND BALANCES	\$	657,031	\$	-	\$	3,528

Exceptional Education Program		Career and Alcohol and Technical Drug Abuse Education		 Γitle X	lucational echnology	ARRA Child Nutrition		
\$	-	\$ -	\$	-	\$ -	\$ -	\$	-
	8,480	46,415 865,437		1,001	-	1,742		-
	2,710,853	-		182,513	14,470	339,349		-
\$	2,719,333	\$ 911,852	\$	183,514	\$ 14,470	\$ 341,091	\$	-
\$	398,584 2,320,747	\$ 21,997	\$	- 183,513	\$ 4,526 9,944	\$ 197,523 133,839	\$	-
	2,520,747	1,900		185,515	9,944	9,729		-
	2,719,333	 23,897		183,514	 14,470	 341,091		-
	-	-		-	-	-		-
	-	887,955		-	-	-		-
. <u> </u>	-	 887,955		-	 -	 -		-
\$	2,719,333	\$ 911,852	\$	183,514	\$ 14,470	\$ 341,091	\$	_

(Continued)

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

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

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

(Continued)

#### EAST BATON ROUGE PARISH SCHOOL SYSTEM

#### Baton Rouge, Louisiana NON-MAJOR GOVERNMENTAL FUNDS-COMBINING BALANCE SHEET JUNE 30, 2010

	Rad T	WBRH Radio Station Training Program			HE	AP
ASSETS Cash	\$		\$		\$	
Receivables:	ψ	-	ψ	-	Ψ	-
Accounts		_		_		_
Due from other funds		406,467		_		_
Due from other governments				24,001		_
Inventory		-				-
TOTAL ASSETS	\$	406,467	\$	24,001	\$	-
LIABILITIES AND FUND BALANCES Liabilities:						
Accounts payable	\$	9,020	\$	612	\$	-
Due to other funds		-		23,387		-
Unearned revenues		-		2		-
TOTAL LIABILITIES		9,020		24,001		-
Fund balances:						
Reserved		-		-		-
Unreserved - designated for tax plan		-		-		-
Unreserved - undesignated		397,447		-		-
TOTAL FUND BALANCES		397,447		-		-
TOTAL LIABILITIES AND FUND BALANCES	\$	406,467	\$	24,001	\$	

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

(Concluded)

## EAST BATON ROUGE PARISH SCHOOL SYSTEM Baton Rouge, Louisiana NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FISCAL YEAR ENDED JUNE 30, 2010

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

Exceptional Education Program	Education Alcohol and		Career and Technical Education	Title X	Educational Technology	
\$	- \$	2,113,578 548	\$ -	\$	- \$	- \$ -
	-	540	_		-	
	-	-	-		-	
19,519,55		-	769,850	61,7		
19,519,55	5	2,114,126	769,850	61,7	750,7	77 175,975
-		-	-		-	
6,901,14	1	-	-		-	
	-	220	719,743	37,9	967 456,7	- 51
1,301,28	7	1,870,775	-		-	
8,968,68		1,855	31,546	17,6	547 228,6	- 74
1,44	8	60,558	73		-	
37,27		19,413	18,100		- 1	- 26
42,51	9	22,068	-		-	
260.70	-	-	-		-	
369,78	/	-	388		-	- 175,975
17,622,13	4	1,974,889	769,850	55,6	685,5	
1,897,42	1	139,237	-	6,1	54 65,2	26 -
	-	-	-		-	
(1,897,42	1)	(25,485)		(6,1	54) (65,2	26) -
(1,897,42	1)	(25,485)		(6,1	54) (65,2	26) -
	_	113,752	_		_	
		774,203				
\$	- \$	887,955	\$-	\$	- \$	- \$ -

(Continued)

### EAST BATON ROUGE PARISH SCHOOL SYSTEM Baton Rouge, Louisiana <u>NON-MAJOR GOVERNMENTAL FUNDS</u> COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FISCAL YEAR ENDED JUNE 30, 2010

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

Title IV		Local Grants				Summer School	'outh Build	Disaster Relief
\$	-	\$ -	\$	-	\$	-	\$ -	\$ -
	-	356,240		-		129,923	-	-
	-	-		-		-	-	-
	327,148	-		806,563		-	6,990	1,231,773
	327,148	 356,240		806,563		129,923	 6,990	 1,231,773
	-	11,000		-		-	_	-
	-	-		-		-	-	-
	-	578,963		237,960		112,359	6,990	-
	220 724			427 200				-
	320,734	- 164,896		427,209 50,928		-	-	-
	_	69		203		29	-	-
	-	6,642		11,390		30,070	-	-
	-	42,236		956		750	-	488,923
	-	-		-		-	-	-
	-	-		19,056		-	-	-
	-	 -		-		-	 -	 -
	320,734	 803,806		747,702		143,208	 6,990	 488,923
	6,414	 (447,566)		58,861		(13,285)	 -	 742,850
	-	100,000		-		-	-	464,331
	(6,414)	 -		(58,861)		-	 -	 (1,207,181)
	(6,414)	 100,000		(58,861)		-	 -	 (742,850)
	-	(347,566)		-		(13,285)	-	-
	-	 370,452		-		13,285	 -	 -
\$	-	\$ 22,886	\$	-	\$	-	\$ -	\$ -

(Continued)

### EAST BATON ROUGE PARISH SCHOOL SYSTEM Baton Rouge, Louisiana <u>NON-MAJOR GOVERNMENTAL FUNDS</u> COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FISCAL YEAR ENDED JUNE 30, 2010

	WBRH Radio Station Training Program	Technology Literacy Challenge (Title III)	HEAP
REVENUES			
Local sources:			
Ad valorem taxes	\$	- \$ -	\$ -
Other	256,61	- 1	-
State and federal:			
Other state support			-
Federal grants		- 315,282	94,598
	256,61	1 315,282	94,598
<u>EXPENDITURES</u>			
Current			
Instruction:			
Regular education programs			-
Special education programs			-
Other education programs		- 87,668	65,625
Support:			
Pupil support services	265,127	7 -	1,363
Instructional staff services		- 213,641	7,610
Administrative			20,000
Business and central services		- 1,074	-
Plant operations and maintenance			-
Capital outlay			-
Transportation			-
Child nutrition			
TOTAL EXPENDITURES	265,12	7 302,383	94,598
EXCESS OF REVENUES OVER			
(UNDER) EXPENDITURES	(8,510	5) 12,899	
OTHER FINANCING SOURCES (USES)			
Transfers in			-
Transfers out		- (12,899)	
TOTAL OTHER FINANCING SOURCES (USES)		- (12,899)	
NET CHANGE IN FUND BALANCE	(8,510	5) -	-
Fund balance, June 30, 2009	405,963		
FUND BALANCE, JUNE 30, 2010	\$ 397,44	7 <u>\$ -</u>	\$ -

]	Reading First	(	21st Century	vanced cement	 Textbook	 Total
\$	-	\$	-	\$ -	\$ -	\$ 2,113,578
	-		-	-	-	743,322
	-		-	-	468,572	7,355,278
	143,887		697,846	432	-	40,400,243
	143,887		697,846	 432	 468,572	 50,612,421
	-		-	-	1,908,609	2,014,668
	-		-	-	-	7,030,683
	137,786		508,212	432	-	19,130,101
	-		-	-	-	5,024,540
	-		78,837	-	104,365	14,361,405
	115		-	-	-	195,063
	1,119		-	-	-	313,388
	-		-	-	-	600,986
	-		-	-	-	-
	-		47,356	-	-	507,131
	-		-	 -	 -	 175,975
	139,020		634,405	 432	 2,012,974	 49,353,940
	4,867		63,441	 	 (1,544,402)	 1,258,481
					1,600,000	2,164,331
	(4,867)		(63,441)	-	(26,188)	(4,154,788)
	(1,001)		(00,)	 	 (= 0, - 00)	 (1,22,1,1,22)
	(4,867)		(63,441)	 -	 1,573,812	 (1,990,457)
	-		-	-	29,410	(731,976)
	-		-	 -	 10,848,462	 13,355,298
\$		\$	-	\$ 	\$ 10,877,872	\$ 12,623,322
						(Concluded)

(Concluded)

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

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

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

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

# SPECIAL REVENUE FUND - GEAR UP BATON ROUGE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -BUDGET AND ACTUAL FISCAL YEAR ENDED JUNE 30, 2010

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

# SPECIAL REVENUE FUND - EXCEPTIONAL EDUCATION PROGRAM SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -<u>BUDGET AND ACTUAL</u> FISCAL YEAR ENDED JUNE 30, 2010

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

## SPECIAL REVENUE FUND - ALCOHOL AND DRUG ABUSE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -BUDGET AND ACTUAL FISCAL YEAR ENDED JUNE 30, 2010

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

## SPECIAL REVENUE FUND - CAREER AND TECHNICAL EDUCATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -BUDGET AND ACTUAL FISCAL YEAR ENDED JUNE 30, 2010

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

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

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

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

REVENUES	Budget		Budget Actual		J	Variance Positive Negative)
State and federal:						
Federal grants	\$	406,035	\$	750,777	\$	344,742
TOTAL REVENUES		406,035		750,777		344,742
EXPENDITURES						
Instruction:						
Other education programs		115,801		456,751		(340,950)
Support		0.00 550		220 674		22.070
Instructional staff services		260,753		228,674		32,079
Business and central services		124		126		(2)
TOTAL EXPENDITURES		376,678		685,551		(308,873)
EXCESS OF REVENUES OVER EXPENDITURES		29,357		65,226		35,869
OTHER FINANCING USES						
Transfers out		(29,357)		(65,226)		(35,869)
TOTAL OTHER FINANCING USES		(29,357)		(65,226)		(35,869)
NET CHANGE IN FUND BALANCE		-		-		-
Fund balance, June 30, 2009						
FUND BALANCE, JUNE 30, 2010	\$	-	\$		\$	-

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

	]	Budget	 Actual	F	ariance Positive legative)
<u>REVENUES</u>					
State and federal:					
Federal grants	\$	187,465	\$ 175,975	\$	(11,490)
TOTAL REVENUES		187,465	 175,975		(11,490)
EXPENDITURES Support:					
Child nutrition		187,465	 175,975		11,490
TOTAL EXPENDITURES		187,465	 175,975		11,490
EXCESS OF REVENUES OVER EXPENDITURES			 		
OTHER FINANCING USES					
Transfers out		-	 -		-
TOTAL OTHER FINANCING USES			 		
NET CHANGE IN FUND BALANCE		-	-		-
Fund balance, June 30, 2009			 		
FUND BALANCE, JUNE 30, 2010	\$	-	\$ -	\$	-

## SPECIAL REVENUE FUND - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -BUDGET AND ACTUAL FISCAL YEAR ENDED JUNE 30, 2010

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

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

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

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

DEVENHES		Budget		Actual	I	Variance Positive Jegative)
REVENUES State and federal:						
Federal grants	\$	501,807	\$	485,037	\$	(16,770)
TOTAL REVENUES	φ	501,807	φ	485,037	φ	(16,770)
TOTAL REVENUES		301,807		485,057	. <u> </u>	(10,770)
<b>EXPENDITURES</b>						
Instruction:						
Other education programs		474,185		462,127		12,058
Support:						
Business and central services		3,914		-		3,914
TOTAL EXPENDITURES		478,099		462,127		15,972
EXCESS OF REVENUES OVER EXPENDITURES		23,708		22,910		(798)
OTHER FINANCING USES						
Transfers out		(23,708)		(22,910)		798
TOTAL OTHER FINANCING USES		(23,708)		(22,910)		798
NET CHANGE IN FUND BALANCE		-		-		-
Fund balance, June 30, 2009		-				
FUND BALANCE, JUNE 30, 2010	\$		\$		\$	

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

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

#### SPECIAL REVENUE FUND - LOCAL GRANTS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -<u>BUDGET AND ACTUAL</u> FISCAL YEAR ENDED JUNE 30, 2010

		Budget	Actual		Variance Positive (Negative)
REVENUES				_	
Local sources:					
Other	\$	356,240	\$ 356,240	)_\$_	
TOTAL REVENUES	_	356,240	356,240	)	-
EXPENDITURES					
Instruction:					
Regular Education Programs		11,000	11,000	)	-
Other education programs		578,963	578,963	3	-
Support:					
Instructional staff services		164,896	164,896	5	-
Administrative		69	69	)	-
Business and central services		6,642	6,642	2	-
Plant operations and maintenance		42,236	42,236	5	-
TOTAL EXPENDITURES	_	803,806	803,806	5	-
EXCESS OF REVENUES (UNDER) EXPENDITURE	_	(447,566)	(447,566	<u>5)</u>	
OTHER FINANCING SOURCES					
Transfers in		100,000	100,000	)	-
Transfers out					
TOTAL OTHER FINANCING SOURCES	_	100,000	100,000	)	
NET CHANGE IN FUND BALANCE		(347,566)	(347,566	5)	-
Fund balance, June 30, 2009	_	370,452	370,452	2	
FUND BALANCE, JUNE 30, 2010	\$	22,886	\$ 22,886	<u>5</u> \$_	

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

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

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

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

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

	-	Budget		Actual	_	Variance Positive (Negative)
<u>REVENUES</u>						
State and federal:						
Federal grants	\$	6,990	\$	6,990	\$	-
TOTAL REVENUES	—	6,990	_	6,990		-
EXPENDITURES						
Instruction:		6.000		6.000		
Other education programs	_	6,990	_	6,990	· _	-
TOTAL EXPENDITURES	_	6,990	_	6,990		-
EXCESS OF REVENUES OVER EXPENDITURES	_		_	-		
OTHER FINANCING USES						
Transfers out	_	-	_	-		-
TOTAL OTHER FINANCING USES		-	_	-	. <u>-</u>	
NET CHANGE IN FUND BALANCE		-		-		-
Fund balance, June 30, 2009	_	-	_	-	. <u>-</u>	
FUND BALANCE, JUNE 30, 2010	\$		\$ _	-	\$	

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

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

#### SPECIAL REVENUE FUND - WBRH RADIO STATION TRAINING PROGRAM SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -<u>BUDGET AND ACTUAL</u> FISCAL YEAR ENDED JUNE 30, 2010

REVENUES	-	Budget		Actual	_	Variance Positive (Negative)
Local sources: Other	\$	207,982	\$	256,611	\$	18 620
TOTAL REVENUES	۰ 	207,982	э -	256,611	э _	48,629 48,629
EXPENDITURES						
Support:						
Pupil support services		229,769		265,127		(35,358)
TOTAL EXPENDITURES		229,769	_	265,127	_	(35,358)
NET CHANGE IN FUND BALANCE		(21,787)		(8,516)		13,271
Fund balance, June 30, 2009		405,963	_	405,963		-
FUND BALANCE, JUNE 30, 2010	\$	384,176	\$	397,447	\$	13,271

## SPECIAL REVENUE FUND - TECHNOLOGY LITERACY CHALLENGE (TITLE III) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -BUDGET AND ACTUAL FISCAL YEAR ENDED JUNE 30, 2010

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

## SPECIAL REVENUE FUND - HEAP SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -<u>BUDGET AND ACTUAL</u> FISCAL YEAR ENDED JUNE 30, 2010

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

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

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

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

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

# SPECIAL REVENUE FUND - ADVANCED PLACEMENT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -<u>BUDGET AND ACTUAL</u> FISCAL YEAR ENDED JUNE 30, 2010

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

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

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

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

#### WORKERS' COMPENSATION FUND

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

#### **RISK MANAGEMENT FUND**

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

#### **MEDICAL INSURANCE FUND**

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

## PROPRIETARY FUND TYPE INTERNAL SERVICE FUNDS COMBINING BALANCE SHEET JUNE 30, 2010

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

## PROPRIETARY FUND TYPE INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS FISCAL YEAR ENDED JUNE 30, 2010

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

## PROPRIETARY FUND TYPE INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS FISCAL YEAR ENDED JUNE 30, 2010

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

# FIDUCIARY FUND TYPE - AGENCY FUNDS

#### CONSOLIDATED PAYROLL FUND

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

#### SCHOOL ACTIVITY FUND

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

# EAST BATON ROUGE PARISH SCHOOL SYSTEM

# Baton Rouge, Louisiana

# FIDUCIARY FUNDS STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES June 30, 2010

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

#### AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FISCAL YEAR ENDED JUNE 30, 2010

CONSOLIDATED PAYROLL FUND		Balance June 30, 2009		Additions		Deductions		Balance June 30, 2010
<u>ASSETS</u>								
Cash and cash equivalents	\$	-	\$	202,317,265	\$	202,317,265	\$	-
Accounts receivable		13,250		39,156,225		39,151,951		17,524
Due from other funds		16,998,038		572,364,493		572,636,769		16,725,762
TOTAL ASSETS	\$ =	17,011,288	\$	813,837,983	\$	814,105,985	\$	16,743,286
<u>LIABILITIES</u>								
Accounts payable	\$	590,378	\$	84,523,127	\$	84,701,152	\$	412,353
Benefits payable		3,327,785		76,305,342		76,632,336		3,000,791
Salaries payable		10,489,693		17,815,807		16,739,333		11,566,167
Payroll withholdings payable		2,603,432		92,005,625		92,845,082		1,763,975
TOTAL LIABILITIES	\$	17,011,288	\$	270,649,901	\$	270,917,903	\$	16,743,286
SCHOOL ACTIVITY FUND								
ASSETS								
Cash and cash equivalents								
TOTAL ASSETS	\$	3,956,316	\$	8,546,961	\$	8,591,790	\$	3,911,487
	<sup>Ф</sup> =	0,000,010	Ф <b>—</b>	0,0 10,901		0,071,770	· * =	0,711,107
LIABILITIES								
Amounts held for other groups		3,956,316		8,546,961		8,591,790		3,911,487
TOTAL LIABILITIES	\$	3,956,316	\$	8,546,961	\$	8,591,790	\$	3,911,487
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$	3,956,316	\$	210,864,226	\$	210,909,055	\$	3,911,487
Accounts receivable		13,250		39,156,225		39,151,951		17,524
Due from other funds		16,998,038		572,364,493		572,636,769		16,725,762
TOTAL ASSETS	\$	20,967,604	\$	822,384,944	\$	822,697,775	\$	20,654,773
LIABILITIES								
Accounts payable	\$	590,378	\$	84,523,127	\$	84,701,152	\$	412,353
Benefits payable	¥	3,327,785	Ψ	76,305,342	Ψ	76,632,336	Ψ	3,000,791
Salaries payable		10,489,693		17,815,807		16,739,333		11,566,167
Payroll withholdings payable		2,603,432		92,005,625		92,845,082		1,763,975
Amounts held for other groups		3,956,316		8,546,961		8,591,790		3,911,487
TOTAL LIABILITIES	\$	20,967,604	\$	279,196,862	\$	279,509,693	\$	20,654,773
	Ψ	20,207,004	Ψ_	217,170,002	Ψ=	217,507,075	Ψ_	20,037,773

#### <u>COMPARATIVE SCHEDULE OF CAPITAL ASSETS - BY SOURCES</u> JUNE 30, 20010 AND 2009

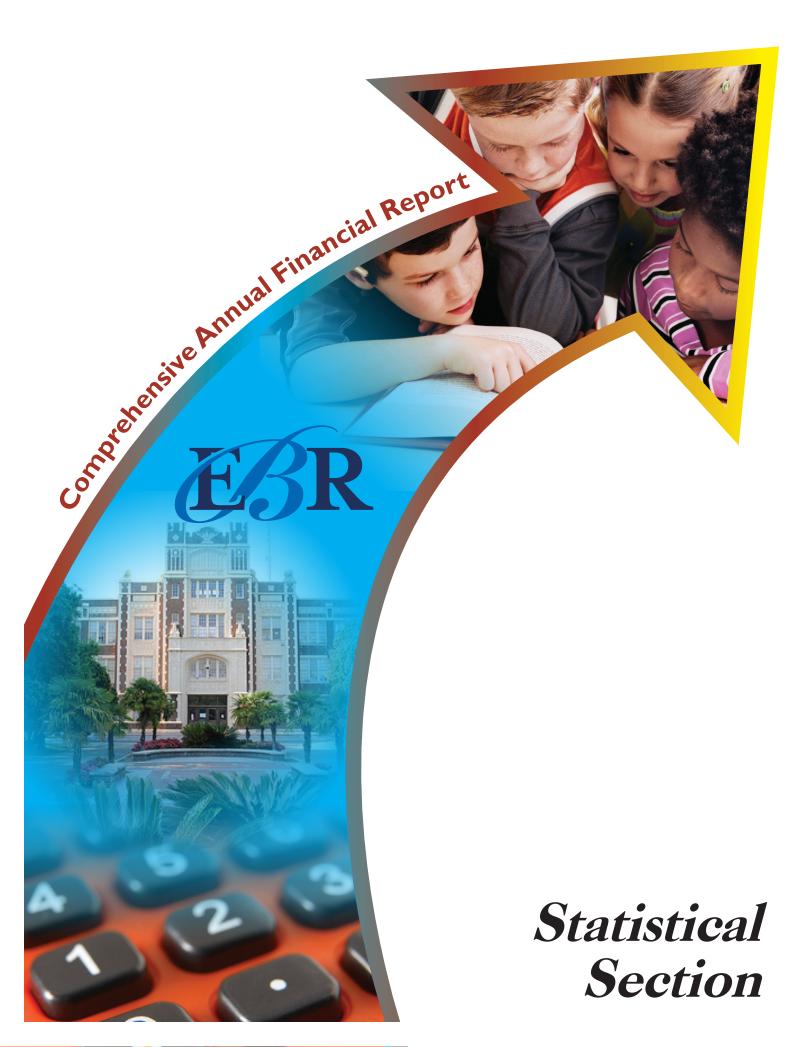
	2010		 2009	
Capital assets:				
Land	\$	9,998,635	\$ 9,929,882	
Buildings and improvements		389,331,547	330,270,561	
Furniture and equipment		49,981,739	46,743,266	
Construction in progress		13,268,103	 45,003,327	
TOTAL CAPITAL ASSETS	\$	462,580,024	\$ 431,947,036	
Capital assets from:				
Capital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

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

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

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

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



## 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 wellbeing have changed over time.

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

#### **REVENUE CAPACITY**

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

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

#### **DEBT CAPACITY**

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

- Ratios of Outstanding Debt by Type Last Ten Fiscal Years
- Computation of Legal Debt Margin Last Ten Tax Years
- Computation of Direct and Overlapping Debt December 31, 2009

#### **DEMOGRAPHIC AND ECONOMIC INFORMATION**

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

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

#### STATISTICAL SCHEDULE DESCRIPTIONS (continued)

#### **OPERATING INFORMATION**

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

- General Fund Expenditures by Function Last Ten Fiscal Years
- General Fund Expenditures by Function Per Pupil Last Ten Fiscal Years
- Full-Time Equivalents (FTE) Employees Last Ten Fiscal Years
- Board Members' Compensation June 30, 2010
- Percentage of Free and Reduced Students in Lunch Program Last Ten Fiscal Years
- History of High School Graduates Last Ten Fiscal Years
- Capital Asset Information June 30, 2010

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

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

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

Source: Audited Comprehensive Annual Financial Reports

#### CHANGES IN NET ASSETS LAST TEN FISCAL YEARS

(accrual basis of accounting)

	2010	2009	2008	2007	2006
Expenses:					
Instruction:					
Regular education programs	\$ 197,330,683	\$ 193,256,967	\$ 190,985,571	\$ 147,101,404	\$ 147,701,382
Special education programs	83,744,138	84,207,341	79,117,298	64,221,602	58,496,304
Other education programs	56,136,836	52,820,122	49,844,776	47,481,748	46,296,059
Support Services:					
Pupil support services	30,982,621	32,055,789	29,426,019	24,594,812	20,449,183
Instructional staff services	37,438,125	29,918,654	24,761,466	19,378,843	17,540,587
General administration services	11,257,093	15,146,599	10,506,826	9,692,604	9,311,757
School administration services	26,058,480	25,249,342	22,837,449	18,682,580	17,754,035
Business and central services	16,874,276	15,647,847	15,052,779	12,564,091	10,969,154
Plant operations and maintenance	50,109,266	49,298,527	50,997,356	47,877,600	45,462,490
Transportation	37,931,834	28,826,910	41,999,471	25,988,683	26,181,964
Child nutrition	31,809,215	29,380,944	31,101,167	26,189,372	25,679,703
Appropriations					
Charter schools - Type 1	6,159,590	5,569,811	4,646,825	3,804,070	3,273,244
Charter schools - Type 2	495,088	-	-	-	
Autonomous schools	3,472,933	2,664,909	3,166,495	-	-
Magnet programs	5,498,870	4,908,800	4,720,754	_	_
Recovery School District	15,497,211	6,855,629	4,720,734	-	-
Interest on long-term debt	97,639				
Total expenses	610,893,898	575,808,191	559,164,252	447,577,409	429,115,862
Program revenues:					
Charges for services:					
Instruction	577 177	716 250	667 546	871.051	810.410
	577,177	716,350	667,546	8/1,051	810,410
Pupil support services	-	-	-	-	-
Instructional staff services	-	-	-	-	-
General administration services	-	-	-	-	-
School administration services	-	-	-	-	-
Business and central services	-	-	-	-	-
Plant operation and maintenance	-	-	-	-	-
Transportation	310,128	295,553	174,638	174,406	195,970
Child nutrition	3,804,313	3,373,217	3,906,830	4,083,381	3,156,100
Appropriation - charter schools	-	-	-	-	-
Operating grants and contributions	101,660,316	89,998,650	88,464,134	83,486,873	114,391,369
Capital grants and contributions	-	93,700	32,283	405,775	173,419
Total program revenues	106,351,934	94,477,470	93,245,431	89,021,486	118,727,268
Net (expense) revenue	(504,541,964)	(481,330,721)	(465,918,821)	(358,555,923)	(310,388,594)
General revenues and other changes					
in net assets:					
Taxes:					
Ad valorem taxes	130,529,260	123,898,731	113,007,257	107,347,430	98,852,998
State revenue sharing	4,120,396	4,191,022	4,193,013	3,873,354	3,692,262
Sales and use taxes	148,522,401	160,847,779	158,700,630	159,512,971	156,104,231
State aid not restricted to specific	,022,101			,0.12,9,1	
programs (MFP)	160,178,060	170,986,921	170,686,913	161,556,552	141,675,723
Interest and investment earnings	1,859,214	3,455,361	9,469,907	8,308,087	4,121,466
Miscellaneous	6,692,384		5,167,074	8,692,710	4,040,242
Special items:	0,092,384	8,040,028	5,107,074	8,092,710	4,040,242
Insurance proceeds from hurricane damage	-	6,549,917	-	-	-
Total general revenues and other					
Total general revenues and other changes in net assets	451,901,715	477,969,759	461,224,794	449,291,104	408,486,922
Change in not agents		<u> </u>	<u>.</u>	i	
Change in net assets	\$ (52,640,249)	\$ (3,360,962)	\$ (4,694,027)	\$ 90,735,181	\$ 98,098,328

Source: Audited Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,									
2005	2004	2003	2002	2001					
\$ 127,813,148	\$ 123,266,742	\$ 135,363,693	\$ 131,388,055	\$ 127,051,866					
55,085,920	55,110,215	\$ 135,505,095 57,939,527	53,709,898	50,980,486					
		38,846,770							
41,560,479	37,325,869	38,840,770	39,352,603	34,893,054					
19,246,256	19,402,706	20,903,012	20,235,682	19,675,621					
14,335,482	13,176,049	14,666,496	13,756,543	15,051,260					
9,539,624	9,263,975	8,917,227	8,615,549	10,683,334					
	, ,								
17,404,397	16,928,728	18,813,356	18,683,964	18,642,591					
10,953,063	9,780,530	8,782,419	7,434,464	8,308,697					
45,399,347	40,656,948	43,630,455	34,775,378	38,475,183					
23,512,199	23,453,713	22,734,348	21,975,939	20,691,466					
25,339,113	24,940,146	27,805,218	26,804,429	24,437,035					
2,846,532	2,645,958	2,531,735	2,494,800	2,304,524					
-	-	-	_	-					
_									
21,275	41,884	61,847	49,595	70,608					
393,056,835	375,993,463	400,996,103	379,276,899	371,265,725					
813,246	816,705	805,652	3,191,225	2,585,898					
-	-	-	219,178	145,794					
-	-	-	118,772	97,661					
-	-	-	10,204	5,223					
-	-	-	209,790	142,011					
-	-	-	42,856	51,540					
-	-	-	328,563	195,063					
173,958	111,229	224,766	657,756	499,423					
3,962,803	3,951,872	4,415,312	4,391,685	5,168,449					
-	-	-	8,163	· · ·					
67,551,209	61,053,767	63,943,777	54,488,871	53,216,805					
-	79,297	175,747	681,365	1,475,000					
72,501,216	66,012,870	69,565,254	64,348,428	63,582,867					
(320,555,619)	(309,980,593)	(331,430,849)	(314,928,471)	(307,682,858)					
94,212,705	88,593,017	85,424,341	81,549,651	77,083,447					
3,722,441	3,759,550	3,919,550	125,380,879	122,957,236					
128,856,908	123,437,777	128,970,873	3,934,795	3,864,710					
-,	-, -,,		-,,						
122,712,378	118,772,955	138,122,384	143,066,171	134,999,246					
1,877,172	812,544	1,157,708	2,016,482	3,432,028					
3,306,792	(3,962,954)	3,663,399	3,150,696	2,157,051					
354,688,396	331,412,889	361,258,255	359,098,674	344,493,718					
\$ 34,132,777	\$ 21,432,296	\$ 29,827,406	\$ 44,170,203	\$ 36,810,860					

# FUND BALANCES OF GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS

(modified accural basis of accounting)

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

\* Includes Child Nutrition and Other Non Major Funds.

Source: Audited Comprehensive Annual Financial Reports



#### <u>CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS</u> <u>LAST TEN FISCAL YEARS</u> (modified accrual basis of accounting)

	Fiscal Year Ended June 30,							
	2010	2009	2008	2007	2006	2005		
REVENUES								
Local sources:								
Ad valorem taxes	\$ 130,529,260	\$ 123,898,731	\$ 113,007,257	\$ 107,347,430	\$ 98,852,998	\$ 94,212,705		
Sales and use taxes	148,522,401	160,847,779	158,700,630	159,512,971	156,104,231	128,856,908		
Earnings on investments	1,845,483	3,417,642	9,368,560	8,176,776	4,012,708	1,810,176		
Extended day program tuition	447,254	422,593	399,787	499,523	455,985	498,571		
Other	11,083,278	12,117,189	9,555,657	14,557,040	7,947,653	8,640,248		
State sources:	11,005,270	12,117,107	2,555,657	14,557,040	1,941,055	0,040,240		
Unrestricted grants-in-aid, MFP	160,178,060	170,986,921	170,686,913	161,556,552	141,675,723	122,712,378		
Revenue sharing	4,120,396	4,191,022	4,193,013	3,873,354	3,692,262	3,722,441		
Restricted grants-in-aid	10,040,474	17,685,678	16,344,273	12,383,418	14,628,369	9,351,153		
Federal grants	91,619,842	72,312,972	72,119,861	71,103,455	99,762,999	58,200,057		
TOTAL REVENUES		· · · · · · · · · · · · · · · · · · ·			<u> </u>			
IOTAL REVENUES	558,386,448	565,880,527	554,375,951	539,010,519	527,132,928	428,004,637		
EXPENDITURES								
Current:								
Instruction:		141 804 405	100 010 000	105 005 51	100 07 1 107	115 010 100		
Regular education programs	161,789,375	164,786,693	157,712,829	137,007,514	133,974,192	115,310,628		
Special education programs	73,012,713	75,243,924	70,902,847	66,608,664	60,728,883	56,965,341		
Other education programs	53,405,603	47,163,552	47,961,991	48,161,869	46,829,768	41,891,932		
Support:						40.400.000		
Pupil support services	28,160,148	29,270,337	27,200,361	25,299,581	21,017,431	19,698,072		
Instructional staff services	34,540,794	26,777,842	22,902,974	19,828,482	17,743,073	14,450,744		
General administration services	11,008,972	15,658,710	10,344,699	10,675,713	10,158,309	9,395,121		
School administration services	22,650,343	22,529,639	20,387,662	19,393,164	18,343,537	17,855,830		
Business and central services	15,110,346	14,887,573	14,176,559	13,104,283	11,381,908	11,057,097		
Plant operations and maintenance	48,586,370	62,981,345	53,135,659	49,177,339	46,130,576	46,857,400		
Transportation	32,020,023	32,009,771	35,124,167	26,918,284	29,520,498	23,053,224		
Child nutrition	28,433,630	26,618,389	27,431,515	27,221,988	26,480,077	25,953,662		
Appropriations								
Charter schools Type 1	6,159,590	5,569,811	4,646,825	3,804,070	3,273,244	2,860,991		
Charter schools Type 2	495,088	-	-	-	-	-		
Autonomous schools	3,472,933	2,664,909	3,166,495	-	-	-		
Magnet programs	5,498,870	4,908,800	4,720,754	-	-	-		
Recovery School District	15,497,211	6,855,629	-	-	-	-		
Settlement agreement	-	-	226,896	8,139,026	7,983,433	7,587,358		
Capital outlay	27,277,323	39,306,268	23,954,797	21,882,970	33,984,639	23,208,315		
Debt service - Principal	163,636	163,636	163,636	163,636	163,636	837,106		
Debt service - Interest	97,639		-		-	5,610		
TOTAL EXPENDITURES	567,380,607	577,396,828	524,160,666	477,386,583	467,713,204	416,988,431		
EXCESS OF REVENUES OVER								
(UNDER) EXPENDITURES	(8,994,159)	(11,516,301)	30,215,285	61,623,936	59,419,724	11,016,206		
OTHER FINANCING SOURCES (USES)								
Issuance of long-term debt	21,433,000	-	-	-	-	-		
Transfers in	13,228,577	34,927,950	14,464,070	18,627,781	30,846,861	9,582,330		
Insurance proceeds from hurricane damage	-	6,549,917	-	-	-	-		
Transfers out	(13,228,577)	(38,927,950)	(18,964,070)	(23,627,781)	(30,846,861)	(9,582,330)		
TOTAL OTHER FINANCING								
SOURCES (USES)	21,433,000	2,549,917	(4,500,000)	(5,000,000)				
NET CHANGE IN FUND BALANCES	\$ 12,438,841	\$ (8,966,384)	\$ 25,715,285	\$ 56,623,936	\$ 59,419,724	\$ 11,016,206		
		<u></u>						
Debt service as a percentage of								
noncapital expenditures	0.05%	0.03%	0.03%	0.04%	0.04%	0.21%		

Source: Audited Comprehensive Annual Financial Reports

Fisc	al Year Ended June	30,	
2004	2003	2002	2001
\$ 88,593,016	\$ 85,424,341	\$ 81,549,651	\$ 77,083,447
123,438,777	128,970,873	125,380,879	122,957,238
782,875	1,090,254	1,934,468	3,379,918
501,648	389,703	386,122	540,142
8,021,981	9,218,331	8,542,607	9,290,872
118,772,955	138,122,384	143,066,171	134,999,246
3,759,550	3,919,550	3,934,795	3,864,710
8,458,456	10,111,888	8,849,552	9,229,785
52,595,311	53,831,889	45,639,319	43,987,020
404,924,569	431,079,213	419,283,564	405,332,378
100 252 001	117 704 705	100 (21 405	110 000 00 4
109,252,991	117,724,785	120,631,487	118,232,984
55,953,643	57,854,439	52,392,760	50,874,390
38,240,184	38,687,079	38,674,522	34,802,715
19,718,690	20,894,078	19,846,052	19,658,358
13,269,682	14,148,848	13,149,339	14,622,448
9,427,681	8,903,905	8,570,952	8,131,542
17,573,343	18,762,788	18,325,464	18,625,513
10,101,355	9,658,645	7,306,641	8,284,913
53,489,970	56,665,244	35,217,882	50,088,729
23,724,879	20,730,700	20,134,464	22,040,868
25,089,361	27,488,135	26,175,170	24,339,431
2,650,946	2,527,906	2,478,545	2,304,524
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
10,677,005	12,388,972	12,011,102	9,910,798
17,361,099	28,982,806	47,360,267	13,529,395
800,832	780,869	1,683,525	865,000
41,884	61,847	70,299	90,382
407,373,545	436,261,046	424,028,471	396,401,990
(2,448,976)	(5,181,833)	(4,744,907)	8,930,388
-	-	-	-
13,808,470	11,160,708	5,736,826	5,835,380
- (13,808,470)	- (11,160,708)	(5,736,826)	- (5,835,380)
	<u> </u>		
\$ (2,448,976)	\$ (5,181,833)	\$ (4,744,907)	\$ 8,930,388
0.22%	0.21%	0.47%	0.25%
0.22%	0.21%	0.4770	0.23%

## ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN TAX YEARS

(December 31, 2000 through 2009)

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

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

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

- Source: Comprehensive Annual Finanical Report of City-Parish Government of Baton Rouge East Baton Rouge Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of East Baton Rouge
- (1) Breakdown of assessed property unavailable for the years 2000 through 2004.

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

## PRINCIPAL PROPERTY TAXPAYERS CURRENT YEAR AND NINE YEARS AGO

		Decembe	er 31, 20	09	December 31, 2000		
Taxpayer	Type of Business	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
ExxonMobil Corporation	Petroleum Products	\$ 288,278,520	1	7.27 %	\$156,524,330	1	6.73 %
Entergy, Inc.	Electric and Gas Utility	71,991,510	2	1.82	53,298,410	3	2.29
J.P. Morgan/Chase	Bank	56,351,650	5	1.42	33,786,000	4	1.45
Georgia-Pacific Corporation	Pulp and Paper Products	56,013,540	4	1.41	26,420,310	5	1.14
Bellsouth Communications	Telephone Utility	44,345,940	5	1.12	54,577,330	2	2.35
Wal-Mart	Retail Store	20,223,500	6	0.51	-	-	0.00
State Farm Insurance	Insurance	19,464,400	7	0.49	-	-	0.00
Formosa Plastics	Plastics Manufacturer	17,746,550	8	0.45	-	-	0.00
Maryland Marine	Public Utility (Watercraft)	17,541,110	9	0.44	-	-	0.00
Baton Rouge Water Company	Water Utility	16,400,880	10	0.41	15,513,720	7	0.67
Capital One	Bank	-		0.00	22,568,700	6	0.97
Argosy & Jazz Enterprises	Casino	-		0.00	10,226,050	8	0.44
Union Planters Bank	Bank	-		0.00	9,688,500	9	0.42
AT&T Communications	Telephone Utility			0.00	9,663,930	10	0.42
		\$ 608,357,600		15.34 %	\$392,267,280		16.88 %

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



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

	Cit	у			Pa	rish
		Municipal Fire Salaries and		Debt	Mosquito and Rodent	Emergency Medical
Year	Operating	Benefits	Operating	Service (2)	Tax	Services
			TAX RATES (m	ills per dollar)		
2009	7.42	6.00	3.54	0.00	1.45	3.13
2008	7.42	6.00	3.54	0.00	2.09	3.13
2007	7.84	6.00	3.78	0.00	2.23	3.13
2006	7.84	6.00	3.78	0.00	1.23	3.13
2005	7.84	6.00	3.78	0.00	1.23	3.13
2004	7.84	6.00	3.78	0.00	1.23	2.70
2003	8.34	6.00	4.06	0.00	1.14	2.90
2002	8.34	6.00	4.06	0.00	1.14	2.90
2001	8.34	6.00	4.06	0.00	1.14	2.90
2000	8.34	0.00	4.06	0.00	1.14	2.90
			TAX LE	<u>EVIES</u>		
2009	\$12,238,488	\$9,896,402	\$14,035,463	\$0	\$5,748,304	\$12,409,879
2008	11,929,569	9,646,603	13,490,853	0	7,964,581	11,928,356
2007	11,770,864	9,008,314	13,103,600	0	7,730,431	10,850,336
2006	11,052,854	8,458,817	12,221,238	0	3,976,752	10,119,702
2005	10,383,178	7,946,310	11,385,480	0	3,704,799	9,427,659
2004	10,067,328	7,704,587	10,905,435	0	3,548,594	7,789,596
2003	10,048,391	7,229,058	10,837,252	0	3,042,972	7,740,895
2002	9,622,772	6,922,857	10,286,438	0	2,888,310	7,347,456
2001	9,412,866	6,771,846	9,896,080	0	2,778,702	7,068,629
2000	9,233,409	0	9,435,803	0	2,649,462	6,739,859

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

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

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

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

Library Board of Control	School District	Recreation and Park	Law Enforcement District	Assessor's Salary and Expense Fund	Total
		TAX RATES (1	<u>mills per dollar)</u>		
11.10	43.45	14.46	14.99	1.38	106.92
11.10	43.45	14.46	14.99	1.38	107.56
11.10	43.45	14.46	14.99	1.38	108.36
11.10	43.45	14.46	14.99	1.38	107.36
9.97	43.45	14.46	14.99	1.38	106.23
9.97	43.45	10.95	14.99	1.38	102.29
10.72	43.45	10.95	14.99	1.48	104.03
10.72	43.45	10.95	14.99	1.48	104.03
10.72	43.45	10.95	14.99	1.48	104.03
10.72	43.45	10.95	14.99	1.48	98.03
		TAX L	EVIES		
\$44,009,402	\$152,687,297	\$57,342,564	\$59,432,583	\$5,471,431	\$373,271,813
42,301,728	147,001,498	55,117,514	57,126,469	5,259,125	361,766,296
38,478,826	134,360,824	50,136,871	51,963,748	4,783,854	332,187,668
35,887,762	131,404,174	46,760,784	48,464,645	4,461,722	312,808,450
30,029,957	122,414,442	43,563,016	45,150,356	4,156,604	288,161,801
28,763,806	117,833,099	31,591,140	43,246,685	3,981,349	265,431,619
28,614,617	109,279,071	29,228,550	40,012,417	3,950,525	249,983,748
27,160,250	110,085,155	27,742,979	37,978,745	3,749,736	243,784,698
26,129,552	105,907,560	26,690,168	36,537,499	3,607,438	234,800,340
24,914,237	100,981,681	25,448,778	34,838,099	3,439,652	217,680,980

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

(2) Parishwide debt.

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

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

Fiscal Year	Tota	l Tax Levy (1)	rrent Tax Levy ollections (2)	Percent of Levy Collected	rior Year Tax ollections (2)	То	tal Collections (2)	Ratio of Total Collections to Tax Levy
2009	\$	129,226,494	\$ 126,846,844	98.2	\$ 701,695	\$	127,548,539	98.7
2008		123,517,514	120,790,290	97.8	262,870		121,017,160	98.0
2007		111,660,518	109,763,486	98.3	585,961		110,349,448	98.8
2006		106,587,111	104,083,137	97.7	765,344		104,848,481	98.4
2005		97,879,939	95,541,833	97.6	930,848		96,472,681	98.6
2004		93,630,316	91,569,038	97.8	525,941		92,094,979	98.4
2003		85,891,174	85,598,317	99.7	860,045		86,458,362	100.7
2002		85,045,184	82,718,422	97.3	706,402		83,424,824	98.1
2001		81,264,695	78,653,814	96.8	996,909		79,650,723	98.0
2000		76,759,889	74,426,059	97.0	818,601		75,244,661	98.0

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

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

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

# SALES TAX REVENUES

# LAST TEN CALENDAR YEARS

(modified accrual basis of accounting)

(amounts expressed in thousands, except percentages)

						1/2%		
		2%	1	/2% Roads	S	ewerage		
	Ci	ty-Parish	In	nprovement	Im	provement		
	(	General	and Maintenance		and l	Maintenance	Total	
2009	\$	160,712	\$	39,424	\$	39,425	\$	239,561
2008		164,418		42,372		42,367		249,157
2007		163,368		39,920		399,922		603,210
2006		165,765		40,030		40,035		245,830
2005		149,668		35,968		35,972		221,608
2004		133,662		31,158		31,160		195,980
2003		129,864		30,756		30,759		191,379
2002		124,955		29,950		29,953		184,858
2001		121,569		29,118		29,124		179,811
2000		121,887		29,431		29,441		180,759

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

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

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

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

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

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	r ende	d Decembe	er 31,					
	2005		2004		2003		2002		2001		2000
\$	8,307	\$	7,418	\$	7,078	\$	7,810	\$	7,416	\$	7,923
	1,946		1,738		1,753		1,125		1,459		1,097
	138,667		123,838		124,994		113,209		115,977		129,383
	601,441		537,121		661,657		607,531		573,806		660,323
	114,346		102,118		76,165		78,472		91,420		89,892
	387,041		345,650		313,167		321,259		336,625		379,983
4,	187,261	3	,739,462	3	,479,707	3	,304,559	3	,152,830	3	,283,451
	698,725		624,001		645,294		631,897		624,196		274,855
	443,616		396,174		403,942		399,294		413,760		446,777
	37,941		33,883		42,530		41,048		43,096		43,270
	863,884		771,497		736,718		741,296		717,561		777,030
	225		200		195		250		304		366
\$ 7,	483,400	\$ 6	,683,100	\$ 6	,493,200	\$ 6	,247,750	\$ 6	,078,450	\$ 6	,094,350

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

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

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

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

(3) Information not available.

## <u>COMPUTATION OF LEGAL DEBT MARGIN</u> <u>LAST TEN TAX YEARS</u> (December 31, 2000 through 2009)

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

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

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

# <u>COMPUTATION OF DIRECT AND OVERLAPPING DEBT</u> <u>DECEMBER 31, 2009</u>

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

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

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

#### DEMOGRAPHIC STATISTICS LAST TEN FISCAL YEARS (December 31, 2000 through 2009)

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

All information is parishwide.

- (1) Estimates Louisiana Tech University for the U.S. Bureau of the Census
- (2) Official U. S. Census
- (3) Estimates Bureau of Economic Analysis
- (4) East Baton Rouge Parish School System October 1, 2009 enrollment excludes pre-kindergarten.
- (5) Louisiana Department of Labor Benchmark rates for East Baton Rouge Parish only These data are disaggregated using claims for unemployment compensation and population sharing ratios which are applied to present market area estimates and are valid only for the allocation of manpower revenue sharing funds.
- (6) Louisiana Department of Labor Baton Rouge Metropolitan Statistical Area (MSA). Year 2004 and prior the MSA includes East Baton Rouge, Ascension, Livingston, and West Baton Rouge Parishes. In 2005 the MSA was expanded to include East Feliciana, Iberville, Pointe Coupee, St. Helena and West Feliciana Parishes. Baton Rouge serves as the focus of employment for many of the parishes that border it.

(7) Preliminary figures.

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

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

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

(2) Source 2009:

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



## GENERAL FUND EXPENDITURES BY FUNCTION LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

		Piece.	ol Voor Ended Iver	30	
	2010	2009 Fisc	al Year Ended June 2008	2007	2006
EXPENDITURES					
Current:					
Instruction:		<b>* 12</b> 0 000 111		<b>.</b>	A 105 00 ( 10 1
Regular education programs	\$ 138,979,724 35.0%	\$ 138,888,144 36.1%	\$ 130,240,466 36.7%	\$ 116,417,278 36.0%	\$ 105,226,194 34.7%
Special education programs	59,294,042 14.9%	57,969,355 15.1%	54,524,367 15.4%	51,145,981 15.8%	48,894,359 16.1%
Other education programs	13,503,429 3.4%	12,196,643 3.2%	11,839,114 3.3%	12,811,113 4.0%	11,677,587 3.9%
Support:					
Pupil support services	19,356,041	19,283,867	17,385,237	16,517,373	15,028,351
	4.9%	5.0%	4.9%	5.1%	5.0%
Instructional staff services	12,863,476	14,312,765	11,099,098	9,976,374	8,839,690
	3.2%	3.7%	3.1%	3.1%	2.9%
General administration services	10,268,091	10,246,435	9,496,553	9,834,655	9,400,245
Scherar administration services	2.6%	2.7%	2.7%	3.0%	3.1%
Calcal administration compiles			18,314,534		16,627,868
School administration services	20,289,527 5.1%	20,149,136 5.2%	18,514,554 5.2%	17,557,661 5.4%	5.5%
Business and central services	13,124,866	12,689,952	12,168,438	10,585,120	9,029,261
	3.3%	3.3%	3.4%	3.3%	3.0%
Plant operations and maintenance	41,881,624	48,108,640	45,089,103	43,005,521	39,786,181
	10.5%	12.5%	12.7%	13.3%	13.1%
Transportation	29,199,644	28,079,346	31,661,453	23,754,988	27,219,238
F	7.4%	7.3%	8.9%	7.3%	9.0%
Child nutrition	_	-	-	-	-
Clina nutriton	0.0%	0.0%	0.0%	0.0%	0.0%
A					
Approriations Charter schools Type 1	5,788,269	5,241,854	4,346,826	3,535,059	3,022,308
	1.5%	1.4%	1.2%	1.1%	1.0%
Charter schools Type 2	495,088		_	_	_
charter schools Type 2	0.1%	0.0%	0.0%	0.0%	0.0%
Autonomous schools	3,472,933	2,664,909	3,166,495		
Autonomous schools	0.9%	0.7%	0.9%	0.0%	0.0%
Magnat programs	5,498,870	4,908,800	4,720,754		
Magnet programs	1.4%	4,908,800	4,720,734	0.0%	0.0%
Recovery School District	15,497,211	6,855,629			
Recovery School District	3.9%	1.8%	0.0%	0.0%	0.0%
Settlement company					
Settlement agreement	- 0.0%	- 0.0%	226,896 0.1%	8,139,026 2.5%	7,983,433 2.6%
Capital outlay	7,363,096 1.9%	2,954,592 0.8%	46,262 0.0%	39,177 0.0%	150,968 0.0%
Debt service - Principal	163,636	163,636	163,636	163,636	163,636
	0.0%	0.0%	0.0%	0.1%	0.1%
Debt service - Interest	97,639	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%
Total	\$ 397,137,206	\$ 384,713,703	\$ 354,489,232	\$ 323,482,962	\$ 303,049,319
Pupil count - October 1	40,674	41,667	42,907	46,462	46,459
Average expenditures per pupil	\$ 9,764	\$ 9,233	\$ 8,262	\$ 6,962	\$ 6,523

Source: Audited Comprehensive Annual Financial Reports

				al Yo	ear Ended June	e 30,				_
·	2005		2004		2003		2002		2001	
\$ 9	9,170,538	\$	93,200,605	\$	101,972,957	\$	104,497,036	\$ 1	03,440,145	
	35.0%		33.0%		34.9%		36.8%		35.5%	
4	6,891,454		47,046,000		47,609,384		44,689,680		43,009,888	
	16.5%		16.6%		16.3%		15.7%		14.8%	
1	2,022,915		11,551,497		12,315,182		12,560,720		12,717,304	
1	4.2%		4.1%		4.2%		4.4%		4.4%	
	4.270		4.170		4.270		4.470		4.470	
1	4,850,991		14,609,799		15,531,879		15,325,683		15,212,942	
	5.2%		5.2%		5.3%		5.4%		5.2%	
	7 050 764		7 501 220		7 767 200		7 772 200		10 005 754	
	7,950,764 2.8%		7,501,320 2.7%		7,767,200 2.7%		7,773,200 2.7%		10,005,754 3.4%	
	8,769,743		8,809,819		8,277,887		7,968,709		7,468,047	
	3.1%		3.1%		2.8%		2.8%		2.6%	
1	6,414,181		16,332,959		17,476,448		17,125,946		17,219,604	
	5.8%		5.8%		6.0%		6.0%		5.9%	
	9,003,468		8,378,445		8,715,360		6,677,296		7,691,522	
	3.2%		3.0%		3.0%		2.4%		2.6%	
3	37,235,049		39,573,985		38,382,662		33,014,060		39,082,228	
	13.1%		14.0%		13.1%		11.6%		13.4%	
-										
2	20,836,495 7.3%		22,348,275 7.9%		19,188,217 6.6%		18,855,883 6.6%		21,090,464 7.2%	
	1.570		1.970		0.070		0.070		7.270	
	-		-		-		-		-	
	0.0%		0.0%		0.0%		0.0%		0.0%	
	2,632,223		2,430,212		2,335,620		2,286,951		2,304,524	
	0.9%		0.9%		0.8%		0.8%		0.8%	
	-		-		-		-		-	
	0.0%		0.0%		0.0%		0.0%		0.0%	
	-		-		-		-		-	
	0.0%		0.0%		0.0%		0.0%		0.0%	
	-		-		-		-		-	
	0.0%		0.0%		0.0%		0.0%		0.0%	
			-		-				-	
	0.0%		0.0%		0.0%		0.0%		0.0%	
	7 507 250		10,677,005		12,388,972		12 011 102		0.010.708	
	7,587,358 2.7%		3.8%		4.2%		12,011,102 4.2%		9,910,798 3.4%	
	2.770		5.070		4.270		4.270			
	-		-		-		-		1,259,218	
	0.0%		0.0%		0.0%		0.0%		0.4%	
	337,106		300,832		280,869		1,183,525		865,000	
	0.1%		0.1%		0.1%		0.4%		0.3%	
	5,610		41,884		61,847		70,299		90,382	
	0.0%		0.0%		0.0%		0.0%		0.0%	
\$ 28	3,707,895	\$ 2	282,802,637	\$	292,304,484	\$ 2	284,040,090	\$ 2	291,367,820	
			, ,		, , - '		, ,		, ,	
	45,266		44,997		50,961		52,317		54,448	
¢	6760	¢	6 705	¢	5 776	¢	5 400	¢	5 251	
\$	6,268	\$	6,285	\$	5,736	\$	5,429	\$	5,351	

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

		2010				Ended June	,	2007		2007
		2010		2009		2008		2007		2006
<u>XPENDITURES</u>										
urrent:										
Instruction:	¢	2 417	\$	2 220	¢	2 025	\$	2 505	\$	2 267
Regular education programs	\$	3,417 35.0%	¢	3,330 36.1%	\$	3,035 36.7%	\$	2,505 36.0%	¢	2,267 34.8%
Special education programs		1,458 14.9%		1,391 15.1%		1,271 15.4%		1,101 15.8%		1,052 16.1%
Other education programs		332 3.4%		293 3.2%		276 3.3%		276 4.0%		251 3.9%
Support										
Support: Pupil support services		476		463		405		355		323
r upit support services		4.9%		5.0%		4.9%		5.1%		5.0%
Instructional staff services		316 3.2%		344 3.7%		259 3.1%		215 3.1%		190 2.9%
		5.2%		5.7%		5.1%		5.1%		2.9%
General administration services		253		246		221		212		202
		2.6%		2.7%		2.7%		3.0%		3.1%
School administration services		499		484		427		378		358
		5.1%		5.2%		5.2%		5.4%		5.5%
Business and central services		323		305		284		228		194
Busiless and central services		3.3%		3.3%		3.4%		3.3%		3.0%
<b>.</b>										
Plant operations and maintenance		1,030		1,155		1,051		926		856
		10.6%		12.5%		12.7%		13.3%		13.1%
Transportation		718		674		738		511		586
		7.4%		7.3%		8.9%		7.3%		9.0%
Child nutrition		-		-		-		-		-
		0.0%		0.0%		0.0%		0.0%		0.0%
Appropriations										
Charter schools Type 1		142		126		101		76		65
		1.5%		1.4%		1.2%		1.1%		1.0%
Charten ash ash Turna 2		10		_						
Charter schools Type 2		12 0.1%		- 0.0%		- 0.0%		- 0.0%		- 0.0%
								0.070		0.07
Autonomous schools		85		64		74		-		-
		0.9%		0.7%		0.9%		0.0%		0.0%
Magnet programs		135		118		110		-		-
		1.4%		1.3%		1.3%		0.0%		0.0%
Recovery School District		381		165		-		-		-
		3.9%		1.8%		0.0%		0.0%		0.0%
Sattlamant agreement						5		175		172
Settlement agreement		- 0.0%		- 0.0%		0.1%		2.5%		2.6%
pital outlay		181		71		1		1		3
		1.9%		0.8%		0.0%		0.0%		0.0%
ebt service - Principal		4		4		4		3		4
		0.0%		0.0%		0.0%		0.0%		0.1%
ebt service - Interest		2		-		-		-		-
		0.0%		0.0%		0.0%		0.0%		0.0%
Total	\$	9,763	\$	9,233	\$	8,262	\$	6,964	\$	6,523

Source: Audited Comprehensive Annual Financial Reports

-	2005	2004	ai i ca	Ended June 2003	, 50,	2002	2001
	2005	 2004		2003		2002	 2001
6	2,190	\$ 2,070	\$	2,001	\$	1,997	\$ 1,900
	34.9%	32.9%		34.9%		36.8%	35.5%
	1,036 16.5%	1,046 16.6%		934 16.3%		854 15.7%	790 14.8%
	266 4.2%	257 4.1%		242 4.2%		240 4.4%	234 4.4%
	328 5.2%	325 5.2%		305 5.3%		293 5.4%	279 5.2%
	176 2.8%	167 2.7%		152 2.7%		149 2.7%	184 3.4%
	194 3.1%	196 3.1%		162 2.8%		152 2.8%	137 2.6%
	363 5.8%	363 5.8%		343 6.0%		327 6.0%	316 5.9%
	199 3.2%	186 3.0%		171 3.0%		128 2.4%	141 2.6%
	823 13.1%	879 14.0%		753 13.1%		631 11.6%	718 13.4%
	460 7.3%	497 7.9%		377 6.6%		360 6.6%	387 7.2%
	- 0.0%	- 0.0%		- 0.0%		- 0.0%	- 0.0%
	58	54		46		44	42
	0.9%	0.9%		0.8%		0.8%	0.8%
	- 0.0%	0.0%		0.0%		0.0%	- 0.0%
	0.0%	0.0%		0.0%		0.0%	- 0.0%
	0.0%	0.0%		0.0%		0.0%	- 0.0%
	- 0.0%	- 0.0%		- 0.0%		- 0.0%	- 0.0%
	168 2.7%	237 3.8%		243 4.2%		230 4.2%	182 3.4%
	- 0.0%	- 0.0%		- 0.0%		- 0.0%	23 0.4%
	7 0.1%	7 0.1%		6 0.1%		23 0.4%	16 0.3%
	0 0.0%	1 0.0%		1 0.0%		1 0.0%	2 0.0%
	6,268	\$ 6,285	\$	5,736	\$	5,429	\$ 5,351

## <u>FULL-TIME EQUIVALENTS (FTE) EMPLOYEES</u> <u>LAST TEN FISCAL YEARS</u>

			Fiscal Year		
	2010	2009	2008	2007	2006
Regular Employees: CERTIFICATED					
Instructional:					
Supervising Intructors	10.0	2.0	3.0	4.0	3.0
Classroom Teachers - Regular Programs	2,243.8	2,236.0	2,128.0	2,193.0	2,227.9
Classroom Teachers - Special Education	618.0	634.0	630.0	648.0	646.4
Classroom Teachers - Vocational Education	85.2	87.0	92.0	107.0	110.2
Classroom Teachers - Other Instructional Programs	1.0		1.0	4.0	1.0
Classroom Teachers - Special Programs	225.0	203.0	231.0	244.0	265.6
Classroom Teachers - Adult/Continuing Ed Programs	6.0	8.0	7.0	8.0	8.0
Classroom Teachers - Community College Programs	23.0	24.0	24.0	26.0	27.0
Total Classroom Teachers	3,202.0	3,192.0	3,113.0	3,230.0	3,286.1
Therapist/Specialist/Counselor - Instructional Programs	2.6	82.0	82.0	66.0	37.9
Sabbatical Leave - Instructional Programs	29.0	25.0	28.0	30.0	26.0
Total Certifcated - Instructional Progams	3,243.6	3,301.0	3,226.0	3,330.0	3,353.0
Instructional Support:					
Supervisors - Instructional Support Functions	74.0	80.0	78.0	74.0	69.0
Librarians/Media-based Teachers/Staff Instructors - Instr Spt	126.0	86.0	87.0	92.0	91.6
Therapist/Specialist/Counselor - Instructional Support Functions	456.4	418.0	385.0	382.0	356.0
Sabbatical Leave - Instructional Support Functions	9.0	8.0	8.0	9.0	6.0
Total Certificated - Instructional Support	665.4	592.0	558.0	557.0	522.6
Support Services:					
Superintendents	1.0	1.0	1.0	1.0	1.0
Assistant/Associate/Deputy Superintendents	110	110	110	110	
School Principals	80.0	84.0	92.0	95.0	93.0
School Assistant Principals	73.0	68.0	65.0	62.0	55.5
Other School Administrators			1.0		
Non-Classroom Teachers - Support Services					
Sabbatical Leave - Support Services	2.0	2.0	1.0	1.0	3.0
Total Certicated - Support Services	156.0	155.0	160.0	159.0	152.5
Fotal Certificated	4,065.0	4,048.0	3,944.0	4,046.0	4,028.1

(1) Source : East Baton Rouge Parish School System

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

Baton Rouge, Louisiana

## <u>FULL-TIME EQUIVALENTS (FTE) EMPLOYEES</u> <u>LAST TEN FISCAL YEARS</u>

(Continued)

	Fiscal Year					
	2010	2009	2008	2007	2006	
Regular Employees: NON-CERTIFICATED						
Instructional:						
Aide - Instructional Programs	687.0	682.0	622.0	605.0	632.5	
Total Non-Certificated - Instructional Programs	687.0	682.0	622.0	605.0	632.5	
Instructional Support:						
Supervisors - Instructional Support Functions						
Therapist/Specialist/Counselor - Instructional Support Functions						
Clerical/Secretarial - Instructional Support Functions	68.8	74.0	68.0	59.0	55.8	
Aide - Instructional Support Functions	10.0	3.0	4.0	7.0	2.0	
Service Worker - Instructional Support Functions						
Skilled Craftsman - Instructional Support Functions						
Degreed Professional - Instructional Support Functions	1.0	1.0	1.0	1.0	1.0	
Other Personnel - Instructional Support Functions	105.2	59.0	52.0	57.0	48.6	
Total Non-Certificated - Instructional Support	185.0	137.0	125.0	124.0	107.4	
Support Services:						
Supervisors/Managers/Administrators/Support Services	117.0	123.0	117.0	131.0	135.0	
Clerical/Secretarial - Support Services	279.2	292.0	237.0	244.0	241.6	
Aide - Support Services	57.0	55.0	52.0	58.0	54.0	
Service Worker - Support Services	980.0	1,042.0	1,034.0	1,065.0	953.8	
Skilled Craftsman - Support Services	30.0	27.0	26.0	28.0	30.0	
Degreed Professional - Support Services	16.0	18.0	17.0	17.0	18.0	
Other Personnel - Support Services	47.8	50.0	57.0	57.0	53.2	
Total Non-Certificated - Support Services	1,527.0	1,607.0	1,540.0	1,600.0	1,485.6	
Total Non-Certificated	2,399.0	2,426.0	2,287.0	2,329.0	2,225.5	
Total Regular Employees (Certificated and Non-Certificated)	6,464.0	6,474.0	6,231.0	6,375.0	6,253.6	
Other Deported Deponsel						
Other Reported Personnel School Board Member	12.0	12.0	12.0	12.0	12.0	
	13.0	13.0	13.0	13.0	12.0	
Total Other Reported Personnel	15.0	13.0	13.0	13.0	12.0	
Grand Total	6,477.0	6,487.0	6,244.0	6,388.0	6,265.6	

(1) Source : East Baton Rouge Parish School System

Fiscal Year						
2001	2002	2003	2004	2005		
709.0	637.0	673.3	641.0	596.8		
709.0	637.0	673.3	641.0	596.8		
707.0	03710	075.5	011.0	570.0		
1.0						
75.0	76.0	78.0	78.0	51.8		
27.0	30.0	28.0	27.0	2.0		
40.0	37.0	28.0	38.0	37.5		
143.0	143.0	134.0	143.0	91.3		
170.0	166.0	165.0	154.0	130.0		
306.0	284.0	291.0	260.0	238.6		
57.0	56.0	60.0	61.0	56.0		
1,454.0	1,415.0	1,367.0	1,298.0	913.0		
164.0	153.0	151.0	142.0	29.0		
16.0	11.0	17.0	17.0	17.0		
35.0	30.0	38.0	36.0	42.3		
2,202.0	2,115.0	2,089.0	1,968.0	1,425.9		
3,054.0	2,895.0	2,896.3	2,752.0	2,114.0		
5,054.0	2,075.0	2,070.5	2,152.0	2,114.0		
7,502.0	7,239.5	7,253.7	6,613.0	5,910.6		
13.0	13.0	11.0	11.0	13.0		
13.0	13.0	11.0	11.0	13.0		
7,515.0	7,252.5	7,264.7	6,624.0	5,923.6		

# BOARD MEMBERS' COMPENSATION JUNE 30, 2010

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

Notes:

(1) Base compensation per member is \$800 per month.

(2) Presiding President of the Board receives \$900 per month in base compensation.

(3) Each board member is reimbursed for mileage @ \$0.50 cents per mile.

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

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

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

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

# HISTORY OF HIGH SCHOOL GRADUATES LAST TEN FISCAL YEARS

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

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

## CAPITAL ASSET INFORMATION JUNE 30, 2010

#### **Elementary Schools**

	Year	Square	Square Footage with Covered		Classrooms	Capacity
Schools	Opened	Footage	Walkways	Acreage	(2)	(2)
Audubon	1967	36,075	45,326	8.0	21	446
Banks	1951	32,443	44,001	10.0	22	468
Baton Rouge Center VPA	1954	38,326	46,088	16.0	24	510
Belfair Montessori	1951	36,732	56,354	5.0	20	425
Bernard Terrace	1927	45,507	45,735	8.0	20	425
Broadmoor	1954	51,217	56,472	20.0	24	510
Brookstown	1948	47,602	53,052	10.0	25	531
Brownfields	1956	40,101	51,176	12.0	25	531
Buchanan	1955	56,818	58,829	8.0	23	489
Capitol Elementary	2008	73,000	73,000	13.9	31	659
Cedarcrest	1967	41,937	49,363	7.0	24	510
Claiborne	1954	37,805	49,807	8.0	22	468
Crestworth	1968	36,157	40,492	15.0	21	446
Dalton	1955	38,985	52,636	9.0	21	446
Delmont	1955	50,479	46,148	7.0	25	531
Eden Park	1960	32,082	32,082	4.0	20	425
Forest Heights	1973	43,195	47,883	10.0	25	531
Glen Oaks Park	1973	45,801	53,305	9.0	25	531
Greenbriar	1960	36,343	50,432	9.0	21	446
Greenville	1959	45,278	58,628	7.0	30	638
Highland	1940	41,679	41,679	7.0	21	446
Howell Park	1955	33,183	50,683	13.0	22	468
Jefferson Terrace	1958	43,701	45,949	7.0	24	510
LaBelle Aire	1973	65,809	75,872	8.0	34	723
Lanier	1958	43,647	48,393	10.0	23	489
LaSalle	1955	36,362	48,272	8.0	19	404
Magnolia Woods	1963	36,559	61,979	8.0	21	446
Melrose	1955	33,378	40,746	8.0	15	319
Merrydale	1968	46,929	47,099	15.0	27	574
Northeast	2002	100,000	100,000	23.0	41	871
Park	1955	36,024	44,807	27.0	25	531
Park Forest	1976	42,496	46,943	10.0	29	616
Parkview	1974	37,558	47,928	8.0	28	595
Polk	1960	39,104	42,713	3.0	18	383
Progress	1959	37,446	55,253	17.0	24	510
Riveroaks	1968	38,368	41,968	10.0	23	489
Rosenwald PK Center	1927	14,524	14,524	2.0	7	140
Ryan	1969	38,576	50,906	11.0	21	446
Scotlandville	1951	72,567	78,633	15.0	31	659
Sharon Hills	1964	40,957	59,105	10.0	21	446

## CAPITAL ASSET INFORMATION JUNE 30, 2010

#### (Continued)

#### Elementary Schools (Continued)

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

#### Junior High/Middle Schools

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

# CAPITAL ASSET INFORMATION JUNE 30, 2010

#### (Continued)

## High Schools

			Square Footage			
	Year	Square	with Covered		Classrooms	Capacity
Schools	Opened	Footage	Walkways	Acreage	(2)	(2)
Baton Rouge	1928	172,677	172,677	19.0	55	1,200
Belaire	1974	157,772	160,424	35.0	62	1,350
Broadmoor	1960	153,077	204,321	32.0	51	1,125
Capitol	1960	133,187	140,212	40.0	60	1,325
Glen Oaks	1960	186,066	258,925	40.0	52	1,150
Istrouma	1947	233,761	257,930	30.0	62	1,350
McKinely	1961	155,625	174,913	28.0	56	1,225
Northeast	2003	138,500	146,564	50.0	43	950
Robert E. Lee	1959	131,166	189,079	26.0	44	975
Scotlandville	1960	159,801	179,715	35.0	59	1,300
Tara	1970	152,126	186,967	24.0	57	1,250
Woodlawn	2005	186,500	207,750	57.0	59	1,300
Totals	-	1,960,258	2,279,477	416.0	660	14,500

#### Special Education

Schools	Year Opened	Square Footage	Square Footage with Covered Walkways	Acreage	Classrooms (2)	Capacity (2)
Arlington Prep Academy	1950	20,889	22,519	10.0	13	275
B.R. Prep Academy	1950	32,995	32,995	9.0	18	400
Mohican Education Center	1956	31,891	45,492	10.0	15	225
Southdowns	1949	34,929	41,818	15.0	18	383
Wilma C. Montgomery	1980	20,145	31,824	3.2	20	425
Totals	-	140,849	174,648	47.2	84	1,708

## Alternatives

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

## CAPITAL ASSET INFORMATION JUNE 30, 2010

#### (Continued)

#### **Charter Schools**

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

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

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

Source: East Baton Rouge Parish School System Property Control Department