

EBR

COMPREHENSIVE ANNUAL

Financial Report



East Baton Rouge Parish School System
Baton Rouge, Louisiana

FOR THE YEAR ENDED JUNE 30, 2013

COMPREHENSIVE ANNUAL *Financial Report*

Of the

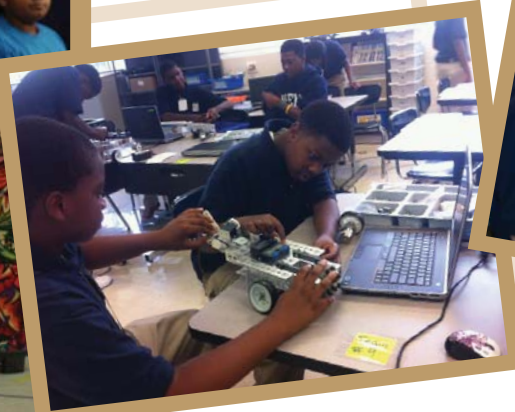
East Baton Rouge Parish School System
Baton Rouge, Louisiana

For the Year Ended June 30, 2013

Prepared by the
Finance and Budget Management Staff

Catherine Fletcher, CPA
Chief Business Operations Officer

James P. Crochet, CPA
Chief Financial Officer



COMPREHENSIVE ANNUAL *Financial Report*

Introductory Section



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

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Fiscal Year Ended June 30, 2013

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Dr. Bernard Taylor, Jr.
Superintendent of Schools



David Tatman
District 1 - President



Tarvald A. Smith
District 4 - Vice President



Vereta Lee
District 2



Dr. Kenyetta Nelson-Smith
District 3



Evelyn Ware-Jackson
District 5



Craig Freeman
District 6



Barbara Freiberg
District 7



Connie Bernard
District 8



Jerry Arbour
District 9



Jill C. Dyason
District 10



Randy Lamana
District 11

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Administrative Officers

Superintendent of Schools

General Counsel

Executive Assistant to the Superintendent Parent/Community Engagement

Deputy Superintendent for Innovation & Reform

Associate Superintendent for Instructional Support & Pupil Services

Associate Superintendent for School Leadership & Instruction

Associate Superintendent for School Support Services

Chief Officer Accountability, Assessment & Evaluation

Chief Technology Officer

Interim Executive Director for Human Resources

Confidential Assistant to the Superintendent

Chief Business Operations Officer

Chief Financial Officer

Dr. Bernard Taylor, Jr.

Domoine D. Rutledge

Marvin Trotter

Michael Haggen

Diane Atkins

Carlos Sam

Herman Brister

Lizabeth Frischertz

Vacant

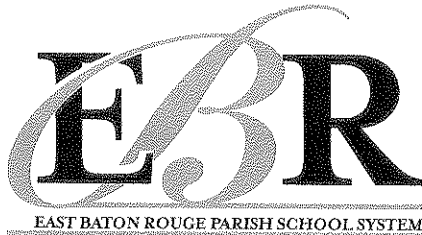
Millie Williams

Jamie Manda

Catherine Fletcher

James P. Crochet





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

December 11, 2013

President and Members of the
East Baton Rouge Parish School Board

Dear Board Members:

The Comprehensive Annual Financial Report of the East Baton Rouge Parish School System for the fiscal year ended June 30, 2013, is presented herewith. This financial report represents a comprehensive portrait of the School System's financial condition. It is structured in such a manner as to make it a very useful management instrument as well as an informative public document.

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

This fiscal year 2012 Comprehensive Annual Financial Report received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association and the Certificate of Excellence in Financial Reporting from the Association of School Business Officials. This was the twenty-seventh consecutive year that the School Board received both of these prestigious awards.

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

Respectfully Submitted,

A handwritten signature in cursive script that reads 'Bernard Taylor Jr.'.

Dr. Bernard Taylor Jr.
Superintendent of Schools



December 11, 2013

East Baton Rouge Parish School System

Finance Department

1050 South Foster Drive, Baton Rouge, Louisiana 70806

Phone (225) 922-5440, Fax (225) 923-3406

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

We are pleased to submit to you the Comprehensive Annual Financial Report (CAFR) of the East Baton Rouge Parish School System (School System), for the fiscal year ended June 30, 2013. This report provides full disclosure of the financial operations of the School System for the fiscal year ended June 30, 2013. This CAFR, which has been audited by Postlethwaite & Netterville, APAC, a firm of licensed certified public accountants, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the School Board and management of the School Board. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of various funds and account groups of the School System. All disclosures necessary to enable the reader to gain an understanding of the School System's financial activities have been included.

The Reporting Model

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

Basic Financial Statements

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

Required Supplementary Information

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

Reporting Entity

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

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

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

The School System provides a full range of public education services at all grade levels ranging from pre-kindergarten through grade twelve to approximately 41,292 students and employs approximately 6,000 persons. Total enrollment includes students participating in pre-kindergarten programs, regular and enriched academic education, alternative education, exceptional student services education for the handicapped to age twenty-two, career and technical education and eight Charter Schools (three elementary, two middle, three high). Services provided to students include instructional staff, instructional materials, instructional facilities, administrative support, business services, food services, system operations, facility maintenance, student health services and bus transportation. In addition, the School System serves approximately 4,000 adult education students annually.

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

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

ECONOMIC CONDITION AND OUTLOOK

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

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

Baton Rouge is the home for several high-technology research facilities such as Louisiana State University's C. B. Pennington Biomedical Research Center and its Center for Advanced Microstructure and Devices. Opened in 1988, the Pennington Center now houses 50 research laboratories that span the Center's three programs – Basic Research, Clinical Research, and Population Science (nineteen Core Service laboratories). The center also includes inpatient and outpatient clinics, a research kitchen, an administrative area, and has a \$59 million Operating Budget. Nearly 200 scientists and approximately 325 research associates, research technicians, and support personnel focus their research efforts on ten research program areas: Epidemiology and Prevention, Physical Activity and Health, Cancer, Diabetes, Obesity, Neurodegeneration, Genomics and Molecular Genetics, Stem Cell and Developmental Biology, Neurobiology, and Nutrient Sensing and Signaling.

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

Actual sales tax collections through June 2013 were finalized and received from the City Parish in August 2013. Actual collections increased by 4.6% for the fiscal year ended June 30, 2013. Sales tax collections represent a major component or 33.8% of general operating revenue for the School System. In 2012, the East Baton Rouge Assessor has placed a value of \$139.1 million on all taxable property located within the School System's boundaries, up from \$132.5 million the previous year. Ad valorem tax collections represent a major component or 28.9% of general operating revenue for the School System. The effect of the national recovery has impacted the local economy by a modest increase in available jobs. The unemployment rate (not seasonally adjusted) for the Baton Rouge area for June 2013 was 7.8% compared to 8.6% for June 2012.

The Minimum Foundation Program (MFP) provides funding from the State of Louisiana based on per-pupil allocations and additional funding for weighted areas including career and technical, at-risk, or special education. The base per-pupil allocation for 2012-2013 was \$3,855, the same as the prior year. State budget woes provided for the elimination of the standard 2.75% increase in the base per-pupil amount that has been customary for a number of years. Previously, as a result of modifications to the MFP formula eleven School Districts were classified as "hold harmless", which was later replaced with an "over funded" status. The State Department of Education has implemented a phase out of the "overfunded" balance for each School District. The School System's "overfunded" balance of \$12.0 million is currently being eliminated over ten (10) years at \$1.2 million per year by reducing MFP funding, which commenced 2007-2008.

A \$113.2 million economic impact was generated in the Baton Rouge area by the 151-day U.S. Bowling Congress' 2012 Open Championship Tournament that concluded July 2012. Of that amount, Baton Rouge-based SCI Research concluded that the 70,200 bowlers and their guests were responsible for \$64.7 million in direct spending during the tournament. The SCI study was commissioned by Visit Baton Rouge, the city's convention and visitors bureau. In all, 58,704 USBC bowlers and 11,496 guests from around the country visited Baton Rouge for the national bowling tournament, which began February 11 and ended July 10. SCI Research's breakdown of the economic impact of the tournament included \$27.4 million to the food service industry; \$35.6 million to the hotel/motel industry; \$15.9 million to the retail industry; \$14.9 million to the transportation industry; \$12.1 million to the entertainment industry; and \$6.7 million to the gambling industry. In all, SCI estimates that the 2012 USBC Tournament generated \$3.49 million in sales taxes, including \$1.15 million in Baton Rouge general sales and use taxes.

Louisiana's not seasonally adjusted nonfarm employment gained 25,800 from June 2012 to June 2013 as reported by the Louisiana Workforce Commission (LWC). Over the year, good-producing industries gained 10,000 jobs while the service-providing sector gained 15,800. The six metro areas job activity from June 2012 to June 2013 are as follows: 1) New Orleans up 4,100; 2) Alexandria down 600; 3) Lake Charles up 3,100; 4) Shreveport down 2,300; 5) Houma up 2,100; 6) Lafayette up 1,500; 7) Baton Rouge up 6,800; and 8) Monroe down 200. The June 2013 preliminary adjusted unemployment rate for Louisiana was 7.0%, a decrease from the May revised rate of 7.6%. The national unemployment rate for June was 7.6%.

Student enrollment had declined by approximately 20,032 since 1994; however, approximately 8,508 of this decrease is attributable to the Baker, Zachary, and Central separations and 3,010 is attributable to the eight (8) District schools transferred to the jurisdiction of the state's Recovery School District. This decline in student enrollment has resulted in State funding to the School System being reduced by millions of dollars. The October 1, 2012 enrollment approved for the purpose of funding by the State was 41,292 students, which was 59 students more than the 2011-2012 State enrollment count.

MAJOR INITIATIVES

Current Year - During the 2012-2013 year, the School System continued its efforts to improve student performance and community support through various programs.

Strategic Plan

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

Goal:

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

5 Steps to Stars:

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

Tax Plan – Phase I

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

Tax Plan - Phase II

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

Tax Plan - Phase III

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

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

Facilities Update 2012-2013 School Year

Progress Elementary School Rebuild - The new school is a two-story facility, which is located on the former 12.5-acre Progress Elementary site, 855 Progress Road. The new school reopened August 2013 and has a capacity for 660 students. The cost for the new school was approximately \$17.6 million.

Lee High School Rebuild - The new school is currently in planning and design and will be located on the former 26.0-acre Robert E. Lee site, 1105 Lee Drive. The swing space to house the Lee High students during the construction of the new school is the former Valley Park site, which was renovated the summer of 2013 for occupancy August 2013. The Valley Park students were re-located to the former Staring Educational Center, 1919 Staring Lane, August 2013.

Teach Baton Rouge

Teach Baton Rouge, the School System's alternative certification program, is in its twelfth year of operation. The program aims to attract high-quality professionals to a career of teaching. Selection for the program is highly competitive. In the first year, only one out of ten applicants was selected. For the 2012-2013 school year over three hundred people applied to the program, and fifteen began teaching. All participants are highly qualified using current No Child Left Behind (NCLB) definitions before participants enter the classrooms as teachers. The program has been responsible for bringing over 370 new teachers into the School System's classrooms. Program members teach in critical shortage areas such as special education, early childhood, math, science, and middle school. All program members participate in a certification program that leads to full certification within eighteen months.

Teach Baton Rouge helps to build a more diverse teaching force. The recruiting efforts target males, African-Americans, and persons with math/science backgrounds. Teach Baton Rouge members enjoy success in the classroom. Several Teach Baton Rouge teachers have been selected as Teacher of the Year for their schools, and the district High School Teacher of the Year is a former Teach Baton Rouge Teacher. Several Teach Baton Rouge teachers have earned the recognition of National Board Certification. Teach Baton Rouge teachers work in the hardest to staff schools. Here they are paired with their colleagues from Teach for America, the national teacher corps that has placed over 375 teachers in East Baton Rouge Parish schools since 1990.

Test Scores and Awards

In the 2012-2013 school year, the School System continued to show strong academic improvement. Twelve schools increased student achievement from an unacceptable status to an acceptable rating. The Louisiana Department of Education's Accountability Program (LEAP) includes assessments from grades 3 – 8 and for selected high school subject areas. The fourth grade promotion rate on the High Stakes LEAP has increased to 80%. The School System narrowed the gap with the State from 14 points in 2007 to a 1 point gap in 2013. The promotion rate for the eighth grade high stakes LEAP test climbed to 70%, making a 10 point rise since 2007. The School System ranked in the top 10 districts based on growth in its students' proficiency rate. Middle and High schools have continued to decrease the dropout rate with a complimentary increase in its graduation rate. ACT is now included in the State performance scores, allowing EBR to test 638 or 30% more seniors than the previous year. The School System ranked third in the state for increasing the number of students with an 18 or higher composite score.

Teachers and Administrators of the School System received their value-added scores based on student achievement and observations. Teachers in the School System outscored their peers in the State with over 92% in the effective or highly proficient categories.

Recognitions for the District's schools during 2012-2013 included:

- McKinley Middle Academic Magnet received Blue Ribbon School Program award. McKinley Middle principal Herman Brister and Lynn Williamson, school teacher of the year, accepted award in Washington, D.C. This is the second Blue Ribbon Award for McKinley Middle.
- Eight teachers received Deborah Rochelle Teacher grants funded by Kelly Gene Cook Foundation: Genevieve Bajoie, Staring Education; Mary Katherine Coldwell, Twin Oaks Elementary; Sharlena Good and Carrie Solar Menge, Southeast Middle; Trudy Huffty, Westdale Heights Elementary; Sylvia Patrick, Shenandoah; Genedi Shamburger, Woodlawn High; Mark Zweig, Glasgow Middle.
- Twenty-one National Merit Semifinalists from Baton Rouge Magnet and McKinley High.
- Upward Bound Program, college-prep services center, opened at Tara High. First program sponsored by LSU in partnership with Tara High.
- Buchanan Elementary, Forest Heights Elementary, and McKinley Middle named to High-Performing, High –Poverty designation from Louisiana Department of Education.
- Westdale Middle School Health Center opened. US Dept. of Health provided \$500,000 grant to renovate school-based health centers at Westdale Middle, Istrouma High, and Glen Oaks High.
- Ken Jenkins, Director of Student Activities, was named State Athletic Director of the Year. Southeastern Alumni Association honored Jenkins as the Southeast Louisiana University Alumnus of the Year.
- Jamie Noel, assistant principal at Sherwood Middle Academic Magnet, received Louisiana Region II Technology Leader of the Year award at LaCUE.
- Two seniors from McKinley High, Brianna O'Rourke and Danielle Stamper, performed during Super Bowl half-time show with Beyoncé.
- Xinyu "Bob" Liang, senior at Baton Rouge Magnet High honored with Siemens Award for Advanced Placement for STEM Achievement and received a \$2000 scholarship.
- Ikechi Akujobi, Baton Rouge High senior, won National Merit Scholarship Corporation Achievement Scholarship for outstanding black American high school seniors.
- Six magnet schools recognized for Magnet School Association Schools of Excellence: The Dufrocq School and Westdale Heights; Schools of Distinction: McKinley Middle, Sherwood Middle, Westdale Middle, and Baton Rouge High.
- Herman Brister, principal of McKinley Middle, received Region VI Principal of the Year Award. Lai Cao, teacher at Baton Rouge High, won Region VI Teacher of the Year Award.
- Baton Rouge High students won regional Science Bowl Competition in New Orleans.
- Sherry Brock, principal of Westdale Middle, won Esprit de Femme award from LSU.
- Scotlandville High Academy of Engineering receives National "model Status" certification.
- Cadet PFC Renee Nguyen of Tara won Junior ROTC Leadership Cadet of the Year award.
- Anne Maverick, library media special from McKinley High received James O. Modisette Award for school libraries by Louisiana Library Association.
- ExxonMobil donates \$450,000 to science, technology, engineering, and math program in north Baton Rouge.
- Celeste Runnels, sophomore at Baton Rouge Magnet High, received perfect SAT score of 2400.
- Maresa Watson and Dominique Scott, seniors at Scotlandville High named Gates Millennium Scholars.
- Gold Medal award for ballroom dancing awarded to twelve students from LaBelleAire Elementary. Winbourne Elementary received silver medal.
- Carlos Sam, Associate Superintendent of School Leadership and Instruction, won the George Award as Outstanding District Administrator at the National Micro Society Conference.

Educational Programs/Awards

The National Board for Professional Teaching Standards announced that an additional ten East Baton Rouge Parish School System teachers have successfully completed the rigorous application for National Board Certification and are now recognized as among the nation's top educators. This is the highest credential in the teaching profession. East Rouge Parish tops the State list for National Board Certification with 168 teachers holding this credential for 2013-2014.

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

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

The School System's enrollment in Career and Technical Education (formerly vocational education) includes 8,699 high school students and 2,643 middle school students. A variety of innovative programs prepare students for productive citizenship and life-long learning and are designed to assist all students in making a successful transition from school to the workplace or post-secondary education. A portion of funding for Career and Technical programs is obtained through the Carl Perkins IV Applied Technology Act of 2006. The Basic Grant and Tech Prep initiatives resulted in funding of approximately \$707,542 for fiscal year 2012-2013. The goals of this department are accomplished by providing students with assistance in career development activities, selection of an Area of Concentration of courses with the development of a graduation plan, purposeful course selection that develops both academic and technical skills, development of employability skills, and providing opportunities for students to obtain a Diploma Endorsement for Career and Technical Education.

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

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

High schools in the School System are providing students with curriculum opportunities to pursue: 1) college degrees at the nation's colleges and universities; 2) college degrees after attending community colleges; 3) associate degrees at community and technical colleges; 4) employment opportunities; and 5) careers in the United States Military. At several of the high schools with an academically unacceptable status, ninth-grade academies have been introduced to target the academic and social needs of that age and grade, with special assistance provided to reduce the dropout, attendance, and discipline issues facing them.

During the 2012-2013 school year, many high school students participated in dual enrollment courses in partnership with Baton Rouge Community College, Southern University, and Louisiana Technical College. Additionally, students took honors courses, advanced placement courses, and courses which were articulated with various colleges and universities. The School System works with many educational institutions to offer its students rigorous and varied educational opportunities, allowing students the opportunity to earn industry-based certifications and other post-secondary credits.

Volunteers in Public Schools

Volunteers In Public Schools (VIPS) works to foster student success and build support for public education. Dedicated volunteers produced 162,137 hours of service in the School System during the 2012-2013 school year. According to the Independent Sector of Washington D.C., volunteer hours are currently valued at \$22.14 resulting in a \$3.6 million investment in public education. VIPS worked to improve reading skills of young struggling readers by pairing 782 students with Reading Friend volunteers as well as improving basic Math Skills by pairing 162 students with Math Friends. VIPS began its second cohort of Voyage enlisting 55 at-risk middle school students (an increase of 30 students) to be matched with a mentor through high school graduation. VIPS continues to collaborate extensively with LSU, Southern University, and the faith and business communities.

Child Nutrition Program

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

The Food Service Department provides approximately 55,000 meals daily, including breakfast, lunch and snacks. Through the U.S. Department of Agriculture (USDA) Provision 2 Breakfast Grant, the Child Nutrition Program offers breakfast at no charge to students. For the 2013-14 school year, student lunch prices are as follows: \$2.25 (elementary) and \$2.50 (middle or high). Extended Day Snacks are provided free of charge to students. Additionally, thirty-nine (39) schools participated after school Supper Program monitored by the USDA Child and Adult Care Food Program which is free of charge.

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

Transportation Department

During the 2012-2013 school year, the School System transported 37,372 students for a total of 4.2 million miles. With a total of 550 buses, the Transportation Department travels about 23,333 miles daily. Free bus service is provided to all eligible students living more than one mile from their attendance zone schools.

Charter School Demonstration Programs

During the 1995 Louisiana Legislative Session, the Legislature passed Senate Bill 1305 (Act 192 of 1995) which established a Charter School Demonstration (pilot) program and gave parents, teachers, and citizens an opportunity to create independent public schools. The School Board received the Board of Elementary and Secondary Education's (BESE) approval to be one of the eight demonstration School Systems and began operation of three charter schools in the fall of 1997. The School Board approved two elementary charter schools and one middle charter school. The three charter schools began operation in the fall of 1997, each with approximately 54 students. Student enrollment increases have been approved by the School Board allowing for enrollment (with funding) in grades K-5 at the elementary schools of up to 220 and 260 students at each of the schools. The School Board previously approved an annual increase of 20 students for both of the elementary schools through fiscal year 2011-2012. The middle school's enrollment is 170 students.

The School Board approved three (3) new charter schools for the 2010-2011 school year. The three (3) new charter schools are as follows: 1) The Inspire Charter Academy (first year enrollment 355); 2) The Mentorship Academy of Science and Technology (first year enrollment 125); and 3) The Mentorship Academy of Digital Arts (first year enrollment 125). The School Board approved one (1) new charter for 2011-2012, which is the Career Academy (first year enrollment 200). Additionally, the School Board approved one (1) new charter for 2012-2013, which is the Thrive Baton Rouge (first year enrollment 20). All of the recently approved charter schools have planned increases for student enrollment. The total General Fund appropriation to the charter schools for the 2012-2013 fiscal year was \$20.0 million.

Facilities Management Partnership Contract

Approximately eleven years ago, following extensive investigation and research, the School System developed a partnership arrangement with ServiceMaster to provide management services for some aspects of physical plant services, facilities, maintenance, and grounds. Subsequently, ServiceMaster was acquired by ARAMARK. The contract was amended slightly and the School System continued a similar partnership with ARAMARK. On March 1, 2004, the School Board negotiated a five-year partnership arrangement with ARAMARK, with a five-year renewal option approved on March 1, 2009 to provide total Facilities Management Services. The contract was extended again on October 20, 2011 for an additional two years through February 29, 2016. The contract provides services in the following areas: maintenance, custodial, grounds, materials management/warehousing, and workforce management. The contract made a number of staffing, procedural, and work flow adjustments. Changes were also made to delivery and procurement systems aimed at improving service to the School System, all the while capitalizing on efficiencies gained through the application of ARAMARK'S world-wide services and experience. The School System will gain reduced operational costs, predictable labor costs, rapid staffing adjustments, and renewed focus on core business functions. Additionally, in 2007 the Board approved ARAMARK to provide management services for the implementation of an energy program aimed at reducing energy costs.

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

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

The 2006 legislative session contained legislation to allow the creation of a Central Community School System by way of a constitutional amendment, which was approved by voters in a November 2006 statewide election. The city of Central began the 2007 school year with four (4) schools and approximately 2,652 students that were previously a part of the School System. The estimated adverse financial impact associated with this separation was approximately \$5.0 million to the School System. Additionally, the School System continues to incur significant long-term retiree health care costs associated with the exit of the Baker and Zachary School Systems because legacy costs were not allocated to the newly formed districts. The creation of the Central Community School System has further exacerbated this dilemma by this new district not assuming its portion of legacy costs as well as disproportionately increasing the number of retired health plan participants relative to the School System's total group health plan participants. The impact of long-term retiree health care costs associated with the separation and subsequent creation of a school district will have a significant and long-term financial impact on the School System.

Truancy Initiative

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

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

For the Future

Strategic Plan

The School System began rewriting its current Strategic Plan April 4, 2011 when more than 230 participants took part in 20 different focus groups over a three-day period. These participants included community and business leaders, members of the faith-based community, parents, students, staff and School Board members. During the focus groups, participants were asked to share their thoughts about the strengths, weaknesses, opportunities and threats related to the School System. Information collected during those focus groups was used as a basis for the proposed new strategic plan. The process of revising the current strategic plan allows both internal and external stakeholders the opportunity to help guide the District's educational philosophy. This process also set targets for student achievement and defines the School System's overall operational focus for the next three to five years. To help with this process, a coalition of more than 25 representatives from several segments of the Baton Rouge community will help the East Baton Rouge Parish School Board and District Staff craft a new strategic plan for the School System. The EBR – Committee for Educational Excellence is made up of business, community and political leaders, faith-based and non-profit organizations and School Board members. This group held its inaugural meeting on May 17, 2011. The Board approved the following Strategic Plan on September 3, 2013.

Bold Goal:

The East Baton Rouge Parish School System will be a top ten Louisiana district by 2020, building an innovative and globally-competitive educational choice for all families.

Objectives:

- Early Childhood Education
- Academic Expectations
- Governance/Accountability/Efficiency
- Culture and Safety/School Climate and Human Capital
- Neighborhood Schooling and School Choice
- Community and Parental Involvement

Superintendent Academies

The purpose of the Superintendent Academies is to provide students with the opportunity to receive a high school diploma through a blended learning program; a program that prepares students for college and career readiness. By utilizing a lower teacher/student ratio via the use of technology, a blended learning program will work to better prepare students for college and career readiness. The academies will target enrollment of overage 4th to 12th grade students, who strive to complete their high school education and earn their diploma. The program will incorporate flexible scheduling, credit recovery, course choice and support services in a blended learning environment to develop personal responsibility, community involvement, academic development, and career and college readiness. The academy provides students the opportunity to be engaged in a highly personalized learning environment where students take ownership of their learning. Students attending these programs will primarily work in a flexible learning environment with a standard-based online curriculum provided by Edgenuity with face-to-face access to Learning Coaches. In addition, students will receive tier II and III interventions in English language arts and math from research-based programs/strategies. All students will be scheduled in courses according to credit needs and accelerate through the content on an individual basis.

Internal Control

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

Single Audit

As a recipient of Federal and State financial assistance, the School System is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to these programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff of the School System. As a part of the School System's single audit described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to Federal financial assistance programs, and to determine that the School System has complied with applicable laws and regulations. The results of the School System's Single Audit, for the fiscal year ended June 30, 2013, provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

Budgeting Controls and Policy

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

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

Capital Projects Funds

The Proposition 1 - Capital Projects Fund is funded by 51% of a one-cent sales tax in Proposition 1 for facilities and technology as approved by the voters in November 1998 as mentioned previously. The effective collection date for this proposition was July 1, 1999. The collection of this tax was for a five-year period and was for the purpose of funding repairs and renovations, enhancing technology, and constructing new schools and classrooms. On May 2, 2003, the voters approved the continuation of the Tax Plan for an additional five years, and on March 8, 2008 voters approved an additional continuation of the Tax Plan for ten years. Total sales tax revenues in Proposition 1 for the year ended June 30, 2013 amounted to \$39.5 million.

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

Financial Policies

The School Board adopted a Fund Balance policy for the General Fund in 2009-2010. A fund balance goal of 15% of total revenues was established. The primary reasons for this policy is to provide adequate resources for: 1) Cash Flow; 2) Unforeseen Events; 3) Financial Security; 4) Daily Operations; and 5) Compliance. For the years ended June 30, 2012 and June 30, 2013 the total General Fund balance was approximately \$60.9 million or 15.5% and \$77.6 million or 19.1% of total revenues, respectively.

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

OTHER INFORMATION

Independent Audit

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

AWARDS

Government Finance Officers Association

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the School System for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2012. This was the twenty-seventh consecutive year that the School System has received this prestigious award. In order to be awarded a Certificate of Achievement, the School System published an easily readable and efficiently organized CAFR. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Management believes that the 2012-2013 CAFR continues to meet the Certificate of Achievement program's requirements and will submit it to the GFOA for review in determining eligibility for another certificate.

Association of School Business Officials

The School System has received the Association of School Business Officials (ASBO) Certificate of Excellence in Financial Reporting for the fiscal year ended June 30, 2012. This was the twenty-seventh consecutive year that the School System has received this prestigious award. This award certifies that the CAFR, for the fiscal year ended June 30, 2012, substantially conforms to the principles and standards of financial reporting as recommended and adopted by the ASBO International. The award is granted only after an intensive technical review of financial reports by an expert panel of certified public accountants and practicing school business officials has been made. The Certificate of Excellence is the highest form of recognition in school financial reporting issued by the ASBO International.

A Certificate of Achievement is valid for a period of one year only. Management believes that the CAFR, for the fiscal year ended June 30, 2013, which will be submitted to ASBO for review, also conforms to its principles and standards.

ACKNOWLEDGEMENTS

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

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

Sincerely,


James P. Crochet, CPA
Chief Financial Officer



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**East Baton Rouge
Parish School System
Louisiana**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

A handwritten signature in black ink, reading "Jeffrey R. Egan". The signature is fluid and cursive.

Executive Director/CEO



**This Certificate of Excellence in
Financial Reporting**

is presented to

**East Baton Rouge Parish
School System**

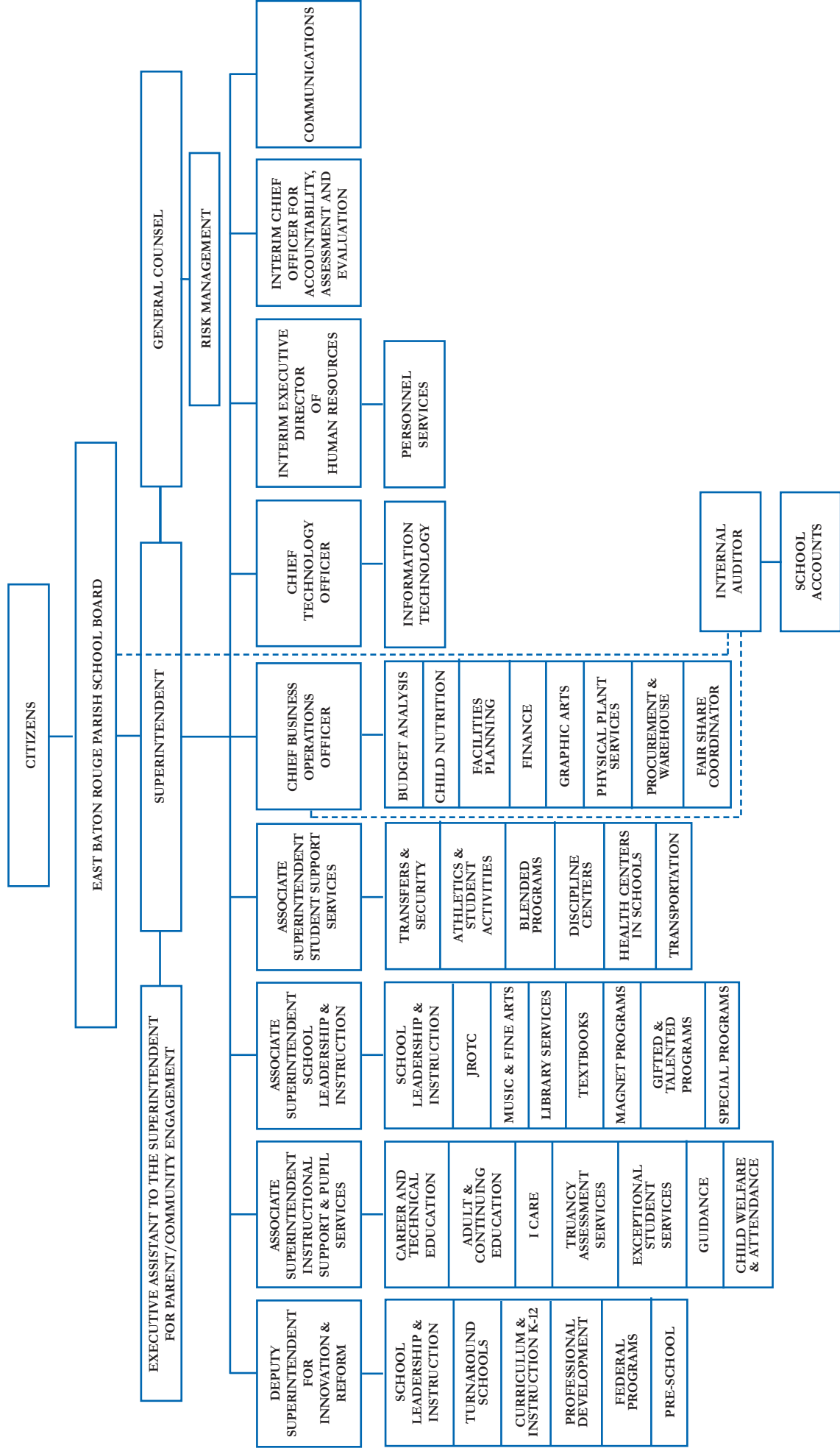


**For its Comprehensive Annual
Financial Report
(CAFR)
For the Fiscal Year Ended**

June 30, 2012

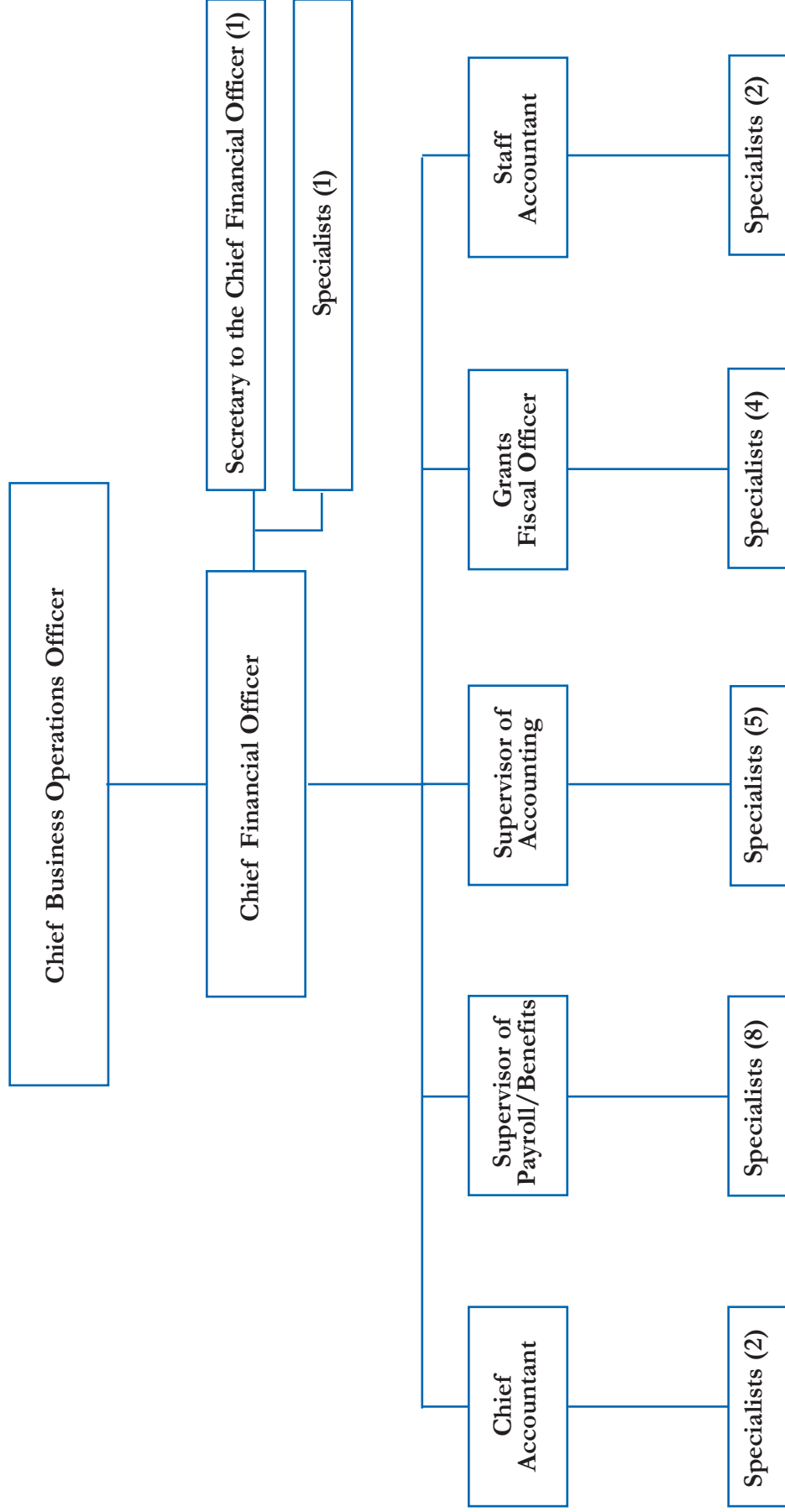
East Baton Rouge Parish School System

Organizational Chart



East Baton Rouge Parish School System

Finance Department Chart



COMPREHENSIVE ANNUAL *Financial Report*

Financial Section



INDEPENDENT AUDITORS' REPORT

The East Baton Rouge Parish School System

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Baton Rouge Parish School System (School System) as of and for the year ended June 30, 2013, which collectively comprise the School System's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Baton Rouge Parish School System as of June 30, 2013 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and the schedule of funding progress for other post-employment benefit plans on pages xxviii through xlv and pages 40 through 47, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The statement of net position as of June 30, 2012 is shown on page 1 for comparative purposes. This statement was included as part of the School System's June 30, 2012 basic financial statements which were audited by us and upon which we issued our unqualified opinion in our report dated November 15, 2012.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2013 on our consideration of the East Baton Rouge Parish School System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grants, agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Postlethwait & Nettleton

Baton Rouge, Louisiana
December 11, 2013



COMPREHENSIVE ANNUAL *Financial Report*

Required Supplemental Information *Part I*



East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

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, 2013. 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, 2013 by \$242.6 million (net position). The unrestricted portion of net position was \$(165.4) million.
- Net position increased \$31.0 million as of June 30, 2013. Net position invested in capital assets, net of related debt, increased by \$12.5 million resulting from the ongoing construction projects. The third phase of the one-cent sales tax, which was renewed by the voters in March 2008, continued with numerous construction projects in progress and the duration of the phase was increased from 5 to 10 years. Construction projects underway include major renovations, classroom additions, classroom renovations, and technology projects for the 2012-2013 fiscal year. School construction for the new Progress Elementary School was complete and ready for students, faculty, and staff in August 2013. Additionally, as a part of the American Recovery and Reinvestment Act (ARRA), school boards were authorized to issue Qualified School Construction Bonds (QSCB) that funded various construction projects. Restricted net position decreased by a net amount of \$3.3 million primarily from a decrease in restricted net position for capital improvements at \$5.9 million as well as increases in restricted net position for compensation at \$1.7 million, restricted net position for discipline at \$0.2 million and restricted net position for state grant programs at \$0.7 million. The decrease in restricted net position for capital improvements is mainly attributable to the Proposition 1 - Capital Projects Fund and QSCB – Capital Projects Fund numerous ongoing construction projects mentioned above. The increases in restricted net position for discipline and compensation are attributable to Propositions 2 – Discipline Fund and Proposition 3 - Compensation Fund sales tax collections exceeding expenses. Restricted net position for state grant programs increased slightly at \$0.7 million. Unrestricted net position increased from the previous year by \$21.8 million mainly as a result of better than expected operating results.
- As the School System completed the fiscal year-ended June 30, 2013, its major funds reported fund balances of \$128.4 million as compared to \$115.0 million as of June 30, 2012. The fund balances include the General Fund at \$77.6 million, Propositions 1, 2, and 3 at \$30.5 million, \$2.0 million and \$11.7 million, respectively, as of June 30, 2013. The Child Nutrition Fund and the Qualified School Construction Bond (QSCB) – Capital Projects Fund reported fund balances as of June 30, 2013 at \$6.1 million and \$0.5 million, respectively.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

- At the close of the current fiscal year, the General Fund ended the year with a fund balance of \$77.6 million, an increase of \$16.7 million when compared to the prior year. Revenues increased \$12.8 million when compared to the prior year. Ad valorem tax revenue increased \$6.0 million over last year with a 2012 assessment roll increase of approximately 5.0% and an overall collection rate of 98.6%. This increase reflects the growth in both commercial and residential properties for the parish, which is primarily a result of reassessment of properties that occurs every four (4) years. Sales tax collections increased as compared to prior year's collections by \$3.3 million. Sales and Use tax collection increases are welcomed, but it is not known how long the growth will continue. State revenue sources from unrestricted grants-in-aid, MFP, reflect an increase of \$2.9 million when compared to the prior year. General Fund expenditures decreased by \$14.5 million from the prior year. The School Board approved cost reductions of approximately \$28.4 million for 2012-2013, which were offset by significant increases in retirement costs and contributions to active employees and retired employees health plans. The unassigned fund balance of \$36.2 million is approximately 9.2% of actual expenditures.
- Non-major fund balances were \$10.1 million for the fiscal year-ended June 30, 2013 as compared to \$11.7 million as of June 30, 2012. The decrease in fund balance is mainly a result of the purchase of textbooks, which was funded from the Textbook Fund.
- The Internal Service Funds ended the year with a net position deficit at June 30, 2013 of \$239.6 million. The Worker's Compensation and Risk Management Funds net position balances were \$3.2 million and \$12.2 million, respectively. The Medical Insurance Fund net position deficit was \$255.0 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, capital asset schedules, statistical schedules, and the required supplemental information of the MD&A and budgetary comparison schedules of the major funds. The statements are organized so the reader can understand the operations of the 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 Position 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 Position and Statement of Activities

The Statement of Net Position 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 2012-2013 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 position and changes in net position. By showing the change in net position for the year, the reader may ascertain whether the School System's financial condition has improved or deteriorated. The causes of the change may be the result of many factors, both financial and non-financial in nature. Non-financial factors which may have an impact on the School System's financial condition include the School System's property and sales tax base, student enrollment, facility conditions, required educational programs for which little or no funding is provided or other external factors.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

The following table reflects the condensed Statement of Net Position for 2013 and 2012:

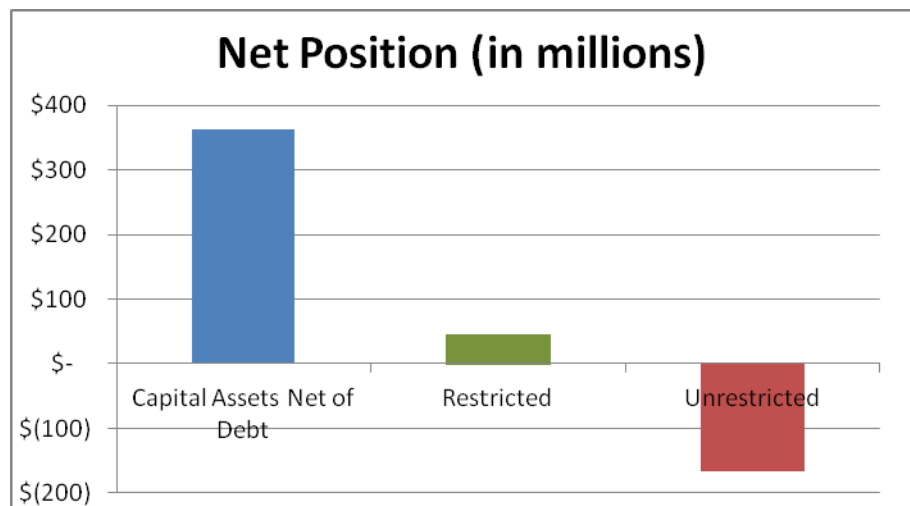
Table I

Comparative Statement of Net Position
Years-ended June 30, 2013 and June 30, 2012
(In millions)

	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>
<u>Assets and Deferred Outflows of Resources</u>			
Current & Other Assets	\$ 257.3	\$ 239.7	\$ 17.6
Capital Assets	<u>397.8</u>	<u>383.7</u>	<u>14.1</u>
Total Assets and Deferred Outflows of Resources	\$ 655.1	\$ 623.4	\$ 31.7
<u>Liabilities</u>			
Current Liabilities	\$ 43.1	\$ 43.2	\$ (0.1)
Long-Term Liabilities	<u>369.3</u>	<u>368.6</u>	<u>0.7</u>
Total Liabilities	\$ 412.4	\$ 411.8	\$ 0.6
<u>Deferred Inflows of Resources</u>			
Resources Received Before Time Requirements	<u>0.1</u>	<u>-</u>	<u>0.1</u>
Total Deferred Inflows of Resources	\$ 0.1	\$ -	\$ 0.1
<u>Net Position</u>			
Invested in Capital Assets, Net of Related Debt	\$ 361.8	\$ 349.3	\$ 12.5
Restricted	46.2	49.5	(3.3)
Unrestricted	<u>(165.4)</u>	<u>(187.2)</u>	<u>21.8</u>
Total Net Position	<u>\$ 242.6</u>	<u>\$ 211.6</u>	<u>\$ 31.0</u>

For more detailed information refer to Page 1

The following table reflects an overview of Net Position for the year-ended June 30, 2013:



For more detailed information refer to Page 1.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

Total assets and deferred outflows of resources increased by a net amount of \$31.7 million from the previous fiscal year with a \$14.1 million increase in the area of capital assets. Capital assets increased as a result of major renovations, classroom additions, classroom renovations, and technology projects for the 2012-2013 fiscal year. School construction for the new Progress Elementary School continued and was ready for students, faculty, and staff in August 2013. Current and other assets increased by \$17.6 million primarily from a \$13.7 million increase in cash and cash equivalents, which is mainly a result of favorable operating results in the General Fund, Proposition 2 – Discipline Fund, Proposition 3 – Compensation Fund, and the Child Nutrition Fund. Receivables increased by a net amount of \$2.5 million, which is primarily attributable to a \$2.7 million increase in the sales tax receivable due to a large tax settlement at year-end. Ad valorem tax receivable decreased by \$0.4 million, while accounts receivable increased by \$0.2 million. Due from governments increased by \$1.2 million as a result of increased grant expenditures near year-end and outstanding grant reimbursement claims.

Total liabilities and deferred inflows of resources increased by a net amount of \$.6 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 \$313.6 million for the year. As a result of debt service payments, a decrease of \$2.8 million in the long-term obligation of the Qualified School Construction Bonds (QSCB) debt as well as \$0.2 million in the Qualified Zone Academy Bond (QZAB) debt reduced long-term liabilities. Additionally, the long-term obligation of Compensated Absences decreased by \$1.3 million further reducing long-term liabilities. Current liabilities decreased by a net amount of \$0.1 million. An increase of \$0.6 million in accounts, salaries and other payables is primarily attributable to a \$2.5 million increase in the Proposition I -Capital Projects Fund due to ongoing construction projects. The QSCB Capital Projects Fund and Other Non-major Governmental Funds had decreased payables of \$1.3 million and \$0.6 million, respectively. The decrease in the QSCB Capital Projects Fund is due to the ongoing construction projects and the aggregate decrease for Other Non-major Governmental Funds is due to ordinary fluctuations in payable processing. Other current liabilities decreased by a net amount of \$0.7 million primarily as a result of the following fluctuations. An increase of \$0.1 million in unearned revenues is largely attributable to the increase in the USDA commodity inventory in the Child Nutrition Fund. There was a \$0.5 million decrease in deferred financial commitment, which leaves a \$1.0 million balance representing the unamortized portion of the financial commitment with Aramark. In March 2004, the School System entered into a partnership with Aramark to privatize its maintenance, grounds, and janitorial functions. This partnership included a financial commitment from Aramark of an amount up to \$5,000,000 to support the labor conversion and maintenance and operations of facilities. The School System agreed to invest these funds in costs associated with the labor conversion and/or the maintenance and operation of the facilities. The financial commitment shall be amortized on a straight-line basis over a period of ten (10) years. Upon termination of the partnership by either party, for any reason, the School System must reimburse Aramark the unamortized portion of the financial commitment (note 13). An additional \$0.8 million was provided by Aramark to renew the contract from March 1, 2014 through February 29, 2016, which will also be amortized on a straight-line basis over this renewal period. The current portion of claims payable increased \$1.6 million, as a result of ordinary fluctuations in claims processing, with an increase of \$0.5 million in the Workers Compensation Fund and an increase of \$1.1 million in the Medical Insurance Fund. Fiduciary fund current liabilities decreased \$1.6 million due to payments of payroll withholdings payable at year-end and the timing of the related payrolls.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2013

Net position increased \$31.0 million as of June 30, 2013. Net position invested in capital assets, net of related debt, increased by \$12.5 million resulting from the ongoing construction projects. Restricted net position decreased by a net amount of \$3.3 million primarily from a decrease in restricted net position for capital improvements at \$5.9 million as well as increases in restricted net position for compensation at \$1.7 million, restricted net position for discipline at \$0.2 million and restricted net position for state grant programs at \$0.7 million. The decrease in restricted net position for capital improvements is mainly attributable to the Proposition 1 - Capital Projects Fund and QSCB - Capital Projects Fund numerous ongoing construction projects. The increases in restricted net position for discipline and compensation are attributable to Propositions 2 - Discipline Fund and Proposition 3 - Compensation Fund sales tax collections exceeding expenses. Restricted net position for state grant programs increased slightly at \$0.7 million. Unrestricted net position increased from the previous year by \$21.8 million mainly as a result of better than expected operating results.

Governmental Activities

The Condensed Statement of Changes in Net Position presented in Table II, reflects the cost of the School System's governmental activities for the year ended June 30, 2013 of \$531.8 million, which is a 17.0% decrease 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 \$72.3 million subsidized certain programs of the School System. The Title I Program is the largest federally funded program with \$24.0 million in federal revenue compared to Child Nutrition with \$21.2 million. Approximately 83% of the students are eligible for free or reduced meal prices. In addition, Charges for Services - such as fees from other governmental agencies, schools systems, and students, for transportation services, school lunches, extended day tuition, and summer school tuition totaling \$3.4 million - subsidized certain programs of the School System.

The decrease of \$19.8 million in Operating Grants and Contributions is primarily attributable to decreased grant award allocations for Title I and Special Education. Additionally, the decrease is attributed to the elimination of Education Job Funds due to the expiration of funding from 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 \$305.1 million and Unrestricted Intergovernmental Revenues totaling \$4.1 million. The Minimum Foundation Program (MFP) from the State of Louisiana funded \$170.0 million, Interest and Investment Earnings funded \$1.0 million, E-Rate, Medicaid reimbursement and other general revenues contributed \$6.9 million. Ad valorem taxes increased by approximately \$6.1 million or 4.5%, which reflects growth in both commercial and residential properties for the parish. This growth is primarily attributable to the reassessment of properties that occurs every four (4) years. Sales tax collections increased as compared to prior year's collections by \$6.4 million or 4.1%, due to increased economic activity. State revenue sources from unrestricted grants-in-aid, MFP, reflect a net increase of \$2.8 million. This increase is mainly a result of a \$4.4 million increase in levels 1 and 2 of the State MFP formula, a \$1.2 million decrease in level 3 of the MFP formula primarily from phase out of hold harmless funding, and a decrease of \$0.8 million for type 2 charter school funding. Additionally, there is a \$0.1 million increase related to the expiration of American Recovery and Reinvestment Act (ARRA) Education Jobs Funds that reduced MFP funding by \$0.1 million in the prior year. Earnings on Investments decreased \$0.2 million from the prior year, mainly associated with lower investment rates. Miscellaneous revenue increased by approximately \$0.3 million, which mainly represents the reclassification of Administrative Fee Charter Schools to align with the Louisiana Accounting and Uniform Governmental Handbook (LAUGH Guide).

Several factors contributed to the decrease in the cost of services by \$108.7 million from the previous year. Total instructional expenses decreased by \$64.6 million in 2012-2013, while total support service and appropriations expenses decreased by \$44.1 million. Instructional and support service expense decreases were largely attributable to: 1) Budget reductions; 2) Board approval of a medicare advantage program; 3) Decreased grant expenses; 4) Increased retirement costs; and 4) Charter school expansion.

East Baton Rouge Parish School System
Baton Rouge, Louisiana
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

The key elements of the increase of the School System's Net Position for the year ended June 30, 2013 with comparative figures from 2012 are as follows:

Table II

Condensed Statement of Changes in Net Position
Years-ended June 30, 2013 and June 30, 2012

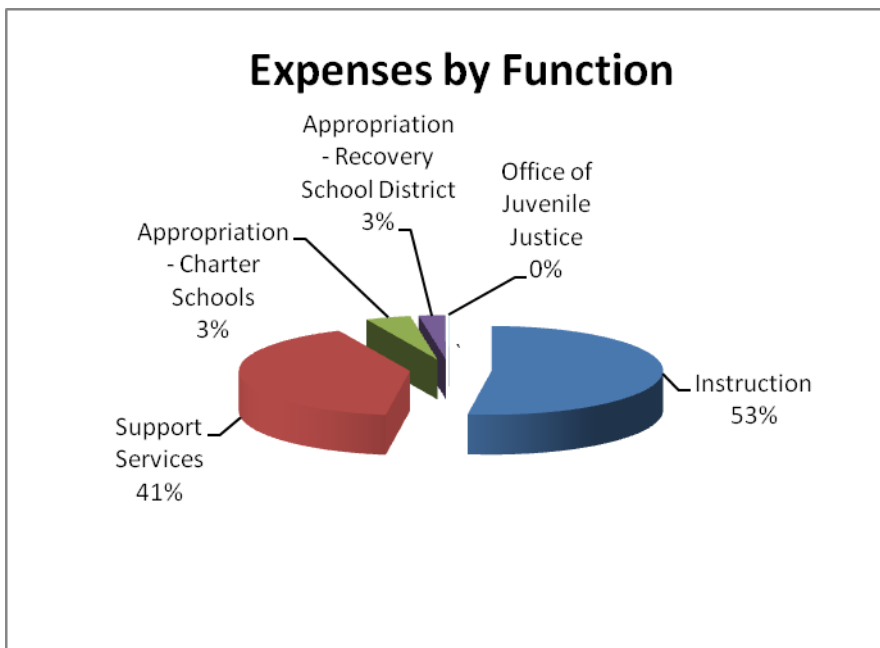
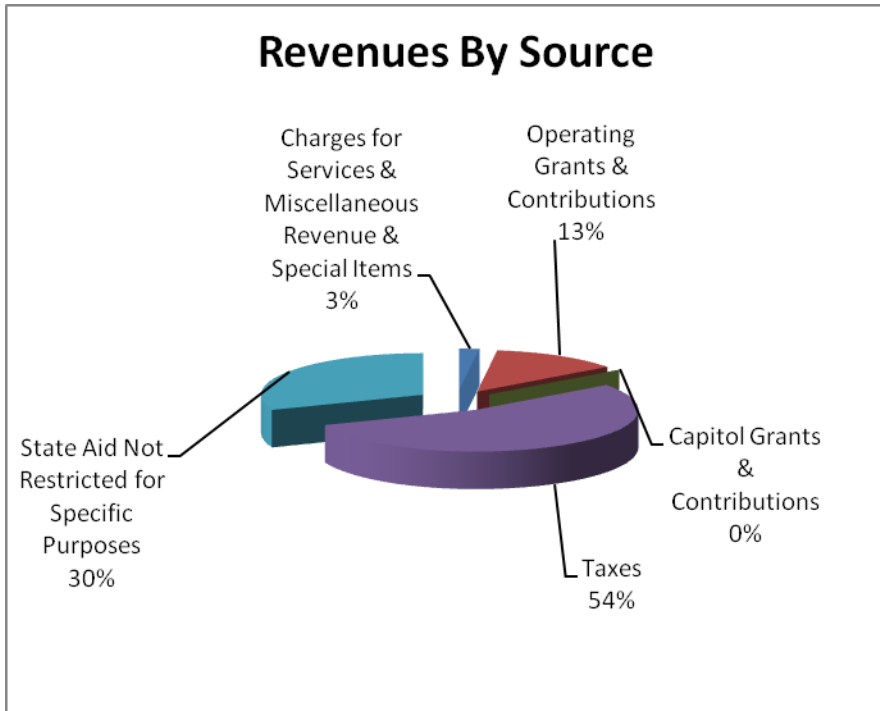
	(In millions)		Increase
Revenue	<u>2013</u>	<u>2012</u>	<u>(Decrease)</u>
Program revenues:			
Charges for services	\$ 3.4	\$ 4.5	\$ (1.1)
Operating grants and contributions	72.3	92.1	(19.8)
Capital grants and contributions	-	-	-
General revenues:			
Ad-Valorem taxes	140.7	134.6	6.1
Unrestricted intergovernmental revenues	4.1	4.1	-
Sales and use taxes	164.4	158.0	6.4
State aid not restricted (MFP)	170.0	167.2	2.8
Interest and investment earnings	1.0	1.2	(0.2)
Miscellaneous	<u>6.9</u>	<u>6.6</u>	<u>0.3</u>
Total revenues	<u>\$ 562.8</u>	<u>\$ 568.3</u>	<u>\$ (5.5)</u>
Expenses			
Instruction:			
Regular education programs	\$ 166.8	\$ 199.5	\$ (32.7)
Special education programs	57.3	73.7	(16.4)
Other education programs	48.7	64.2	(15.5)
Support Services:			
Pupil support services	37.5	44.5	(7.0)
Instructional staff services	28.8	41.1	(12.3)
General administration services	11.6	9.7	1.9
School administration services	22.7	27.0	(4.3)
Business and central services	13.2	15.5	(2.3)
Plant operating and maintenance	45.5	47.0	(1.5)
Transportation	32.7	42.4	(9.7)
Child nutrition	25.1	30.9	(5.8)
Debt service - interest and bank charges	0.3	0.3	-
Community service	-	-	-
Facility and Acquisition	0.2	7.3	(7.1)
Appropriations:			-
Charter Schools - Type 1	20.3	16.9	3.4
Charter Schools - Type 2	2.4	1.9	0.5
Office of Juvenile Justice	0.2	0.2	-
Magnet Programs	5.1	5.2	(0.1)
Recovery School District	<u>13.4</u>	<u>13.2</u>	<u>0.2</u>
Total expenses	<u>\$ 531.8</u>	<u>\$ 640.5</u>	<u>\$ (108.7)</u>
Increase (Decrease) in net position	\$ 31.0	\$ (72.2)	\$ 103.2
Net Position - beginning	<u>211.6</u>	<u>283.8</u>	<u>(72.2)</u>
Net Position - ending	<u><u>\$ 242.6</u></u>	<u><u>\$ 211.6</u></u>	<u><u>\$ 31.0</u></u>

For more detailed information refer to page 2.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

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



For more detailed information refer to Page 2.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

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

THE SCHOOL SYSTEM'S FUNDS

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

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT’S DISCUSSION AND ANALYSIS
June 30, 2013

The fund balances for all major and non-major funds for the fiscal year-ended June 30, 2013 are as follows:

- As the School System completed the fiscal year-ended June 30, 2013, its major funds reported fund balances of \$128.4 million as compared to \$115.0 million as of June 30, 2012. The fund balances include the General Fund at \$77.6 million, Propositions 1, 2, and 3 at \$30.5 million, \$2.0 million and \$11.7 million, respectively, as of June 30, 2013. The Child Nutrition Fund and the Qualified School Construction Bond (QSCB) – Capital Projects Fund reported fund balances as of June 30, 2013 at \$6.1 million and \$0.5 million, respectively. The fund balance for the Proposition 1 - Capital Projects Fund decreased by \$2.8 million when compared to the prior year, which is primarily a result of the completion of major construction projects such as the construction of Progress Elementary School. The fund balance for the Child Nutrition Fund increased by \$0.7 million, which is a result of better than expected operating results. The fund balance for the QSCB – Capital Projects Fund decreased by \$3.2 million. This decrease in fund balance is attributable to the ongoing construction project expenditures. A direct allocation was made to the School System for the authority to issue \$21.4 million in QSCB’s that were issued in December 2009 and another \$21.7 million issued in August 2010. The fund balance for the Proposition 3 - Compensation Fund and Proposition 2 – Discipline Fund increased by \$1.7 million and \$0.2 million, respectively. These increases are primarily attributable to favorable sales tax collections and School Board approved cost reductions. The Title I Fund expenditures decreased \$7.7 million as compared to the prior year, which is primarily attributable to a Title I funding allocation reduction as well as the phase out of funding from the American Recovery and Reinvestment Act (ARRA).
- At the close of the current fiscal year, the General Fund ended the year with a fund balance of \$77.6 million, an increase of \$16.7 million when compared to the prior year. The significant increase in fund balance is attributable to increases in revenues and decreases in expenditures. Revenues increased \$12.8 million when compared to the prior year. Ad valorem tax revenue increased \$6.0 million over last year with a 2012 assessment roll increase of approximately 5.0% and an overall collection rate of 98.6%. This increase reflects the growth in both commercial and residential properties for the parish, which is primarily a result of reassessment of properties that occurs every four (4) years. Sales tax collections increased as compared to prior year’s collections by \$3.3 million. Sales and Use tax collection increases are welcomed, but it is not known how long the growth will continue. State revenue sources from unrestricted grants-in-aid, MFP, reflect a net increase of \$2.9 million when compared to the prior year. General Fund expenditures decreased by \$14.5 million from the prior year. The School Board approved cost reductions of approximately \$28.4 million for 2012-2013, which were offset by significant increases in retirement costs and contributions to active employees and retired employees health plans. The cost reductions implemented consisted mainly of a reduction in staffing. The unassigned fund balance of \$36.2 million is approximately 9.2% of actual expenditures. This fund balance will be necessary to support increased retirement costs, health care premiums, and other unforeseen emergencies.
- Non-major fund balances were \$10.1 million for the fiscal year-ended June 30, 2013 as compared to \$11.7 million as of June 30, 2012. The decrease in fund balance is mainly a result of the purchase of textbooks, which was funded from the Textbook Fund.
- The Internal Service Funds ended the year with a net position deficit at June 30, 2013 of \$239.6 million. The Worker’s Compensation and Risk Management Funds net position balances were \$3.2 million and \$12.2 million, respectively. The Medical Insurance Fund net position deficit was \$255.0 million.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

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 11, 2012 and the final revised budget was adopted on June 20, 2013. A statement showing the School System's original and final budget compared with actual operating results is provided in this CAFR beginning on page 42. Tables III and IV reflect a condensed comparative analysis of the General Fund's revenues and expenditures at June 30, 2013. The School System's year-end actual results were improved when compared to the budget, as conservative budgetary practices are customary. Revenues are forecast conservatively and expenditures are budgeted in anticipation of all possible costs and projects.

Revenues increased in the final revised budget as compared to the original budget by \$4.0 million and expenditures decreased by \$5.2 million. The final revised budget included an increase of approximately 2.0% or \$2.8 million in Ad valorem taxes. The 2012 assessment roll increased 5.0%. This increase reflects the growth in both commercial and residential properties for the parish, which is primarily a result of reassessment of properties that occurs every four (4) years. An increase of approximately 0.9% or \$0.8 million was included for Sales tax collections, which reflects a modest growth in collections.

Unrestricted grants-in-aid, MFP funding increased by approximately \$1.0 million, which is mainly a result of the \$1.9 million decrease for mid-year adjustments for students, a \$2.8 million increase for the eight (8) District schools that remain under the jurisdiction of the Recovery School District, a \$0.2 million increase for levels 1 and 2 of the MFP formula, and a \$0.1 million decrease for type 2 Charter Schools. Restricted grants-in-aid decreased \$0.1 million for adjustments in Professional Improvement Plan (PIP) receipts for the phase out of this program.

Significant expenditure increases in the final revised budget as compared to the original budget were mainly in the areas of regular education programs, general administrative services, and transportation at \$1.8 million, \$0.9 million, and \$0.7 million, respectively. Regular education program expenditures increased as a result of increased student enrollment and the associated required staffing. General administrative services increased mainly as a result of the reclassification of the deputy and associate superintendent positions and their support staff to the office of the superintendent from instructional staff. This reclassification will align with the Louisiana Accounting and Uniform Governmental Handbook (LAUGH Guide).

Significant expenditure decreases in the final revised budget as compared to the original budget were mainly in recovery school district, special education programs, instructional staff services and charters schools – type 1 at \$3.1 million, \$2.5 million, \$1.5 million, and \$1.4 million, respectively. Recovery school district expenditures decreased as a result of a decline in student attendance. Special education program expenditures decreased as a result of the decline in special education students and the associated required staffing. Instructional staff expenditures decreased primarily as a result of hiring fewer math coaches as well as the reclassification of the deputy and associate superintendent positions previously mentioned. Charter schools – type 1 expenditures decreased as a result of a lower than anticipated actual student enrollment.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

The General Fund's actual revenues exceeded projections by \$2.4 million and increased \$12.8 million when compared to the prior year. Ad valorem tax revenue increased \$6.0 million over last year with a 2012 assessment roll increase of approximately 5.0% and an overall collection rate of 98.6%. Actual collections were less than projections by \$0.6 million or 0.5%. This increase reflects the growth in both commercial and residential properties for the parish, which is primarily a result of reassessment of properties that occurs every four (4) years. The total millage levied by the School System is 43.45 mills, which generates approximately \$3.2 million per mill. Sales tax collections increased as compared to prior year's collections by \$3.3 million or 3.9% and exceeded projections by \$2.1 million or 2.5%. Sales and Use tax collection increases are welcomed, but it is not known how long the growth will continue. Earnings on Investments remained unchanged from the prior year. Other local revenue increased by a net amount of approximately \$0.7 million when compared to the prior year, which mainly represents the reclassification of Administrative Fee Charter Schools to align with the Louisiana Accounting and Uniform Governmental Handbook (LAUGH Guide).

State revenue sources from unrestricted grants-in-aid, MFP, reflect a net increase of \$2.9 million when compared to the prior year. The increase is mainly a result of a \$4.4 million increase in levels 1 and 2 of the State MFP formula, a \$1.2 million decrease in level 3 of the MFP formula primarily from phase out of hold harmless funding, and a decrease of \$0.8 million for type 2 charter school funding. Additionally, there is a \$0.1 million increase related to the expiration of American Recovery and Reinvestment Act (ARRA) Education Jobs Funds that reduced MFP funding by \$0.1 million in the prior year. Actual October 1, 2012 student enrollment approved for the purpose of funding by the State was 41,292 students as compared to October 1, 2011 enrollment of 41,233 or 59 students more than the prior year. Restricted grants-in-aid remained unchanged as compared to the prior year.

General Fund expenditures decreased by \$14.5 million from the prior year. Total actual expenditures fell below final projections by \$12.4 million, with \$2.0 million, \$1.9 million, \$1.0 million, \$2.1 million, \$1.9 million and \$1.8 million of this amount in regular education, other education, instructional staff services, business and central services, plant operations and maintenance, and transportation areas, respectively. However, encumbrances outstanding at year end totaled \$1.5 million primarily in these areas that will be liquidated in the subsequent fiscal year. The School Board approved cost reductions of approximately \$28.4 million for 2012-2013.

The Public Retirement System's Actuarial Committee established an employer contribution rate of 24.5 % for the Teachers' Retirement System of Louisiana (TRSL) for fiscal year 2012-2013, compared to 23.7 % in 2011-2012. The same committee recommended that the employer contribution rate for the Louisiana School Employees' Retirement System (LSERS) be set at 30.8% for fiscal year 2012-2013, which was previously set at 28.6 % for fiscal year 2011-2012. These significant increases have had an adverse financial impact to the District.

Health Insurance Benefits have been under constant review. Medical and pharmacy cost trends for the District's self-insured health plan for active and retired employees and their dependents continue to increase by approximately 8% annually. As a result, the District is constantly reviewing the District's health plan for cost avoidance and cost reduction measures.

East Baton Rouge Parish School System
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MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

Actual expenditures were less than prior year expenditures in instruction by \$7.5 million. Regular education programs, special education programs, and other education programs were below the prior year by \$5.8 million, \$1.0 million, and \$0.7 million, respectively. As previously mentioned, the School Board approved cost reductions of approximately \$28.4 million for 2012-2013. The cost reductions implemented consisted mainly of a reduction in staffing. These reductions offset significant increases in retirement costs, as well as, contributions to active employees and retired employees health plans.

Support service expenditures were less than the prior year by \$11.4 million. Pupil support services, instructional staff services, school administration, business and central services, plant operations and maintenance and transportation expenditures decreased by \$1.6 million, \$3.4 million, \$0.2 million, \$0.7 million, \$2.7 million, and \$3.8 million, respectively. These decreases are attributable to the School Board approved cost reductions, which mainly consisted of a reduction in staffing. These reductions offset significant increases in retirement costs, as well as, contributions to active employees and retired employees health plans. Additionally, an alternative start time for Parochial Schools resulted in the combining of bus routes to further reduce transportation costs. The State Department of Education made changes to Bulletin 1929, the Louisiana Accounting and Uniform Governmental Handbook (LAUGH Guide), which has contributed to the \$1.0 million increase in general administrative services. The Laugh Guide attempts to produce comprehensive and compatible sets of standardized terminology for use in education management and reporting for Louisiana school districts.

The appropriation – charter schools type 1 expenditures increased by \$3.8 million as compared to the prior year. This increase is largely attributable to the School Board approved increase of 100 students for The Career Academy and 90 students for the Inspire Charter Academy. Additionally, the Thrive Charter School is a new School Board approved charter school that opened with a 1st year enrollment of 20 students. Type 1 charter schools operate under the jurisdiction of the local School Board.

The appropriation – charter schools type 2 expenditures increased by \$0.5 million. This increase is attributable to the transfer of Sales and Use tax and Ad valorem tax revenues for enrollment increases at these schools. Type 2 charter schools are created by the State Board of Elementary and Secondary Education and operate under their jurisdiction.

The spendable fund balance assigns \$6.3 million for the Medical Insurance Fund, \$4.0 million for the Risk Management Fund, \$5.0 million for much needed additional school bus purchases to update an aging fleet, \$6.4 million for special facility projects, \$6.0 million for current operations, \$13.1 million for debt service payments, and \$0.5 million for Magnet Programs. The unassigned fund balance of \$36.2 million represents approximately 9.2% of actual expenditures. This fund balance will be necessary to support increased retirement costs, health care premiums, and other unforeseen emergencies.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

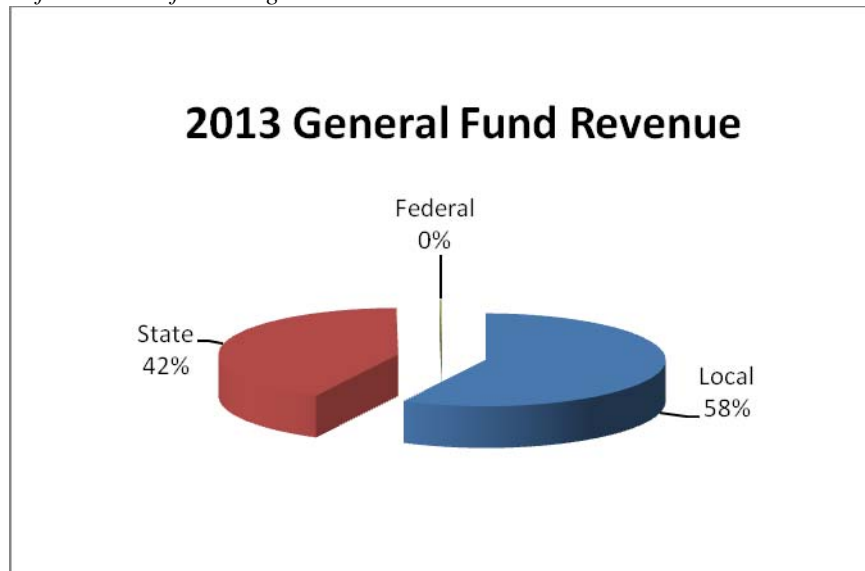
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

Table III

General Fund Revenue
Years-ended June 30, 2013 and June 30, 2012
(In Millions)

<u>GENERAL FUND REVENUE</u>	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>
<u>Local Revenue</u>			
Ad Valorem Taxes	\$ 138.4	\$ 132.4	\$ 6.0
Sales and Use Taxes	86.9	83.6	3.3
Earnings on Investments	0.7	0.8	(0.1)
Extended Day Program Tuition	0.7	0.6	0.1
Other	<u>7.1</u>	<u>6.4</u>	<u>0.7</u>
Total Local Revenue	\$ 233.8	\$ 223.8	\$ 10.0
<u>State Sources</u>			
Unrestricted Grants-In-Aid, MFP	\$ 167.0	\$ 164.1	\$ 2.9
Unrestricted Intergovernmental Revenues	4.1	4.1	-
Restricted Grants-In-Aid	<u>0.7</u>	<u>0.7</u>	<u>-</u>
Total State Sources	\$ 171.8	\$ 168.9	\$ 2.9
<u>Federal</u>	\$ 0.7	\$ 0.8	\$ (0.1)
<u>Total Revenues</u>	<u>\$ 406.3</u>	<u>\$ 393.5</u>	<u>\$ 12.8</u>

For more detailed information refer to Page 42.



East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

Table IV

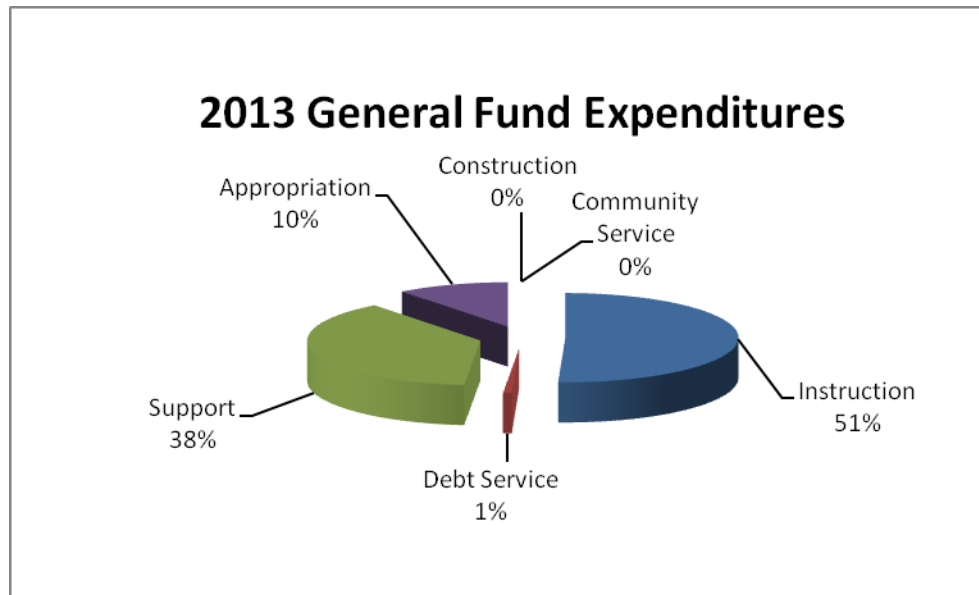
General Fund Expenditures
Years-ended June 30, 2013 and June 30, 2012
(In Millions)

<u>GENERAL FUND EXPENDITURES</u>	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>
<u>Instruction</u>			
Regular Education Programs	\$ 129.5	\$ 135.3	\$ (5.8)
Special Education Programs	50.6	51.6	(1.0)
Other Education Programs	<u>18.3</u>	<u>19.0</u>	<u>(0.7)</u>
Total Instruction	\$ 198.4	\$ 205.9	\$ (7.5)
<u>Support</u>			
Pupil Support Services	\$ 27.9	\$ 29.5	\$ (1.6)
Instructional Staff Services	11.4	14.8	(3.4)
General Administration Services	11.3	10.3	1.0
School Administration Services	20.5	20.7	(0.2)
Business and Central Services	11.1	11.8	(0.7)
Plant Operations and Maintenance	38.8	41.5	(2.7)
Transportation	<u>27.9</u>	<u>31.7</u>	<u>(3.8)</u>
Total Support	\$ 148.9	\$ 160.3	\$ (11.4)
<u>Appropriations</u>			
Charter Schools - Type 1	\$ 20.0	\$ 16.2	\$ 3.8
Charter Schools - Type 2	2.4	1.9	0.5
Office of Juvenile Justice	0.2	0.2	-
Magnet Programs	5.1	5.2	(0.1)
Recovery School District	<u>13.4</u>	<u>13.2</u>	<u>0.2</u>
Total Appropriations	\$ 41.1	\$ 36.7	\$ 4.4
<u>Capital Outlay</u>	\$ -	\$ -	\$ -
<u>Community Service</u>	\$ -	\$ -	\$ -
<u>Debt Service</u>			
Principal	\$ 2.9	\$ 2.9	\$ -
Interest	<u>0.3</u>	<u>0.3</u>	<u>-</u>
Total Debt Service	\$ 3.2	\$ 3.2	\$ -
<u>Total Expenditures</u>	<u>\$ 391.6</u>	<u>\$ 406.1</u>	<u>\$ (14.5)</u>

For more detailed information refer to Page 42.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013



CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2013, the School System has approximately \$397.8 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 2013 and 2012 fiscal years.

Table V

Capital Assets at
Years-ended June 30, 2013 and June 30, 2012
(In Millions)

	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>
Land	\$ 10.0	\$ 10.0	\$ -
Buildings and Improvements	347.9	307.0	40.9
Furniture and Equipment	11.3	13.7	(2.4)
Construction in Progress	<u>28.6</u>	<u>53.0</u>	<u>(24.4)</u>
Totals	<u>\$ 397.8</u>	<u>\$ 383.7</u>	<u>\$ 14.1</u>

For more detailed information refer to Page 25.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT’S DISCUSSION AND ANALYSIS
June 30, 2013

School construction for the new Progress Elementary School was ready for students, faculty, and staff in August 2013. In addition, other major construction projects, renovations, and classroom additions were completed during the year, while others were still in progress at June 30, 2013. Depreciation for the year-ended June 30, 2013 was \$21.0 million for buildings and improvements and \$3.7 million for furniture and equipment. Major construction and renovation projects will continue for the 2013-2014 fiscal year and will be funded with the Proposition 1 “pay-as-you go” Sales tax initially approved by the voters in 1998 for a five-year period and renewed on May 2, 2003 for an additional five years and again on March 8, 2008 for an additional ten years.

Debt Administration

At June 30, 2013, the School System had outstanding Qualified Zone Academy Bond (QZAB) notes payable of \$0.4 million that are scheduled for repayment by November 2016. As a part of the American Recovery and Reinvestment Act (ARRA), school boards were authorized to issue Qualified School Construction Bonds (QSCB). A direct allocation was made to the School System for the authority to issue \$21.4 million in QSCBs that were issued in December 2009 and another \$21.7 million issued in August 2010. The QSCBs are scheduled for repayment in December 2025 with debt service payments of \$1.3 million and \$1.4 million due annually in December for both the 2009 QSCBs and the 2010 QSCBs, respectively. At June 30, 2013, the School System had outstanding \$17.4 million and \$18.9 million for the 2009 QSCBs and the 2010 QSCBs, respectively.

In accordance with LSA-R.S.39: 554 (D), the School System is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of the taxable property (including homestead exempt and nonexempt property) within the parish. At June 30, 2013, the statutory limit is \$1,296,327,169.

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 \$313.6 million for the year. More detailed information is available on pages 27, 28, and 29.

Other long-term obligations include accrued sick leave and annual leave. The balance at June 30, 2013 of both current and long-term obligations was \$17.6 million. More detailed information is available on pages 31 and 32.

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, 2013 reflect an increase of 4.5% as a result of growth in the property assessment rolls, which is a considerable increase as compared to the prior year. Sales tax collections increased by 3.9%, but it is not known how long the growth will continue. Actual State MFP revenues increased by 1.8%, which is mainly a result of a \$4.4 million increase in levels 1 and 2 of the State MFP formula, a \$1.2 million decrease in level 3 of the MFP formula primarily from phase out of hold harmless funding, and a decrease of \$0.8 million for type 2 charter school funding. Additionally, there is a \$0.1 million increase related to the expiration of American Recovery and Reinvestment Act (ARRA) Education Jobs Funds that reduced MFP funding by \$0.1 million in the prior year. Actual October 1, 2012 student enrollment approved for the purpose of funding by the State was 41,292 students as compared to October 1, 2011 enrollment of 41,233 or 59 students more than the prior year. Restricted grants-in-aid remained unchanged as compared to the prior year. The MFP base per pupil funding level has remained flat due the State budget woes.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

The initial unassigned fund balance projected for the General Fund for the fiscal year-ending June 30, 2014 is \$8.7 million. The 2013-2014 budgeted expenditures are projected to increase by \$25.3 million as compared to prior year actual, which is largely attributable to increases in retirement costs, health costs, and additional charter schools.

The Teachers' Retirement System's rate increased from 24.5% to 27.2% effective July 1, 2013. The Louisiana School Employees' Retirement System provided notification that the employer contribution rate will increase from 30.8% to 32.3% for the 2013-2014 fiscal year. Increased retirement contribution rates effective July 1, 2013 will result in significantly higher contributions.

The recently reported October 1, 2013 student enrollment figure of 40,241 students (excludes Pre-Kindergarten) was 1,022 students less than the State MFP funded student count of 41,292 reported October 1, 2012. Kindergarten through twelfth grade enrollment is still subject to student audit adjustments and current special education counts and weight adjustments.

The actual unassigned fund balance of \$36.2 million for fiscal year-ended 2012-2013 will be necessary to support increased retirement costs, health care premiums, and other unforeseen emergencies. *The overall financial position of the School System has improved, 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, citizen 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.

COMPREHENSIVE ANNUAL *Financial Report*

Basic Financial Statements



EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2013 AND 2012

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 221,330,076	\$ 207,608,287
Receivables		
Accounts	2,165,555	1,924,695
Sales tax	21,212,107	18,519,984
Ad valorem tax	1,263,001	1,676,405
Due from governments	10,348,400	9,180,225
Inventory	831,495	574,246
Prepaid expenses	144,566	156,420
Capital Assets		
Land and construction in progress	38,613,320	63,010,964
Buildings and equipment, net of accumulated depreciation	359,189,645	320,710,498
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 655,098,165</u>	<u>\$ 623,361,724</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

<u>LIABILITIES</u>		
Accounts, salaries and other payables	\$ 12,903,814	\$ 12,320,810
Unearned revenues	441,447	298,546
Deferred financial commitment with maintenance company	976,690	1,467,948
Due to external parties (fiduciary fund)	16,162,604	17,725,391
Insurance claims payable		
Due within one year	10,333,193	8,716,627
Due in more than one year	3,911,768	3,478,802
Long-term liabilities		
Due within one year	2,384,840	2,439,545
Due in more than one year	51,803,984	56,137,366
Post-employment benefit obligation	313,562,030	309,122,928
TOTAL LIABILITIES	<u>412,480,370</u>	<u>411,707,963</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Resources received before time requirements	<u>59,307</u>	<u>45,255</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	\$ 361,809,173	\$ 349,313,928
Restricted for		
Capital Improvements	31,003,545	36,939,910
Compensation	11,694,981	9,994,139
Discipline	1,983,370	1,793,579
State grant programs	1,513,274	776,378
Unrestricted	<u>(165,445,855)</u>	<u>(187,209,428)</u>
TOTAL NET POSITION	<u>\$ 242,558,488</u>	<u>\$ 211,608,506</u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****STATEMENT OF ACTIVITIES****FOR THE YEAR ENDED JUNE 30, 2013**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction:					
Regular education programs	\$ 166,761,292	\$ -	\$ 2,709,185	\$ -	\$ (164,052,107)
Special education programs	57,305,312	-	1,200,126	-	(56,105,186)
Other education programs	48,716,438	787,634	25,220,051	-	(22,708,753)
Support Services:					
Pupil support services	37,476,046	-	4,777,133	-	(32,698,913)
Instructional staff services	28,821,107	-	15,790,258	-	(13,030,849)
General administration services	11,566,092	-	19,157	-	(11,546,935)
School administration services	22,635,270	-	255,532	-	(22,379,738)
Business and central services	13,201,479	-	200,940	-	(13,000,539)
Plant operations and maintenance	45,494,613	-	319,698	-	(45,174,915)
Transportation	32,711,351	602,043	583,231	-	(31,526,077)
Child nutrition	25,129,227	1,983,312	21,176,976	-	(1,968,939)
Debt service - interest and bank charges	273,860	-	-	-	(273,860)
Community service	12,350	-	-	-	(12,350)
Facility and acquisition	243,049	-	-	-	(243,049)
Appropriations:					
Charter schools - Type 1	20,334,144	-	-	-	(20,334,144)
Charter schools - Type 2	2,415,638	-	-	-	(2,415,638)
Office of Juvenile Justice	178,789	-	-	-	(178,789)
Magnet programs	5,077,260	-	-	-	(5,077,260)
Recovery School District	13,418,315	-	-	-	(13,418,315)
Total Governmental Activities	531,771,632	3,372,989	72,252,287	-	(456,146,356)
General Revenues					
Taxes:					
Ad valorem taxes					140,657,409
Sales and use taxes					164,449,406
State aid not restricted to specific programs (MFP)					170,002,862
Unrestricted intergovernmental revenues					4,077,884
Interest and investment earnings					971,217
Miscellaneous					6,937,560
Total general revenues					487,096,338
Change in Net Position					30,949,982
Net Position - July 1, 2012					211,608,506
Net Position - June 30, 2013					\$ 242,558,488

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2013

	General	Title I	QSCB Capital Projects	Proposition 1 Capital Projects
<u>ASSETS</u>				
Cash and cash equivalents	\$ 218,710,956	\$ -	\$ -	\$ -
Receivables:				
Accounts	433,284	894	-	-
Sales tax	11,320,140	-	-	5,117,151
Ad valorem tax	693,076	-	-	290,662
Due from other funds	-	-	470,047	33,667,817
Due from other governments	717,153	4,561,857	-	-
Inventory	118,775	-	-	-
TOTAL ASSETS	\$ 231,993,384	\$ 4,562,751	\$ 470,047	\$ 39,075,630
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 2,777,671	\$ 576,262	\$ 6,200	\$ 8,535,932
Due to other funds	150,571,029	3,986,481	-	-
Deferred financial commitment with maintenance company	976,690	-	-	-
Unearned revenues	112,943	8	-	-
TOTAL LIABILITIES	154,438,333	4,562,751	6,200	8,535,932
Fund balances:				
Nonspendable				
Inventory	118,775	-	-	-
Restricted				
Special Revenue Fund	-	-	-	-
Capital Projects Fund	-	-	463,847	30,539,698
Child Nutrition	-	-	-	-
Assigned				
Coverage of medical claims	6,250,000	-	-	-
Coverage of risk management claims	4,000,000	-	-	-
Bus purchases	5,000,000	-	-	-
Facilities	6,350,000	-	-	-
Magnet programs	541,190	-	-	-
Current operations	6,000,000	-	-	-
Debt service payments	13,091,314	-	-	-
Special Revenue Fund	-	-	-	-
Unassigned	36,203,772	-	-	-
TOTAL FUND BALANCES	77,555,051	-	463,847	30,539,698
TOTAL LIABILITIES AND FUND BALANCES	\$ 231,993,384	\$ 4,562,751	\$ 470,047	\$ 39,075,630

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

Proposition 2 Discipline	Proposition 3 Compensation	Child Nutrition	Other Non-major Governmental	Total
\$ -	\$ -	\$ 10,280	\$ -	\$ 218,721,236
-	-	1,520	200,525	636,223
810,757	3,964,059	-	-	21,212,107
45,594	233,669	-	-	1,263,001
1,139,225	7,557,801	5,143,469	9,444,040	57,422,399
-	-	642,356	4,427,034	10,348,400
-	-	712,720	-	831,495
<u>\$ 1,995,576</u>	<u>\$ 11,755,529</u>	<u>\$ 6,510,345</u>	<u>\$ 14,071,599</u>	<u>\$ 310,434,861</u>
\$ 12,206	\$ 60,548	\$ 58,694	\$ 239,489	\$ 12,267,002
-	-	-	3,694,907	158,252,417
-	-	-	-	976,690
-	-	328,496	59,307	500,754
<u>12,206</u>	<u>60,548</u>	<u>387,190</u>	<u>3,993,703</u>	<u>171,996,863</u>
-	-	384,224	-	502,999
1,983,370	11,694,981	-	1,513,274	15,191,625
-	-	-	-	31,003,545
-	-	5,738,931	-	5,738,931
-	-	-	-	6,250,000
-	-	-	-	4,000,000
-	-	-	-	5,000,000
-	-	-	-	6,350,000
-	-	-	-	541,190
-	-	-	-	6,000,000
-	-	-	-	13,091,314
-	-	-	8,564,622	8,564,622
-	-	-	-	36,203,772
<u>1,983,370</u>	<u>11,694,981</u>	<u>6,123,155</u>	<u>10,077,896</u>	<u>138,437,998</u>
<u>\$ 1,995,576</u>	<u>\$ 11,755,529</u>	<u>\$ 6,510,345</u>	<u>\$ 14,071,599</u>	<u>\$ 310,434,861</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2013

Total Fund Balances at June 30, 2013 - Governmental Funds		\$ 138,437,998
Cost of capital assets at June 30, 2013	\$ 622,624,814	
Less: Accumulated depreciation as of June 30, 2013:		
Buildings	(183,513,949)	
Movable property	<u>(41,307,900)</u>	397,802,965
Other assets at June 30, 2013:		
Deferred financing cost, net of amortization		144,566
Consolidation of internal service funds		(239,638,217)
Elimination of interfund assets and liabilities		
Due from other funds	(142,089,813)	
Due to other funds	<u>142,089,813</u>	-
Long-term liabilities at June 30, 2013		
Compensated absences payable	(17,580,419)	
Note payable - QZAB	(409,093)	
Bonds payable - QSCB	<u>(36,199,312)</u>	<u>(54,188,824)</u>
Total net position at June 30, 2013 - Governmental Activities		<u>\$ 242,558,488</u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FISCAL YEAR ENDED JUNE 30, 2013

	General	Title I	QSCB Capital Projects	Proposition 1 Capital Projects	Proposition 2 Discipline
<u>REVENUES</u>					
Local sources:					
Ad valorem taxes	\$ 138,380,589	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	86,949,641	-	-	39,524,691	6,199,942
Earnings on investments	719,085	-	10,426	180,446	7,453
Extended day program tuition	658,486	-	-	-	-
Other	7,087,484	-	-	-	-
State sources:					
Unrestricted grants-in-aid, MFP	167,002,862	-	-	-	-
Intergovernmental revenues	4,077,884	-	-	-	-
Restricted grants-in-aid	654,434	-	-	-	-
Federal grants	742,485	24,040,861	-	-	-
TOTAL REVENUES	406,272,950	24,040,861	10,426	39,705,137	6,207,395
<u>EXPENDITURES</u>					
Current:					
Instruction:					
Regular education programs	129,506,058	-	-	-	-
Special education programs	50,585,205	-	-	-	65,411
Other education programs	18,287,216	12,934,777	-	-	4,190,368
Support:					
Pupil support services	27,933,138	983,769	-	-	1,210,637
Instructional staff services	11,435,935	7,136,794	-	-	73,541
General administration services	11,288,440	7,884	-	428,630	67,233
School administration services	20,493,553	110,326	-	-	282,483
Business and central services	11,053,143	37,857	-	1,007,341	-
Plant operations and maintenance	38,769,350	256,865	1,874,230	6,580,826	127,931
Transportation	27,883,583	309,860	-	-	-
Child nutrition	-	1,132	-	-	-
Appropriations:					
Charter Schools - Type 1	20,021,223	-	-	-	-
Charter Schools - Type 2	2,415,638	-	-	-	-
Office of Juvenile Justice	178,789	-	-	-	-
Magnet programs	5,077,260	-	-	-	-
Recovery School District	13,418,315	-	-	-	-
Capital outlay	-	-	1,429,745	34,439,345	-
Community service	12,350	-	-	-	-
Debt service - Principal retirement	2,948,198	-	-	-	-
Debt service - Interest and bank charges	262,007	-	-	-	-
TOTAL EXPENDITURES	391,569,401	21,779,264	3,303,975	42,456,142	6,017,604
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	14,703,549	2,261,597	(3,293,549)	(2,751,005)	189,791

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

Proposition 3 Compensation	Child Nutrition	Other Non-major Governmental	Total
\$ -	\$ -	\$ 2,276,820	\$ 140,657,409
31,775,132	-	-	164,449,406
42,224	-	-	959,634
-	-	-	658,486
17,938	1,983,312	662,226	9,750,960
-	3,000,000	-	170,002,862
-	-	-	4,077,884
-	-	3,251,200	3,905,634
-	21,175,726	22,387,581	68,346,653
31,835,294	26,159,038	28,577,827	562,808,928
13,527,388	-	2,786,828	145,820,274
5,374,024	-	1,250,424	57,275,064
1,843,558	-	11,447,646	48,703,565
3,308,692	-	4,056,259	37,492,495
1,368,174	-	8,842,458	28,856,902
388,230	-	-	12,180,417
1,710,359	-	72,220	22,668,941
720,846	-	160,365	12,979,552
34,181	-	37,924	47,681,307
1,718,629	-	272,121	30,184,193
140,371	25,138,696	-	25,280,199
-	312,921	-	20,334,144
-	-	-	2,415,638
-	-	-	178,789
-	-	-	5,077,260
-	-	-	13,418,315
-	-	-	35,869,090
-	-	-	12,350
-	-	-	2,948,198
-	-	-	262,007
30,134,452	25,451,617	28,926,245	549,638,700
1,700,842	707,421	(348,418)	13,170,228
			(continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 2013

	<u>General</u>	<u>Title I</u>	<u>QSCB Capital Projects</u>	<u>Proposition 1 Capital Projects</u>	<u>Proposition 2 Discipline</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	\$ 3,818,108	\$ -	\$ 108,189	\$ -	\$ -
Transfers out	<u>(1,836,536)</u>	<u>(2,261,597)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,981,572</u>	<u>(2,261,597)</u>	<u>108,189</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	16,685,121	-	(3,185,360)	(2,751,005)	189,791
Fund balances, June 30, 2012	<u>60,869,930</u>	<u>-</u>	<u>3,649,207</u>	<u>33,290,703</u>	<u>1,793,579</u>
FUND BALANCES, JUNE 30, 2013	<u><u>\$ 77,555,051</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 463,847</u></u>	<u><u>\$ 30,539,698</u></u>	<u><u>\$ 1,983,370</u></u>

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

<u>Proposition 3 Compensation</u>	<u>Child Nutrition</u>	<u>Other Non-Major Governmental</u>	<u>Total</u>
\$ -	\$ 28,346	\$ 198,720	\$ 4,153,363
-	(49,516)	(1,505,714)	(5,653,363)
-	(21,170)	(1,306,994)	(1,500,000)
1,700,842	686,251	(1,655,412)	11,670,228
9,994,139	5,436,904	11,733,308	126,767,770
<u>\$ 11,694,981</u>	<u>\$ 6,123,155</u>	<u>\$ 10,077,896</u>	<u>\$ 138,437,998</u>
			(concluded)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS -
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED JUNE 30, 2013

Net Change in Fund Balances - Total Governmental Funds		\$	11,670,228
Capital Assets:			
Capital outlay and other expenditures capitalized	\$	38,795,142	
Depreciation expense for year ended June 30, 2013		<u>(24,656,336)</u>	14,138,806
Gain on disposition of capital assets			41,594
Proceeds from the sale of capital assets in excess of net gain/loss recognized			(98,896)
Change in net assets of internal service funds			822,018
Long Term Debt:			
Bond issue costs, less current amortization		(11,854)	
Principal portion of debt service payments		2,948,198	
Excess of compensated absences earned over amounts used		<u>1,439,888</u>	<u>4,376,232</u>
Change in Net Position - Governmental Activities		\$	<u>30,949,982</u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
PROPRIETARY FUNDS - INTERNAL SERVICE
BALANCE SHEET
JUNE 30, 2013

	Internal Service Funds
<u>ASSETS</u>	
Current:	
Cash and cash equivalents	\$ 2,608,840
Due from other funds	84,667,414
Reimbursements receivable	<u>1,529,332</u>
 TOTAL ASSETS	 <u><u>\$ 88,805,586</u></u>
<u>LIABILITIES AND NET POSITION</u>	
Liabilities:	
Current:	
Accounts payable	\$ 636,812
Claims payable	<u>10,333,193</u>
Total current liabilities	10,970,005
Noncurrent:	
Claims payable	3,911,768
Net post-employment benefit obligation	<u>313,562,030</u>
Total noncurrent liabilities	317,473,798
 TOTAL LIABILITIES	 <u><u>328,443,803</u></u>
 Net Position:	
Unrestricted	<u><u>(239,638,217)</u></u>
 TOTAL LIABILITIES AND NET POSITION	 <u><u>\$ 88,805,586</u></u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
PROPRIETARY FUNDS - INTERNAL SERVICE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FISCAL YEAR ENDED JUNE 30, 2013

	Internal Service Funds
<u>OPERATING REVENUES</u>	
Premiums received	\$ 86,630,775
TOTAL OPERATING REVENUES	86,630,775
<u>OPERATING EXPENSES</u>	
Claims expense	76,612,368
Insurance premiums	2,276,362
Post-employment benefit obligation incurred in excess of payments	4,439,102
Materials and supplies	3,767
Administrative fees	3,988,741
TOTAL OPERATING EXPENSES	87,320,340
NET OPERATING LOSS	(689,565)
<u>NON-OPERATING REVENUES</u>	
Interest income	11,583
TOTAL NON-OPERATING REVENUES	11,583
LOSS BEFORE TRANSFERS	(677,982)
Transfers in	1,500,000
Change in net position	822,018
Net Position, at June 30, 2012	(240,460,235)
NET POSITION, AT JUNE 30, 2013	\$ (239,638,217)

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
PROPRIETARY FUNDS - INTERNAL SERVICE
STATEMENT OF CASH FLOWS
FISCAL YEAR ENDED JUNE 30, 2013

	Internal Service Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Cash premiums received	\$ 86,559,890
Cash paid in claims and benefits	(76,836,785)
Cash paid for expenses	(4,162,241)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>5,560,864</u>
 <u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>	
Advances from other funds	1,616,405
Advances to other funds	(7,084,632)
NET CASH USED IN NONCAPITAL FINANCING ACTIVITIES	<u>(5,468,227)</u>
 <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Interest income	11,583
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>11,583</u>
 NET CHANGE IN CASH	104,220
 Cash at beginning of year	<u>2,504,620</u>
 Cash at end of year	<u><u>\$ 2,608,840</u></u>
 <u>Reconciliation of operating loss to net cash used in operating activities</u>	
Operating Loss	\$ (689,565)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Changes in:	
Reimbursement receivables	(68,472)
Accounts, claims payable and postemployment benefits	<u>6,318,901</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u><u>\$ 5,560,864</u></u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2013

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 4,282,556
Accounts receivable	173,502
Due from other funds	<u>16,162,604</u>
 TOTAL ASSETS	 <u><u>\$ 20,618,662</u></u>
 <u>LIABILITIES</u>	
Benefits payable	\$ 5,165,360
Salaries payable	10,152,683
Payroll withholdings payable	963,281
Amounts held for other groups	<u>4,337,338</u>
 TOTAL LIABILITIES	 <u><u>\$ 20,618,662</u></u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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 11 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, 82 schools and several support facilities. Student enrollment as of October 1, 2012 was 41,292. The School System employs approximately 6,000 persons, approximately 3,500 of whom are directly involved in the instructional process. The remainder provides ancillary support such as general administration, repair and maintenance, bus transportation and food service. The regular school term normally begins during the first half of August and is completed by the end of May.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Financial Reporting Entity

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

B. Basis of Presentation

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

Government-Wide Financial Statements

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

Government-Wide Financial Statements (continued)

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

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

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

Fund Financial Statements

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

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

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

Governmental Fund Types:

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

Fund Financial Statements (continued)

Governmental Fund Types: (continued)

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

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

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

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

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

Proprietary Fund Type:

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

Fiduciary Fund Type:

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Accounting/Measurement Focus

Government-Wide Financial Statements (GWFS)

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

Fund Financial Statements (FFS)

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

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

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

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

Revenues

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

Expenditures

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

D. **Encumbrances**

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

E. **Cash and Cash Equivalents**

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

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

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

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

F. **Inventory**

Government-Wide Level

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

Fund Level

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

F. Inventory (continued)

Fund Level (continued)

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

G. Prepaid Items

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

H. Capital Assets

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

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

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

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

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

I. Restricted Net Position

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

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

Imposed by law through constitutional provisions or enabling legislation.

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

J. **Fund Equity of Fund Financial Statements**

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

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

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

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

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

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

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

K. **Interfund Transactions**

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

L. **Compensated Absences**

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

L. **Compensated Absences** (continued)

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

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

O. **New Accounting Standards Adopted**

During the year ended June 30, 2013, the School System implemented GASB Statement No. 63 (GASB 63), *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The statement establishes a new statement of net position format that reports separately all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position (which is the residual amount of the other elements). The statement requires deferred outflows of resources and deferred inflows of resources to be reported separately from assets and liabilities. The financial reporting impact resulting from the implementation of GASB 63 in the School System's financial statement was the renaming of "Net Assets" to "Net Position", including changing the name of the financial statements from "Statement of Net Assets" to "Statement of Net Position."

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

3. DEPOSITS AND INVESTMENTS

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

Deposits at June 30, 2013 were as follows:

Major Governmental Funds:	
General Fund	\$ 218,710,956
Child Nutrition Fund	10,280
Subtotal – Major Governmental Funds	<u>218,721,236</u>
 Fiduciary Fund Types:	
School Activity	4,282,556
 Proprietary Fund Types:	
Workers' Compensation Fund	2,598,796
Risk Management Fund	10,044
Subtotal – Proprietary Funds	<u>2,608,840</u>
 TOTAL	<u><u>\$ 225,612,632</u></u>

Deposits

Custodial credit risk for deposits is the risk that in the event of financial institution failure, the School System's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. The School System had no custodial credit risk as of June 30, 2013.

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

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

4. AD VALOREM TAXES

Ad valorem taxes were levied by the School System on August 16, 2012 for the calendar year 2012, based on the assessed valuation of property as of January 1 of the calendar year. The taxes become due on December 1 of each year, and become delinquent on December 31. However, before the taxes can be collected, the assessment list (tax roll) must be submitted to the Louisiana Tax Commission for approval. From the day the tax roll is filed in the parish Clerk of Court's Office, it shall act as a lien on each specific piece of real estate thereon assessed, which shall be subject to a legal mortgage after the 31st day of December of the current year for the payment of the tax due on it. The taxes are generally collected in December, January, and February of the fiscal year. A list of property on which taxes have not been paid is published in the official journal by the East Baton Rouge Parish Tax Collector Office, which is a division of the East Baton Rouge Parish Sheriff's Department. If taxes are not paid within the period stipulated in the public notice, the property is sold for taxes due at a tax sale, usually held prior to the end of the School System's fiscal year.

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expires</u>
Parishwide taxes:			
Constitutional tax	5.25	5.25	Not applicable
Special maintenance tax	1.04	1.04	2016
Special tax – additional aid to public schools	6.50	6.50	2023
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	2023
Special tax – support ADAPP	.72	.72	2016

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2013 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 10,039,830	\$ -	\$ -	\$ 10,039,830
Construction in progress	52,971,134	37,469,925	(61,867,569)	28,573,490
Total capital assets, not being depreciated	63,010,964	37,469,925	(61,867,569)	38,613,320
Capital assets, being depreciated:				
Buildings and improvements	469,544,731	61,867,569	-	531,412,300
Machinery and equipment	52,339,615	1,325,217	(1,065,638)	52,599,194
Total capital assets, being depreciated	521,884,346	63,192,786	(1,065,638)	584,011,494
Total capital assets	584,895,310	100,662,711	(62,933,207)	622,624,814
Less accumulated depreciation for:				
Buildings and improvements	(162,521,685)	(20,992,264)	-	(183,513,949)
Machinery and equipment	(38,652,163)	(3,664,072)	1,008,335	(41,307,900)
Total accumulated depreciation	(201,173,848)	(24,656,336)	1,008,335	(224,821,849)
Total capital assets, being depreciated, net	320,710,498	38,536,450	(57,303)	359,189,645
Governmental activities capital assets, net	<u>\$ 383,721,462</u>	<u>\$ 76,006,375</u>	<u>\$ (61,924,872)</u>	<u>\$ 397,802,965</u>

Net depreciation expense for the year ended June 30, 2013 was charged to the following governmental functions:

Instruction:

Regular education programs	\$ 21,062,971
Special education programs	44,708
Other educational programs	166,185

Support:

Instructional staff services	34,220
Business and central services	455,031
Plant operations and maintenance	13,307
Transportation	2,556,711
Child nutrition	323,203
	<u>\$ 24,656,336</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLANS

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

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

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

School Employees' Retirement System - 8660 United Plaza Blvd.
Baton Rouge, LA 70804
(225) 925-6484

Funding Policy – Contributions to the plans are required and determined by State statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended June 30, 2013, for the School System and covered employees were as follows:

	<u>School System</u>	<u>Employees</u>
Teachers' Retirement System:		
Regular Plan	24.5%	8.00%
Plan A	30.0%	9.10%
School Employees' Retirement System	30.8%	7.50%*

* 8.0% for Plan members with service dates after July 1, 2010.

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

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Teachers' Retirement System:			
Regular Plan	\$54,360,246	\$56,429,729	\$50,816,313
Plan A	127,879	124,211	119,817
School Employees' Retirement System	3,818,880	3,796,344	3,537,170

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

7. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description

The School System's medical benefits are provided to employees upon actual retirement.

Most employees are covered by the Teachers' Retirement System of Louisiana (TRSL), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; or, age 65 and 20 years of service. All but a few of the remainder of the employees are covered by the Louisiana School Employees' Retirement System (LSER) whose retirement (D.R.O.P. entry) eligibility provisions are the same as TRSL except that they are also eligible to retire at age 60 and 10 years of service.

Life insurance coverage is available to retirees in the same amount as before retirement up to a maximum of \$25,000. The employer pays the cost of the retiree life insurance based on the blended rate. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

Contribution Rates

Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Funding Policy

Until 2008, the School System recognized the cost of providing post-employment medical and life insurance benefits (the School System's portion of the retiree medical and life insurance benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. The number of participants currently eligible to receive benefits is 11,096. In 2013 and 2012, the School System's portion of health care and life insurance funding cost for retired employees totaled \$24,872,703 and \$32,527,388, respectively.

Effective July 1, 2008, the East Baton Rouge Parish School System implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions* (GASB 45). This amount was applied toward the Net OPEB Benefit Obligation as shown in table on the following page.

Annual Required Contribution

The School System's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

The following table shows the components of the School System's ARC for the year beginning July 1, 2012:

Normal cost	\$ 7,225,114
30-year UAAL amortization	<u>27,598,383</u>
Annual required contribution (ARC)	<u>\$ 34,823,497</u>

Net Post-employment Benefit Obligation (Asset)

The table below shows the School System's Net Other Post-employment Benefit (OPEB) Obligation for fiscal years ending June 30, 2013:

Beginning Net OPEB obligation	\$ 309,122,928
Annual required contribution (ARC)	34,823,497
Interest on net OPEB obligation	12,364,918
Adjustment to ARC	<u>(17,876,610)</u>
Annual OPEB cost	29,311,805
Contribution to Irrevocable Trust	-
Current year retiree premium	<u>(24,872,703)</u>
Change in net OPEB obligation	<u>4,439,102</u>
Net OPEB obligation – end of year	<u>\$ 313,562,030</u>

The following table shows the School System's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability for last year and this year:

Fiscal Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Costs Contributed	Net OPEB Obligation
6/30/2013	\$ 29,311,805	84.86%	\$ 313,562,030
6/30/2012	112,958,334	28.80%	309,122,928

Funding Status and Funding Progress

In 2013 and 2012, the School System made no contributions to its post employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the July 1, 2012 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year June 30, 2013 was \$477,215,933 which is defined as that portion, as determined by a particular actuarial cost method (the School System uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

	<u>2013</u>	<u>2012</u>
Actuarial Accrued Liability (AAL)	\$ 477,215,933	\$1,578,961,752
Actuarial Value of Plan Assets (AVP)	<u>-</u>	<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 477,215,933</u>	<u>\$1,578,961,752</u>
 Funded Ratio (AVP/AAL)	 0.00%	 0.00%
 Covered Payroll (active plan members)	 \$ 259,147,389	 278,062,298
UAAL as a percentage of covered payroll	184.15%	567.84%

Actuarial methods and assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the School System and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the School System and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the School System and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method

The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality and turnover.

Actuarial Value of Plan Assets

There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

Turnover Rate

An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 7%.

Post employment Benefit Plan Eligibility Requirements

It is assumed that entitlement to benefits will commence four years after earliest eligibility to enter the D.R.O.P. (three years in the D.R.O.P. plus one additional year) as described on the first page of this letter under the heading "Plan Description". Medical benefits are provided to employees upon actual retirement.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Investment Return Assumption (Discount Rate)

GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

Health Care Cost Trend Rate

The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

Mortality Rate

The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates, is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

Method of Determining Value of Benefits

The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The rates provided are "unblended" rates for active and retired as required by GASB 45 for valuation purposes. Effective January 1, 2014, a Medicare Advantage program has been adopted. The employer contribution for retirees and spouses after Medicare eligibility at age 65 is limited to the premium in that program, currently \$204.46 for single coverage and \$408.92 for retiree/spouse coverage.

Inflation Rate

Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

Projected Salary Increases

This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

Post-retirement Benefit Increases

The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Below is a summary of OPEB cost and contributions for the last three fiscal calendar years.

OPEB Costs and Contributions					
	FY 2011		FY 2012		FY 2013
OPEB Cost	\$	115,353,983	\$	112,958,334	\$ 29,311,805
Contribution		-		-	-
Retiree premium		31,181,545		32,527,388	24,872,703
Total contribution and premium		<u>31,181,545</u>		<u>32,527,388</u>	<u>24,872,703</u>
Change in net OPEB obligation	\$	<u>84,172,438</u>	\$	<u>80,430,946</u>	\$ <u>4,439,102</u>
% of contribution to cost		0.00%		0.00%	0.00%
% of contribution plus premium to cost		27.03%		28.80%	84.86%

8. LONG-TERM OBLIGATIONS

The following is a summary of the changes in general long-term obligations for the year ended June 30, 2013:

	Compensated Absences	Qualified Zone Academy Bonds	Net Postemployment Benefits Obligation	Qualified School Construction Bonds 2009 Series	2010 Series	Total
Balance at July 1, 2012	\$ 19,020,307	\$ 572,729	\$ 309,122,928	\$ 18,753,875	\$ 20,230,000	\$ 367,699,839
Additions	8,590,321	-	4,439,102	-	-	13,029,423
Deductions	(10,030,209)	(163,636)	-	(1,339,563)	(1,445,000)	(12,978,408)
Balance at June 30, 2013	<u>\$ 17,580,419</u>	<u>\$ 409,093</u>	<u>\$ 313,562,030</u>	<u>\$ 17,414,312</u>	<u>\$ 18,785,000</u>	<u>\$ 367,750,854</u>

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of June 30, 2013:

	Compensated Absences	Qualified Zone Academy Bonds	Net Postemployment Benefits Obligation	Qualified School Construction Bonds 2009 Series	2010 Series	Total
Current	\$ 2,221,204	\$ 163,636	\$ -	\$ -	\$ -	\$ 2,384,840
Long-Term	15,359,215	245,457	313,562,030	17,414,312	18,785,000	365,366,014
Total	<u>\$ 17,580,419</u>	<u>\$ 409,093</u>	<u>\$ 313,562,030</u>	<u>\$ 17,414,312</u>	<u>\$ 18,785,000</u>	<u>\$ 367,750,854</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

8. LONG-TERM OBLIGATIONS (continued)

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

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

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

The bond issues outstanding at June 30, 2013 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	\$ -	\$ 409,093
Qualified School Construction Bonds, Series 2009 dated December 17, 2009	21,433,000	1.00	Dec. 1, 2025	2,679,125	17,414,312
Qualified School Construction Bonds, Series 2010 dated August 1, 2010	<u>21,675,000</u>	0.75	Dec. 16, 2025	<u>2,038,805</u>	<u>18,785,000</u>
	<u>\$ 45,358,000</u>			<u>\$ 4,717,930</u>	<u>\$ 36,608,405</u>

Principal and interest payments are due as:

Years Ending	Principal	Interest	Total
June 30			
2014	\$ 163,636	\$ 376,893	\$ 540,529
2015	163,636	376,893	540,529
2016	81,821	376,893	458,714
2017	-	376,893	376,893
2018	-	376,893	376,893
2019-2023	-	1,884,463	1,884,463
2024-2028	<u>36,199,312</u>	<u>949,002</u>	<u>37,148,314</u>
Total	<u>\$ 36,608,405</u>	<u>\$ 4,717,930</u>	<u>\$ 41,326,335</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

8. LONG-TERM OBLIGATIONS (continued)

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, 2013, the statutory limit is \$1,296,327,169.

9. UNEARNED REVENUES

Unearned revenues at June 30, 2013 were as follows:

	Ad Valorem Taxes Paid in Protest	USDA Commodities	Miscellaneous Other	Total
Major Governmental Funds:				
General Fund	\$ 112,942	\$ -	\$ -	\$ 112,942
Title I	-	-	8	8
Child Nutrition	-	328,496	-	328,496
Subtotal – Major Governmental Funds	<u>112,942</u>	<u>328,496</u>	<u>8</u>	<u>441,446</u>
Non-major Governmental Funds:				
Local Grants	-	-	3,521	3,521
Race to the Top	-	-	1	1
Diplomas Now	-	-	29,745	29,745
Alcohol and Drug Abuse	-	-	1,900	1,900
State Programs	-	-	1,139	1,139
Summer Program	-	-	23,001	23,001
Subtotal – Non-major Governmental Funds	<u>-</u>	<u>-</u>	<u>59,307</u>	<u>59,307</u>
Total	<u>\$ 112,942</u>	<u>\$ 328,496</u>	<u>\$ 59,315</u>	<u>\$ 500,753</u>

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

10. INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2013, were as follows:

	General Fund	Title I	Transfer from: Child Nutrition	Non-major Governmental	Total
Transfers to:					
General Fund	\$ -	\$ 2,261,597	\$ 49,517	\$ 1,506,994	\$ 3,818,108
QSCB Capital Projects	108,189	-	-	-	108,189
Child Nutrition Fund	28,346	-	-	-	28,346
Non-major					
Governmental Funds	200,000	-	-	-	200,000
Proprietary Funds	1,500,000	-	-	-	1,500,000
Total	<u>\$ 1,836,535</u>	<u>\$ 2,261,597</u>	<u>\$ 49,517</u>	<u>\$ 1,506,994</u>	<u>\$ 5,654,643</u>

The purposes of interfund transfers generally are: (1) to transfer indirect cost reimbursements to the general fund from the special revenue funds, and (2) to transfer supplemental local funds for program operations from the general fund to other programs. The balance of \$1,500,000 transferred to the proprietary funds was due to the operating deficit in the Workers' Compensation Fund during the year; the \$1,500,000 is not scheduled to be collected in the subsequent year.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

11. DUE TO/FROM OTHER FUNDS

The School System's consolidated cash account holds the cash of all funds. As a result, negative cash balances occur in certain funds and are in essence "financed" by the General Fund. Positive book cash balances are displayed on the Governmental Funds balance sheet as "Due from other funds," while negative cash balances are included in "Due to other Funds" on the Governmental Funds balance sheet. Individual balances due to/from other funds at June 30, 2013, which represent short-term loans, are as follows:

	Due From Other Funds	Due To Other Funds
Major Governmental Funds:		
General Fund	\$ -	\$ (150,571,029)
Title I Fund	-	(3,986,481)
QSCB Capital Projects Fund	470,047	-
Proposition 1 Capitol Projects Fund	33,667,816	-
Proposition 2 Discipline Fund	1,139,226	-
Proposition 3 Compensation Fund	7,557,801	-
Child Nutrition Fund	5,143,469	-
Subtotal – Major Governmental Funds	47,978,359	(154,557,510)
Non-Major Governmental Funds:		
Title II (includes Education Technology - ARRA)	-	(495,022)
Title III	-	(30,534)
Title X	-	(59,357)
Gear Up Baton Rouge	-	(22,488)
Special Education (Exceptional Education Program)	-	(793,345)
Alcohol and Drug Abuse	858,762	-
Career and Technical Education	-	(33,194)
Temporary Assistance for Needy Families (TANF) (Early Childhood)	-	(1,595,579)
State Grants	-	(238,520)
Continuing Education	-	(81,008)
Advanced Placement	4,399	-
Local Grants	159,329	-
Youth Build	-	(6,814)
Diplomas Now	-	(73,542)
Safe and Supportive Schools	-	(28,159)
Race to the Top	-	(30,844)
HEAP	-	(102,207)
Promote Excellence and Knowledge	-	(98,128)
LSU-National Science Foundation	-	(4,612)
Positive Behavioral Intervention and Support	-	(1,554)
Summer School	52,246	-
Textbooks	8,288,504	-
WBRH Radio Station Training Program	80,800	-
Subtotal – Non-Major Governmental Funds	9,444,040	(3,694,907)
Fiduciary Fund Types:		
Consolidated Payroll	16,162,604	-
Proprietary Fund Types:		
Workers' Compensation Fund	4,572,095	-
Medical Insurance Fund	65,341,958	-
Risk Management	14,753,361	-
 TOTAL	 \$ 158,252,417	 \$ (158,252,417)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

12. LITIGATION AND CONTINGENCIES

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

13. COMMITMENTS

At June 30, 2013, the School System had construction commitments of approximately \$19.7 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. An additional \$750,000 was provided by Aramark to renew the contract from March 1, 2014 through February 29, 2016, which will also be amortized on a straight-line basis over this renewal period. As of June 30, 2013, the unamortized portion of the financial commitment was approximately \$1.0 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. Additionally, there were no significant reductions in insurance coverage for any of the categories of risk.

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

a. Workers' Compensation Fund

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

14. **RISK MANAGEMENT** (continued)

b. **Risk Management Fund**

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

c. **Medical Insurance Fund**

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

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

	2013			
	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
Unpaid claims as of July 1, 2012	\$ 2,888,781	\$ 2,742,631	\$ 6,564,017	\$ 12,195,429
Current year claims incurred and changes in estimates	4,231,981	1,692,403	72,961,933	78,886,317
Claims paid	(3,167,344)	(1,865,142)	(71,804,299)	(76,836,785)
Unpaid claims as of June 30, 2013	<u>\$ 3,953,418</u>	<u>\$ 2,569,892</u>	<u>\$ 7,721,651</u>	<u>\$ 14,244,961</u>

	2012			
	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
Unpaid claims as of July 1, 2011	\$ 3,497,628	\$ 4,036,563	\$ 7,388,035	\$ 14,922,226
Current year claims incurred and changes in estimates	2,561,165	803,208	75,590,329	78,954,702
Claims paid	(3,170,012)	(2,097,140)	(76,414,347)	(81,681,499)
Unpaid claims as of June 30, 2012	<u>\$ 2,888,781</u>	<u>\$ 2,742,631</u>	<u>\$ 6,564,017</u>	<u>\$ 12,195,429</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

14. RISK MANAGEMENT (continued)

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

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

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
<u>June 30, 2013</u>				
Current	\$ 1,851,269	\$ 760,273	\$ 7,721,651	\$ 10,333,193
Long - Term	2,102,149	1,809,619	-	3,911,768
Total	<u>\$ 3,953,418</u>	<u>\$ 2,569,892</u>	<u>\$ 7,721,651</u>	<u>\$ 14,244,961</u>
	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
<u>June 30, 2012</u>				
Current	\$ 1,343,289	\$ 809,321	\$ 6,564,017	\$ 8,716,627
Long - Term	1,545,492	1,933,310	-	3,478,802
Total	<u>\$ 2,888,781</u>	<u>\$ 2,742,631</u>	<u>\$ 6,564,017</u>	<u>\$ 12,195,429</u>

15. RESTRICTED NET POSITION

Restricted net position consists 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, 2013 in net position is \$255,048,542, 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. Effective January 1, 2014, the School System is now providing a fully insured program for Medicare eligible retirees in an effort to address this deficit.

17. EDUCATION EXCELLENCE FUND

Pursuant to Act #161 of the 2002 First Extraordinary Session of the Legislature, the State of Louisiana established the Education Excellence Fund (EEF) for the oversight, appropriation, and disposition of proceeds from the tobacco settlements. These funds are dedicated for use in educational programs, and are available to local school districts, subject to the approval of an expenditure plan by the Louisiana Department of Education. The funds are held and invested by the Treasurer of the State of Louisiana on behalf of local school districts and are disbursed in accordance with approved expenditure plans. At June 30, 2013, the School System's EEF funds invested through the Treasurer totaled approximately \$759,000. 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 \$920,000 during the 2012-2013 fiscal year in accordance with its respective expenditure plan.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

18. RECOVERY SCHOOL DISTRICT

The Board of Elementary and Secondary Education (BESE) previously placed eight (8) School System schools under the jurisdiction of the Recovery School District (RSD) as provided by law. The schools are as follows: (1) Prescott Middle School, (2) Glen Oaks Middle School, (3) Capitol High School, (4) Dalton Elementary, (5) Lanier Elementary, (6) Crestworth Middle, (7) Kenilworth Middle, and (8) Istrouma High School.

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, 2013, the School System was reimbursed \$1,213,266 for services provided to these schools. An appropriation of \$13,418,316 has been recorded for the RSD schools at June 30, 2013 to record the transfer of sales and ad valorem taxes.

19. SUBSEQUENT EVENT

Management has evaluated events through the date that the financial statements were available to be issued, December 11, 2013 and determined that there were no events after this date that require disclosure.

COMPREHENSIVE ANNUAL *Financial Report*

Required Supplemental Information *Part II*



EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
SCHEDULE OF FUNDING PROGRESS FOR OTHER POST-EMPLOYMENT BENEFIT PLAN
JUNE 30, 2013

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded AAL (UAAL)	(a/b) Funded Ratio	(c) Covered Payroll	((b-a/c) UAAL as a Percentage of Covered Payroll
7/1/2007	\$ -	\$ 861,694,369	\$ 861,694,369	0%	\$ 273,674,285	315%
7/1/2008	\$ -	\$ 849,412,699	\$ 849,412,699	0%	\$ 295,511,428	287%
7/1/2009	\$ -	\$ 1,191,148,834	\$ 1,191,148,834	0%	\$ 296,251,570	402%
7/1/2010	\$ -	\$ 1,543,824,830	\$ 1,543,824,830	0%	\$ 292,457,111	528%
7/1/2011	\$ -	\$ 1,578,961,752	\$ 1,578,961,752	0%	\$ 278,062,298	568%
7/1/2012	\$ -	\$ 477,215,933	\$ 477,215,933	0%	\$ 259,147,389	184%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Fiscal Year Ending	Annual Required Contribution	Amount Contributed	Percentage of Annual OPEB Costs Contributed
6/30/2013	\$ 34,823,497	\$ 24,872,703	71.43%
6/30/2012	113,949,333	32,527,388	28.55%
6/30/2011	115,807,819	31,145,575	26.89%
6/30/2010	91,640,547	30,712,325	33.51%
6/30/2009	68,665,506	29,145,184	42.45%
6/30/2008	71,066,946	26,995,946	37.99%

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

BUDGETARY COMPARISON SCHEDULES
MAJOR FUND DESCRIPTIONS

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

GENERAL FUND

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

TITLE I FUND

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

PROPOSITION 2 - DISCIPLINE FUND

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

PROPOSITION 3 - COMPENSATION FUND

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

CHILD NUTRITION FUND

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****GENERAL FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2013**

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ 136,255,000	\$ 139,025,000	\$ 138,380,589	\$ (644,411)
Sales and use taxes	84,100,000	84,850,000	86,949,641	2,099,641
Earnings on investments	750,000	725,000	719,085	(5,915)
Extended day program tuition	400,000	400,000	658,486	258,486
Other	6,777,259	6,475,259	7,087,484	612,225
State sources:				
Unrestricted grants-in-aid, MFP	166,049,595	167,002,862	167,002,862	-
Revenue sharing	4,065,000	4,050,000	4,077,884	27,884
Restricted grants-in-aid	705,000	615,000	654,434	39,434
Federal grants	690,000	690,000	742,485	52,485
TOTAL REVENUES	399,791,854	403,833,121	406,272,950	2,439,829
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	129,743,998	131,518,193	129,506,058	2,012,135
Special education programs	53,603,152	51,104,628	50,585,205	519,423
Other education programs	19,805,462	20,202,355	18,287,216	1,915,139
Support:				
Pupil support services	28,546,270	28,498,388	27,933,138	565,250
Instructional staff services	13,941,011	12,476,886	11,435,935	1,040,951
General administration services	10,720,690	11,601,451	11,288,440	313,011
School administration services	20,675,819	20,236,499	20,493,553	(257,054)
Business and central services	13,235,570	13,194,693	11,053,143	2,141,550
Plant operations and maintenance	41,599,282	40,679,624	38,769,350	1,910,274
Transportation	28,940,260	29,640,058	27,883,583	1,756,475
Appropriations:				
Charter schools - Type 1	21,500,000	20,100,000	20,021,223	78,777
Charter schools - Type 2	1,834,000	2,415,638	2,415,638	-
Office of Juvenile Justice	181,000	178,789	178,789	-
Magnet programs	5,171,869	5,618,450	5,077,260	541,190
Recovery School District	16,500,000	13,418,313	13,418,315	(2)
Capital outlay	100,000	-	-	-
Community service	12,350	12,350	12,350	-
Debt service - Principal retirement	2,948,197	2,948,197	2,948,198	(1)
Debt service - Interest and bank charges	150,000	150,000	262,007	(112,007)
TOTAL EXPENDITURES	409,208,930	403,994,512	391,569,401	12,425,111
EXCESS OF REVENUES OVER EXPENDITURES	(9,417,076)	(161,391)	14,703,549	14,864,940
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	5,300,000	4,200,000	3,818,108	(381,892)
Transfers out	(545,100)	(200,000)	(1,836,536)	(1,636,536)
TOTAL OTHER FINANCING SOURCES (USES)	4,754,900	4,000,000	1,981,572	(2,018,428)
NET CHANGE IN FUND BALANCE	(4,662,176)	3,838,609	16,685,121	12,846,512
Fund balance, June 30, 2012	60,869,930	60,869,930	60,869,930	-
FUND BALANCE, JUNE 30, 2013	\$ 56,207,754	\$ 64,708,539	\$ 77,555,051	\$ 12,846,512

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****TITLE I FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2013**

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Federal grants	\$ 26,184,361	\$ 26,184,361	\$ 24,040,861	\$ (2,143,500)
TOTAL REVENUES	26,184,361	26,184,361	24,040,861	(2,143,500)
<u>EXPENDITURES</u>				
Instruction:				
Other education programs	14,175,974	14,175,974	12,934,777	1,241,197
Support:				
Pupil support services	1,010,061	1,010,061	983,769	26,292
Instructional staff services	7,067,377	7,067,377	7,136,794	(69,417)
General administrative services	-	-	7,884	(7,884)
School administration	193,860	193,860	110,326	83,534
Business and central services	48,813	48,813	37,857	10,956
Plant operations and maintenance	274,418	274,418	256,865	17,553
Transportation	949,880	949,880	309,860	640,020
Child nutrition	-	-	1,132	(1,132)
TOTAL EXPENDITURES	23,720,383	23,720,383	21,779,264	1,941,119
EXCESS OF REVENUES OVER EXPENDITURES	2,463,978	2,463,978	2,261,597	(202,381)
<u>OTHER FINANCING USES</u>				
Transfers out	(2,463,978)	(2,463,978)	(2,261,597)	202,381
TOTAL OTHER FINANCING USES	(2,463,978)	(2,463,978)	(2,261,597)	202,381
NET CHANGE IN FUND BALANCE	-	-	-	-
Fund balance, June 30, 2012	-	-	-	-
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPOSITION 2 - DISCIPLINE FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>REVENUES</u>				
Local sources:				
Sales and use taxes	\$ 6,091,250	\$ 6,035,050	\$ 6,199,942	\$ 164,892
Earnings on investments	8,750	7,750	7,453	(297)
TOTAL REVENUES	<u>6,100,000</u>	<u>6,042,800</u>	<u>6,207,395</u>	<u>164,595</u>
<u>EXPENDITURES</u>				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	65,730	65,370	65,411	(41)
Other education programs	4,142,640	4,246,110	4,190,368	55,742
Support:				
Pupil support services	1,208,930	1,242,460	1,210,637	31,823
Instructional staff services	75,200	75,220	73,541	1,679
General administration services	65,980	67,230	67,233	(3)
School administration services	275,690	285,840	282,483	3,357
Plant operations and maintenance	148,740	137,450	127,931	9,519
TOTAL EXPENDITURES	<u>5,982,910</u>	<u>6,119,680</u>	<u>6,017,604</u>	<u>102,076</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>117,090</u>	<u>(76,880)</u>	<u>189,791</u>	<u>266,671</u>
Fund balance, June 30, 2012	<u>1,793,579</u>	<u>1,793,579</u>	<u>1,793,579</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 1,910,669</u>	<u>\$ 1,716,699</u>	<u>\$ 1,983,370</u>	<u>\$ 266,671</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPOSITION 3 - COMPENSATION FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Local sources:				
Sales and use taxes	\$ 31,186,200	\$ 30,929,740	\$ 31,775,132	\$ 845,392
Earnings on investments	38,800	42,950	42,224	(726)
Other	-	-	17,938	17,938
TOTAL REVENUES	<u>31,225,000</u>	<u>30,972,690</u>	<u>31,835,294</u>	<u>862,604</u>
<u>EXPENDITURES</u>				
Instruction:				
Regular education programs	14,095,230	13,827,730	13,527,388	300,342
Special education programs	5,510,040	5,586,820	5,374,024	212,796
Other education programs	2,189,210	1,867,655	1,843,558	24,097
Support:				
Pupil support services	3,297,290	3,328,660	3,308,692	19,968
Instructional staff services	1,437,050	1,357,960	1,368,174	(10,214)
General administration services	362,120	385,115	388,230	(3,115)
School administration services	1,619,340	1,510,590	1,710,359	(199,769)
Business and central services	705,160	759,070	720,846	38,224
Plant operations and maintenance	33,230	40,340	34,181	6,159
Transportation	1,565,100	1,996,240	1,718,629	277,611
Child nutrition services	-	154,740	140,371	14,369
TOTAL EXPENDITURES	<u>30,813,770</u>	<u>30,814,920</u>	<u>30,134,452</u>	<u>680,468</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>411,230</u>	<u>157,770</u>	<u>1,700,842</u>	<u>1,543,072</u>
Fund balance, June 30, 2012	<u>9,994,139</u>	<u>9,994,139</u>	<u>9,994,139</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 10,405,369</u>	<u>\$ 10,151,909</u>	<u>\$ 11,694,981</u>	<u>\$ 1,543,072</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****CHILD NUTRITION FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2013**

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Local sources:				
Earnings on investments	\$ -	\$ -	\$ -	\$ -
Other	3,550,000	3,550,000	1,983,312	(1,566,688)
State sources:				
Unrestricted grants-in-aid, MFP	3,000,000	3,000,000	3,000,000	-
Federal grants	20,700,000	20,700,000	21,175,726	475,726
TOTAL REVENUES	27,250,000	27,250,000	26,159,038	(1,090,962)
<u>EXPENDITURES</u>				
Salaries and wages	8,977,053	8,977,053	8,930,704	46,349
Employee benefits	6,618,063	6,618,063	6,470,519	147,544
Utilities	657,500	657,500	561,571	95,929
Professional fees	53,500	53,500	9,320	44,180
Food purchases	8,700,000	8,700,000	7,279,528	1,420,472
Equipment	100,000	100,000	478,438	(378,438)
Repairs and maintenance	355,000	355,000	-	355,000
Materials and supplies	820,000	820,000	1,231,634	(411,634)
Other	241,800	241,800	176,982	64,818
Appropriations-charter schools	500,000	500,000	312,921	187,079
TOTAL EXPENDITURES	27,022,916	27,022,916	25,451,617	1,571,299
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	 227,084	 227,084	 707,421	 480,337
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	28,346	28,346
Transfers out	(49,517)	(49,517)	(49,516)	1
TOTAL OTHER FINANCING SOURCES (USES)	(49,517)	(49,517)	(21,170)	28,347
 NET CHANGE IN FUND BALANCE	 177,567	 177,567	 686,251	 508,684
Fund balance, June 30, 2012	3,625,204	3,625,204	5,436,904	1,811,700
 FUND BALANCE, JUNE 30, 2013	 \$ 3,802,771	 \$ 3,802,771	 \$ 6,123,155	 \$ 2,320,384

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

1. BUDGET AND BUDGETARY ACCOUNTING

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

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

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

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

Budgets are prepared on the modified accrual basis of accounting. Unencumbered appropriations in the General Fund lapse at the end of the fiscal year. Encumbered appropriations at year end that have been approved by the Board are generally expended during the next fiscal year's operations, assuming that the underlying liability is ultimately incurred. Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the School System to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School System amended its General Fund budget once during the year, reflecting an increase of total budgeted revenues of approximately \$4 million and a decrease of total budgeted expenditures of approximately \$5.2 million.

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

COMPREHENSIVE ANNUAL *Financial Report*

Supplement Information



EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
DETAILED BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2013

	Original	Final	Actual	Variance with Final Positive (Negative)
<u>REVENUES</u>				
Local Sources:				
Ad valorem taxes				
Constitutional tax	\$ 16,290,000	\$ 16,650,000	\$ 16,561,761	\$ (88,239)
Renewable taxes	116,265,000	118,875,000	118,228,904	(646,096)
1% collections	3,700,000	3,500,000	3,589,924	89,924
Sales and use taxes	84,100,000	84,850,000	86,949,641	2,099,641
Earnings on investments	750,000	725,000	719,085	(5,915)
Transportation fees	254,000	477,000	602,043	125,043
Tuition-extended day program	400,000	400,000	658,486	258,486
Other	6,523,259	5,998,259	6,485,441	487,182
TOTAL LOCAL SOURCES	228,282,259	231,475,259	233,795,285	2,320,026
State sources:				
Unrestricted grants-in aid				
State equalization	166,049,595	167,002,862	167,002,862	-
Restricted grants-in-aid				
Pips salary increment	625,000	545,000	541,699	(3,301)
Other	80,000	70,000	112,735	42,735
Revenue in lieu of taxes				
Revenue sharing	4,065,000	4,050,000	4,077,884	27,884
TOTAL STATE SOURCES	170,819,595	171,667,862	171,735,180	67,318
Federal sources:				
ROTC	690,000	690,000	742,485	52,485
TOTAL FEDERAL SOURCES	690,000	690,000	742,485	52,485
TOTAL REVENUES	399,791,854	403,833,121	406,272,950	2,439,829

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
DETAILED BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2013

	Original	Final	Actual	Variance with Final Positive (Negative)
<u>EXPENDITURES</u>				
Instruction:				
Regular education programs				
Salaries	\$ 84,223,450	\$ 84,850,630	\$ 84,895,673	\$ (45,043)
Sabbatical	-	107,363	63,792	43,571
Employee benefits	42,192,950	43,093,485	42,729,645	363,840
Purchased services	942,774	942,774	239,673	703,101
Materials and supplies	1,960,024	2,084,141	1,214,756	869,385
Equipment	345,000	360,000	359,286	714
Other	79,800	79,800	3,233	76,567
TOTAL REGULAR EDUCATION PROGRAMS	129,743,998	131,518,193	129,506,058	2,012,135
Special education programs				
Salaries	33,927,200	32,318,535	32,097,320	221,215
Sabbatical	-	27,022	46,156	(19,134)
Employee benefits	19,508,648	18,572,985	18,275,770	297,215
Purchased services	72,945	76,045	66,384	9,661
Materials and supplies	83,549	108,231	98,679	9,552
Equipment	9,000	-	-	-
Other	1,810	1,810	896	914
TOTAL SPECIAL EDUCATION PROGRAMS	53,603,152	51,104,628	50,585,205	519,423
Other education programs				
Salaries	13,003,280	13,119,961	11,983,226	1,136,735
Employee benefits	5,314,450	5,577,236	5,028,233	549,003
Purchased services	25,820	33,320	4,819	28,501
Materials and supplies	1,103,312	1,098,938	1,010,051	88,887
Equipment	25,700	-	-	-
Other	332,900	372,900	260,887	112,013
TOTAL OTHER EDUCATION PROGRAMS	19,805,462	20,202,355	18,287,216	1,915,139
				(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

DETAILED BUDGETARY COMPARISON SCHEDULE

FISCAL YEAR ENDED JUNE 30, 2013

	Original	Final	Actual	Variance with Final Positive (Negative)
Support:				
Pupil support services				
Child welfare and attendance services				
Salaries	\$ 316,708	\$ 394,009	\$ 395,976	\$ (1,967)
Employee benefits	8,528,025	8,204,994	8,468,644	(263,650)
Materials and supplies	4,056	4,056	3,612	444
Other	13,632	113,632	107,332	6,300
Guidance services				
Salaries	7,320,666	7,595,288	7,701,065	(105,777)
Sabbatical	5,000	5,000	-	5,000
Materials and supplies	5,440	5,440	4,350	1,090
Other	4,900	4,900	485	4,415
Health services				
Purchased services	2,250,000	2,250,000	1,743,111	506,889
Pupil assessment and appraisal services				
Salaries	9,425,898	9,316,762	9,229,083	87,679
Purchased services	335,300	335,300	24,827	310,473
Materials and supplies	11,760	11,760	4,948	6,812
Other	29,460	29,460	31,208	(1,748)
Other pupil support services				
Salaries	268,971	201,333	205,060	(3,727)
Materials and supplies	9,419	12,919	11,490	1,429
Equipment	5,450	4,450	-	4,450
Purchased services	3,100	600	-	600
Other	8,485	8,485	1,947	6,538
TOTAL PUPIL SUPPORT SERVICES	28,546,270	28,498,388	27,933,138	565,250

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
DETAILED BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2013

	Original	Final	Actual	Variance with Final Positive (Negative)
Instructional staff services				
Salaries - Directors and supervisors	\$ 1,711,065	\$ 1,638,881	\$ 1,638,994	\$ (113)
Salaries - Secretarial	944,057	759,567	658,615	100,952
Salaries - Instructional/Curriculum Specialist	813,556	314,639	378,564	(63,925)
Employee benefits	4,113,025	3,592,595	3,574,205	18,390
Purchased services	1,049,609	952,066	199,623	752,443
Materials and supplies	289,042	250,863	130,336	120,527
Equipment	30,000	30,000	-	30,000
Other	89,709	69,470	58,192	11,278
Materials and supplies - Training services	78,400	78,647	77,859	788
School library services				
Salaries	4,128,051	4,047,563	4,006,040	41,523
Employee benefits				-
Materials and supplies	16,536	25,450	25,012	438
Other	1,625	1,625	1,359	266
Books and periodicals	384,836	454,303	451,957	2,346
Other educational media services				
Salaries	252,831	223,043	199,005	24,038
Purchased services	36,669	36,174	36,174	-
Other	2,000	2,000	-	2,000
TOTAL INSTRUCTIONAL STAFF SERVICES	13,941,011	12,476,886	11,435,935	1,040,951

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

DETAILED BUDGETARY COMPARISON SCHEDULE

FISCAL YEAR ENDED JUNE 30, 2013

	Original	Final	Actual	Variance with Final Positive (Negative)
Administration - General				
Board of Education				
Salaries - Board members	\$ 106,800	\$ 106,800	\$ 106,800	\$ -
Salaries - secretarial	42,809	42,809	42,809	-
Employee benefits	326,884	545,846	544,970	876
Legal services				
Salaries	165,031	165,031	165,031	-
Contracts	350,000	350,000	229,084	120,916
Materials and supplies	26,514	36,870	40,748	(3,878)
Other	528,180	364,730	350,383	14,347
Audit services	42,000	42,000	34,957	7,043
Insurance	3,906,800	3,906,800	3,902,897	3,903
Tax assessment and collection services				
Property taxes				
Sheriff's fees	120,000	120,000	-	120,000
Pension fund	3,800,000	3,836,200	3,836,148	52
Sales and use tax	915,000	950,000	933,587	16,413
Office of the superintendent				
Salaries	312,339	988,858	979,770	9,088
Materials and supplies	29,059	68,724	56,830	11,894
Other	49,274	76,783	64,426	12,357
TOTAL GENERAL ADMINISTRATION	10,720,690	11,601,451	11,288,440	313,011
Administration-School				
Salaries	13,535,000	13,255,829	13,466,577	(210,748)
Employee benefits	7,035,325	6,875,176	6,932,194	(57,018)
Materials and supplies	38,494	38,494	32,000	6,494
Other	67,000	67,000	62,782	4,218
TOTAL SCHOOL ADMINISTRATION	20,675,819	20,236,499	20,493,553	(257,054)

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
DETAILED BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2013

	Original	Final	Actual	Variance with Final Positive (Negative)
Business and Central Services				
Fiscal services				
Salaries	\$ 1,531,523	\$ 1,476,046	\$ 1,475,171	\$ 875
Employee benefits	1,149,412	1,148,967	1,143,277	5,690
Materials and supplies	79,219	79,219	39,819	39,400
Other	111,930	111,930	69,642	42,288
Purchased services	46,150	46,150	17,186	28,964
Purchasing services				
Salaries	287,255	278,450	258,337	20,113
Materials and supplies	9,624	9,624	3,611	6,013
Equipment	1,500	1,500	-	1,500
Other	27,350	27,476	21,370	6,106
Postage	50,000	50,000	32,844	17,156
Printing and publishing				
Salaries	201,329	198,257	198,257	-
Materials and supplies	52,100	52,837	19,726	33,111
Other	1,000	1,000	-	1,000
Rental of equipment	25,000	37,702	35,730	1,972
Repairs and maintenance	30,000	30,000	27,823	2,177
Equipment	45,000	45,000	45,000	-

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
DETAILED BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2013

	Original	Final	Actual	Variance with Final Positive (Negative)
Business and Central Services (continued)				
Planning, research and development				
Salaries	\$ 791,839	\$ 806,366	\$ 782,582	\$ 23,784
Materials and supplies	30,098	42,603	40,890	1,713
Equipment	5,000	5,000	-	5,000
Other	163,219	163,219	18,780	144,439
Repairs and maintenance	25,000	26,247	10,790	15,457
Public information services				
Advertising	234,700	235,011	56,004	179,007
Materials and supplies	34,986	34,986	10,765	24,221
Other	7,170	7,170	2,663	4,507
Repairs and maintenance	85,700	85,700	23,241	62,459
Personnel services				
Salaries	1,115,264	1,044,512	939,159	105,353
Purchased services	184,385	192,426	131,792	60,634
Materials and supplies	76,530	62,145	57,207	4,938
Other	113,204	125,204	72,930	52,274
Repairs and maintenance	25,710	25,710	9,371	16,339
Fingerprinting, background check and drug screening	100,000	-	383	(383)
Equipment	35,000	35,000	21,418	13,582
Information systems				
Salaries	1,320,037	1,322,808	1,332,783	(9,975)
Materials and supplies	533,541	701,708	312,776	388,932
Technical services	654,928	655,285	526,278	129,007
Equipment	2,174,900	2,203,217	1,567,512	635,705
Other	26,120	26,120	20,826	5,294
Repairs and maintenance	156,200	156,200	50,538	105,662
Business and central services				
Employee benefits	1,693,647	1,643,898	1,676,662	(32,764)
TOTAL BUSINESS AND CENTRAL SERVICES	13,235,570	13,194,693	11,053,143	2,141,550
				(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
DETAILED BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2013

	Original	Final	Actual	Variance with Final Positive (Negative)
Operation and maintenance of plant services				
Salaries	\$ 2,297,316	\$ 2,279,599	\$ 2,102,171	\$ 177,428
Employee benefits	1,557,894	222,418	227,522	(5,104)
Equipment	35,000	35,000	1,650	33,350
Other	26,809,668	26,541,579	26,477,059	64,520
Rental of equipment	17,000	17,000	4,550	12,450
Materials and supplies	28,765	28,765	5,666	23,099
Gasoline/fuel	20,000	20,000	8,218	11,782
Operation of buildings				
Water/sewerage	654,400	635,400	713,052	(77,652)
Disposal services	536,000	536,000	369,969	166,031
Repairs and maintenance	728,580	1,413,131	1,236,347	176,784
Insurance	375,000	375,000	375,000	-
Telephone	780,659	781,732	529,367	252,365
Natural gas	659,000	469,000	427,490	41,510
Electricity	7,050,000	7,275,000	6,241,289	1,033,711
Insurance	50,000	50,000	50,000	-
TOTAL OPERATION AND MAINTENANCE OF PLANT SERVICES	41,599,282	40,679,624	38,769,350	1,910,274
Transportation services				
Supervision of student transportation				
Salaries	728,757	725,603	678,008	47,595
Materials and supplies	9,623	9,623	6,936	2,687
Purchased Services	30,000	30,000	25,510	4,490
Equipment	19,000	19,000	-	19,000
Other	6,290	6,290	3,325	2,965
Repairs and maintenance	10,250	10,250	-	10,250
Regular transportation services				
Salaries	10,644,700	10,720,213	10,847,004	(126,791)
Employee benefits	10,141,640	10,357,729	10,160,674	197,055
Materials and supplies	2,175,000	2,411,355	2,313,156	98,199
Equipment	605,000	794,723	110,425	684,298
Other	51,000	51,000	4,468	46,532
Repairs and maintenance	450,000	475,272	277,428	197,844
Insurance	339,000	339,000	338,637	363
Gasoline/fuel	3,730,000	3,690,000	3,118,012	571,988
TOTAL TRANSPORTATION SERVICES	28,940,260	29,640,058	27,883,583	1,756,475

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
DETAILED BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2013

	Original	Final	Actual	Variance with Final Positive (Negative)
Appropriations:				
Charter schools - Type 1	\$ 21,500,000	\$ 20,100,000	\$ 20,021,223	\$ 78,777
Charter schools - Type 2	1,834,000	2,415,638	2,415,638	-
Office of Juvenile Justice	181,000	178,789	178,789	-
Magnet programs	5,171,869	5,618,450	5,077,260	541,190
Recovery School District	16,500,000	13,418,313	13,418,315	(2)
TOTAL APPROPRIATIONS	45,186,869	41,731,190	41,111,225	619,965
Community service	12,350	12,350	12,350	-
Capital outlay	100,000	-	-	-
Debt service - Principal retirement	2,948,197	2,948,197	2,948,198	(1)
Debt service - Interest and bank charges	150,000	150,000	262,007	(112,007)
TOTAL EXPENDITURES	409,208,930	403,994,512	391,569,401	12,425,111
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(9,417,076)	(161,391)	14,703,549	14,864,940
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	5,300,000	4,200,000	3,818,108	(381,892)
Transfers out	(545,100)	(200,000)	(1,836,536)	(1,636,536)
TOTAL OTHER FINANCING SOURCES (USES)	4,754,900	4,000,000	1,981,572	(2,018,428)
NET CHANGE IN FUND BALANCE	(4,662,176)	3,838,609	16,685,121	12,846,512
Fund balance, June 30, 2012	60,869,930	60,869,930	60,869,930	-
FUND BALANCE, JUNE 30, 2013	\$ 56,207,754	\$ 64,708,539	\$ 77,555,051	\$ 12,846,512

(Concluded)

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS

TITLE II

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

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.

GEAR UP BATON ROUGE

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

STATE GRANTS

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

ALCOHOL AND DRUG ABUSE

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

CAREER AND TECHNICAL EDUCATION

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

TITLE X – HOMELESS - 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.

RACE TO THE TOP

The *Race to the Top* is used to designed to encourage and reward States that are creating the conditions for education innovation and reform; achieving significant improvement in student outcomes, including making substantial gains in student achievement, closing achievement gaps, improving high school graduation rates, and ensuring student preparation for success in college and careers.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

PROMOTING EXCELLENCE FOR ALL KIDS

The *Promoting Excellence for All Kids Program* is designed to increase access to literacy development programs and materials through summer learning, after school learning, academic interventions using technology, book distributions, and early childhood reading and education readiness.

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.

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.

CONTINUING EDUCATION

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

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.

LOCAL GRANTS

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

CHILDCARE ASSISTANCE/BIG BUDDY PROGRAM

The *Childcare Assistance Fund* is used to account for federal funding to be used to cooperate with Big Buddy in the implementation of an extended day after school child care program.

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.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

YOUTH BUILD

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

DIPLOMAS NOW

The *Diplomas Now Fund* is used to account for federal funding to be used for the participation in the Diplomas Now Secondary School Turnaround Evaluation Project with MDRC, a Delaware not-for-profit corporation.

WBRH RADIO STATION TRAINING PROGRAM

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

TECHNOLOGY LITERACY CHALLENGE (Title III)

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

HEAP

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

SAFE & SUPPORTIVE SCHOOLS

The *Safe & Supportive Schools* fund accounts for a grant to assist persistently low performing LEAs to develop a systematic approach to improving conditions for learning by using data as a tool for identifying patterns of failure, diagnosing problems, developing appropriate interventions and strategies, and monitoring progress for continuous improvement.

POSITIVE BEHAVIORAL INTERVENTION & SUPPORT FUND

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

LSU NATIONAL SCIENCE FOUNDATION FUND

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS-
COMBINING BALANCE SHEET
JUNE 30, 2013

	Title II	Exceptional Education Program	Gear Up Baton Rouge
<u>ASSETS</u>			
Cash	\$ -	\$ -	\$ -
Receivables:			
Accounts	-	28	-
Due from other funds	-	-	-
Due from other governments	566,729	877,225	22,488
Inventory	-	-	-
TOTAL ASSETS	<u>\$ 566,729</u>	<u>\$ 877,253</u>	<u>\$ 22,488</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 71,707	\$ 83,908	\$ -
Salaries payable	-	-	-
Due to other funds	495,022	793,345	22,488
Unearned revenues	-	-	-
TOTAL LIABILITIES	<u>566,729</u>	<u>877,253</u>	<u>22,488</u>
Fund balances:			
Restricted	-	-	-
Assigned	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 566,729</u>	 <u>\$ 877,253</u>	 <u>\$ 22,488</u>

State Grants	Alcohol and Drug Abuse	Career and Technical Education	Title X	Race to the Top	Promoting Excellence for All Kids
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	14,371	350	762	-	-
-	858,762	-	-	-	-
747,597	-	31,820	64,672	37,394	99,764
-	-	-	-	-	-
<u>\$ 747,597</u>	<u>\$ 873,133</u>	<u>\$ 32,170</u>	<u>\$ 65,434</u>	<u>\$ 37,394</u>	<u>\$ 99,764</u>
\$ 22,826	\$ 2,114	\$ (1,024)	\$ 6,077	\$ 6,549	\$ 1,636
-	-	-	-	-	-
238,520	-	33,194	59,357	30,844	98,128
1,139	1,900	-	-	1	-
<u>262,485</u>	<u>4,014</u>	<u>32,170</u>	<u>65,434</u>	<u>37,394</u>	<u>99,764</u>
485,112	869,119	-	-	-	-
-	-	-	-	-	-
<u>485,112</u>	<u>869,119</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 747,597</u>	<u>\$ 873,133</u>	<u>\$ 32,170</u>	<u>\$ 65,434</u>	<u>\$ 37,394</u>	<u>\$ 99,764</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS-
COMBINING BALANCE SHEET
JUNE 30, 2013

	Temporary Assistance For Needy Families	Textbook	Continuing Education
<u>ASSETS</u>			
Cash	\$ -	\$ -	\$ -
Receivables:			
Accounts	-	168,088	-
Due from other funds	-	8,288,504	-
Due from other governments	1,611,057	-	83,954
Inventory	-	-	-
TOTAL ASSETS	<u>\$ 1,611,057</u>	<u>\$ 8,456,592</u>	<u>\$ 83,954</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 15,478	\$ 7,704	\$ 2,946
Salaries payable	-	-	-
Due to other funds	1,595,579	-	81,008
Unearned revenues	-	-	-
TOTAL LIABILITIES	<u>1,611,057</u>	<u>7,704</u>	<u>83,954</u>
Fund balances:			
Restricted	-	-	-
Assigned	-	8,448,888	-
TOTAL FUND BALANCES	<u>-</u>	<u>8,448,888</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,611,057</u>	<u>\$ 8,456,592</u>	<u>\$ 83,954</u>

Advanced Placement	Local Grants	Childcare Assistance	Summer School	Youth Build	Diplomas Now
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	5,187	-	10,600	-	1,139
4,399	159,329	-	52,246	-	-
1,029	-	-	-	6,814	102,148
-	-	-	-	-	-
<u>\$ 5,428</u>	<u>\$ 164,516</u>	<u>\$ -</u>	<u>\$ 62,846</u>	<u>\$ 6,814</u>	<u>\$ 103,287</u>
\$ 5,428	\$ 1,952	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	6,814	73,542
-	3,521	-	23,001	-	29,745
<u>5,428</u>	<u>5,473</u>	<u>-</u>	<u>23,001</u>	<u>6,814</u>	<u>103,287</u>
-	159,043	-	-	-	-
-	-	-	39,845	-	-
-	159,043	-	39,845	-	-
<u>\$ 5,428</u>	<u>\$ 164,516</u>	<u>\$ -</u>	<u>\$ 62,846</u>	<u>\$ 6,814</u>	<u>\$ 103,287</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUNDS-

COMBINING BALANCE SHEET

JUNE 30, 2013

	WBRH Radio Station Training Program	Technology Literacy Challenge (Title III)	HEAP
<u>ASSETS</u>			
Cash	\$ -	\$ -	\$ -
Receivables:			
Accounts	-	-	-
Due from other funds	80,800	-	-
Due from other governments	-	31,132	102,207
Inventory	-	-	-
TOTAL ASSETS	<u>\$ 80,800</u>	<u>\$ 31,132</u>	<u>\$ 102,207</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 4,911	\$ 598	\$ -
Salaries payable	-	-	-
Due to other funds	-	30,534	102,207
Unearned revenues	-	-	-
TOTAL LIABILITIES	<u>4,911</u>	<u>31,132</u>	<u>102,207</u>
Fund balances:			
Restricted	-	-	-
Assigned	75,889	-	-
TOTAL FUND BALANCES	<u>75,889</u>	<u>-</u>	<u>-</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 80,800</u>	 <u>\$ 31,132</u>	 <u>\$ 102,207</u>

Safe & Supportive Schools	Positive Behavioral Intervention & Support	LSU - National Science Foundation	Total
\$ -	\$ -	\$ -	\$ -
-	-	-	200,525
-	-	-	9,444,040
34,677	1,715	4,612	4,427,034
-	-	-	-
<u>\$ 34,677</u>	<u>\$ 1,715</u>	<u>\$ 4,612</u>	<u>\$ 14,071,599</u>

\$ 6,518	\$ 161	\$ -	239,489
-	-	-	-
28,159	1,554	4,612	3,694,907
-	-	-	59,307
<u>34,677</u>	<u>1,715</u>	<u>4,612</u>	<u>3,993,703</u>

-	-	-	1,513,274
-	-	-	8,564,622
-	-	-	10,077,896
<u>\$ 34,677</u>	<u>\$ 1,715</u>	<u>\$ 4,612</u>	<u>\$ 14,071,599</u>

(Concluded)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 2013

	Title II	Exceptional Education Program	Gear Up Baton Rouge
<u>REVENUES</u>			
Local sources:			
Ad valorem taxes	\$ -	\$ -	\$ -
Sales and use tax	-	-	-
Earnings on investments	-	-	-
Other	-	-	-
State and federal:			
State equalization	-	-	-
Other state support	-	-	-
Federal grants	5,458,441	8,603,364	77,650
TOTAL REVENUES	<u>5,458,441</u>	<u>8,603,364</u>	<u>77,650</u>
<u>EXPENDITURES</u>			
Current			
Instruction:			
Regular education programs	-	-	10,092
Special education programs	-	1,171,250	-
Other education programs	3,486,557	3,570	12,675
Support:			
Pupil support services	-	1,809,046	-
Instructional staff services	1,465,732	4,590,502	54,883
Administrative	4,736	1,817	-
Business and central services	39	13,465	-
Plant operations and maintenance	-	19,913	-
Capital outlay	-	-	-
Transportation	-	187,430	-
Child nutrition	-	-	-
Appropriations - Charter Schools	-	-	-
Capital Outlay	-	-	-
TOTAL EXPENDITURES	<u>4,957,064</u>	<u>7,796,993</u>	<u>77,650</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>501,377</u>	<u>806,371</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	-	-
Transfers out	(501,377)	(806,371)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(501,377)</u>	<u>(806,371)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2012	-	-	-
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

State Grants	Alcohol and Drug Abuse	Career and Technical Education	Title X	Race to the Top	Promote Excellence and Knowledge
\$ -	\$ 2,276,820	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	300	-	-	-	-
-	-	-	-	-	-
2,805,557	-	-	-	-	-
-	-	679,087	82,705	357,029	99,764
2,805,557	2,277,120	679,087	82,705	357,029	99,764
80	-	-	-	-	-
73,311	-	-	-	-	-
1,419,649	-	609,160	56,737	-	84,116
3,235	1,815,343	-	-	-	591
702,134	1,528	68,216	-	357,029	9,716
-	64,899	77	-	-	-
91,060	12,550	1,003	26	-	-
1,896	9,591	-	-	-	-
-	-	-	-	-	-
37,638	688	631	18,179	-	5,341
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,329,003	1,904,599	679,087	74,942	357,029	99,764
476,554	372,521	-	7,763	-	-
-	-	-	-	-	-
-	(101,196)	-	(7,763)	-	-
-	(101,196)	-	(7,763)	-	-
476,554	271,325	-	-	-	-
8,558	597,794	-	-	-	-
\$ 485,112	\$ 869,119	\$ -	\$ -	\$ -	\$ -

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 2013

	Temporary Assistance For Needy Families	Textbook	Continuing Education
<u>REVENUES</u>			
Local sources:			
Ad valorem taxes	\$ -	\$ -	\$ -
Sales and use tax	-	-	-
Earnings on investments	-	-	-
Other	-	-	-
State and federal:			
State equalization	-	-	-
Other state support	-	445,643	-
Federal grants	5,370,605	-	444,361
TOTAL REVENUES	<u>5,370,605</u>	<u>445,643</u>	<u>444,361</u>
<u>EXPENDITURES</u>			
Current			
Instruction:			
Regular education programs	-	2,777,461	-
Special education programs	-	-	-
Other education programs	4,596,272	-	419,524
Support:			
Pupil support services	-	-	-
Instructional staff services	717,972	83,039	4,333
Administrative	-	-	-
Business and central services	28,675	-	-
Plant operations and maintenance	2,369	-	-
Capital outlay	-	-	-
Transportation	20,552	-	-
Child nutrition	-	-	-
Appropriations - Charter Schools	-	-	-
Capital Outlay	-	-	-
TOTAL EXPENDITURES	<u>5,365,840</u>	<u>2,860,500</u>	<u>423,857</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>4,765</u>	<u>(2,414,857)</u>	<u>20,504</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	-	-
Transfers out	(4,765)	(24,907)	(20,504)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,765)</u>	<u>(24,907)</u>	<u>(20,504)</u>
NET CHANGE IN FUND BALANCE	-	(2,439,764)	-
Fund balance, June 30, 2012	-	10,888,652	-
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ 8,448,888</u>	<u>\$ -</u>

Advanced Placement	Local Grants	Childcare Assistance	Summer School	Youth Build	Diplomas Now
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	261,365	-	129,148	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,428	-	1,637	-	24,635	141,173
5,428	261,365	1,637	129,148	24,635	141,173
-	16,417	-	-	-	(17,222)
-	-	-	-	-	-
5,428	293,308	1,604	100,536	24,635	-
-	-	-	-	-	-
-	148,842	-	-	-	156,733
-	674	-	17	-	-
-	7,672	-	2,346	-	-
-	4,155	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,662
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,428	471,068	1,604	102,899	24,635	141,173
-	(209,703)	33	26,249	-	-
-	198,720	-	-	-	-
-	-	(33)	-	-	-
-	198,720	(33)	-	-	-
-	(10,983)	-	26,249	-	-
-	170,026	-	13,596	-	-
\$ -	\$ 159,043	\$ -	\$ 39,845	\$ -	\$ -

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FISCAL YEAR ENDED JUNE 30, 2013

	WBRH Radio Station Training Program	Technology Literacy Challenge (Title III)	HEAP
<u>REVENUES</u>			
Local sources:			
Ad valorem taxes	\$ -	\$ -	\$ -
Sales and use tax	-	-	-
Earnings on investments	-	-	-
Other	271,413	-	-
State and federal:			
State equalization	-	-	-
Other state support	-	-	-
Federal grants	-	373,230	320,654
	<u>271,413</u>	<u>373,230</u>	<u>320,654</u>
<u>EXPENDITURES</u>			
Current			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	37,521	296,354
Support:			
Pupil support services	250,206	-	-
Instructional staff services	-	328,349	24,300
Administrative	-	-	-
Business and central services	-	36	-
Plant operations and maintenance	-	-	-
Capital outlay	-	-	-
Transportation	-	-	-
Child nutrition	-	-	-
Appropriations - Charter Schools	-	-	-
Capital Outlay	-	-	-
TOTAL EXPENDITURES	<u>250,206</u>	<u>365,906</u>	<u>320,654</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>21,207</u>	<u>7,324</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	-	-
Transfers out	-	(7,324)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(7,324)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	21,207	-	-
Fund balance, June 30, 2012	<u>54,682</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 75,889</u>	<u>\$ -</u>	<u>\$ -</u>

Safe & Supportive Schools	Positive Behavioral Intervention & Support	LSU - National Science Foundation	Total
\$ -	\$ -	\$ -	\$ 2,276,820
-	-	-	-
-	-	-	-
-	-	-	662,226
-	-	-	-
-	-	-	3,251,200
270,297	64,837	12,684	22,387,581
270,297	64,837	12,684	28,577,827
-	-	-	2,786,828
-	5,863	-	1,250,424
-	-	-	11,447,646
177,838	-	-	4,056,259
63,796	52,670	12,684	8,842,458
-	-	-	72,220
3,282	211	-	160,365
-	-	-	37,924
-	-	-	-
-	-	-	272,121
-	-	-	-
-	-	-	-
-	-	-	-
244,916	58,744	12,684	28,926,245
25,381	6,093	-	(348,418)
-	-	-	198,720
(25,381)	(6,093)	-	(1,505,714)
(25,381)	(6,093)	-	(1,306,994)
-	-	-	(1,655,412)
-	-	-	11,733,308
\$ -	\$ -	\$ -	\$ 10,077,896

(Concluded)

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TITLE II

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 6,432,181	\$ 5,458,441	\$ (973,740)
TOTAL REVENUES	6,432,181	5,458,441	(973,740)
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	4,283,927	3,486,557	797,370
Support:			
Instructional staff services	1,549,491	1,465,732	83,759
Administrative	2,613	4,736	(2,123)
Business and central services	2,614	39	2,575
Plant operations and maintenance	1,742	-	1,742
Transportation	-	-	-
TOTAL EXPENDITURES	5,840,387	4,957,064	883,323
EXCESS OF REVENUES OVER EXPENDITURES	591,794	501,377	(90,417)
<u>OTHER FINANCING USES</u>			
Transfers out	(591,794)	(501,377)	90,417
TOTAL OTHER FINANCING USES	(591,794)	(501,377)	90,417
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2012	-	-	-
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****SPECIAL REVENUE FUND - EXCEPTIONAL EDUCATION PROGRAM**
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 9,976,075	\$ 8,603,364	\$ (1,372,711)
TOTAL REVENUES	<u>9,976,075</u>	<u>8,603,364</u>	<u>(1,372,711)</u>
<u>EXPENDITURES</u>			
Instruction:			
Special education programs	1,410,943	1,171,250	239,693
Other Education Programs	3,833	3,570	263
Support:			
Pupil support services	1,813,470	1,809,046	4,424
Instructional staff services	5,494,274	4,590,502	903,772
Administrative	5,688	1,817	3,871
Business and central services	32,504	13,465	19,039
Plant operations and maintenance	65,008	19,913	45,095
Transportation	213,960	187,430	26,530
TOTAL EXPENDITURES	<u>9,039,680</u>	<u>7,796,993</u>	<u>1,242,687</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>936,395</u>	<u>806,371</u>	<u>(130,024)</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(936,395)</u>	<u>(806,371)</u>	<u>130,024</u>
 TOTAL OTHER FINANCING USES	<u>(936,395)</u>	<u>(806,371)</u>	<u>130,024</u>
 NET CHANGE IN FUND BALANCE	-	-	-
 Fund Balance, June 30, 2012	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - GEAR UP BATON ROUGE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 98,427	\$ 77,650	\$ (20,777)
TOTAL REVENUES	<u>98,427</u>	<u>77,650</u>	<u>(20,777)</u>
<u>EXPENDITURES</u>			
Instruction:			
Regular education programs	10,113	10,092	21
Other education programs	29,500	12,675	16,825
Support:			
Instructional staff services	58,814	54,883	3,931
TOTAL EXPENDITURES	<u>98,427</u>	<u>77,650</u>	<u>20,777</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
 <u>OTHER FINANCING USES</u>			
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
 Fund Balance, June 30, 2012	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - STATE GRANTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
State support	\$ 2,868,285	\$ 2,805,557	\$ (62,728)
TOTAL REVENUES	<u>2,868,285</u>	<u>2,805,557</u>	<u>(62,728)</u>
<u>EXPENDITURES</u>			
Instruction:			
Regular education programs	80	80	-
Special education programs	77,971	73,311	4,660
Other education programs	1,370,478	1,419,649	(49,171)
Support:			
Pupil support services	13,528	3,235	10,293
Instructional staff services	1,246,751	702,134	544,617
Administrative	-	-	-
Business and central services	91,060	91,060	-
Plant operations and maintenance	1,896	1,896	-
Transportation	66,521	37,638	28,883
TOTAL EXPENDITURES	<u>2,868,285</u>	<u>2,329,003</u>	<u>539,282</u>
 EXCESS OF REVENUES (UNDER) EXPENDITURES	 <u>-</u>	 <u>476,554</u>	 <u>476,554</u>
 NET CHANGE IN FUND BALANCE	 <u>-</u>	 <u>476,554</u>	 <u>476,554</u>
 Fund balance, June 30, 2012	 <u>8,558</u>	 <u>8,558</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2013	 <u>\$ 8,558</u>	 <u>\$ 485,112</u>	 <u>\$ 476,554</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - ALCOHOL AND DRUG ABUSE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
Local sources:			
Ad valorem taxes	\$ 2,280,000	\$ 2,276,820	\$ (3,180)
Other	-	300	300
TOTAL REVENUES	<u>2,280,000</u>	<u>2,277,120</u>	<u>(2,880)</u>
<u>EXPENDITURES</u>			
Support:			
Pupil support services	2,408,181	1,815,343	592,838
Instructional staff services	2,500	1,528	972
Administrative	65,400	64,899	501
Business and central services	15,000	12,550	2,450
Plant operations and maintenance	16,000	9,591	6,409
Transportation	-	688	(688)
TOTAL EXPENDITURES	<u>2,507,081</u>	<u>1,904,599</u>	<u>602,482</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>(227,081)</u>	<u>372,521</u>	<u>599,602</u>
<u>OTHER FINANCING USES</u>			
Transfers out	-	(101,196)	(101,196)
 TOTAL OTHER FINANCING USES	<u>-</u>	<u>(101,196)</u>	<u>(101,196)</u>
 NET CHANGE IN FUND BALANCE	<u>(227,081)</u>	<u>271,325</u>	<u>498,406</u>
 Fund Balance, June 30, 2012	<u>597,794</u>	<u>597,794</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2013	<u>\$ 370,713</u>	<u>\$ 869,119</u>	<u>\$ 498,406</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - CAREER AND TECHNICAL EDUCATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 707,542	\$ 679,087	\$ (28,455)
TOTAL REVENUES	<u>707,542</u>	<u>679,087</u>	<u>(28,455)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	627,842	609,160	18,682
Support:			
Instructional staff services	75,503	68,216	7,287
Administrative	200	77	123
Business and central services	2,665	1,003	1,662
Transportation	1,332	631	701
TOTAL EXPENDITURES	<u>707,542</u>	<u>679,087</u>	<u>28,455</u>
 NET CHANGE IN FUND BALANCE	 -	 -	 -
 Fund Balance, June 30, 2012	 <u>-</u>	 <u>-</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2013	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TITLE X - HOMELESS - ARRA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 83,790	\$ 82,705	\$ (1,085)
TOTAL REVENUES	<u>83,790</u>	<u>82,705</u>	<u>(1,085)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	51,387	56,737	(5,350)
Support			
Business and central services	800	26	774
Transportation	<u>23,738</u>	<u>18,179</u>	<u>5,559</u>
TOTAL EXPENDITURES	<u>75,925</u>	<u>74,942</u>	<u>983</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>7,865</u>	<u>7,763</u>	<u>(102)</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(7,865)</u>	<u>(7,763)</u>	<u>102</u>
 TOTAL OTHER FINANCING USES	<u>(7,865)</u>	<u>(7,763)</u>	<u>102</u>
 NET CHANGE IN FUND BALANCE	-	-	-
 Fund balance, June 30, 2012	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - RACE TO THE TOP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 479,761	\$ 357,029	\$ (122,732)
TOTAL REVENUES	<u>479,761</u>	<u>357,029</u>	<u>(122,732)</u>
<u>EXPENDITURES</u>			
Support:			
Instructional staff services	471,332	357,029	114,303
Business and central services	8,429	-	8,429
TOTAL EXPENDITURES	<u>479,761</u>	<u>357,029</u>	<u>122,732</u>
 EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balance, June 30, 2012	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - PROMOTING EXCELLANCE FOR ALL KIDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2013

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 99,764	\$ 99,764	\$ -
TOTAL REVENUES	99,764	99,764	-
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	84,116	84,116	-
Support:			
Pupil Support Services	591	591	-
Instructional staff services	9,716	9,716	-
Transportation	5,341	5,341	-
TOTAL EXPENDITURES	99,764	99,764	-
EXCESS OF REVENUES (UNDER) EXPENDITURES	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2012	-	-	-
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2013

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 5,381,979	\$ 5,370,605	\$ (11,374)
TOTAL REVENUES	5,381,979	5,370,605	(11,374)
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	4,591,705	4,596,272	(4,567)
Support			
Instructional staff services	716,225	717,972	(1,747)
Administrative	673	-	673
Business and central services	45,518	28,675	16,843
Plant operations and maintenance	2,369	2,369	-
Transportation	20,791	20,552	239
TOTAL EXPENDITURES	5,377,281	5,365,840	11,441
EXCESS OF REVENUES OVER EXPENDITURES	4,698	4,765	67
<u>OTHER FINANCING USES</u>			
Transfers out	(4,698)	(4,765)	(67)
TOTAL OTHER FINANCING USES	(4,698)	(4,765)	(67)
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2012	-	-	-
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TEXTBOOK FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
Other state support	\$ 445,650	\$ 445,643	\$ (7)
TOTAL REVENUES	445,650	445,643	(7)
<u>EXPENDITURES</u>			
Instruction:			
Regular education programs	2,801,806	2,777,461	24,345
Support:			
Instructional staff services	83,634	83,039	595
TOTAL EXPENDITURES	2,885,440	2,860,500	24,940
EXCESS OF REVENUES (UNDER) EXPENDITURES	(2,439,790)	(2,414,857)	24,933
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	-	-
Transfers out	(24,904)	(24,907)	(3)
TOTAL OTHER FINANCING SOURCES (USES)	(24,904)	(24,907)	(3)
NET CHANGE IN FUND BALANCE	(2,464,694)	(2,439,764)	24,930
Fund balance, June 30, 2012	10,888,652	10,888,652	-
FUND BALANCE, JUNE 30, 2013	\$ 8,423,958	\$ 8,448,888	\$ 24,930

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - CONTINUING EDUCATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 481,243	\$ 444,361	\$ (36,882)
TOTAL REVENUES	<u>481,243</u>	<u>444,361</u>	<u>(36,882)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	454,382	419,524	34,858
Support:			
Instructional staff services	3,856	4,333	(477)
TOTAL EXPENDITURES	<u>458,238</u>	<u>423,857</u>	<u>34,381</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>23,005</u>	<u>20,504</u>	<u>(2,501)</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(23,005)</u>	<u>(20,504)</u>	<u>2,501</u>
TOTAL OTHER FINANCING USES	<u>(23,005)</u>	<u>(20,504)</u>	<u>2,501</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2012	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - ADVANCED PLACEMENT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 5,428	\$ 5,428	\$ -
TOTAL REVENUES	<u>5,428</u>	<u>5,428</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	5,428	5,428	-
TOTAL EXPENDITURES	<u>5,428</u>	<u>5,428</u>	<u>-</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>-</u>	 <u>-</u>	 <u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL OTHER FINANCING USES	 <u>-</u>	 <u>-</u>	 <u>-</u>
 NET CHANGE IN FUND BALANCE	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund balance, June 30, 2012	 <u>-</u>	 <u>-</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2013	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****SPECIAL REVENUE FUND - LOCAL GRANTS****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Local sources:			
Other	\$ 252,332	\$ 261,365	\$ 9,033
TOTAL REVENUES	<u>252,332</u>	<u>261,365</u>	<u>9,033</u>
EXPENDITURES			
Instruction:			
Regular Education Programs	16,417	16,417	-
Other education programs	405,801	293,308	112,493
Support:			
Instructional staff services	156,780	148,842	7,938
Administrative	674	674	-
Business and central services	7,877	7,672	205
Plant operations and maintenance	6,243	4,155	2,088
TOTAL EXPENDITURES	<u>593,792</u>	<u>471,068</u>	<u>122,724</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>(341,460)</u>	<u>(209,703)</u>	<u>131,757</u>
OTHER FINANCING SOURCES			
Transfers in	198,720	198,720	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>198,720</u>	<u>198,720</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(142,740)	(10,983)	131,757
Fund balance, June 30, 2012	<u>170,026</u>	<u>170,026</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ 27,286</u>	<u>\$ 159,043</u>	<u>\$ 131,757</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - CHILDCARE ASSISTANCE (BIG BUDDY)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 1,637	\$ 1,637	\$ -
TOTAL REVENUES	<u>1,637</u>	<u>1,637</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction:			
Regular Education Programs	1,604	-	1,604
Other education programs	-	1,604	(1,604)
TOTAL EXPENDITURES	<u>1,604</u>	<u>1,604</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>33</u>	<u>33</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(33)</u>	<u>(33)</u>	<u>-</u>
TOTAL OTHER FINANCING USES	<u>(33)</u>	<u>(33)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2012	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - SUMMER SCHOOL

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
Local sources:			
Other	\$ 104,798	\$ 129,148	\$ 24,350
TOTAL REVENUES	<u>104,798</u>	<u>129,148</u>	<u>24,350</u>
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	103,735	100,536	3,199
Support:			
Administrative	-	17	(17)
Business and central services	1,610	2,346	(736)
TOTAL EXPENDITURES	<u>105,345</u>	<u>102,899</u>	<u>2,446</u>
 NET CHANGE IN FUND BALANCE	 <u>(547)</u>	 <u>26,249</u>	 <u>26,796</u>
 Fund balance, June 30, 2012	 <u>13,596</u>	 <u>13,596</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2013	 <u>\$ 13,049</u>	 <u>\$ 39,845</u>	 <u>\$ 26,796</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - YOUTH BUILD

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 24,635	\$ 24,635	\$ -
TOTAL REVENUES	<u>24,635</u>	<u>24,635</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	24,635	24,635	-
TOTAL EXPENDITURES	<u>24,635</u>	<u>24,635</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 2012	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - DIPLOMAS NOW

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 183,024	\$ 141,173	\$ (41,851)
TOTAL REVENUES	<u>183,024</u>	<u>141,173</u>	<u>(41,851)</u>
<u>EXPENDITURES</u>			
Instruction:			
Regular education programs	23,779	(17,222)	41,001
Support:			
Instructional staff services	156,733	156,733	-
Transportation	<u>2,512</u>	<u>1,662</u>	<u>850</u>
TOTAL EXPENDITURES	<u>183,024</u>	<u>141,173</u>	<u>41,851</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2012	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - WBRH RADIO STATION TRAINING PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
Local sources:			
Other	\$ <u>278,500</u>	\$ <u>271,413</u>	\$ <u>(7,087)</u>
TOTAL REVENUES	<u>278,500</u>	<u>271,413</u>	<u>(7,087)</u>
<u>EXPENDITURES</u>			
Support:			
Pupil support services	<u>265,588</u>	<u>250,206</u>	<u>15,382</u>
TOTAL EXPENDITURES	<u>265,588</u>	<u>250,206</u>	<u>15,382</u>
 NET CHANGE IN FUND BALANCE	 12,912	 21,207	 8,295
 Fund balance, June 30, 2012	 <u>54,682</u>	 <u>54,682</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2013	 <u>\$ 67,594</u>	 <u>\$ 75,889</u>	 <u>\$ 8,295</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TECHNOLOGY LITERACY CHALLENGE (TITLE III)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 547,646	\$ 373,230	\$ (174,416)
TOTAL REVENUES	<u>547,646</u>	<u>373,230</u>	<u>(174,416)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	123,388	37,521	85,867
Support:			
Pupil support services	7,419	-	7,419
Instructional staff services	396,701	328,349	68,352
Administrative	447	-	447
Business and central services	8,947	36	8,911
TOTAL EXPENDITURES	<u>536,902</u>	<u>365,906</u>	<u>170,996</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>10,744</u>	 <u>7,324</u>	 <u>(3,420)</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(10,744)</u>	<u>(7,324)</u>	<u>3,420</u>
 TOTAL OTHER FINANCING USES	 <u>(10,744)</u>	 <u>(7,324)</u>	 <u>3,420</u>
 NET CHANGE IN FUND BALANCE	 -	 -	 -
 Fund balance, June 30, 2012	 <u>-</u>	 <u>-</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2013	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - HEAP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 320,654	\$ 320,654	\$ -
TOTAL REVENUES	<u>320,654</u>	<u>320,654</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	296,354	296,354	-
Support:			
Instructional staff services	24,300	24,300	-
TOTAL EXPENDITURES	<u>320,654</u>	<u>320,654</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE	 -	 -	 -
 Fund balance, June 30, 2012	 <u>-</u>	 <u>-</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2013	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - SAFE AND SUPPORTIVE SCHOOLS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 487,580	\$ 270,297	\$ (217,283)
TOTAL REVENUES	<u>487,580</u>	<u>270,297</u>	<u>(217,283)</u>
<u>EXPENDITURES</u>			
Support:			
Pupil support services	307,671	177,838	129,833
Instructional staff services	126,551	63,796	62,755
Administrative	2,466	-	2,466
Business and Central Services	4,820	3,282	1,538
TOTAL EXPENDITURES	<u>441,508</u>	<u>244,916</u>	<u>196,592</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>46,072</u>	 <u>25,381</u>	 <u>(20,691)</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(46,072)</u>	<u>(25,381)</u>	<u>20,691</u>
 TOTAL OTHER FINANCING USES	 <u>(46,072)</u>	 <u>(25,381)</u>	 <u>20,691</u>
 NET CHANGE IN FUND BALANCE	 -	 -	 -
 Fund balance, June 30, 2012	 <u>-</u>	 <u>-</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2013	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - POSITIVE BEHAVIORAL INTERVENTION AND SUPPORT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 66,241	\$ 64,837	\$ (1,404)
TOTAL REVENUES	66,241	64,837	(1,404)
<u>EXPENDITURES</u>			
Instruction:			
Special Education Programs	11,935	5,863	6,072
Support:			
Instructional staff services	46,882	52,670	(5,788)
Business and central services	1,200	211	989
TOTAL EXPENDITURES	60,017	58,744	1,273
EXCESS OF REVENUES (UNDER) EXPENDITURES	6,224	6,093	(131)
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	-	-
Transfers out	(6,224)	(6,093)	131
TOTAL OTHER FINANCING SOURCES (USES)	(6,224)	(6,093)	131
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2012	-	-	-
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - LSU - NATIONAL SCIENCE FOUNDATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 12,684	\$ 12,684	\$ -
TOTAL REVENUES	12,684	12,684	-
<u>EXPENDITURES</u>			
Support:			
Instructional staff services	12,684	12,684	-
TOTAL EXPENDITURES	12,684	12,684	-
EXCESS OF REVENUES (UNDER) EXPENDITURES	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2012	-	-	-
FUND BALANCE, JUNE 30, 2013	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS DESCRIPTIONS

WORKERS' COMPENSATION FUND

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

RISK MANAGEMENT FUND

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

MEDICAL INSURANCE FUND

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPRIETARY FUND TYPE**
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2013

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<u>ASSETS</u>				
Current:				
Cash and cash equivalents	\$ 2,598,796	\$ 10,044	\$ -	\$ 2,608,840
Due from other funds	4,572,095	14,753,361	65,341,958	84,667,414
Reimbursement receivable	-	-	1,529,332	1,529,332
TOTAL ASSETS	\$ 7,170,891	\$ 14,763,405	\$ 66,871,290	\$ 88,805,586
<u>LIABILITIES AND NET POSITION</u>				
Liabilities:				
Current:				
Accounts payable	\$ -	\$ 661	\$ 636,151	\$ 636,812
Claims payable	1,851,269	760,273	7,721,651	10,333,193
Noncurrent:				
Claims payable	2,102,149	1,809,619	-	3,911,768
Net post-employment benefit obligation	-	-	313,562,030	313,562,030
TOTAL LIABILITIES	3,953,418	2,570,553	321,919,832	328,443,803
 Net position - unrestricted	 3,217,473	 12,192,852	 (255,048,542)	 (239,638,217)
 TOTAL LIABILITIES AND NET POSITION	 \$ 7,170,891	 \$ 14,763,405	 \$ 66,871,290	 \$ 88,805,586

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPRIETARY FUND TYPE****INTERNAL SERVICE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION****FISCAL YEAR ENDED JUNE 30, 2013**

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<u>OPERATING REVENUES</u>				
Premiums received	\$ 1,794,457	\$ 2,556,525	\$ 82,279,793	\$ 86,630,775
TOTAL OPERATING REVENUE	1,794,457	2,556,525	82,279,793	86,630,775
<u>OPERATING EXPENSES</u>				
Claims expense	4,052,752	1,692,403	70,867,213	76,612,368
Insurance premiums	179,229	-	2,097,133	2,276,362
Post-employment benefit obligation incurred in excess of payments	-	-	4,439,102	4,439,102
Materials and supplies	-	-	3,767	3,767
Administrative fees	580	256,644	3,731,517	3,988,741
TOTAL OPERATING EXPENSES	4,232,561	1,949,047	81,138,732	87,320,340
NET OPERATING INCOME (LOSS)	(2,438,104)	607,478	1,141,061	(689,565)
<u>NON-OPERATING REVENUES</u>				
Interest income	11,583	-	-	11,583
TOTAL NON-OPERATING REVENUES	11,583	-	-	11,583
INCOME (LOSS) BEFORE TRANSFERS	(2,426,521)	607,478	1,141,061	(677,982)
<u>TRANSFERS IN</u>	1,500,000	-	-	1,500,000
CHANGE IN NET POSITION	(926,521)	607,478	1,141,061	822,018
NET POSITION at JUNE 30, 2012	\$ 4,143,994	\$ 11,585,374	\$ (256,189,603)	\$ (240,460,235)
NET POSITION at JUNE 30, 2013	\$ 3,217,473	\$ 12,192,852	\$ (255,048,542)	\$ (239,638,217)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PROPRIETARY FUND TYPE
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FISCAL YEAR ENDED JUNE 30, 2013

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>				
Cash premiums received	\$ 1,794,457	\$ 2,556,525	\$ 82,208,908	\$ 86,559,890
Cash paid in claims and benefits	(3,167,344)	(1,865,142)	(71,804,299)	(76,836,785)
Cash paid for expenses	(156,336)	(281,789)	(3,724,116)	(4,162,241)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(1,529,223)	409,594	6,680,493	5,560,864
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>				
Interfund transfers and advances	1,616,405	(404,139)	(6,680,493)	(5,468,227)
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	1,616,405	(404,139)	(6,680,493)	(5,468,227)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>				
Interest Income	11,583	-	-	11,583
NET CASH PROVIDED BY INVESTING ACTIVITIES	11,583	-	-	11,583
NET CHANGE IN CASH	98,765	5,455	-	104,220
Cash at beginning of year	2,500,031	4,589	-	2,504,620
CASH AT END OF YEAR	\$ 2,598,796	\$ 10,044	\$ -	\$ 2,608,840
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ (2,438,104)	\$ 607,478	\$ 1,141,061	\$ (689,565)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Changes in:				
Reimbursement receivables	-	-	(68,472)	(68,472)
Accounts, claims payable and postemployment benefits	908,881	(197,884)	5,607,904	6,318,901
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ (1,529,223)	\$ 409,594	\$ 6,680,493	\$ 5,560,864

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS DESCRIPTIONS

CONSOLIDATED PAYROLL FUND

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

SCHOOL ACTIVITY FUND

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

June 30, 2013

	<u>Consolidated Payroll Fund</u>	<u>School Activity Fund</u>	<u>Agency Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ 4,282,556	\$ 4,282,556
Accounts receivable	173,502	-	173,502
Due from other funds	16,162,604	-	16,162,604
TOTAL ASSETS	<u>\$ 16,336,106</u>	<u>\$ 4,282,556</u>	<u>\$ 20,618,662</u>
<u>LIABILITIES</u>			
Benefits payable	\$ 5,165,360	\$ -	\$ 5,165,360
Salaries payable	10,152,683	-	10,152,683
Payroll withholdings payable	963,281	-	963,281
Amounts held for other groups	54,782	4,282,556	4,337,338
TOTAL LIABILITIES	<u>\$ 16,336,106</u>	<u>\$ 4,282,556</u>	<u>\$ 20,618,662</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FISCAL YEAR ENDED JUNE 30, 2013

	Balance June 30, 2012	Additions	Deductions	Balance June 30, 2013
<u>CONSOLIDATED PAYROLL FUND</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ 158,772	\$ 158,772	\$ -
Accounts receivable	34,154	1,275,979	1,136,631	173,502
Due from other funds	17,725,391	533,334,151	534,896,938	16,162,604
TOTAL ASSETS	\$ 17,759,545	\$ 534,768,902	\$ 536,192,341	\$ 16,336,106
<u>LIABILITIES</u>				
Accounts payable	\$ 15,542	\$ 86,208,677	\$ 86,169,437	\$ 54,782
Benefits payable	5,393,086	90,904,359	91,132,085	5,165,360
Salaries payable	10,897,225	15,766,391	16,510,933	10,152,683
Payroll withholdings payable	1,453,692	74,998,609	75,489,020	963,281
TOTAL LIABILITIES	\$ 17,759,545	\$ 267,878,036	\$ 269,301,475	\$ 16,336,106
<u>SCHOOL ACTIVITY FUND</u>				
<u>ASSETS</u>				
Cash and cash equivalents				
TOTAL ASSETS	\$ 4,169,951	\$ 8,956,159	\$ 8,843,554	\$ 4,282,556
<u>LIABILITIES</u>				
Amounts held for other groups	4,169,951	8,956,159	8,843,554	4,282,556
TOTAL LIABILITIES	\$ 4,169,951	\$ 8,956,159	\$ 8,843,554	\$ 4,282,556
<u>TOTAL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$ 4,169,951	\$ 9,114,931	\$ 9,002,326	\$ 4,282,556
Accounts receivable	34,154	1,275,979	1,136,631	173,502
Due from other funds	17,725,391	533,334,151	534,896,938	16,162,604
TOTAL ASSETS	\$ 21,929,496	\$ 543,725,061	\$ 545,035,895	\$ 20,618,662
<u>LIABILITIES</u>				
Accounts payable	\$ 15,542	\$ 86,208,677	\$ 86,169,437	\$ 54,782
Benefits payable	5,393,086	90,904,359	91,132,085	5,165,360
Salaries payable	10,897,225	15,766,391	16,510,933	10,152,683
Payroll withholdings payable	1,453,692	74,998,609	75,489,020	963,281
Amounts held for other groups	4,169,951	8,956,159	8,843,554	4,282,556
TOTAL LIABILITIES	\$ 21,929,496	\$ 276,834,195	\$ 278,145,029	\$ 20,618,662

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

COMPARATIVE SCHEDULE OF CAPITAL ASSETS - BY SOURCES
JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Capital assets:		
Land	\$ 10,039,830	\$ 10,039,830
Buildings and improvements	531,412,300	469,544,731
Furniture and equipment	52,599,194	52,339,615
Construction in progress	<u>28,573,490</u>	<u>52,971,134</u>
 TOTAL CAPITAL ASSETS	 <u>\$ 622,624,814</u>	 <u>\$ 584,895,310</u>
Capital assets from:		
Capital projects fund	\$ 222,484,027	\$ 217,129,970
Other governmental funds	<u>400,140,787</u>	<u>367,765,340</u>
 TOTAL ASSETS AT COST	 <u>\$ 622,624,814</u>	 <u>\$ 584,895,310</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SCHEDULE OF CAPITAL ASSETS AT COST - BY FUNCTION
JUNE 30, 2013

<u>Function</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Furniture and Equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
Administrative	\$ 1,902,168	\$ 249,563,466	\$ 32,211,445	\$ -	\$ 283,677,079
Instructional	7,397,362	269,787,351	12,123,475	28,573,490	317,881,678
Maintenance	740,300	12,061,483	8,264,274	-	21,066,057
 TOTAL	 \$ 10,039,830	 \$ 531,412,300	 \$ 52,599,194	 \$ 28,573,490	 \$ 622,624,814

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SCHEDULE OF CHANGES IN CAPITAL ASSETS - BY FUNCTION
FISCAL YEAR ENDED JUNE 30, 2013

<u>Function</u>	<u>Capital Assets June 30, 2012</u>	<u>Additions</u>	<u>Adjustments and Deductions</u>	<u>Capital Assets June 30, 2013</u>
Administrative	\$ 221,183,254	\$ 62,729,244	\$ (235,419)	\$ 283,677,079
Instructional	342,600,714	37,469,925	(62,188,961)	317,881,678
Maintenance	21,111,342	463,542	(508,827)	21,066,057
 TOTAL	 \$ 584,895,310	 \$ 100,662,711	 \$ (62,933,207)	 \$ 622,624,814

COMPREHENSIVE ANNUAL *Financial Report*

Statistical Section



EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

STATISTICAL SCHEDULE DESCRIPTIONS

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

FINANCIAL TRENDS

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

- Net Position By Component – Last Ten Fiscal Years
- Changes in Net Positions – Last Ten Fiscal Years
- Fund Balances of Governmental Funds – Last Three 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, 2012

DEMOGRAPHIC AND ECONOMIC INFORMATION

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

STATISTICAL SCHEDULE DESCRIPTIONS (continued)

OPERATING INFORMATION

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

- General Fund Expenditures by Function – Last Ten Fiscal Years
- General Fund Expenditures by Function Per Pupil – Last Ten Fiscal Years
- Full-Time Equivalents (FTE) Employees – Last Ten Fiscal Years
- Board Members' Compensation – June 30, 2013
- 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, 2013

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS

(accrual basis of accounting)

<u>Fiscal Year</u>	<u>Invested in capital assets, net of related debt</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
2013	\$ 361,809,173	\$ 46,195,170	\$ (165,445,855)	\$ 242,558,488
2012	349,313,928	49,504,006	(187,209,428)	211,608,506
2011	379,759,677	96,662,363	(192,615,937)	283,806,103
2010	352,668,073	91,857,547	(66,559,604)	377,966,016
2009	281,132,961	84,410,575	65,062,729	430,606,265
2008	235,484,078	75,886,498	122,596,651	433,967,227
2007	225,764,035	69,254,835	143,642,384	438,661,254
2006	211,533,500	46,052,683	90,339,890	347,926,073
2005	186,734,515	37,821,604	25,271,626	249,827,745
2004	173,233,096	31,581,102	10,880,770	215,694,968

Source: Comprehensive Annual Financial Reports

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year Ended June 30,				
	2013	2012	2011	2010	2009
Expenses:					
Instruction:					
Regular education programs	\$ 166,761,292	\$ 199,480,235	\$ 214,794,838	\$ 197,330,683	\$ 193,256,967
Special education programs	57,305,312	73,714,250	92,045,305	83,744,138	84,207,341
Other education programs	48,716,438	64,211,155	60,042,894	56,136,836	52,820,122
Support Services:					
Pupil support services	37,476,046	44,525,856	34,477,380	30,982,621	32,055,789
Instructional staff services	28,821,107	41,101,013	39,091,876	37,438,125	29,918,654
General administration services	11,566,092	9,706,926	10,064,362	11,257,093	15,146,599
School administration services	22,635,270	26,963,241	28,448,781	26,058,480	25,249,342
Business and central services	13,201,479	15,509,911	16,195,230	16,874,276	15,647,847
Plant operations and maintenance	45,494,613	47,033,116	46,837,442	50,109,266	49,298,527
Transportation	32,711,351	42,387,607	42,131,846	37,931,834	28,826,910
Child nutrition	25,129,227	30,859,672	31,334,103	31,809,215	29,380,944
Community service	12,350	12,350	-	-	-
Facility and acquisition	243,049	7,312,648	8,731,817	-	-
Appropriations					
Charter schools - Type 1	20,334,144	16,846,160	13,056,227	6,159,590	5,569,811
Charter schools - Type 2	2,415,638	1,909,350	1,054,344	495,088	-
Office of Juvenile Justice	178,789	183,996	134,816	-	-
Autonomous schools	-	-	-	3,472,933	2,664,909
Magnet programs	5,077,260	5,197,073	5,389,646	5,498,870	4,908,800
Recovery School District	13,418,315	13,164,716	12,337,740	15,497,211	6,855,629
Interest on long-term debt	273,860	339,077	273,764	97,639	-
Total expenses	531,771,632	640,458,352	656,442,411	610,893,898	575,808,191
Program revenues:					
Charges for services:					
Instruction	787,634	724,526	677,405	577,177	716,350
Pupil support services	-	-	-	-	-
Instructional staff services	-	-	-	-	-
General administration services	-	-	-	-	-
School administration services	-	-	-	-	-
Business and central services	-	-	-	-	-
Plant operation and maintenance	-	-	-	-	-
Transportation	602,043	251,955	180,487	310,128	295,553
Child nutrition	1,983,312	3,464,186	3,860,288	3,804,313	3,373,217
Appropriation - Recovery School District	-	17,735	-	-	-
Operating grants and contributions	72,252,287	92,145,141	103,128,266	101,660,316	89,998,650
Capital grants and contributions	-	-	-	-	93,700
Total program revenues	75,625,276	96,603,543	107,846,446	106,351,934	94,477,470
Net (expense) revenue	(456,146,356)	(543,854,809)	(548,595,965)	(504,541,964)	(481,330,721)
General revenues and other changes in net assets:					
Taxes:					
Ad valorem taxes	140,657,409	134,574,676	132,400,271	130,529,260	123,898,731
State revenue sharing	4,077,884	4,068,306	4,091,169	4,120,396	4,191,022
Sales and use taxes	164,449,406	157,956,316	148,089,339	148,522,401	160,847,779
State aid not restricted to specific programs (MFP)	170,020,862	167,201,434	156,931,390	160,178,060	170,986,921
Interest and investment earnings	971,217	1,232,320	1,754,948	1,859,214	3,455,361
Miscellaneous	6,937,560	6,624,160	11,168,935	6,692,384	8,040,028
Special items:					
Insurance proceeds from hurricane damage	-	-	-	-	6,549,917
Total general revenues and other changes in net position	487,114,338	471,657,212	454,436,052	451,901,715	477,969,759
Change in net position	\$ 30,967,982	\$ (72,197,597)	\$ (94,159,913)	\$ (52,640,249)	\$ (3,360,962)

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,				
2008	2007	2006	2005	2004
\$ 190,985,571	\$ 147,101,404	\$ 147,701,382	\$ 127,813,148	\$ 123,266,742
79,117,298	64,221,602	58,496,304	55,085,920	55,110,215
49,844,776	47,481,748	46,296,059	41,560,479	37,325,869
29,426,019	24,594,812	20,449,183	19,246,256	19,402,706
24,761,466	19,378,843	17,540,587	14,335,482	13,176,049
10,506,826	9,692,604	9,311,757	9,539,624	9,263,975
22,837,449	18,682,580	17,754,035	17,404,397	16,928,728
15,052,779	12,564,091	10,969,154	10,953,063	9,780,530
50,997,356	47,877,600	45,462,490	45,399,347	40,656,948
41,999,471	25,988,683	26,181,964	23,512,199	23,453,713
31,101,167	26,189,372	25,679,703	25,339,113	24,940,146
-	-	-	-	-
-	-	-	-	-
4,646,825	3,804,070	3,273,244	2,846,532	2,645,958
-	-	-	-	-
-	-	-	-	-
3,166,495	-	-	-	-
4,720,754	-	-	-	-
-	-	-	-	-
-	-	-	21,275	41,884
559,164,252	447,577,409	429,115,862	393,056,835	375,993,463
667,546	871,051	810,410	813,246	816,705
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
174,638	174,406	195,970	173,958	111,229
3,906,830	4,083,381	3,156,100	3,962,803	3,951,872
-	-	-	-	-
88,464,134	83,486,873	114,391,369	67,551,209	61,053,767
32,283	405,775	173,419	-	79,297
93,245,431	89,021,486	118,727,268	72,501,216	66,012,870
(465,918,821)	(358,555,923)	(310,388,594)	(320,555,619)	(309,980,593)
113,007,257	107,347,430	98,852,998	94,212,705	88,593,017
4,193,013	3,873,354	3,692,262	3,722,441	3,759,550
158,700,630	159,512,971	156,104,231	128,856,908	123,437,777
170,686,913	161,556,552	141,675,723	122,712,378	118,772,955
9,469,907	8,308,087	4,121,466	1,877,172	812,544
5,167,074	8,692,710	4,040,242	3,306,792	(3,962,954)
-	-	-	-	-
461,224,794	449,291,104	408,486,922	354,688,396	331,412,889
\$ (4,694,027)	\$ 90,735,181	\$ 98,098,328	\$ 34,132,777	\$ 21,432,296

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST THREE FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year		
	2013	2012	2011
General Fund			
Nonspendable	\$ 118,775	\$ 116,832	\$ 139,127
Assigned	41,232,504	43,922,457	47,014,488
Unassigned	36,203,772	16,830,641	25,446,776
Total general fund	<u>77,555,051</u>	<u>60,869,930</u>	<u>72,600,391</u>
All Other Governmental Funds*			
Nonspendable	384,224	279,266	200,206
Restricted	51,934,101	54,661,644	89,167,849
Assigned	8,564,622	10,956,930	10,919,512
Unassigned	-	-	-
Total all other governmental funds	<u>60,882,947</u>	<u>65,897,840</u>	<u>100,287,567</u>

* Includes Child Nutrition and Other Non Major Funds.

Source: Comprehensive Annual Financial Reports

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year Ended June 30,					
	2013	2012	2011	2010	2009	2008
REVENUES						
Local sources:						
Ad valorem taxes	\$ 140,657,409	\$ 134,574,676	\$ 132,400,271	\$ 130,529,260	\$ 123,898,731	\$ 113,007,257
Sales and use taxes	164,449,406	157,956,316	148,089,339	148,522,401	160,847,779	158,700,630
Earnings on investments	959,634	1,221,212	1,740,858	1,845,483	3,417,642	9,368,560
Extended day program tuition	658,486	578,244	482,075	447,254	422,593	399,787
Other	9,750,960	10,587,203	13,435,129	11,083,278	12,117,189	9,555,657
State sources:						
Unrestricted grants-in-aid, MFP	170,002,862	167,201,434	156,931,390	160,178,060	170,986,921	170,686,913
Revenue sharing	4,077,884	4,068,306	4,091,169	4,120,396	4,191,022	4,193,013
Restricted grants-in-aid	3,905,634	6,114,307	5,222,662	10,040,474	17,685,678	16,344,273
Federal grants	68,346,653	86,030,834	97,905,604	91,619,842	72,312,972	72,119,861
TOTAL REVENUES	562,808,928	568,332,532	560,298,497	558,386,448	565,880,527	554,375,951
EXPENDITURES						
Current:						
Instruction:						
Regular education programs	145,820,274	155,290,378	170,104,809	161,789,375	164,786,693	157,712,829
Special education programs	57,275,064	61,754,471	77,855,480	73,012,713	75,243,924	70,902,847
Other education programs	48,703,565	58,744,531	55,847,391	53,405,603	47,163,552	47,961,991
Support:						
Pupil support services	37,492,495	39,087,030	30,555,674	28,160,148	29,270,337	27,200,361
Instructional staff services	28,856,902	37,247,301	35,049,631	34,540,794	26,777,842	22,902,974
General administration services	12,180,417	11,135,312	11,060,820	11,008,972	15,658,710	10,344,699
School administration services	22,668,941	22,994,988	24,040,471	22,650,343	22,529,639	20,387,662
Business and central services	12,979,552	13,274,927	14,155,985	15,110,346	14,887,573	14,176,559
Plant operations and maintenance	47,681,307	47,136,285	47,001,038	48,586,370	62,981,345	53,135,659
Transportation	30,184,193	34,069,666	34,127,663	32,020,023	32,009,771	35,124,167
Child nutrition	25,280,199	25,697,215	26,171,370	28,433,630	26,618,389	27,431,515
Appropriations						
Charter schools Type 1	20,334,144	16,846,160	13,056,227	6,159,590	5,569,811	4,646,825
Charter schools Type 2	2,415,638	1,909,350	1,054,344	495,088	-	-
Office of Juvenile Justice	178,789	183,996	134,816	-	-	-
Autonomous schools	-	-	-	3,472,933	2,664,909	3,166,495
Magnet programs	5,077,260	5,197,073	5,389,646	5,498,870	4,908,800	4,720,754
Recovery School District	13,418,315	13,164,716	12,337,740	15,497,211	6,855,629	-
Settlement agreement	-	-	-	-	-	226,896
Capital outlay	35,869,090	66,349,284	66,419,730	27,277,323	39,306,268	23,954,797
Community Service	12,350	12,350	-	-	-	-
Debt service - Principal	2,948,198	2,948,199	1,503,198	163,636	163,636	163,636
Debt service - Interest	262,007	327,223	349,797	97,639	-	-
TOTAL EXPENDITURES	549,638,700	613,370,455	626,215,830	567,380,607	577,396,828	524,160,666
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	13,170,228	(45,037,923)	(65,917,333)	(8,994,159)	(11,516,301)	30,215,285
OTHER FINANCING SOURCES (USES)						
Issuance of long-term debt	-	-	21,675,000	21,433,000	-	-
Transfers in	4,153,363	8,869,999	12,526,868	13,228,577	34,927,950	14,464,070
Insurance proceeds from hurricane damage	-	-	-	-	6,549,917	-
Transfers out	(5,653,363)	(9,952,264)	(12,526,868)	(13,228,577)	(38,927,950)	(18,964,070)
TOTAL OTHER FINANCING SOURCES (USES)	(1,500,000)	(1,082,265)	21,675,000	21,433,000	2,549,917	(4,500,000)
NET CHANGE IN FUND BALANCES	\$ 11,670,228	\$ (46,120,188)	\$ (44,242,333)	\$ 12,438,841	\$ (8,966,384)	\$ 25,715,285
Debt service as a percentage of noncapital expenditures	0.62%	0.60%	0.33%	0.05%	0.03%	0.03%

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,			
2007	2006	2005	2004
\$ 107,347,430	\$ 98,852,998	\$ 94,212,705	\$ 88,593,016
159,512,971	156,104,231	128,856,908	123,438,777
8,176,776	4,012,708	1,810,176	782,875
499,523	455,985	498,571	501,648
14,557,040	7,947,653	8,640,248	8,021,981
161,556,552	141,675,723	122,712,378	118,772,955
3,873,354	3,692,262	3,722,441	3,759,550
12,383,418	14,628,369	9,351,153	8,458,456
71,103,455	99,762,999	58,200,057	52,595,311
539,010,519	527,132,928	428,004,637	404,924,569
137,007,514	133,974,192	115,310,628	109,252,991
66,608,664	60,728,883	56,965,341	55,953,643
48,161,869	46,829,768	41,891,932	38,240,184
25,299,581	21,017,431	19,698,072	19,718,690
19,828,482	17,743,073	14,450,744	13,269,682
10,675,713	10,158,309	9,395,121	9,427,681
19,393,164	18,343,537	17,855,830	17,573,343
13,104,283	11,381,908	11,057,097	10,101,355
49,177,339	46,130,576	46,857,400	53,489,970
26,918,284	29,520,498	23,053,224	23,724,879
27,221,988	26,480,077	25,953,662	25,089,361
3,804,070	3,273,244	2,860,991	2,650,946
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
8,139,026	7,983,433	7,587,358	10,677,005
21,882,970	33,984,639	23,208,315	17,361,099
-	-	-	-
163,636	163,636	837,106	800,832
-	-	5,610	41,884
477,386,583	467,713,204	416,988,431	407,373,545
61,623,936	59,419,724	11,016,206	(2,448,976)
-	-	-	-
18,627,781	30,846,861	9,582,330	13,808,470
-	-	-	-
(23,627,781)	(30,846,861)	(9,582,330)	(13,808,470)
(5,000,000)	-	-	-
\$ 56,623,936	\$ 59,419,724	\$ 11,016,206	\$ (2,448,976)
0.04%	0.04%	0.21%	0.22%

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN TAX YEARS
(December 31, 2003 through 2012)

Year	Real Property	Personal Property	Industrial Property	Public Utilities	Less: Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate- Millages	Assessed Value	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value*
<u>Parish of East Baton Rouge</u>										
2012	\$2,836,382,050	\$789,360,250	\$439,844,150	\$314,845,710	\$676,640,250	\$3,703,791,910	445.57	\$4,380,432,160	\$39,822,110,545	11
2011	2,787,552,830	731,195,550	426,769,750	310,516,200	677,473,150	3,578,561,180	445.57	4,256,034,330	39,364,172,980	11
2010	2,660,283,400	732,731,250	400,675,500	273,732,390	668,235,600	3,399,186,940	445.57	4,067,422,540	37,391,056,340	11
2009	2,570,289,950	760,090,300	366,281,000	268,186,150	658,713,450	3,306,133,950	445.57	3,964,847,400	36,044,067,273	11
2008	2,455,453,450	742,090,000	354,530,750	258,929,590	656,849,150	3,154,154,640	445.57	3,811,008,790	34,645,489,000	11
2007	2,196,369,350	687,918,500	336,928,650	245,344,430	633,219,450	2,833,341,480	435.00	3,466,560,930	31,514,190,273	11
2006	2,042,924,300	630,969,950	327,393,900	231,843,590	620,821,750	2,612,309,990	393.10	3,233,131,740	29,392,106,727	11
2005	1,914,081,200	579,874,150	297,409,100	220,667,330	612,224,400	2,399,807,380	395.38	3,012,031,780	27,382,107,091	11
2004	(1)	(1)	(1)	(1)	(1)	2,885,035,660	(1)	2,885,035,660	26,227,596,909	11
2003	(1)	(1)	(1)	(1)	(1)	2,669,273,996	(1)	2,669,273,996	24,266,127,236	11

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

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

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

(1) Breakdown of assessed property unavailable for the years 2003 through 2004.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	Type of Business	December 31, 2012			December 31, 2003		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
ExxonMobil Corporation	Petroleum Products	\$ 326,432,350	1	7.67 %	\$ 194,763,840	1	7.30 %
Entergy, Inc.	Electric and Gas Utility	98,006,640	2	2.30	63,553,840	2	2.38
Georgia-Pacific Corporation	Pulp and Paper Products	74,057,010	3	1.74	41,471,750	5	1.55
Bellsouth Communications	Telephone Utility	38,776,310	4	0.91	50,308,350	3	1.88
J.P. Morgan/Chase	Bank	35,436,800	5	0.83	48,848,150	4	1.83
State Farm Insurance	Insurance	21,083,350	6	0.50	-	-	0.00
Formosa Plastics	Plastics Manufacturer	20,401,750	7	0.48	18,576,850	7	0.70
Genesis Marine, LLC	Public Utility (Watercraft)	19,976,960	8	0.47	-	-	0.00
Wal-Mart	Retail Store	19,232,450	9	0.45	13,713,450	10	0.51
Higman Barge Lines	Public Utility (Watercraft)	17,895,050	10	0.42	-	-	0.00
Baton Rouge Water Company	Water Utility	-	-	-	15,074,950	8	0.56
Union Planters Bank	Bank	-	-	-	13,235,250	9	0.50
Hibernia National Bank	Bank	-	-	-	28,447,250	6	1.07
		<u>\$ 671,298,670</u>		<u>15.77 %</u>	<u>\$ 487,993,680</u>		<u>18.28 %</u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PROPERTY TAX RATES AND TAX LEVIES - DIRECT AND OVERLAPPING GOVERNMENTS (1)
LAST TEN TAX YEARS
(December 31, 2003 through 2012)

Year	City		Parish			
	Operating	Municipal Fire Salaries and Benefits	Operating	Debt Service (2)	Mosquito and Rodent Tax	Emergency Medical Services
<u>TAX RATES (mills per dollar)</u>						
2012	7.12	6.00	3.44	0.00	1.41	3.13
2011	7.42	6.00	3.54	0.00	1.45	3.13
2010	7.42	6.00	3.54	0.00	1.45	3.13
2009	7.42	6.00	3.54	0.00	1.45	3.13
2008	7.42	6.00	3.54	0.00	2.09	3.13
2007	7.84	6.00	3.78	0.00	2.23	3.13
2006	7.84	6.00	3.78	0.00	1.23	3.13
2005	7.84	6.00	3.78	0.00	1.23	3.13
2004	7.84	6.00	3.78	0.00	1.23	2.70
2003	8.34	6.00	4.06	0.00	1.14	2.90

TAX LEVIES

2012	\$12,588,453	\$10,608,247	\$14,640,832	\$0	\$6,001,039	\$13,321,455
2011	12,432,005	10,052,834	14,398,676	0	5,897,763	12,731,033
2010	12,427,786	10,049,472	14,178,016	0	5,806,700	12,535,916
2009	12,238,488	9,896,402	14,035,463	0	5,748,304	12,409,879
2008	11,929,569	9,646,603	13,490,853	0	7,964,581	11,928,356
2007	11,770,864	9,008,314	13,103,600	0	7,730,431	10,850,336
2006	11,052,854	8,458,817	12,221,238	0	3,976,752	10,119,702
2005	10,383,178	7,946,310	11,385,480	0	3,704,799	9,427,659
2004	10,067,328	7,704,587	10,905,435	0	3,548,594	7,789,596
2003	10,048,391	7,229,058	10,837,252	0	3,042,972	7,740,895

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

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

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

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

<u>Library Board of Control</u>	<u>School District</u>	<u>Recreation and Park</u>	<u>Law Enforcement District</u>	<u>Assessor's Salary and Expense Fund</u>	<u>Total</u>
<u>TAX RATES (mills per dollar)</u>					
10.78	43.45	14.04	14.99	1.34	105.70
11.10	43.45	14.46	14.99	1.38	106.92
11.10	43.45	14.46	14.99	1.38	106.92
11.10	43.45	14.46	14.99	1.38	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

<u>TAX LEVIES</u>					
\$45,880,282	\$163,119,091	\$59,746,512	\$63,798,277	\$5,703,115	\$395,407,303
45,148,390	156,255,861	58,827,132	60,970,664	5,613,043	382,327,401
44,456,394	154,151,395	57,924,991	60,036,218	5,527,001	377,093,889
44,009,402	152,687,297	57,342,564	59,432,583	5,471,431	373,271,813
42,301,728	147,001,498	55,117,514	57,126,469	5,259,125	361,766,296
38,478,826	134,360,824	50,136,871	51,963,748	4,783,854	332,187,668
35,887,762	131,404,174	46,760,784	48,464,645	4,461,722	312,808,450
30,029,957	122,414,442	43,563,016	45,150,356	4,156,604	288,161,801
28,763,806	117,833,099	31,591,140	43,246,685	3,981,349	265,431,619
28,614,617	109,279,071	29,228,550	40,012,417	3,950,525	249,983,748

(1) Not included are the following: Consolidated Road Lighting District No. 1, St. George Fire Protection District, District No. 1 Fire Protection District, Alsen Fire Protection District, Brownsfield Fire Protection District No. 3, Central Fire Protection District No. 4, Eastside Fire Protection District No. 5, East Baton Rouge Parish Fire Protection District No. 6, Pride Fire District No. 8, Zachary Fire District No. 1, Downtown Development District, Pontchartrain Levee District, Comite Diversion Canal, City of Baker and City of Zachary. These represent isolated areas that affect less than a majority of City-Parish residents.

(2) Parishwide debt.

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN TAX YEARS

(December 31, 2003 through 2012)

<u>Fiscal Year</u>	<u>Total Tax Levy (1)</u>	<u>Current Tax Levy Collections (2)</u>	<u>Percent of Levy Collected</u>	<u>Subsequent Year Tax Collections (2)</u>	<u>Total Collections (2)</u>	<u>Ratio of Total Collections to Tax Levy</u>
2012	\$ 139,146,486	\$ 137,160,425	98.6	\$ 242,156	\$ 137,402,581	98.7
2011	132,547,830	131,012,368	98.8	520,422	131,532,790	99.2
2010	130,451,086	128,628,970	98.6	782,997	129,411,967	99.2
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	121,053,160	98.0
2007	111,660,518	109,763,486	98.3	585,961	110,349,447	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

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SALES TAX REVENUES
LAST TEN CALENDAR YEARS

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

	2% City-Parish General	1/2% Roads Improvement and Maintenance	1/2% Sewerage Improvement and Maintenance	Total
2012	\$ 169,661	\$ 42,145	\$ 42,145	\$ 253,951
2011	162,488	39,431	39,431	241,350
2010	155,467	37,439	37,439	230,345
2009	160,712	39,424	39,425	239,561
2008	164,418	42,372	42,367	249,157
2007	163,368	39,920	39,922	243,210
2006	165,765	40,030	40,035	245,830
2005	149,668	35,968	35,972	221,608
2004	133,662	31,158	31,160	195,980
2003	129,864	30,756	30,759	191,379

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, 2011.

Entity/Area	Parish	School Board Operating	School Board Capital Improvement	Municipal	State	Total
East Baton Rouge	3.00%	1.00%	1.00%	-	4.00%	9.00%
Baton Rouge	1.00%	1.00%	1.00%	2.00%	4.00%	9.00%
Baker	1.00%	2.00%	-	2.50%	4.00%	9.50%
Zachary	1.00%	1.00%	1.00%	2.00%	4.00%	9.00%
Central	1.00%	1.00%	1.50%	2.00%	4.00%	9.50%

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

Standard Industrial Classification Code	Year ended December 31,				
	2012	2011	2010	2009	2008
Agriculture, Forestry, and Fishing	\$ 1,729	\$ 1,613	\$ 1,565	\$ 2,182	\$ 2,466
Mining	-	806	3,129	818	822
Construction	154,729	153,995	133,783	133,890	151,265
Manufacturing	934,427	798,192	724,461	941,631	876,348
Transportation and Public Utilities	42,356	51,600	43,030	51,560	64,945
Wholesale Trade	366,510	348,302	332,501	348,700	411,867
Other Retail Trade	3,969,371	3,840,999	3,599,615	3,865,624	4,102,229
Vehicle	482,341	440,215	836,337	533,427	374,051
Food Stores	644,850	575,666	483,495	514,500	420,088
Finance, Insurance, and Real Estate	267,967	223,333	218,277	254,056	282,799
Services	1,779,820	1,627,829	1,447,357	1,450,666	1,534,020
Public Administration	-	-	-	-	-
Total	<u>\$ 8,644,100</u>	<u>\$ 8,062,550</u>	<u>\$ 7,823,550</u>	<u>\$ 8,097,054</u>	<u>\$ 8,220,900</u>

Source: City-Parish Finance Revenue Division

Collector of EBR Parish-wide Sales & Use Taxes

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

		Year ended December 31,		
<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 5,473	\$ 8,786	\$ 8,307	\$ 7,418	\$ 7,078
653	912	1,946	1,738	1,753
136,984	142,226	138,667	123,838	124,994
807,773	727,543	601,441	537,121	661,657
78,988	112,803	114,346	102,118	76,165
196,940	408,776	387,041	345,650	313,167
4,608,939	4,750,824	4,187,261	3,739,462	3,479,707
877,204	748,015	698,725	624,001	645,294
397,556	382,171	443,616	396,174	403,942
30,713	30,335	37,941	33,883	42,530
1,026,769	975,610	863,884	771,497	736,718
<u>408</u>	<u>249</u>	<u>225</u>	<u>200</u>	<u>195</u>
<u>\$ 8,168,400</u>	<u>\$ 8,288,250</u>	<u>\$ 7,483,400</u>	<u>\$ 6,683,100</u>	<u>\$ 6,493,200</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Qualified School Construction Bond Program	Qualified Zone Academy Bond Program	Capital Leases	Certificates of Indebtedness	Total Debt (1)	Percentage of Personal Income (2)	Debt Per Capita (2)	Debt Per Student (2)
2013	\$ 36,199,312	\$ 409,091	-	-	\$ 36,608,403	0.29%	88	811
2012	38,983,875	572,729	-	-	39,556,604	0.31%	95	878
2011	41,768,438	736,365	-	-	42,504,803	0.23%	96	1,031
2010	21,433,000	900,001	-	-	22,333,001	0.12%	51	549
2009	-	1,063,636	-	-	1,063,636	0.01%	2	25
2008	-	1,227,273	-	-	1,227,273	0.01%	3	29
2007	-	1,390,909	-	-	1,390,909	0.01%	3	32
2006	-	1,554,546	-	-	1,554,546	0.01%	4	33
2005	-	1,718,183	-	-	1,718,183	0.01%	4	38
2004	-	1,881,819	657,804	-	2,539,623	0.02%	6	56
2003	-	2,045,455	1,295,000	-	3,340,455	0.03%	8	74

- (1) Details regarding the School System's outstanding debt can be found in the notes to the basic financial statements.
- (2) See Schedule of Demographic Statistics for personal income and population data.
- (3) Source: East Baton Rouge Parish School System

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN TAX YEARS
(December 31, 2003 through 2012)

<u>Year</u>	<u>Assessed Value</u>	<u>Debt Limit of Thirty- Five Percent (35%) of Assessed Value</u>	<u>Less: Total Bonded Debt</u>	<u>Legal Debt Margin</u>	<u>Ratio of Net Debt to Debt Limit</u>
<u>Parish of East Baton Rouge</u>					
2012	\$ 3,703,791,910	\$ 1,296,327,169	\$ -	\$ 1,296,327,169	3%
2011	3,578,561,180	1,252,496,413	-	1,252,496,413	3%
2010	3,399,186,940	1,189,715,429	-	1,189,715,429	4%
2009	3,306,133,950	1,157,146,883	-	1,157,146,883	2%
2008	3,810,975,560	1,333,841,446	-	1,333,841,446	0%
2007	3,466,560,930	1,213,296,326	-	1,213,296,326	0%
2006	3,233,131,740	1,131,596,109	-	1,131,596,109	0%
2005	3,012,031,780	1,054,211,123	-	1,054,211,123	0%
2004	2,885,035,660	1,009,762,481	-	1,009,762,481	0%
2003	2,669,273,996	934,245,899	-	934,245,899	0%

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

DECEMBER 31, 2012

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Amount Applicable to Primary Government</u>
<u>Overlapping Debt:</u>			
Baton Rouge Recreation and Park Commission	55,770,286	100.00%	55,770,286
Central Community School System	30,664,653	4.00%	1,226,586
City of Baker	3,035,827	2.00%	60,717
City of Zachary	4,049,997	3.00%	121,500
Eastside Fire Protection District	865,000	3.00%	25,950
Greater Baton Rouge Port Commission	4,280,000	100.00%	4,280,000
Hospital Service District No. 1 (Lane Memorial Hospital)	11,941,682	100.00%	11,941,682
Nineteenth Judicial District Court	94,805,000	100.00%	94,805,000
Zachary Community School Board	97,624,943	6.00%	5,857,497
City of Baton Rouge/Parish of EBR direct debt	325,162,270	100.00%	325,162,270
Total overlapping debt			499,251,488
East Baton Rouge Parish School System direct debt			36,608,405
			<u>\$ 535,859,893</u>

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

DEMOGRAPHIC STATISTICS

LAST TEN FISCAL YEARS

(December 31, 2003 through 2012)

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income (3)</u>	<u>Per Capita Personal Income (3)</u>	<u>Median Age (1)</u>	<u>Public School Enrollment (4)</u>	<u>Unemployment Rate (5)</u>	<u>Unemployment Labor Market Area (6)</u>
2003	416,881	12,417,217,466	29,010	30.4	45,142	5.8	6.5
2004	416,492	12,761,731,372	29,786	31.5	45,064	5.0	5.4
2005	417,218	13,556,224,000	31,468	31.9	45,266	5.6	5.3
2006	437,167	14,169,456,804	32,412	33.5	46,459	3.4	3.4
2007	430,559	14,253,225,136	33,104	33.2	42,907	3.3	3.6
2008	432,866	14,821,780,000	34,367	32.8	41,667	5.0	5.5
2009	434,633	17,621,760,000	40,544	32.8	40,674	6.2	6.4
2010	440,171 (2)	19,243,395,778	43,718	32.6 (2)	41,040	7.2	7.5
2011	441,438	18,512,175,990	41,749	32.6	41,233	7.2	7.4
2012	444,526	17,127,586,780 (7)	38,530 (7)	32.7	41,292	6.3	6.4

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, 2012 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
- (6) Louisiana Department of Labor - Baton Rouge Metropolitan Statistical Area (MSA). Year 2004 and prior the MSA includes East Baton Rouge, Ascension, Livingston, and West Baton Rouge Parishes. In 2005 the MSA was expanded to include East Feliciana, Iberville, Pointe Coupee, St. Helena and West Feliciana Parishes. Baton Rouge serves as the focus of employment for many of the parishes that border it.
- (7) Preliminary figures.

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(December 31, 2003 and 2012)

December 31, 2012 (2)				December 31, 2003 (1)	
Employer	Number of Employees	Rank	Percent of Total	Employer	Rank
Louisiana State Government	13,628	1	5.73 %	East Baton Rouge Parish School System	1
Turner Industries	9,671	2	4.06	Louisiana State University - Baton Rouge	2
East Baton Rouge Parish School System	5,995	3	2.52	Walmart Stores, Inc.	3
Louisiana State University	5,600	4	2.35	City-Parish Government	4
City-Parish Government	4,384	5	1.84	Exxon Mobil Chemical Co.	5
Exxon Mobil Chemical Co.	4,275	6	1.80	Our Lady of the Lake Medical Center	6
The Shaw Group	4,243	7	1.78	Perforance Contractors	7
Our Lady of the Lake Medical Center	4,009	8	1.68	BHI - Adminstration Management	8
Performance Contractors	3,500	9	1.47	J.E. Merit Construction, Inc.	9
Baton Rouge General Medical Center	3,000	10	1.26	Harmony Corporation	10
	<u>58,305</u>		<u>24.49 %</u>		

(1) Number of employees not available for 2003. Information was previously provided by Louisiana Department of Labor.

(2) Source 2012:

Baton Rouge Area Chamber estimates
Louisiana Department of State Civil Service
East Baton Rouge Parish School System
Estimates - U.S. Bureau of Census (mid-year estimate)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year Ended June 30,				
	2013	2012	2011	2010	2009
<u>EXPENDITURES</u>					
Current:					
Instruction:					
Regular education programs	\$ 129,506,058 33.1%	\$ 135,338,160 33.3%	\$ 141,583,796 34.7%	\$ 138,979,724 35.0%	\$ 138,888,144 36.1%
Special education programs	50,585,205 12.9%	51,593,688 12.7%	62,758,041 15.4%	59,294,042 14.9%	57,969,355 15.1%
Other education programs	18,287,216 4.7%	18,992,522 4.7%	14,935,486 3.7%	13,503,429 3.4%	12,196,643 3.2%
Support:					
Pupil support services	27,933,138 7.1%	29,467,667 7.3%	22,192,916 5.4%	19,356,041 4.9%	19,283,867 5.0%
Instructional staff services	11,435,935 2.9%	14,739,083 3.6%	13,049,103 3.2%	12,863,476 3.2%	14,312,765 3.7%
General administration services	11,288,440 2.9%	10,338,436 2.5%	10,245,203 2.5%	10,268,091 2.6%	10,246,435 2.7%
School administration services	20,493,553 5.2%	20,726,066 5.1%	21,705,959 5.3%	20,289,527 5.1%	20,149,136 5.2%
Business and central services	11,053,143 2.8%	11,771,113 2.9%	12,207,881 3.0%	13,124,866 3.3%	12,689,952 3.3%
Plant operations and maintenance	38,769,350 9.9%	41,497,511 10.2%	41,977,187 10.3%	41,881,624 10.5%	48,108,640 12.5%
Transportation	27,883,583 7.1%	31,722,653 7.8%	31,616,491 7.7%	29,199,644 7.4%	28,079,346 7.3%
Child nutrition	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Appropriations					
Charter schools Type 1	20,021,223 5.1%	16,145,960 4.0%	12,419,559 3.0%	5,788,269 1.5%	5,241,854 1.4%
Charter schools Type 2	2,415,638 0.6%	1,909,350 0.5%	1,054,344 0.3%	495,088 0.1%	- 0.0%
Autonomous schools	- 0.0%	- 0.0%	- 0.0%	3,472,933 0.9%	2,664,909 0.7%
Office of Juvenile Justice	178,789 0.0%	183,996 0.0%	134,816 0.0%	- 0.0%	- 0.0%
Magnet programs	5,077,260 1.3%	5,197,073 1.3%	5,389,646 1.3%	5,498,870 1.4%	4,908,800 1.3%
Recovery School District	13,418,315 3.4%	13,164,716 3.2%	12,337,740 3.0%	15,497,211 3.9%	6,855,629 1.8%
Settlement agreement	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Capital outlay	- 0.0%	22,958 0.0%	2,682,375 0.7%	7,363,096 1.9%	2,954,592 0.8%
Community Service	12,350 0.0%	12,350 0.0%	- 0.0%	- 0.0%	- 0.0%
Debt service - Principal	2,948,198 0.8%	2,948,199 0.7%	1,503,198 0.4%	163,636 0.0%	163,636 0.0%
Debt service - Interest	262,007 0.1%	327,223 0.1%	349,797 0.1%	97,639 0.0%	- 0.0%
Total	<u>\$ 391,569,401</u>	<u>\$ 406,098,724</u>	<u>\$ 408,143,538</u>	<u>\$ 397,137,206</u>	<u>\$ 384,713,703</u>
Pupil count - October 1	41,292	41,233	41,040	40,674	41,667
Average expenditures per pupil	\$ 9,483	\$ 9,849	\$ 9,945	\$ 9,764	\$ 9,233

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,				
2008	2007	2006	2005	2004
\$ 130,240,466	\$ 116,417,278	\$ 105,226,194	\$ 99,170,538	\$ 93,200,605
36.7%	36.0%	34.7%	35.0%	33.0%
54,524,367	51,145,981	48,894,359	46,891,454	47,046,000
15.4%	15.8%	16.1%	16.5%	16.6%
11,839,114	12,811,113	11,677,587	12,022,915	11,551,497
3.3%	4.0%	3.9%	4.2%	4.1%
17,385,237	16,517,373	15,028,351	14,850,991	14,609,799
4.9%	5.1%	5.0%	5.2%	5.2%
11,099,098	9,976,374	8,839,690	7,950,764	7,501,320
3.1%	3.1%	2.9%	2.8%	2.7%
9,496,553	9,834,655	9,400,245	8,769,743	8,809,819
2.7%	3.0%	3.1%	3.1%	3.1%
18,314,534	17,557,661	16,627,868	16,414,181	16,332,959
5.2%	5.4%	5.5%	5.8%	5.8%
12,168,438	10,585,120	9,029,261	9,003,468	8,378,445
3.4%	3.3%	3.0%	3.2%	3.0%
45,089,103	43,005,521	39,786,181	37,235,049	39,573,985
12.7%	13.3%	13.1%	13.1%	14.0%
31,661,453	23,754,988	27,219,238	20,836,495	22,348,275
8.9%	7.3%	9.0%	7.3%	7.9%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
4,346,826	3,535,059	3,022,308	2,632,223	2,430,212
1.2%	1.1%	1.0%	0.9%	0.9%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
3,166,495	-	-	-	-
0.9%	0.0%	0.0%	0.0%	0.0%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
4,720,754	-	-	-	-
1.3%	0.0%	0.0%	0.0%	0.0%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
226,896	8,139,026	7,983,433	7,587,358	10,677,005
0.1%	2.5%	2.6%	2.7%	3.8%
46,262	39,177	150,968	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
163,636	163,636	163,636	337,106	300,832
0.0%	0.1%	0.1%	0.1%	0.1%
-	-	-	5,610	41,884
0.0%	0.0%	0.0%	0.0%	0.0%
<u>\$ 354,489,232</u>	<u>\$ 323,482,962</u>	<u>\$ 303,049,319</u>	<u>\$ 283,707,895</u>	<u>\$ 282,802,637</u>
42,907	46,462	46,459	45,266	44,997
\$ 8,262	\$ 6,962	\$ 6,523	\$ 6,268	\$ 6,285

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year Ended June 30,				
	2013	2012	2011	2010	2009
EXPENDITURES					
Current:					
Instruction:					
Regular education programs	\$ 3,136 33.1%	\$ 3,282 33.3%	\$ 3,449 34.7%	\$ 3,417 35.0%	\$ 3,330 36.1%
Special education programs	1,225 12.9%	1,251 12.7%	1,529 15.4%	1,458 14.9%	1,391 15.1%
Other education programs	443 4.7%	461 4.7%	364 3.7%	332 3.4%	293 3.2%
Support:					
Pupil support services	676 7.1%	715 7.3%	541 5.4%	476 4.9%	463 5.0%
Instructional staff services	277 2.9%	357 3.6%	318 3.2%	316 3.2%	344 3.7%
General administration services	274 2.9%	252 2.6%	251 2.5%	253 2.6%	246 2.7%
School administration services	496 5.2%	503 5.1%	529 5.3%	499 5.1%	484 5.2%
Business and central services	268 2.8%	285 2.9%	297 3.0%	323 3.3%	305 3.3%
Plant operations and maintenance	938 9.9%	1,005 10.2%	1,022 10.3%	1,030 10.6%	1,155 12.5%
Transportation	675 7.1%	769 7.8%	770 7.7%	718 7.4%	674 7.3%
Child nutrition	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Appropriations					
Charter schools Type 1	485 5.1%	392 4.0%	303 3.0%	142 1.5%	126 1.4%
Charter schools Type 2	59 0.6%	46 0.5%	26 0.3%	12 0.1%	- 0.0%
Autonomous schools	- 0.0%	- 0.0%	- 0.0%	85 0.9%	64 0.7%
Office of Juvenile Justice	4 0.0%	4 0.0%	3 0.0%	- 0.0%	- 0.0%
Magnet programs	123 1.3%	126 1.3%	131 1.3%	135 1.4%	118 1.3%
Recovery School District	325 3.4%	319 3.2%	301 3.0%	381 3.9%	165 1.8%
Settlement agreement	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Capital outlay	- 0.0%	1 0.0%	65 0.7%	181 1.9%	71 0.8%
Debt service - Principal	71 0.8%	72 0.7%	37 0.4%	4 0.0%	4 0.0%
Debt service - Interest	6 0.1%	8 0.1%	9 0.1%	2 0.0%	- 0.0%
Total	\$ 9,483	\$ 9,849	\$ 9,945	\$ 9,764	\$ 9,233
Pupil count - October 1	41,292	41,233	41,040	40,674	41,667

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,				
2008	2007	2006	2005	2004
\$ 3,035	\$ 2,505	\$ 2,267	\$ 2,190	\$ 2,070
36.7%	36.0%	34.8%	34.9%	32.9%
1,271	1,101	1,052	1,036	1,046
15.4%	15.8%	16.1%	16.5%	16.6%
276	276	251	266	257
3.3%	4.0%	3.9%	4.2%	4.1%
405	355	323	328	325
4.9%	5.1%	5.0%	5.2%	5.2%
259	215	190	176	167
3.1%	3.1%	2.9%	2.8%	2.7%
221	212	202	194	196
2.7%	3.0%	3.1%	3.1%	3.1%
427	378	358	363	363
5.2%	5.4%	5.5%	5.8%	5.8%
284	228	194	199	186
3.4%	3.3%	3.0%	3.2%	3.0%
1,051	926	856	823	879
12.7%	13.3%	13.1%	13.1%	14.0%
738	511	586	460	497
8.9%	7.3%	9.0%	7.3%	7.9%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
101	76	65	58	54
1.2%	1.1%	1.0%	0.9%	0.9%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
74	-	-	-	-
0.9%	0.0%	0.0%	0.0%	0.0%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
110	-	-	-	-
1.3%	0.0%	0.0%	0.0%	0.0%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
5	175	172	168	237
0.1%	2.5%	2.6%	2.7%	3.8%
1	1	3	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
4	3	4	7	7
0.0%	0.0%	0.1%	0.1%	0.1%
-	-	-	0	1
0.0%	0.0%	0.0%	0.0%	0.0%
\$ 8,262	\$ 6,962	\$ 6,523	\$ 6,268	\$ 6,285
42,907	46,462	46,459	45,266	44,997

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

FULL-TIME EQUIVALENTS (FTE) EMPLOYEES

LAST TEN FISCAL YEARS

	Fiscal Year					
	2013	2012	2011	2010	2009	2008
<u>Regular Employees: CERTIFICATED</u>						
<u>Instructional:</u>						
Supervising Instructors	5.0	9.0	1.0	10.0	2.0	3.0
Classroom Teachers - Regular Programs	1,965.0	2,090.0	2,247.0	2,243.8	2,236.0	2,128.0
Classroom Teachers - Special Education	582.0	610.0	633.0	618.0	634.0	630.0
Classroom Teachers - Vocational Education	86.0	90.0	83.0	85.2	87.0	92.0
Classroom Teachers - Other Instructional Programs	72.0	4.0	2.0	1.0		1.0
Classroom Teachers - Special Programs	182.0	201.0	250.0	225.0	203.0	231.0
Classroom Teachers - Adult/Continuing Ed Programs	5.0	5.0	5.0	6.0	8.0	7.0
Classroom Teachers - Community College Programs	23.0	23.0	24.0	23.0	24.0	24.0
<i>Total Classroom Teachers</i>	<u>2,915.0</u>	<u>3,023.0</u>	<u>3,244.0</u>	<u>3,202.0</u>	<u>3,192.0</u>	<u>3,113.0</u>
Therapist/Specialist/Counselor - Instructional Programs	2.0	3.0	-	2.6	82.0	82.0
Sabbatical Leave - Instructional Programs	23.0	28.0	27.0	29.0	25.0	28.0
<i>Total Certificated - Instructional Programs</i>	<u>2,945.0</u>	<u>3,063.0</u>	<u>3,272.0</u>	<u>3,243.6</u>	<u>3,301.0</u>	<u>3,226.0</u>
<u>Instructional Support:</u>						
Supervisors - Instructional Support Functions	74.0	77.0	73.0	74.0	80.0	78.0
Librarians/Media-based Teachers/Staff Instructors - Instr Spt	81.0	83.0	91.0	126.0	86.0	87.0
Therapist/Specialist/Counselor - Instructional Support Functions	440.0	479.0	428.0	456.4	418.0	385.0
Sabbatical Leave - Instructional Support Functions	7.0	10.0	8.0	9.0	8.0	8.0
<i>Total Certificated - Instructional Support</i>	<u>602.0</u>	<u>649.0</u>	<u>600.0</u>	<u>665.4</u>	<u>592.0</u>	<u>558.0</u>
<u>Support Services:</u>						
Superintendents	1.0	1.0	1.0	1.0	1.0	1.0
Assistant/Associate/Deputy Superintendents	5.0					
School Principals	81.0	80.0	84.0	80.0	84.0	92.0
School Assistant Principals	70.0	64.0	68.0	73.0	68.0	65.0
Other School Administrators	3.0		7.0			1.0
Non-Classroom Teachers - Support Services						
Sabbatical Leave - Support Services		1.0	2.0	2.0	2.0	1.0
<i>Total Certificated - Support Services</i>	<u>160.0</u>	<u>146.0</u>	<u>162.0</u>	<u>156.0</u>	<u>155.0</u>	<u>160.0</u>
Total Certificated	<u>3,707.0</u>	<u>3,858.0</u>	<u>4,034.0</u>	<u>4,065.0</u>	<u>4,048.0</u>	<u>3,944.0</u>

(1) Source : East Baton Rouge Parish School System

Fiscal Year				
2007	2006	2005	2004	2003
4.0	3.0	3.0	5.0	6.0
2,193.0	2,227.9	2,062.6	2,090.0	2,410.7
648.0	646.4	619.7	649.0	701.0
107.0	110.2	120.9	126.0	147.0
4.0	1.0	3.0	12.0	23.0
244.0	265.6	231.0	237.0	243.0
8.0	8.0	12.0	9.0	9.0
26.0	27.0	21.0	23.0	25.0
3,230.0	3,286.1	3,070.2	3,146.0	3,558.7
66.0	37.9	127.2	129.0	136.0
30.0	26.0	40.0	27.0	39.7
3,330.0	3,353.0	3,240.4	3,307.0	3,740.4
74.0	69.0	54.5	53.0	56.0
92.0	91.6	94.9	100.0	109.0
382.0	356.0	249.8	245.0	275.0
9.0	6.0	3.0	2.0	4.0
557.0	522.6	402.2	400.0	444.0
1.0	1.0		1.0	1.0
95.0	93.0	94.0	98.0	105.0
62.0	55.5	56.0	53.0	66.0
1.0	3.0	4.0	2.0	1.0
159.0	152.5	154.0	154.0	173.0
4,046.0	4,028.1	3,796.6	3,861.0	4,357.4

(continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****FULL-TIME EQUIVALENTS (FTE) EMPLOYEES****LAST TEN FISCAL YEARS**

(Continued)

	Fiscal Year					
	2013	2012	2011	2010	2009	2008
<u>Regular Employees: NON-CERTIFICATED</u>						
<u>Instructional:</u>						
Aide - Instructional Programs	626.0	666.0	659.0	687.0	682.0	622.0
<i>Total Non-Certificated - Instructional Programs</i>	626.0	666.0	659.0	687.0	682.0	622.0
<u>Instructional Support:</u>						
Supervisors - Instructional Support Functions						
Therapist/Specialist/Counselor - Instructional Support Functions						
Clerical/Secretarial - Instructional Support Functions	59.0	72.0	67.0	68.8	74.0	68.0
Aide - Instructional Support Functions	16.0	9.0	2.0	10.0	3.0	4.0
Service Worker - Instructional Support Functions						
Skilled Craftsman - Instructional Support Functions						
Degreed Professional - Instructional Support Functions	11.0	3.0	1.0	1.0	1.0	1.0
Other Personnel - Instructional Support Functions	41.0	95.0	164.0	105.2	59.0	52.0
<i>Total Non-Certificated - Instructional Support</i>	127.0	179.0	234.0	185.0	137.0	125.0
<u>Support Services:</u>						
Supervisors/Managers/Administrators/Support Services	114.0	111.0	109.0	117.0	123.0	117.0
Clerical/Secretarial - Support Services	246.0	248.0	285.0	279.2	292.0	237.0
Aide - Support Services	57.0	58.0	81.0	57.0	55.0	52.0
Service Worker - Support Services	871.0	926.0	960.0	980.0	1,042.0	1,034.0
Skilled Craftsman - Support Services	28.0	28.0	31.0	30.0	27.0	26.0
Degreed Professional - Support Services	20.0	14.0	17.0	16.0	18.0	17.0
Other Personnel - Support Services	42.0	46.0	49.0	47.8	50.0	57.0
<i>Total Non-Certificated - Support Services</i>	1,378.0	1,431.0	1,532.0	1,527.0	1,607.0	1,540.0
Total Non-Certificated	2,131.0	2,276.0	2,425.0	2,399.0	2,426.0	2,287.0
Total Regular Employees (Certificated and Non-Certificated)	5,838.0	6,134.0	6,459.0	6,464.0	6,474.0	6,231.0
<u>Other Reported Personnel</u>						
School Board Member	11.0	12.0	13.0	13.0	13.0	13.0
<i>Total Other Reported Personnel</i>	11.0	12.0	13.0	13.0	13.0	13.0
Grand Total	5,849.0	6,146.0	6,472.0	6,477.0	6,487.0	6,244.0

(1) Source : East Baton Rouge Parish School System

Fiscal Year				
2007	2006	2005	2004	2003
605.0	632.5	596.8	641.0	673.3
605.0	632.5	596.8	641.0	673.3
59.0	55.8	51.8	78.0	78.0
7.0	2.0			
1.0	1.0	2.0	27.0	28.0
57.0	48.6	37.5	38.0	28.0
124.0	107.4	91.3	143.0	134.0
131.0	135.0	130.0	154.0	165.0
244.0	241.6	238.6	260.0	291.0
58.0	54.0	56.0	61.0	60.0
1,065.0	953.8	913.0	1,298.0	1,367.0
28.0	30.0	29.0	142.0	151.0
17.0	18.0	17.0	17.0	17.0
57.0	53.2	42.3	36.0	38.0
1,600.0	1,485.6	1,425.9	1,968.0	2,089.0
2,329.0	2,225.5	2,114.0	2,752.0	2,896.3
6,375.0	6,253.6	5,910.6	6,613.0	7,253.7
13.0	12.0	13.0	11.0	11.0
13.0	12.0	13.0	11.0	11.0
6,388.0	6,265.6	5,923.6	6,624.0	7,264.7
(concluded)				

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

BOARD MEMBERS' COMPENSATION

JUNE 30, 2013

<u>Name</u>	<u>Compensation Base (1)</u>	<u>Additional Compensation (3)</u>	<u>Total</u>
Arbour, Gerald "Jerry"	\$ 9,600	\$ 150	\$ 9,750
Bernard, Connie	9,600	21	9,621
Dyason, Jill	9,600	668	10,268
Freeman, Craig	9,600	-	9,600
Freiberg, Barbara (2)	10,300	6	10,306
Lamana, Randy	9,600	316	9,916
Lee, Vereta T	9,600	338	9,938
Nelson-Smith, Kenyetta	9,600	7	9,607
Smith, Tarvald	9,600	-	9,600
Tatman, David (2)	10,100	-	10,100
Ware-Jackson, Evelyn	9,600	-	9,600
	<u>\$ 106,800</u>	<u>\$ 1,506</u>	<u>\$ 108,306</u>

NOTES:

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

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

<u>School Year</u>	<u>Free</u>	<u>Reduced</u>	<u>Total</u>
2003-2004	66.01%	7.21%	73.22%
2004-2005	68.14%	7.24%	75.38%
2005-2006	72.38%	6.05%	78.43%
2006-2007	67.35%	6.51%	73.86%
2007-2008	76.07%	6.42%	82.49%
2008-2009	73.59%	7.70%	81.29%
2009-2010	74.54%	7.27%	81.81%
2010-2011	75.97%	6.06%	82.03%
2011-2012	76.77%	6.56%	83.33%
2012-2013	76.64%	6.57%	83.21%

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

HISTORY OF HIGH SCHOOL GRADUATES

LAST TEN FISCAL YEARS

<u>School Year</u>	<u>Females</u>	<u>Males</u>	<u>Total</u>
2004	1,237	1,051	2,288
2005	1,203	1,091	2,294
2006	1,363	1,053	2,416
2007	1,338	1,046	2,384
2008	1,108	817	1,925
2009	1,005	807	1,812
2010	1,163	838	2,001
2011	1,125	862	1,987
2012	1,118	870	1,988
2013	1,117	868	1,985

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION - SCHOOLS
JUNE 30, 2013

Elementary Schools

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Audubon	1967	41,927	45,826	8.0	25	531
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	45,755	8.0	20	425
Broadmoor	1954	51,217	56,472	20.0	24	510
Brownfields	1956	40,101	51,176	12.0	25	531
Buchanan	1955	62,740	61,615	8.0	27	574
Capitol	2008	73,000	73,000	13.9	31	659
Cedarcrest	1967	48,247	50,203	7.0	28	595
Claiborne	1954	94,698	100,305	8.0	38	808
Crestworth	1968	36,157	40,492	15.0	21	446
Delmont Pre-K/K Center	1955	50,479	46,148	7.0	25	531
Forest Heights	1973	43,195	47,883	10.0	25	531
Glen Oaks Park	1973	45,801	53,305	9.0	25	531
Greenbrier	1960	44,743	51,592	9.0	27	574
Highland	1940	41,679	41,679	7.0	21	446
Howell Park	1955	33,183	50,683	13.0	22	468
Jefferson Terrace	1958	43,701	45,949	7.0	24	510
LaBelle Aire	1973	65,809	75,872	8.0	34	723
LaSalle	1955	48,487	48,272	8.0	25	531
Magnolia Woods	1963	43,644	62,675	8.0	27	574
Mayfair	1962	29,509	41,324	12.0	22	475
Melrose	1955	68,678	40,746	8.0	32	680
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	47,529	47,933	10.0	33	701
Parkview	1974	37,558	47,928	8.0	28	595
Polk	1960	39,104	42,713	3.0	18	383
Progress	2013	75,000	75,000	12.5	31	659
Riveroaks	1968	38,368	41,968	10.0	23	489
Ryan	1969	45,633	51,306	11.0	27	574
Sharon Hills	1964	45,994	60,212	10.0	25	531

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION - SCHOOLS
JUNE 30, 2013

(Continued)

Elementary Schools
(Continued)

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Shenandoah	1972	50,529	41,608	7.0	27	374
South Boulevard (BRFLAIM)	1945	28,606	32,119	2.0	12	255
The Dufrocq School	1923/2009	76,880	76,880	10.0	33	701
Twin Oaks	1974	44,200	50,520	7.0	28	595
University Terrace	1956	50,043	58,044	9.0	22	468
Villa del Rey	1959	53,214	64,103	16.0	27	574
Wedgewood	1977	60,305	61,743	13.0	32	680
Westdale Heights	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	44,740	39,642	7.0	25	446
Winbourne	2007	75,000	75,000	12.0	31	659
Woodlawn	2009	77,950	73,000	22.0	35	744
Totals		<u>2,314,141</u>	<u>2,544,382</u>	<u>514.4</u>	<u>1,205</u>	<u>25,530</u>

Junior High/Middle Schools

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Broadmoor	1961	80,386	121,605	14.0	37	800
Capitol	2004	112,500	112,500	20.0	43	950
Glasgow	1955	67,677	63,159	21.0	30	650
McKinley	2006	114,000	119,400	12.0	40	875
North Banks Middle School of Excellence	1951	32,443	44,001	10.0	22	475
Park Forest	1968	104,204	123,904	17.0	42	925
Scotlandville	1951	72,567	78,633	15.0	37	825
Sherwood	1967	92,290	98,370	42.0	43	950
Southeast	1974	114,231	105,721	32.0	42	925
Westdale	1956	97,260	114,226	24.0	44	975
Woodlawn	2006	120,433	115,400	30.0	47	1,025
Totals		<u>1,007,991</u>	<u>1,096,919</u>	<u>237.0</u>	<u>427</u>	<u>9,375</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION - SCHOOLS
JUNE 30, 2013

(Continued)

High Schools

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Baton Rouge	1928/2012	442,564	183,677	19.0	74	1,600
Belaire	1974	157,772	160,424	35.0	62	1,350
Broadmoor	1960	153,077	204,321	32.0	51	1,125
Glen Oaks	1960	186,066	258,925	40.0	52	1,150
McKinley	1961	155,625	174,913	28.0	56	1,225
Northeast	2003	138,500	146,564	50.0	43	950
Robert E. Lee (Valley Park Swing Space)	1967	77,682	89,082	23.0	34	750
Scotlandville	1960	159,801	179,715	35.0	59	1,300
Tara	1970	152,126	186,967	24.0	57	1,250
Woodlawn	2005	194,125	215,708	57.0	65	1,425
Totals		<u>1,817,338</u>	<u>1,800,296</u>	<u>343.0</u>	<u>553</u>	<u>12,125</u>

Special Education

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Arlington Prep Academy	1950	20,889	22,519	10.0	13	275
Southdowns	1949	34,929	41,818	15.0	18	383
Totals		<u>55,818</u>	<u>64,337</u>	<u>25.0</u>	<u>31</u>	<u>658</u>

Alternatives

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Beechwood Superintendent Academy	1964	29,816	37,142	9.5	16	350
EBR Readiness (1)	2013	11,121	11,121	-	12	300
Eden Park Superintendent Academy	1960	32,082	32,082	4.0	20	425
Christa McAuliffe - Superintendent Academ	1966	39,997	76,048	11.1	21	450
Northdale Central Superintendent Academy	1959	37,769	52,544	16.0	24	525
Rosenwald - Discipline Center	1927	14,524	14,524	2.0	7	140
Staring Education Ctr/Greenville Superintendent's Academy	1959	45,278	58,628	7.0	30	638
Totals		<u>210,587</u>	<u>282,089</u>	<u>49.6</u>	<u>130</u>	<u>2,828</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION- SCHOOLS
JUNE 30, 2013

(Continued)

Charter Schools

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Children's Charter	1924	23,717	23,717	2.0	12	255
Community School	1961	23,398	23,398	5.0	7	150
J.K. Haynes Charter School	1956	44,986	55,536	11.0	22	468
Career Academy	1948	47,602	53,052	10.0	25	531
Totals		<u>139,703</u>	<u>155,703</u>	<u>28.0</u>	<u>66</u>	<u>1,404</u>

Recovery Schools

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Dalton	1955	38,985	52,636	9.0	21	446
Lanier	1958	43,647	48,393	10.0	23	489
Crestworth Middle	1968	84,138	92,741	15.0	33	725
Glen Oaks Middle	1955	100,604	129,464	19.0	43	950
Kenilworth	1973	97,206	98,716	22.0	35	775
Prescott	1955	93,836	104,618	23.0	45	1,000
Capitol High	1960	133,187	140,212	40.0	60	1,325
Istrouma	1950	233,761	257,930	30.0	62	1,350
Totals		<u>825,364</u>	<u>924,710</u>	<u>168.0</u>	<u>322</u>	<u>7,060</u>

Closed Schools

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms (2)</u>	<u>Capacity (2)</u>
Baton Rouge Prep	1950	32,995	32,995	9.0	18	400
Wyandotte	1925	11,945	11,945	4.0	9	180
Totals		<u>44,940</u>	<u>44,940</u>	<u>13.0</u>	<u>27</u>	<u>580</u>

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

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

Source: East Baton Rouge Parish School System Property Control Department