

East Baton Rouge Parish School System

Baton Rouge

Louisiana



Comprehensive **ANNUAL FINANCIAL REPORT**

FOR THE YEAR ENDED JUNE 30, 2016

Comprehensive **ANNUAL FINANCIAL REPORT**

of the

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

For the Year Ended June 30, 2016

**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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Board Members



Warren Drake
Superintendent of Schools



Barbara Freiberg
District 7 - President



Evelyn Ware-Jackson
District 5 - Vice President



Mark Bellue
District 1



Vereta Lee
District 2



Dr. Kenyetta Nelson-Smith
District 3



Dawn Chanet Collins
District 4



Jill C. Dyason
District 6



Connie Bernard
District 8



David Tatman
District 9



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Administrative Officers

Superintendent of Schools

Deputy Superintendent

General Counsel

Chief of Communications & Public Relations

Associate Superintendent for Academic Programs & Support

Chief of Academic Programs

Chief of Student Support Services

Chief of Human Resources

Chief Business Operations Officer

Warren Drake

Dr. Michelle Clayton

Domoine D. Rutledge

Adonica Duggan

Adam Smith

Andrea O’Konski

Gary Reese

Millie Williams

Catherine Fletcher





November 17, 2016

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, 2016, 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 2015 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 thirtieth 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 blue ink that reads 'Warren Drake'. The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Warren Drake
Superintendent of Schools





November 17, 2016

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, 2016. This report provides full disclosure of the financial operations of the School System for the fiscal year ended June 30, 2016. The basic financial statements within this CAFR, which have been audited by Postlethwaite & Netterville, APAC, a firm of licensed certified public accountants, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the School Board and management of the School Board. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of various funds and account groups of the School System. All disclosures necessary to enable the reader to gain an understanding of the School System's financial activities have been included. This letter of transmittal is designed to complement the Management Discussion and Analysis (MD&A) and should be read in conjunction with it. The MD&A is located immediately following the report of the independent auditors and provides an objective, easy to understand narrative overview and analysis of the basic financial statements. The MD&A explains the financial position and results of operations of the School System for the past fiscal year.

Reporting Entity

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

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

The School System provides a full range of public education services at all grade levels ranging from pre-kindergarten through grade twelve to more than 41,000 students and employs approximately 5,500 persons. Total enrollment includes students participating in regular and enriched academic education, alternative education, exceptional student services education for the handicapped to age twenty-two, career and technical education and seven (7) Charter Schools (four elementary, two middle, one high). Services provided to students include instructional staff, instructional materials, instructional facilities, administrative support, business services, food services, system operations, facility maintenance, student health services and bus transportation. In addition, the School System serves approximately 2,700 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.

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

ECONOMIC CONDITION AND OUTLOOK

The School System is located in Baton Rouge, Louisiana, in the southeastern section of the State, along the Mississippi River. In addition to being the second largest city in the State 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 (80) miles to New Orleans. Located 230 river miles (434 kilometers) above the mouth of the Mississippi River, with a 45-foot channel, Baton Rouge is the furthest inland 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 40 research laboratories that span the Center's three programs – Basic Research, Clinical Research, and Population Science (thirteen core service laboratories). The center also includes inpatient and outpatient clinics, a research kitchen, and an administrative area. Seventy (70) faculty members, fifteen (15) Post-doctoral fellows, and approximately 450 research associates, research technicians, and support personnel focus their research efforts on ten (10) research program areas: Epidemiology and Prevention, Physical Activity and Health, Cancer, Diabetes, Obesity, Neurodegeneration, Genomics and Molecular Genetics, Stem Cell and Developmental Biology, Neurobiology, and Nutrient Sensing and Signaling.

A \$170 million project to construct a modern streetcar line that will link downtown Baton Rouge to LSU is moving into the development and design phase. This encompasses a three-mile corridor. Construction will take approximately two years and then several months of testing to bring the streetcars into service. The goal is to have the line serviceable by mid-2021.

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. Enrollment for the 2015-2016 presently yields 8,331 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 2016 were finalized and received from the City Parish Government in August 2016. Actual collections increased by 1.0% for the fiscal year ended June 30, 2016. Sales tax collections represent a major component or 34.2% of general operating revenue for the School System. In 2015, the East Baton Rouge Tax Assessor has placed a value of \$151.3 million on all taxable property located within the School System's boundaries, up from \$148.7 million the previous year. Ad valorem tax collections represent a major component or 30.3% of general operating revenue for the School System. The effect of the national recovery has impacted the local economy by an increase in available jobs.

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 2014-2015 was \$3,961, which remained flat for 2015-2016. However, additional funding was provided outside the MFP formula as part of House Bill 1 equivalent to a 1.375% increase in the MFP base per-pupil amount. Previously, as a result of modifications to the MFP formula nine (9) 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.

Louisiana's non-seasonally adjusted nonfarm employment loss 1,500 jobs from June 2015 to June 2016 as reported by the Louisiana Workforce Commission (LWC). Over the year, good-producing industries fell by 6,900 jobs. The eight (8) metro areas job activity from June 2015 to June 2016 are as follows: 1) New Orleans up 7,000; 2) Alexandria up 200; 3) Lake Charles up 5,900; 4) Shreveport down 3,000; 5) Houma down 7,600; 6) Lafayette down 15,200; 7) Baton Rouge up 22,700; and 8) Monroe down 500. The June 2016 preliminary adjusted unemployment rate for Louisiana was 6.2%, an increase from the June 2015 rate of 6.4%. The national unemployment rate for June 2016 was 4.9%.

Student enrollment had declined by approximately 20,583 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, 2015 enrollment approved for the purpose of funding by the State was 39,953 students, which was 521 students less than the 2014-2015 State enrollment count.

At this time the District maintains eighty-eight (88) facilities which range in age from three (3) to eighty-nine (89) years old. These locations rest on 1,299 acres of land throughout East Baton Rouge Parish and have the capacity to accommodate 58,330 students. See pages 153-156 of the statistical section for further details.

MAJOR INITIATIVES

Current Year - During the 2015-2016 year, the School System continued its efforts to improve student performance and community support through various programs.

Strategic Plan

The School System's Strategic Plan is as follows:

- Vision: All East Baton Rouge Parish School System students will graduate with the knowledge, skills, and values necessary to become active and successful members of a dynamic community.
- Mission: The East Baton Rouge Parish School System, in partnership with our community educates all students to their maximum potential in a caring, rigorous and safe environment.
- Bold Goal: The East Baton Rouge Parish School System will be a top ten district by 2020, building an innovative and globally-competitive educational choice for all families.

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

Superintendent Academies

With the utilization of a lower teacher/student ratio via the use of technology, 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. The academies will target enrollment of over-aged 4th to 12th grade students, who strive to complete their high school education and earn their diplomas. The program will incorporate flexible scheduling, credit recovery, course choice and support services in a blended learning environment to develop the student's personal responsibility, community involvement, academic development, and career and college readiness. The academies provide 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.

Tax Plan – Phase I

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

Tax Plan - Phase II

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

Tax Plan - Phase III

In March 2008, the community continued to support the School System by voting to continue the one-cent sales tax for an additional ten (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 2015-2016 School Year

Lee High School – The three newly constructed academy buildings and one commons building opened August 10, 2016. Each academy building is customized with one for Biomedical Studies, one for Digital Arts, and the third for STEM (Science, Technology, Engineering, and Math). Each academy building is three-stories with approximately 39,000 square feet with a student capacity of 400.

Riveroaks Elementary School – The project scope includes a four (4) classroom addition that will include two typical classrooms, an art room, a computer lab, teacher center and restrooms. Also included is a new carpool area, additional parking, site drainage, secure entryway and relocation of two modular buildings. This project will be completed in the Fall of 2016.

Wedgewood Elementary School – This project will include a four (4) classroom add on to the existing building that will include three (3) typical classrooms, a computer lab, teacher center and restrooms. Also included is the creation of a separate carpool and bus drop off area. A secured vestibule will be created and minor renovation to existing classrooms. This was completed August 2016.

Teach Baton Rouge

Teach Baton Rouge, the School System's alternative certification program, is in its fifteenth (15) 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 2015-2016 school year over two hundred (200) people applied to the program, and eight (8) began teaching. All participants must be deemed highly qualified according to the current No Child Left Behind (NCLB) standards before participants entering the classrooms as teachers. The program has been responsible for bringing over 391 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 (18) 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. In these hard-to-staff schools, they are paired with their colleagues from Teach for America, which is the national teacher corps that has placed over 400 teachers in East Baton Rouge Parish schools since 1990.

Test Scores and Awards

Elementary and Middle Schools

Students in the East Baton Rouge Parish School System took the PARCC test in English Language Arts and mathematics in the spring of 2016. Comparing results from the 2015 year, which was the first year the PARCC test was administered, the English Language Arts portion results showed third and fourth grade had a slight decrease in scoring of 2% and 4% proficiency, respectively. Fifth grade, sixth grade, seventh grade, and eighth grade increased 5%, 2%, 6%, and 4% proficiency, respectively. Math scores showed improvement in all levels with fifth grade showing an impressive growth of 10 points. Science and Social Studies tests were administered with the LEAP and iLEAP tests, as in past years. Third grade students maintained the 62% proficient in science. Fifth grade had an increase of seven (7) points with a 61% proficiency. Proficiency is the term for a score at the Basic, Mastery and Advanced achievement levels. All grades achievements declined, with eighth grade maintaining a 56% proficient in math.

High Schools

End-of-course tests in high school include Algebra I, Geometry, English II, English III, Biology and U.S. History. Our highest overall proficiency rate was in U.S. History showing a 52% proficiency rate. High school students also took the ACT in the spring of their junior and senior years. Since becoming a state required test, the district student count has increased from 1,508 students to 2,412 students taking the ACT by March of their senior year. However, there was a decrease in student participation for the current year of 234 with 2,178 students taking the ACT. The Graduating Senior Report shows a composite score of 17.8. There were slight increases in the reading and science portion of the ACT. With a score of 17, students are eligible for Louisiana's Taylor Opportunity Program for Students (TOPS) Tech Award and with a score of 18, students can enter college under TOPS with no remedial classes.

Recognitions for the District's Schools during 2015-2016 included:

- Theresa Porter, Director of Magnet Programs, was elected as Director of Region 5 for the Magnet Schools of America.
- East Baton Rouge Parish School System achieved the AdvancED accreditation.
- Eighteen students at Baton Rouge Magnet and one student at McKinley High School were named National Merit Semi-Finalists and National Merit Commended Students.
- Baton Rouge Magnet High School with Principal Nan McCann was named a 2015 National Blue Ribbon School by the United States Department of Education.
- Rhonda Ware from Woodlawn High School won the 2016 Barnes & Noble My Favorite Teacher Contest.
- Two students from Baton Rouge Magnet High School received the U.S. Presidential Scholars.
- Westdale Heights Academic Magnet School received the Louisiana Library Association's 2016 James O. Modisette Award.
- A student at Scotlandville Magnet High School won a \$1,000.00 mini-grant from the Capital Area Human Services District for her Public Service Announcement regarding suicide prevention, "The Spoken Word".
- Four students from Sherwood Middle Academic Magnet School along with their teacher sponsor, Peter Franz, won third place at the 2016 Louisiana Envirothon state competition sponsored by the Louisiana Department of Environmental Quality.

Educational Programs/Awards

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

The Junior Reserve Officers' Training Corp (JROTC) is currently offered in nine (9) high schools and two (2) middle 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 8,757 high school students and 3,255 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. The goals of this department are accomplished by providing students with assistance in career development activities, selection of an Area of Concentration of courses with the development of a graduation plan, purposeful course selection that develops both academic and technical skills, development of employable skills while providing opportunities for students to obtain an Industry Based Certification when in Career and Technical Education.

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

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

High schools in the School System are providing students with curriculum opportunities to pursue: 1) college degrees at the nation's colleges and universities; 2) college degrees after attending community colleges; 3) associate degrees at community and technical colleges; 4) employment opportunities; and 5) careers in the United States Military. 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 2015-2016 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.

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

Volunteers in Public Schools

Since 1981, Volunteers-In-Public Schools (VIPS) has recruited, trained, and screened citizens to serve underperforming students in the School System. VIPS strives to foster student success and build support for public education. During the 2015-16 school year, volunteers contributed 74,111 hours of support to schools. According to the Independent Sector of Washington D.C., volunteer services are valued at \$23.56 per hour which equates to an investment of \$1,746,061. Through its Partners in Education project, VIPS worked with district principals to enlist, engage, and retain active community partners.

Child Nutrition Program

One goal of the School System's Child Nutrition Program (CNP) is to serve nutritious, appetizing, wholesome, affordable meals to students and staff. The administration believes that good nutrition is a key to learning and that every child has the right to a nutritious breakfast and lunch at the lowest possible price. The Food Service Department provides approximately 55,000 meals daily, including breakfast, lunch and Snacks. Through the U.S. Department of Agriculture (USDA) Community Eligibility Provision, the Child Nutrition Program offers students a breakfast, lunch and extended day snacks at no charge to students. Additionally, seventy schools (70) will participate in the after school Supper Program monitored by the USDA Child and Adult Care Food Program which is free of charge. Fifteen schools participate in the Fresh Fruit and Vegetable Program allowing students to receive 1/2 cup fresh fruit or vegetables at no cost and at a time other than breakfast and lunch but within the school day. School meals are planned to comply with the District Wellness Policy and all federal and state regulations for nutritious meals. The USDA, through the Louisiana Department of Education, Division of Nutrition Support, provides regulatory guidance and monitoring of the School System's Child Nutrition Program.

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

Transportation Department

During the 2015-2016 school year, the School System transported 38,000 students for a total of 4.1 million miles. With a total of 554 buses, the Transportation Department travels about 26,500 miles daily. Free bus service is provided to all eligible students living more than one mile from their attendance zone schools.

Facilities Management Partnership Contract

Approximately fourteen (14) years ago, following extensive investigation and research, the School System developed a partnership arrangement with ServiceMaster to provide management services for some aspects of physical plant services, facilities, maintenance, and grounds. Subsequently, ServiceMaster was acquired by ARAMARK. The contract was amended slightly and the School System continued a similar partnership with ARAMARK. On March 1, 2004, the School Board negotiated a five-year partnership arrangement with ARAMARK, with a five-year renewal option approved on March 1, 2009 to provide total Facilities Management Services. The contract was extended again on February 29, 2016 until June 30, 2017. The contract provides services in the following areas: maintenance, custodial, grounds, materials management/warehousing, and workforce management. The contract made a number of staffing, procedural, and work flow adjustments. Changes were also made to delivery and procurement systems aimed at improving service to the School System, all while capitalizing on efficiencies gained through the application of ARAMARK'S world-wide services and experience. The School System will gain reduced operational costs, predictable labor costs, rapid staffing adjustments, and renewed focus on core business functions. Additionally, in 2007 the Board approved ARAMARK to provide management services for the implementation of an energy program aimed at reducing energy costs.

Charter School Demonstration Programs

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

Presently, the charter schools are:

Grade Level	School	Date of Operation	2015 Enrollment Number
K-5	Children's Charter School	1997	216
6-8	Community School for Apprenticeship	1997	245
K-8	Inspire Charter Academy	2010	708
PreK-8	JK Haynes Charter, Inc.	1997	432
9-12	Mentorship STEAM	2010	493
K-6	South Baton Rouge Charter Academy	2014	556
6-8	Thrive Baton Rouge	2012	110
	Total		2760

The total General Fund appropriation to the charter schools for the 2015-2016 fiscal year was \$29.3 million.

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 familiar issues that may cause it. The truancy initiative was created to address problems associated with truancy systematically and create preventive measures involving parents. If a student receives five or more unexcused absences, parents or guardians are considered in violation of the truancy statute. This action is not meant to punish the parent but assist them and the students. The premise is that if parents and guardians work with law enforcement and the School System on this matter as partners, then juvenile crime will decrease, learning will increase and students will have a better start in life and in their chosen careers.

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

For the Future

EBR Virtual School

The School System will open a virtual school to include grades 9-12 with an attendance zone encompassing the entire geographic area of the East Baton Rouge Parish School System.

Technology

The School System is purchasing 12,805 laptops for the 2016-2017 school year. Every student in grades five to eight will receive a laptop for on-campus use. Plans to expand a grade at a time will begin the following year with ninth grade.

Striving Readers Comprehensive Literacy Program

This program is to increase literacy achievement for all students from birth through twelfth grade by targeting pre-literacy skills, reading, and writing.

Believe and Succeed

A three-year school improvement program. The schools eligible for this program are Claiborne, Howell Park, Merrydale, and Park Forest Elementary.

Arizona State University Innovation through Design Thinking Program

This program teaches design-thinking, innovation, entrepreneurship and STEM skills. The schools implementing this program are McKinley High and Scotlandville Magnet High School.

STEM Literacy

The School System approved a professional service contract with Louisiana State University Gordon A. Cain Center for STEM Literacy to be placed at Lee High School and McKinley High School. This program “relates to a student’s ability to understand and apply concepts from science, technology, engineering and mathematics in order to solve complex problems”. Renewable for five (5) years. The Board will review this contract and consideration will be given to extending the program to other high schools.

Internal Control

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

Single Audit

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

Budgeting Controls and Policy

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

The School System also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Remaining encumbered amounts in the General Fund at 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 (5) years, and on March 8, 2008 voters approved an additional continuation of the Tax Plan for ten (10) years. Total sales tax revenues in Proposition 1 for the year ended June 30, 2016 amounted to \$41.4 million.

Financial Policies

The School Board adopted a Fund Balance policy for the General Fund in 2009-2010. A fund balance goal of 15% of total revenues was established. The primary reasons for this policy are to provide adequate resources for: 1) Cash Flow; 2) Unforeseen Events; 3) Financial Security; 4) Daily Operations; and 5) Compliance. For the years ended June 30, 2015 and June 30, 2016 the total General Fund balance was approximately \$86.8 million or 20.7% and \$81.5 million or 19.1% of total revenues, respectively.

OTHER INFORMATION

Independent Audit

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

AWARDS

Government Finance Officers Association

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the School System for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2015. This was the thirtieth 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 2015-2016 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, 2015. This was the thirtieth consecutive year that the School System has received this prestigious award. This award certifies that the CAFR, for the fiscal year ended June 30, 2015, 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, 2016, 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, 2015

Executive Director/CEO



**ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**

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

East Baton Rouge Parish School System

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2015.**

The CAFR has been reviewed and met or exceeded
ASBO International's Certificate of Excellence standards.



Brenda Burkett

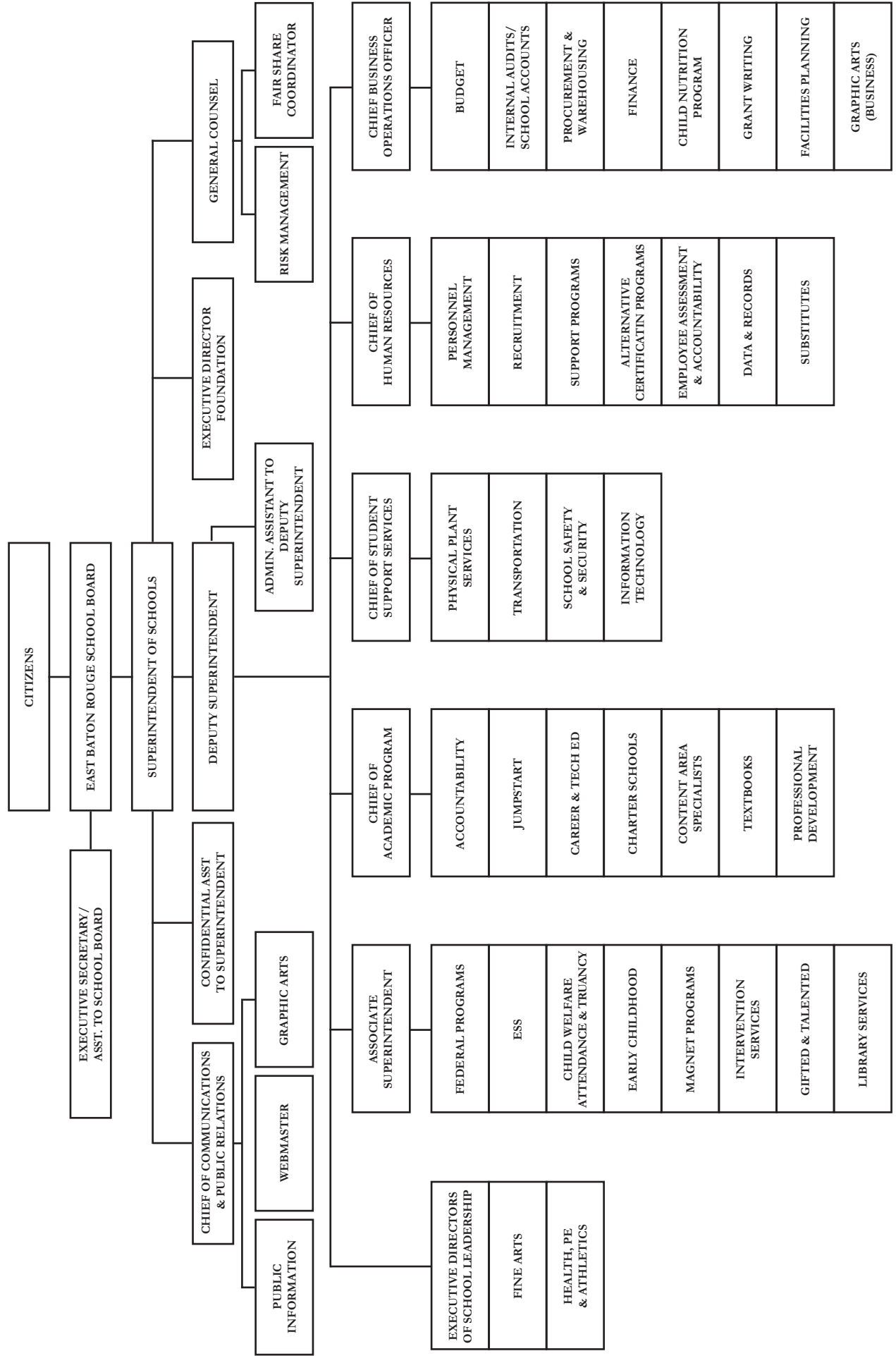
Brenda R. Burkett, CPA, CSBA, SFO
President

John D. Musso

John D. Musso, CAE, RSBA
Executive Director

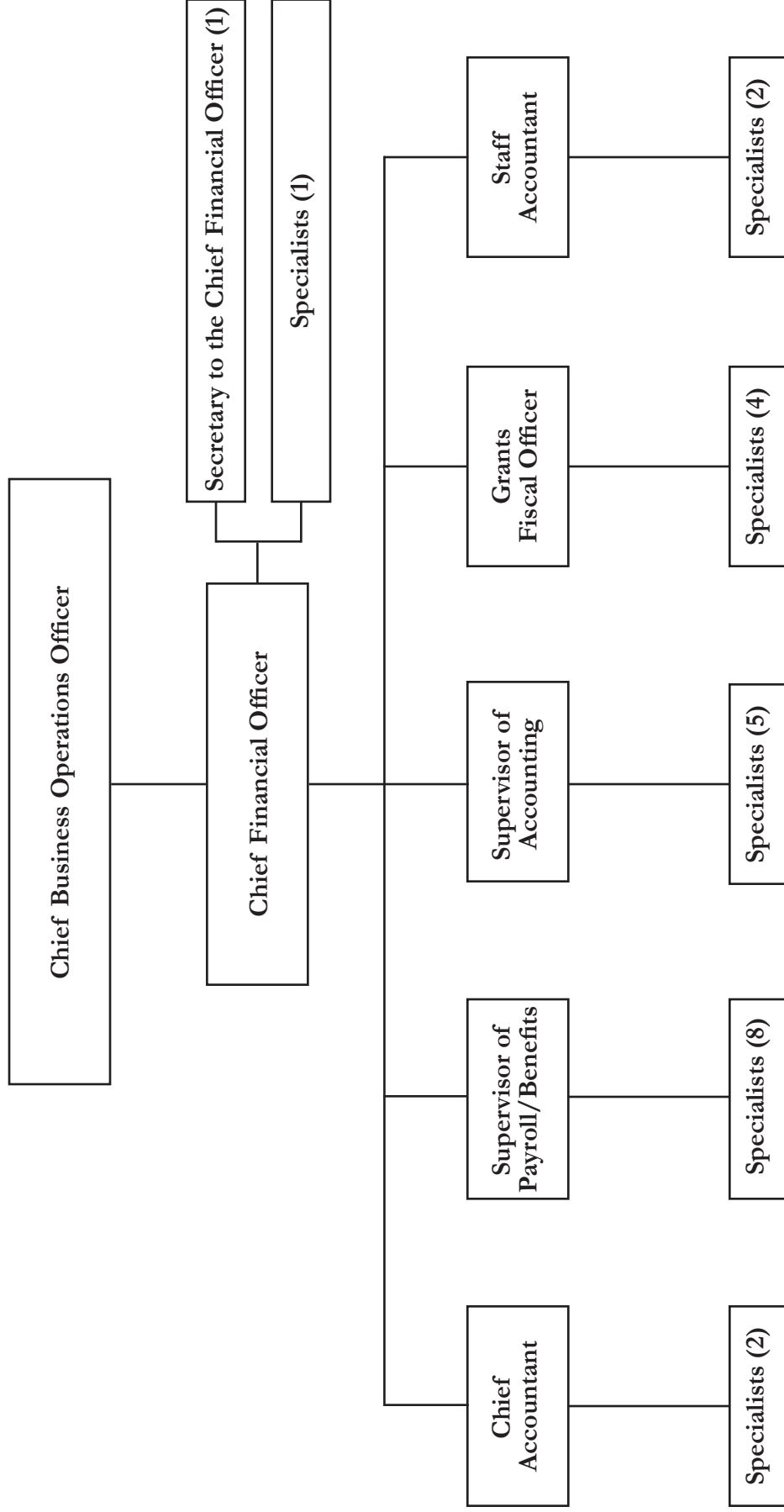
East Baton Rouge Parish School System

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, 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, 2016, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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, each major fund, and the aggregate remaining fund information of the East Baton Rouge Parish School System as of June 30, 2016 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Note 2, the School System adopted Governmental Accounting Standards Statement No. 76 *the Hierarchy of Generally Accepted Accounting Principles*. The new standard prompted the System to change how it accounts for its other post-employment benefits. As a result of adopting this standard, the System no longer reports the net post-employment benefit obligation in the Internal Service Fund- Medical Insurance Fund. Going forward, the System will report this liability only on the entity-wide Statement of Net Position. Our opinion is not modified with respect to this matter.

As discussed in Note 18 to the financial statements, a natural disaster occurred within East Baton Rouge Parish subsequent to the System's fiscal year-end that presents the System with certain losses, risks of loss, and potential reductions in revenue. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages xxix through xlv, the schedule of funding progress for other post-employment benefit plans and schedule of employer contribution on page 52, the schedule of the School System's proportionate share of the net pension liability for the retirement systems on page 53, the schedule of employers contributions to the retirement systems on page 54, budgetary comparison information on pages 56 through 60, and the related notes to the required supplementary information on pages 61 through 62 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Baton Rouge Parish School System's basic financial statements. The accompanying supplementary information consisting of the introductory section the detailed budgetary comparison schedule for the general fund, budgetary comparison schedules for non-major funds, combining and individual non-major fund financial statements, capital assets schedules, the schedule of compensation, benefits, and other payments to the superintendent, and the schedule of board member compensation and statistical section 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, capital asset schedules, and the schedule of compensation, benefits, and other payments to the superintendent and the schedule of board member compensation 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 section 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2016 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.

Postlethwaite & Netterville

Baton Rouge, Louisiana

November 17, 2016

Quality & Equity:



EAST BATON ROUGE PARISH SCHOOL SYSTEM

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

Our Children Are the Reason

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, 2016

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, 2016. 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 liabilities and deferred inflows of resources exceeded total assets and deferred outflows of resources at June 30, 2016 by \$(265.3) million (net position). The unrestricted portion of net position was \$(716.9) million. Negative net position is a result of the School System's prior year adoption of Government Accounting Standards Board (GASB) Statement Number 68 "Accounting and Financial Reporting for Pensions," an amendment of GASB Statement No. 27 as well as Statement Number 71 "Pension Transition for Contributions Made Subsequent to the Measurement Date," an amendment of GASB Statement No. 68.
- Net position increased \$16.9 million as of June 30, 2016. Net position investment in capital assets increased by \$6.6 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 2015-2016 fiscal year. School construction for the new Lee High School concluded and the school opened in August 2016. Restricted net position increased by a net amount of \$11.4 million primarily from an increase in restricted net position for capital improvements, discipline, state grant programs, and child nutrition at \$11.0 million, \$0.2 million, \$0.5 million, and \$0.9 million, respectively. Restricted net position for compensation decreased \$1.2 million, which is attributable to Proposition 3, "Compensation Fund," School Board approved expenditures. The increase in restricted net position for capital improvements is mainly attributable to the Proposition 1, "Capital Projects Fund," numerous ongoing construction projects mentioned above. Unrestricted net position decreased from the previous year by \$1.1 million maintaining a relatively constant level.
- As the School System completed the fiscal year-ended June 30, 2016, its major funds reported fund balances of \$127.3 million as compared to \$121.7 million as of June 30, 2015. The fund balances include the General Fund at \$81.5 million, Propositions 1, 2, and 3 at \$26.5 million, \$1.6 million and \$9.2 million, respectively, as of June 30, 2016. The Child Nutrition Fund reported a fund balance as of June 30, 2016 of \$8.5 million.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2016

- At the close of the current fiscal year, the General Fund ended the year with a fund balance of \$81.5 million, a decrease of \$5.3 million when compared to the prior year. The decrease in fund balance is attributable to expenditures surpassing revenue. Revenues increased \$6.5 million when compared to the prior year. Ad valorem tax revenue increased \$3.5 million over last year with a 2015 assessment roll increase of approximately 1.8% and an overall collection rate of 99.5%. This increase reflects the growth in both commercial and residential properties for the parish. Sales tax collections increased as compared to prior year's collections by \$1.1 million. Sales and use tax collection increases are welcomed, but it is not known how long the growth will continue. Unrestricted grants-in-aid funding reflect a net increase of \$0.9 million when compared to the prior year, which included an increase of \$1.0 million in the State Minimum Foundation Program (MFP) funding. General Fund expenditures increased by \$11.9 million from the prior year. The most significant increase in expenditures is due to the expansion of charter schools, which was approximately \$4.4 million, as well as, one-time expenditures for a new mechanic shop and bus purchases. The unassigned fund balance of \$59.2 million is approximately 13.7% of annual expenditures. This fund balance will be necessary to support increased retirement costs, health care premiums, and other unforeseen emergencies.
- Non-major governmental fund balances were \$2.6 million for the fiscal year-ended June 30, 2016 as compared to \$2.2 million as of June 30, 2015. The decrease in fund balance is mainly a result of the purchase of textbooks funded from the Textbook/Digital Media Support Fund.
- The Internal Service Funds ended the year with a net position at June 30, 2016 of \$80.5 million. The Worker's Compensation, Risk Management, and Medical Insurance Funds net position balances were \$3.4 million, \$12.4 million, and \$64.6 million respectively. The change in net position is attributable to change in accounting rules.

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 1-3), 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 4-5, 7-10) 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 2015-2016 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, 2016

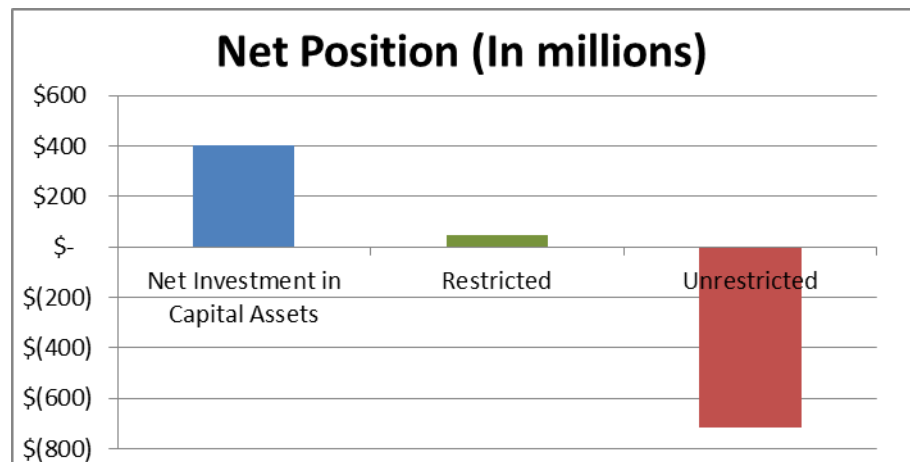
The following table reflects the condensed Statement of Net Position for 2016 and 2015:

Table I

Comparative Statement of Net Position
Years-ended June 30, 2016 and June 30, 2015
(In millions)

	<u>2016</u>	<u>2015</u> <u>Restated</u>	<u>Increase</u> <u>(Decrease)</u>
<u>Assets</u>			
Current & Other Assets	\$ 254.6	\$ 251.9	\$ 2.7
Capital Assets	<u>431.3</u>	<u>427.6</u>	<u>3.7</u>
Total Assets	\$ 685.9	\$ 679.5	\$ 6.4
<u>Deferred Outflows of Resources</u>			
Deferred Outflows Amounts Related to Pension Liability	\$ 88.4	\$ 82.6	\$ 5.8
Total Deferred Outflows of Resources	\$ 88.4	\$ 82.6	\$ 5.8
<u>Liabilities</u>			
Current Liabilities	\$ 44.1	\$ 40.7	\$ 3.4
Long-Term Liabilities	<u>972.5</u>	<u>925.1</u>	<u>47.4</u>
Total Liabilities	\$ 1,016.6	\$ 965.8	\$ 50.8
<u>Deferred Inflows of Resources</u>			
Deferred Inflow Amounts Related to Pension Liability	\$ 23.0	\$ 78.5	\$ (55.5)
Total Deferred Inflows of Resources	\$ 23.0	\$ 78.5	\$ (55.5)
<u>Net Position</u>			
Net Investment in Capital Assets	\$ 403.5	\$ 396.9	\$ 6.6
Restricted	48.1	36.7	11.4
Unrestricted	<u>(716.9)</u>	<u>(715.8)</u>	<u>(1.1)</u>
Total Net Position	<u>\$ (265.3)</u>	<u>\$ (282.2)</u>	<u>\$ 16.9</u>

The following table reflects an overview of Net Position for the year-ended June 30, 2016:



For more detailed information refer to pages 1-2.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2016

Total assets and deferred outflows of resources increased by \$12.2 million from the previous fiscal year with a \$3.7 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 2015-2016 fiscal year. School construction for the new Lee High School concluded and was opened August 2016. Current and other assets increased by \$2.7 million. Cash and cash equivalents decreased \$1.2 million, while receivables decreased slightly. Ad valorem tax receivable increased \$0.1 million and sales tax receivable decreased by \$0.3 million. Accounts receivable increased by \$0.2 million. Due from governments increased by \$3.6 million mainly fluctuations in outstanding grant reimbursement claims.

Total liabilities and deferred inflows of resources decreased by a net amount of \$4.7 million from the previous fiscal year. Long term liabilities increases were due to 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, which resulted in a net OPEB obligation of \$336.7 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 \$0.1 million in the Qualified Zone Academy Bond (QZAB) debt reduced long-term liabilities. Additionally, the long-term obligation of Compensated Absences increased by \$0.6 million. Net pension liability increased by \$42.7 million and deferred inflows of resources decreased \$55.5 million as a result of the School System's prior year adoption of Government Accounting Standards Board (GASB) Statement Number 68 "Accounting and Financial Reporting for Pensions," an amendment of GASB Statement No. 27, and Statement Number 71 "Pension Transition for Contributions Made Subsequent to the Measurement Date," an amendment of GASB Statement No. 68. Current liabilities increased by a net amount of \$3.4 million. An increase of \$1.4 million in accounts, salaries and other payables is primarily attributable to a \$2.2 million increase in the General Fund due to ordinary fluctuations in payable processing as well as a \$1.2 million decrease in the Proposition I, "Capital Projects Fund," due to ongoing construction projects. Other current liabilities increased by a net amount of \$2.1 million primarily as a result of the following fluctuations. There was a \$0.2 million decrease in deferred financial commitment, which entirely depletes the balance of 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 \$5.0 million 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, which concluded June 30, 2014. An additional \$0.8 million was provided by Aramark to renew the contract from March 1, 2014 through February 29, 2016, which was also amortized on a straight-line basis over this renewal period. The current portion of claims payable decreased \$1.7 million, which was a result of ordinary fluctuations in claims processing for the Medical Insurance Fund, Risk Management Fund, and Workers Compensation Fund. Fiduciary fund current liabilities increased \$0.8 million due to payments of payroll withholdings payable at year-end and the timing of the related payrolls.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2016

Net position increased \$16.9 million as of June 30, 2016. Net position investment in capital assets increased by \$6.6 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. Restricted net position increased by a net amount of \$11.4 million primarily from an increase in restricted net position for capital improvements, discipline, state grant programs, and child nutrition at \$11.0 million, \$0.2 million, \$0.5 million, and \$0.9 million, respectively. Restricted net position for compensation decreased \$1.2 million, which is attributable to Proposition 3, "Compensation Fund," School Board approved expenditures. The increase in restricted net position for capital improvements is mainly attributable to the Proposition 1, "Capital Projects Fund," numerous ongoing construction projects mentioned above. Unrestricted net position decreased from the previous year by \$1.1 million and remains in a large deficit position, mainly as a result of the School System's adoption of Government Accounting Standards Board (GASB) Statement Number 68 "Accounting and Financial Reporting for Pensions," an amendment of GASB Statement No. 27 as well as Statement Number 71 "Pension Transition for Contributions Made Subsequent to the Measurement Date," an amendment of GASB Statement No. 68.

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, 2016 of \$574 million which is a 1.6% increase from the prior year. This statement portrays the activity in a traditional revenue over expense format and the numbers are derived from those presented in the Statement of Activities on page 3. The Statement of Activities shows the detailed cost of program services and the charges for services, grants, and contributions offsetting some of the costs of those program expenses. Operating grants and contributions totaling \$78.8 million subsidized certain programs of the School System. The Child Nutrition Program is the largest federally funded program with \$26.2 million in federal revenue compared to Title I with \$23.4 million. 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 \$2.5 million - subsidized certain programs of the School System.

The net decrease of \$0.9 million in operating grants and contributions is primarily attributable to an increased grant award allocation for the Child Nutrition grant and a decrease for the Title I grant. Additionally there were decreases in the non-major funds. The remaining program expenses were funded by the taxpayers in East Baton Rouge Parish through ad-valorem and sales and use taxes totaling \$328.6 million and unrestricted intergovernmental revenues totaling \$3.8 million. The Minimum Foundation Program (MFP) from the State of Louisiana funded \$170.6 million, interest and investment earnings funded \$1.1 million, E-Rate, Medicaid reimbursement and other general revenues contributed \$5.5 million. Ad valorem taxes increased by approximately \$3.5 million or 2.3%, which reflects growth in both commercial and residential properties for the parish. Sales tax collections increased as compared to prior year's collections by \$1.7 million or 1.0%, due to increased economic activity. State revenue sources from unrestricted grants-in-aid MFP, reflect an increase of \$1.0 million. This increase is mainly a result of adjustments in levels 1 and 2 of the State MFP formula as well as mid-year student and audit adjustments. Earnings on investments increased \$0.2 million from the prior year, mainly associated with slightly higher investment rates. Miscellaneous revenue decreased slightly by approximately \$0.7 million.

Several factors contributed to the net increase in the cost of services by \$8.8 million from the previous year. Total instructional expenses increased by \$9.2 million in 2015-2016, while total support service and appropriations expenses decreased by a net of \$0.4 million. Instructional and support expense fluctuations were largely attributable to; 1) GASB Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions"; 2) Increased health costs; 3) Decreased grant expenses; 4) Decreased retirement costs; and 5) Charter school expansion.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2016

The key elements of the increase of the School System's Net Position for the year-ended June 30, 2016 with comparative figures from 2015 are as follows:

Table II

Condensed Statement of Changes in Net Position
Years-ended June 30, 2016 and June 30, 2015

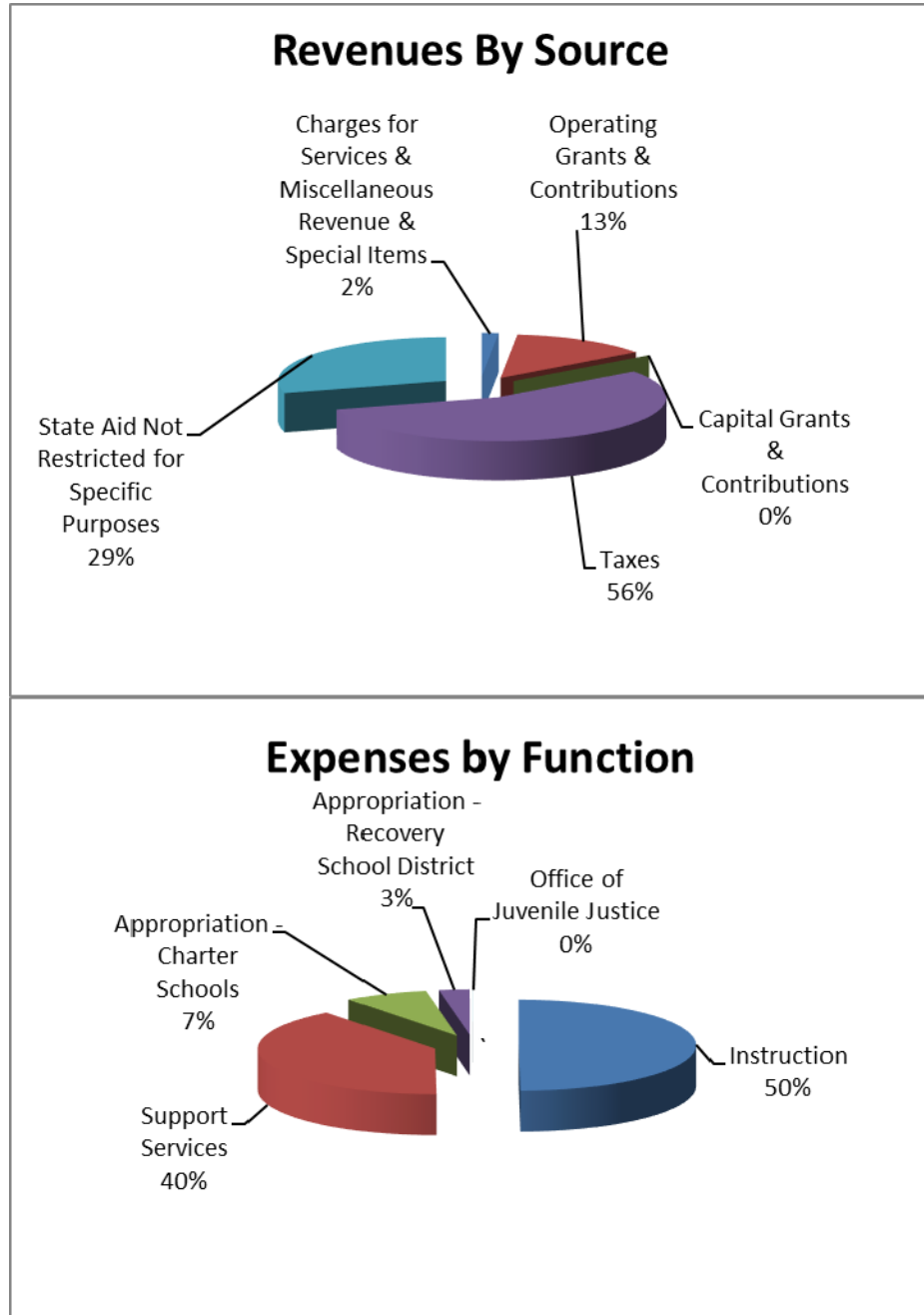
	(In millions)		Increase (Decrease)
Revenue	<u>2016</u>	<u>2015</u>	
Program revenues:			
Charges for services	\$ 2.5	\$ 2.5	\$ -
Operating grants and contributions	78.8	79.7	(0.9)
Capital grants and contributions	-	-	-
General revenues:			
Ad Valorem taxes	154.5	151.0	3.5
Unrestricted intergovernmental revenues	3.8	4.0	(0.2)
Sales and use taxes	174.1	172.4	1.7
State aid not restricted (MFP)	170.6	169.6	1.0
Interest and investment earnings	1.1	1.1	-
Miscellaneous	5.5	6.2	(0.7)
Total revenues	<u>\$ 590.9</u>	<u>\$ 586.5</u>	<u>\$ 4.4</u>
Expenses			
Instruction:			
Regular education programs	\$ 166.5	\$ 160.6	\$ 5.9
Special education programs	60.5	57.3	3.2
Other education programs	51.9	51.8	0.1
Support Services:			
Pupil support services	37.5	38.2	(0.7)
Instructional staff services	29.6	30.4	(0.8)
General administration services	11.9	12.7	(0.8)
School administration services	25.6	24.3	1.3
Business and central services	14.1	13.9	0.2
Plant operating and maintenance	46.8	54.0	(7.2)
Transportation	32.9	33.5	(0.6)
Child nutrition	29.0	26.5	2.5
Debt service - interest and bank charges	0.4	0.4	-
Community service operations	-	0.3	(0.3)
Appropriations:			
Charter Schools - Type 1	29.9	32.4	(2.5)
Charter Schools - Type 2	13.9	10.3	3.6
Office of Juvenile Justice	0.1	0.1	-
Magnet Programs	7.3	6.0	1.3
Recovery School District	16.1	12.5	3.6
Total expenses	<u>\$ 574.0</u>	<u>\$ 565.2</u>	<u>\$ 8.8</u>
Increase (Decrease) in net position	<u>\$ 16.9</u>	<u>\$ 21.3</u>	<u>\$ (4.4)</u>
Net Position - beginning	<u>(282.2)</u>	<u>(303.5)</u>	<u>21.3</u>
Net Position - ending	<u><u>\$ (265.3)</u></u>	<u><u>\$ (282.2)</u></u>	<u><u>\$ 16.9</u></u>

For more detailed information refer to page 3.

East Baton Rouge Parish School System
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MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2016

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



For more detailed information refer to page 3.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT’S DISCUSSION AND ANALYSIS
June 30, 2016

Reporting the School System’s Most Significant Funds

Fund Financial Statements

The analysis of the School System’s major funds begins on page 4. 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, 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
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MANAGEMENT’S DISCUSSION AND ANALYSIS
June 30, 2016

The fund balances for all major and non-major funds for the fiscal year-ended June 30, 2016 are as follows:

- As the School System completed the fiscal year-ended June 30, 2016, its major funds reported fund balances of \$127.3 million as compared to \$121.7 million as of June 30, 2015. The fund balances include the General Fund at \$81.5 million, Propositions 1, 2, and 3 at \$26.5 million, \$1.6 million and \$9.2 million, respectively, as of June 30, 2016. The Child Nutrition Fund reported a fund balance as of June 30, 2016 of \$8.5 million. The fund balance for the Proposition 1, “Capital Projects Fund,” increased by \$11.0 million when compared to the prior year, which is primarily a result of less construction activity due to completing construction of major projects such as the construction of Lee High School. The fund balance for the Child Nutrition Fund increased by \$0.9 million, which is a result of better than expected operating results. The fund balance for the Proposition 3, “Compensation Fund,” decreased by \$1.2 million, which is a result of School Board approved expenditures. The fund balance for the Proposition 2, “Discipline Fund,” increased by \$0.2 million, which is also a result of better than expected operating results. The Title I Fund expenditures decreased \$2.8 million as compared to the prior year, which is primarily attributable to decreases in staffing.
- At the close of the current fiscal year, the General Fund ended the year with a fund balance of \$81.5 million, a decrease of \$5.3 million when compared to the prior year. The decrease in fund balance is attributable to expenditures surpassing revenue. Revenues increased \$6.5 million when compared to the prior year. Ad valorem tax revenue increased \$3.5 million over last year with a 2015 assessment roll increase of approximately 1.8% and an overall collection rate of 99.5%. This increase reflects the growth in both commercial and residential properties for the parish. Sales tax collections increased as compared to prior year’s collections by \$1.1 million. Sales and use tax collection increases are welcomed, but it is not known how long the growth will continue. Unrestricted grants-in-aid funding reflect a net increase of \$0.9 million when compared to the prior year, which included an increase of \$1.0 million in the State Minimum Foundation Program (MFP) funding. General Fund expenditures increased by \$11.9 million from the prior year. The most significant increase in expenditures is due to the expansion of charter schools, which was approximately \$4.4 million, as well as, one-time expenditures for a new mechanic shop and bus purchases. The unassigned fund balance of \$59.2 million is approximately 13.7% of annual expenditures. This fund balance will be necessary to support increased retirement costs, health care premiums, and other unforeseen emergencies.
- Non-major governmental fund balances were \$2.6 million for the fiscal year-ended June 30, 2016 as compared to \$2.2 million as of June 30, 2015. The decrease in fund balance is mainly a result of the purchase of textbooks funded from the Textbook/Digital Media Support Fund.
- The Internal Service Funds ended the year with a net position at June 30, 2016 of \$80.5 million. The Worker’s Compensation, Risk Management, and Medical Insurance Funds net position balances were \$3.4 million, \$12.4 million, and \$64.6 million respectively. The change in net position is attributable to change in accounting rules.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2016

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 18, 2015 and the final revised budget was adopted on April 21, 2016. A statement showing the School System's original and final budget compared with actual operating results is provided in this CAFR beginning on page 56. Tables III and IV reflect a condensed comparative analysis of the General Fund's revenues and expenditures at June 30, 2016. The School System's year-end actual results were improved when compared to the budget, as conservative budgetary practices are customary. Revenues are forecasted conservatively and expenditures are budgeted in anticipation of all possible costs and projects.

Revenues increased in the final revised budget as compared to the original budget by \$0.3 million and expenditures decreased by \$8.0 million. The final revised budget included a decrease of approximately 0.3% or \$0.5 million in ad valorem taxes. The 2015 assessment roll increased 1.8%. This increase reflects the growth in both commercial and residential properties for the parish. An increase of approximately 1.0% or \$0.9 million was included for sales tax collections to update projected collections.

The budget for unrestricted grants-in-aid funding decreased by approximately \$2.5 million. State Minimum Foundation Program (MFP) funding decreased by \$2.5 million, which is mainly a result of the \$2.5 million mid-year adjustment for students. The budget for restricted grants-in-aid increased by a net of \$1.6 million, which included a \$0.1 million decrease in the Professional Improvement Plan (PIP) receipts for the phase out of this program and an increase of \$1.7 million for House Bill 1 (HB1) funding. HB1 funding was provided to sustain certificated pay raises, support high cost services to support the costs of services for students with significant disabilities, and provide an increase for Supplemental Course Allocation to support dual enrollment and course choice.

Significant expenditure increases in the final revised budget as compared to the original budget were mainly in the areas of instructional staff services, business and central services, and recovery school district at \$0.7 million, \$0.8 million, and \$1.3 million, respectively. Instructional staff service expenditures increased as a result of additional staffing. Business and central services had numerous adjustments for anticipated costs. Recovery school district expenditures increased as a result of higher than anticipated actual student enrollment.

Significant expenditure decreases in the final revised budget as compared to the original budget were mainly in transportation, charter schools – type 1, and charter schools – type 2. Transportation, charter schools – type 1, and charter schools – type 2 decreased by \$1.4 million, \$6.4 million, and \$1.5 million, respectively. Transportation decreases were mainly a result of unusually low fuel cost as a result of lower oil prices. Charter schools – type 1 and charter schools – type 2 expenditures decreases were a result of lower than anticipated actual student enrollment.

The General Fund's actual revenues fell below projections by \$0.5 million and increased \$6.5 million when compared to the prior year. Ad valorem tax revenue increased \$3.5 million over last year with a 2015 assessment roll increase of approximately 1.8% and an overall collection rate of 99.5%. Actual collections exceeded projections by \$0.6 million or 0.4%. This increase reflects the growth in both commercial and residential properties for the parish. The total millage levied by the School System is 43.45 mills, which generates approximately \$3.5 million per mill.

East Baton Rouge Parish School System
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MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2016

Sales tax collections increased as compared to prior year's collections by \$1.1 million or 1.2% and fell below projections by \$0.5 million or 0.5%. Sales and use tax collection increases are welcomed, but it is not known how long the growth will continue. Earnings on investments increased slightly at \$0.1 million. Other local revenue decreased by a net amount of approximately \$0.8 million when compared to the prior year, which mainly represents decreases in the charter school administrative fees due to the closure of one school as well as a reduction in E-Rate reimbursements.

Unrestricted grants-in-aid funding increased by approximately \$1.0 million when compared to the prior year. State Minimum Foundation Program (MFP) funding increased by \$1.0 million. This increase is mainly a result of increases in levels 1 and 2 of the State MFP formula. Actual October 1, 2015 student enrollment approved for the purpose of funding by the State was 39,954 students as compared to October 1, 2014 enrollment of 40,471 or 517 students less than the prior year. Additionally, student funding adjustments were made for District schools that remain under the jurisdiction of the Recovery School District and charter schools – type 2.

Restricted grants-in-aid increased by \$1.7 million. An increase of \$1.7 million was included for House Bill 1 (HB1) funding. HB1 funding was provided to sustain certificated pay raises, support High Cost Services to support the costs of services for students with significant disabilities, and to provide an increase for Supplemental Course Allocation to support dual enrollment and course choice. The Professional Improvement Plan (PIP) receipts decreased slightly for the phase out of this program.

General Fund expenditures increased by \$11.9 million from the prior year. Total actual expenditures fell below final projections by \$17.1 million as follows: 1) Regular education - \$2.9 million; 2) Business and central services - \$2.5 million; 3) Plant operations and maintenance - \$2.1 million; 4) Transportation - \$2.3 million; and 5) Facilities acquisition - \$2.5 million. However, encumbrances outstanding at year end totaled \$5.3 million primarily in these areas that will be liquidated in the subsequent fiscal year.

The Public Retirement System's Actuarial Committee established an employer contribution rate of 26.3% for the Teachers' Retirement System of Louisiana (TRSL) for fiscal year 2015-2016, compared to 28.0% in 2014-2015. The same committee recommended that the employer contribution rate for the Louisiana School Employees' Retirement System (LSERS) be set at 30.2% for fiscal year 2015-2016, which was previously set at 33.0% for fiscal year 2014-2015. These decreases have had a favorable financial impact to the School System.

Health insurance benefits have been under constant review. Medical and pharmacy cost trends for the School System's self-insured health plan for active and retired employees and their dependents continue to increase by approximately 7% annually; however, favorable plan performance resulted in no rate increase for the 2016 plan year. EBRPSS is constantly reviewing its health plan for cost avoidance and cost reduction measures, such as, the implementation of the Medicare Advantage Program effective January 1, 2014 for Medicare eligible retirees.

East Baton Rouge Parish School System
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MANAGEMENT'S DISCUSSION AND ANALYSIS
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Actual expenditures exceeded prior year expenditures in instruction by \$2.3 million. Regular education programs were below the prior year by \$0.1 million, while special education programs exceeded prior expenditures by \$1.6 million. Regular education programs decreased slightly, which is mainly due to reduced retirement contributions previously mentioned. Special education programs increased to provide necessary services for students as well as the expansion of Gifted and Talented programs for the School System.

Support service expenditures exceeded the prior year by \$1.5 million. Instructional staff, school administration, plant operations and maintenance, and transportation expenditures increased by \$0.5 million, \$0.8 million, \$0.3 million, and \$1.0 million, respectively. The instructional staff increase is largely attributable to an increase in instructional coaches and specialists that provided necessary support for instruction. The school administration increase is due to additional principals and assistant principals. The plant operations and maintenance increase is mainly due to an increase in the Aramark contract. The contract provides services in the following areas: maintenance, custodial, grounds, materials management/warehousing, and workforce management. The transportation increase is a result of additional bus purchases. Support service expenditures decreased mainly in pupil support services and business and central services at \$0.5 million each. Pupil support decreases were due to a slight decrease in guidance counselors and social workers. Business and central services decreases were a result of one-time equipment purchases for graphics arts in the prior year.

The appropriation – charter schools type 1 expenditures decreased by \$2.8 million as compared to the prior year. This decrease is largely attributable to the closure of Career Academy, which had approximately 300 students. However, the Board had previously approved scheduled increases in enrollment for Thrive Charter and South Baton Rouge Charter Academy that offset some of this decrease.

The appropriation – charter schools type 2 expenditures increased by \$3.6 million. Several type 2 charter schools had enrollment increases totaling approximately 330. The Greater Education Opportunities Foundation was established in 2015-2016 with a first year enrollment of 130 students. This increase is attributable to the transfer of sales and use tax and ad valorem tax revenues at these schools. Type 2 charter schools are created by the State Board of Elementary and Secondary Education and operate under its jurisdiction.

The appropriation – recovery school district expenditures increased by \$3.6 million. Enrollment increased by a net of approximately 530 students because of both enrollment fluctuations and three new schools. The new schools are as follows: 1) Democracy Prep Louisiana Charter – 137 students; 2) Baton Rouge Bridge Academy, Inc. – 76 students; and 3) Baton Rouge College Prep., Inc. – 99 students. This increase is attributable to the transfer of sales and use tax and ad valorem tax revenues at these schools. Recovery school district schools are created by the State Board of Elementary and Secondary Education and operate under its jurisdiction.

The appropriation – magnet programs increased by \$1.3 million. Magnet programs include an increase of approximately \$1.1 million for the continued expansion of the Magnet programs at Brookstown Middle, Polk Elementary, and Lee High Schools. Magnet programs also included an increase of approximately \$0.8 million for the establishment of the Computer Game Design/Animation Magnet Program at Capitol Middle School and a Digital Arts and Technology Magnet component at Southeast Middle School. Magnet programs include a decrease of approximately \$0.6 million for the removal of carryover encumbrances as well as 2014-2015 roll-forward of unspent funds.

Capital outlay increased \$2.4 million. This increase is attributable to the construction of a new mechanic shop and service station with offices. This shop will service approximately 550 buses. The spendable fund balance assigns \$6.3 million for the Medical Insurance Fund, \$4.0 million for the Risk Management Fund, \$1.3 million for special facility projects, \$6.0 million for current operations, and \$4.7 million for debt service payments. The unassigned fund balance of \$59.2 million represents approximately 13.7% of actual expenditures. This fund balance will be necessary to support increased retirement costs, health care premiums, and other unforeseen emergencies.

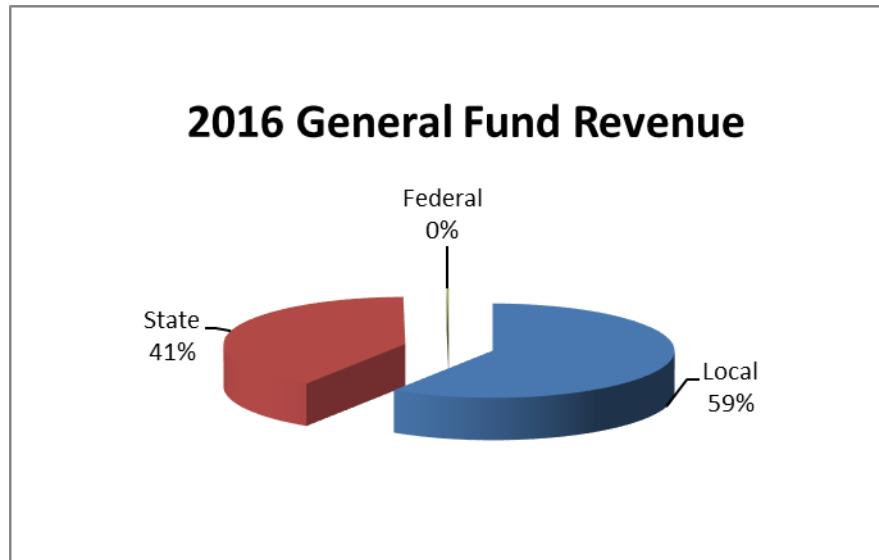
East Baton Rouge Parish School System
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MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2016

Table III

General Fund Revenue
Years-ended June 30, 2016 and June 30, 2015
(In Millions)

<u>GENERAL FUND REVENUE</u>	<u>2016</u>	<u>2015</u>	<u>Increase (Decrease)</u>
<u>Local Revenue</u>			
Ad Valorem Taxes	\$ 152.0	\$ 148.5	\$ 3.5
Sales and Use Taxes	92.9	91.8	1.1
Earnings on Investments	1.0	0.9	0.1
Extended Day Program Tuition	0.9	0.8	0.1
Other	<u>5.6</u>	<u>6.4</u>	<u>(0.8)</u>
Total Local Revenue	\$ 252.4	\$ 248.4	\$ 4.0
<u>State Sources</u>			
Unrestricted Grants-In-Aid	\$ 167.6	\$ 166.6	\$ 1.0
Unrestricted Intergovernmental Revenues	3.9	4.0	(0.1)
Restricted Grants-In-Aid	<u>2.1</u>	<u>0.4</u>	<u>1.7</u>
Total State Sources	\$ 173.6	\$ 171.0	\$ 2.6
<u>Federal</u>	\$ 0.8	\$ 0.9	\$ (0.1)
<u>Total Revenues</u>	<u>\$ 426.8</u>	<u>\$ 420.3</u>	<u>\$ 6.5</u>



For more detailed information refer to page 56

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2016

Table IV

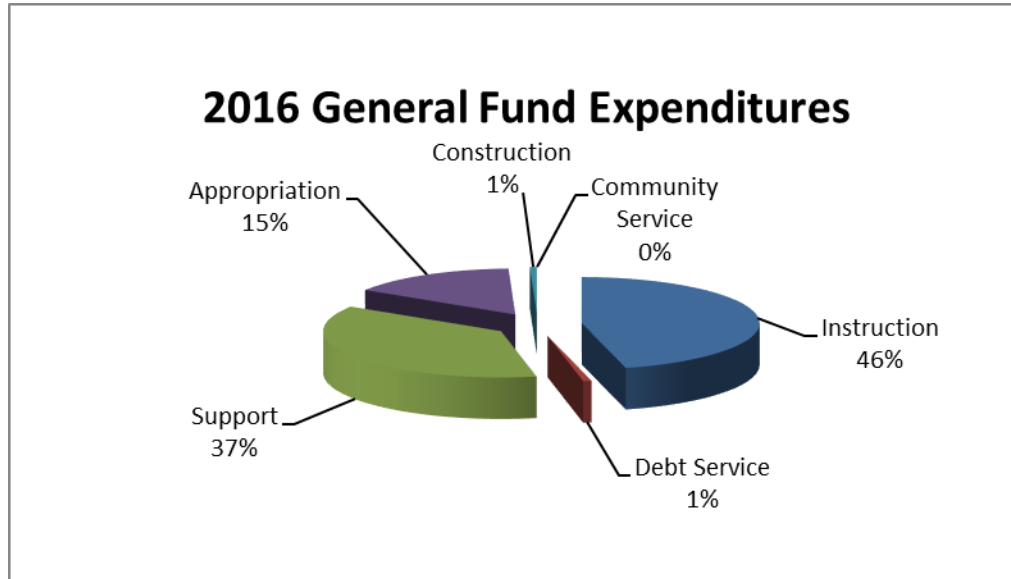
General Fund Expenditures
Years-ended June 30, 2016 and June 30, 2015
(In Millions)

<u>GENERAL FUND EXPENDITURES</u>	<u>2016</u>	<u>2015</u>	<u>Increase (Decrease)</u>
<u>Instruction</u>			
Regular Education Programs	\$ 124.3	\$ 124.4	\$ (0.1)
Special Education Programs	52.8	51.2	1.6
Other Education Programs	<u>22.0</u>	<u>21.2</u>	<u>0.8</u>
Total Instruction	\$ 199.1	\$ 196.8	\$ 2.3
<u>Support</u>			
Pupil Support Services	\$ 27.8	\$ 28.3	\$ (0.5)
Instructional Staff Services	13.7	13.2	0.5
General Administration Services	11.4	11.5	(0.1)
School Administration Services	23.3	22.5	0.8
Business and Central Services	12.4	12.9	(0.5)
Plant Operations and Maintenance	40.7	40.4	0.3
Transportation	<u>31.4</u>	<u>30.4</u>	<u>1.0</u>
Total Support	\$ 160.7	\$ 159.2	\$ 1.5
<u>Appropriations</u>			
Charter Schools - Type 1	\$ 29.3	\$ 32.1	\$ (2.8)
Charter Schools - Type 2	13.9	10.3	3.6
Office of Juvenile Justice	0.1	0.1	-
Magnet Programs	7.3	6.0	1.3
Recovery School District	<u>16.1</u>	<u>12.5</u>	<u>3.6</u>
Total Appropriations	\$ 66.7	\$ 61.0	\$ 5.7
<u>Capital Outlay</u>	\$ 2.7	\$ 0.3	\$ 2.4
<u>Community Service Operations</u>	\$ -	\$ -	\$ -
<u>Debt Service</u>			
Principal	\$ 2.9	\$ 2.9	\$ -
Interest	<u>0.4</u>	<u>0.4</u>	<u>-</u>
Total Debt Service	\$ 3.3	\$ 3.3	\$ -
<u>Total Expenditures</u>	<u>\$ 432.5</u>	<u>\$ 420.6</u>	<u>\$ 11.9</u>

For more detailed information refer to page 56.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2016



CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2016, the School System has approximately \$431.3 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, netted against the effect of depreciation of depreciable assets and retirements of assets. Decreases in construction in progress represent capitalization of buildings during the year, such as Lee High School. Table V shows the net book value of capital assets at the end of the 2016 and 2015 fiscal years.

Table V
Capital Assets at
Years-ended June 30, 2016 and June 30, 2015
(In Millions)

	<u>2016</u>	<u>2015</u>	<u>Increase (Decrease)</u>
Land	\$ 10.3	\$ 10.3	\$ -
Buildings and Improvements	399.1	364.6	34.5
Furniture and Equipment	15.0	12.4	2.6
Construction in Progress	<u>6.9</u>	<u>40.3</u>	<u>(33.4)</u>
Totals	<u>\$ 431.3</u>	<u>\$ 427.6</u>	<u>\$ 3.7</u>

For more detailed information refer to page 27.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT’S DISCUSSION AND ANALYSIS
June 30, 2016

School construction for the new Lee High School concluded and the school opened in August 2016 and contributed to the decrease in construction in progress. In addition, other major construction projects, renovations, and classroom additions were completed during the year, while others were still in progress at June 30, 2016. Depreciation for the year-ended June 30, 2016 was \$23.9 million for buildings and improvements and \$3.6 million for furniture and equipment. Major construction and renovation projects will continue for the 2016-2017 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

The School System made the final required Qualified Zone Academy Bond (QZAB) payment on November 2015 to satisfy this debt. 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 complete repayment in December 2025 with debt service payments of \$1.3 million and \$1.4 million due annually in December for both the 2009 QSCBs and the 2010 QSCBs, respectively. At June 30, 2016, the School System had outstanding \$13.4 million and \$14.5 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, 2016, the statutory limit is \$1,365,140,998.

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) was previously implemented. 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 \$336.7 million for the year. More detailed information is available on pages 37 through 41.

Government Accounting Standards Board (GASB) Statement Number 68, “Accounting and Financial Reporting for Pensions”, an amendment of GASB Statement No. 27 and Statement Number 71, “ Pension Transition for Contributions Made Subsequent to the Measurement Date”, an amendment of GASB Statement No. 68 was adopted in the previous fiscal year. The standards require recognition of the School System’s proportionate share of state-wide pension plan liabilities, which resulted in a net pension liability of \$589.2 million for the year. More detailed information is available on pages 28 through 36.

Other long-term obligations include accrued sick leave and annual leave. The balance at June 30, 2016 of both current and long-term obligations was \$18.6 million. More detailed information is available on pages 41 and 43.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2016

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The financial wellbeing of the School System is tied in large measure to the State funding formula and the sales and property tax base, which represents the majority of general revenues. Actual ad valorem tax collections for the fiscal year-ended June 30, 2016, reflect an increase of 1.8% as a result of growth in the property assessment rolls. Sales tax collections increased by 1.2%, but it is not known how long the growth will continue. Actual State MFP revenues increased by 0.6%, which is mainly a result of increases in levels 1 and 2 of the State MFP formula. Actual October 1, 2015 student enrollment approved for the purpose of funding by the State was 39,954 students as compared to October 1, 2014 enrollment of 40,471 or 517 students less than the prior year. Additionally, student funding adjustments were made for the District schools that remain under the jurisdiction of the Recovery School District and charter schools – type 2.

The initial unassigned fund balance projected for the General Fund for the fiscal year-ending June 30, 2017 is \$28.1 million. The 2016-2017 budgeted expenditures are projected to decrease by \$1.6 million as compared to the prior year, which is largely attributable to budget reductions and the elimination of one-time costs.

The Teachers' Retirement System's rate decreased from 26.3% to 25.5% effective July 1, 2016. The Louisiana School Employees' Retirement System provided notification that the employer contribution rate will decrease from 30.2% to 27.3% for the 2016-2017 fiscal year. Decreased retirement contribution rates effective July 1, 2016 will result in slightly lower contributions.

The recently reported October 1, 2016, student enrollment figure of 38,886 students (excludes pre-kindergarten) was 1,068 students less than the State MFP funded student count of 39,954 reported October 1, 2015. 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 \$59.2 million for fiscal year-ended 2015-2016 will be necessary to support increased retirement costs, health care premiums, and other unforeseen emergencies. *The overall financial position of the School System has deteriorated, 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 the Finance Department at (225) 922-5440 during regular office hours, Monday through Friday, 8:00 a.m. to 4:30 p.m., Central Standard Time, or e-mail at jcrochet@ebrschools.org.



Quality & Equity:



EAST BATON ROUGE PARISH SCHOOL SYSTEM

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

Our Children Are the Reason

Comprehensive **ANNUAL FINANCIAL REPORT**

BASIC FINANCIAL STATEMENTS



EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

STATEMENT OF NET POSITION

JUNE 30, 2016

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

ASSETS

Cash and cash equivalents	\$	214,102,984
Receivables		
Accounts		2,074,623
Sales tax		23,188,454
Ad valorem tax		1,028,883
Due from external parties (fiduciary fund)		94,876
Due from governments		13,096,731
Inventory		971,775
Capital Assets		
Land and construction in progress		17,189,755
Buildings and equipment, net of accumulated depreciation		414,136,483

TOTAL ASSETS		<u>685,884,564</u>
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DEFERRED OUTFLOWS OF RESOURCES

Deferred outflow amounts related to pension liability		<u>88,423,116</u>
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TOTAL DEFERRED OUTFLOWS OF RESOURCES		<u>88,423,116</u>
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TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$	<u><u>774,307,680</u></u>
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The accompanying notes to the basic financial statements are an integral part of these statements.

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

LIABILITIES

Accounts, salaries and other payables	\$ 11,681,181
Unearned revenues	643,036
Due to external parties (fiduciary fund)	18,437,481
Insurance claims payable	
Due within one year	8,377,361
Due in more than one year	5,083,114
Long-term liabilities	
Due within one year	4,993,863
Due in more than one year	41,479,501
Net pension liability	589,228,192
Post-employment benefit obligation	336,728,504
	<hr/>
TOTAL LIABILITIES	1,016,652,233

DEFERRED INFLOWS OF RESOURCES

Deferred inflow amounts related to pension liability	23,005,157
	<hr/>
TOTAL DEFERRED INFLOWS OF RESOURCES	23,005,157

NET POSITION

Net investment in capital assets	403,480,617
Restricted for	
Capital improvements	26,489,244
Compensation	9,211,701
Discipline	1,588,438
State grant programs	2,312,015
Child nutrition	8,508,345
Unrestricted	(716,940,070)
	<hr/>
TOTAL NET POSITION	(265,349,710)

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

\$ 774,307,680

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****STATEMENT OF ACTIVITIES****FOR THE YEAR ENDED JUNE 30, 2016**

		Program Revenues		Net (Expense)
				Revenue and
				Changes in Net
				Position
				Governmental
				Unit
	Expenses	Charges for	Operating	
		Services	Grants and	
			Contributions	
<u>Functions/Programs</u>				
Instruction:				
Regular education programs	\$ 166,474,769	\$ -	\$ 3,904,669	\$ (162,570,100)
Special education programs	60,523,306	-	1,368,623	(59,154,683)
Other education programs	51,923,590	957,698	25,746,975	(25,218,917)
Support Services:				
Pupil support services	37,509,329	-	4,738,582	(32,770,747)
Instructional staff services	29,554,779	-	13,811,684	(15,743,095)
General administration services	11,912,209	-	65,756	(11,846,453)
School administration services	25,597,207	-	187,473	(25,409,734)
Business and central services	14,157,789	-	190,048	(13,967,741)
Plant operations and maintenance	46,840,301	-	320,742	(46,519,559)
Transportation	32,958,222	709,262	2,306,759	(29,942,201)
Child nutrition	28,975,759	790,070	26,191,458	(1,994,231)
Interest on long term debt	376,893	-	-	(376,893)
Community service	12,350	-	-	(12,350)
Appropriations:				
Charter schools - Type 1	29,861,338	-	-	(29,861,338)
Charter schools - Type 2	13,938,990	-	-	(13,938,990)
Office of Juvenile Justice	110,355	-	-	(110,355)
Magnet programs	7,265,633	-	-	(7,265,633)
Recovery School District	16,116,399	-	-	(16,116,399)
Total Governmental Activities	574,109,218	2,457,030	78,832,769	(492,819,419)
General Revenues				
Taxes:				
Ad valorem taxes				154,517,614
Sales and use taxes				174,082,945
State aid not restricted to specific programs (MFP)				170,598,098
Unrestricted intergovernmental revenues				3,848,546
Interest and investment earnings				1,127,134
Miscellaneous				5,506,452
Total general revenues				509,680,789
Change in Net Position				16,861,370
Net Position - July 1, 2015				(282,211,080)
Net Position - June 30, 2016				\$ (265,349,710)

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, 2016

	General	Title I	Proposition 1 Capital Projects
<u>ASSETS</u>			
Cash and cash equivalents	\$ 211,549,047	\$ -	\$ -
Receivables:			
Accounts	462,713	2,661	-
Sales tax	12,707,907	-	5,384,407
Ad valorem tax	334,426	-	354,173
Due from other funds	-	-	23,804,194
Due from other governments	1,704,613	3,528,413	-
Inventory	46,171	-	-
TOTAL ASSETS	\$ 226,804,877	\$ 3,531,074	\$ 29,542,774
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 6,027,748	\$ 672,000	\$ 3,053,530
Salaries and benefits payable	-	-	-
Due to other funds	139,204,180	2,859,073	-
Unearned revenues	112,942	1	-
TOTAL LIABILITIES	145,344,870	3,531,074	3,053,530
Fund balances:			
Nonspendable			
Inventory	46,171	-	-
Restricted			
Grant programs and tax propositions	-	-	-
Capital projects	-	-	26,489,244
Child nutrition	-	-	-
Assigned			
Coverage of medical claims	6,250,000	-	-
Coverage of risk management claims	4,000,000	-	-
Facilities	1,250,000	-	-
Current operations	6,000,000	-	-
Debt service payments	4,737,628	-	-
Special revenue fund	-	-	-
Unassigned	59,176,208	-	-
TOTAL FUND BALANCES	81,460,007	-	26,489,244
TOTAL LIABILITIES AND FUND BALANCES	\$ 226,804,877	\$ 3,531,074	\$ 29,542,774

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
\$ -	\$ -	\$ 26,565	\$ -	\$ 211,575,612
-	-	3,025	116,224	584,623
848,637	4,247,503	-	-	23,188,454
55,557	284,727	-	-	1,028,883
699,540	4,728,225	7,590,393	2,579,701	39,402,053
-	-	608,824	7,254,881	13,096,731
-	-	925,604	-	971,775
<u>\$ 1,603,734</u>	<u>\$ 9,260,455</u>	<u>\$ 9,154,411</u>	<u>\$ 9,950,806</u>	<u>\$ 289,848,131</u>
\$ 15,296	\$ 48,754	\$ 193,881	\$ 544,557	\$ 10,555,766
-	-	-	10,544	10,544
-	-	-	6,691,624	148,754,877
-	-	452,185	77,908	643,036
<u>15,296</u>	<u>48,754</u>	<u>646,066</u>	<u>7,324,633</u>	<u>159,964,223</u>
-	-	473,419	-	519,590
1,588,438	9,211,701	-	2,312,015	13,112,154
-	-	-	-	26,489,244
-	-	8,034,926	-	8,034,926
-	-	-	-	6,250,000
-	-	-	-	4,000,000
-	-	-	-	1,250,000
-	-	-	-	6,000,000
-	-	-	-	4,737,628
-	-	-	314,158	314,158
-	-	-	-	59,176,208
<u>1,588,438</u>	<u>9,211,701</u>	<u>8,508,345</u>	<u>2,626,173</u>	<u>129,883,908</u>
<u>\$ 1,603,734</u>	<u>\$ 9,260,455</u>	<u>\$ 9,154,411</u>	<u>\$ 9,950,806</u>	<u>\$ 289,848,131</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, 2016

Total Fund Balances at June 30, 2016 - Governmental Funds		\$ 129,883,908
Cost of capital assets at June 30, 2016	\$ 731,242,131	
Less: Accumulated depreciation as of June 30, 2016:		
Buildings	(251,522,092)	
Movable property	<u>(48,393,801)</u>	431,326,238
Consolidation of internal service funds		80,452,245
Elimination of interfund assets and liabilities		
Due from other funds	(130,317,396)	
Due to other funds	<u>130,317,396</u>	-
Long-term liabilities at June 30, 2016		
Compensated absences payable	(18,627,743)	
Post-employment benefit obligation	(336,728,504)	
Bonds payable - QSCB	<u>(27,845,621)</u>	<u>(383,201,868)</u>
Pension liabilities, deferred inflows and deferred outflows of resources		
Net pension liability	(589,228,192)	
Deferred outflow amounts related to pension liability	88,423,116	
Deferred inflow amounts related to pension liability	<u>(23,005,157)</u>	<u>(523,810,233)</u>
Total net position at June 30, 2016 - Governmental Activities		<u>\$ (265,349,710)</u>

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



East Baton Rouge Parish School System

**1050 South Foster Drive
Baton Rouge, Louisiana 70806
www.ebrschools.org**

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 2016

	General	Title I	Proposition 1 Capital Projects	Proposition 2 Discipline
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ 152,017,011	\$ -	\$ -	\$ -
Sales and use taxes	92,927,161	-	41,389,380	6,492,449
Earnings on investments	1,009,093	-	75,637	4,650
Extended day program tuition	859,031	-	-	-
Other	5,613,959	-	4,967	-
State sources:				
Unrestricted state sources - other	167,598,098	-	-	-
Intergovernmental revenues	3,848,546	-	-	-
Restricted grants-in-aid	2,077,287	-	-	-
Federal grants	816,669	23,388,824	-	-
TOTAL REVENUES	426,766,855	23,388,824	41,469,984	6,497,099
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	124,256,604	-	-	-
Special education programs	52,821,415	-	-	-
Other education programs	22,020,478	15,074,272	-	3,735,396
Support:				
Pupil support services	27,857,420	596,948	-	1,785,877
Instructional staff services	13,754,788	4,808,729	-	76,069
General administration services	11,402,883	2,926	408,102	63,861
School administration services	23,296,802	130,969	-	372,498
Business and central services	12,395,396	25,448	897,129	-
Plant operations and maintenance	40,712,271	263,713	5,447,870	215,273
Transportation	31,354,411	235,740	-	-
Child nutrition	-	-	-	-
Appropriations:				
Charter Schools - Type 1	29,283,399	-	-	-
Charter Schools - Type 2	13,938,990	-	-	-
Office of Juvenile Justice	110,355	-	-	-
Magnet programs	7,265,633	-	-	-
Recovery School District	16,116,399	-	-	-
Capital outlay	-	-	23,696,477	-
Community service operations	12,350	-	-	-
Facilities acquisition	2,653,667	-	-	-
Debt service - Principal retirement	2,866,381	-	-	-
Debt service - Interest and bank charges	376,893	-	-	-
TOTAL EXPENDITURES	432,496,535	21,138,745	30,449,578	6,248,974
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(5,729,680)	2,250,079	11,020,406	248,125

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

<u>Proposition 3 Compensation</u>	<u>Child Nutrition</u>	<u>Other Non-major Governmental</u>	<u>Total</u>
\$ -	\$ -	\$ 2,500,603	\$ 154,517,614
33,273,955	-	-	174,082,945
27,615	-	-	1,116,995
-	-	-	859,031
36,312	790,070	661,822	7,107,130
-	3,000,000	-	170,598,098
-	-	-	3,848,546
-	-	2,889,698	4,966,985
-	26,176,869	23,483,422	73,865,784
<u>33,337,882</u>	<u>29,966,939</u>	<u>29,535,545</u>	<u>590,963,128</u>
15,842,691	-	4,431,974	144,531,269
6,517,303	-	1,548,856	60,887,574
2,460,345	-	9,682,007	52,972,498
3,106,922	-	4,731,387	38,078,554
1,549,504	-	9,948,898	30,137,988
393,405	-	-	12,271,177
2,131,204	-	73,595	26,005,068
855,351	-	175,463	14,348,787
42,328	-	30,960	46,712,415
1,680,764	-	405,449	33,676,364
-	28,460,188	17,174	28,477,362
-	577,939	-	29,861,338
-	-	-	13,938,990
-	-	-	110,355
-	-	-	7,265,633
-	-	-	16,116,399
-	-	-	23,696,477
-	-	-	12,350
-	-	-	2,653,667
-	-	-	2,866,381
-	-	-	376,893
<u>34,579,817</u>	<u>29,038,127</u>	<u>31,045,763</u>	<u>584,997,539</u>
<u>(1,241,935)</u>	<u>928,812</u>	<u>(1,510,218)</u>	<u>5,965,589</u>
			(continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 2016

	<u>General</u>	<u>Title I</u>	<u>Proposition 1 Capital Projects</u>	<u>Proposition 2 Discipline</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	\$ 4,020,380	\$ -	\$ -	\$ -
Transfers out	(3,658,570)	(2,250,079)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>361,810</u>	<u>(2,250,079)</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	(5,367,870)	-	11,020,406	248,125
Fund balances, June 30, 2015	<u>86,827,877</u>	<u>-</u>	<u>15,468,838</u>	<u>1,340,313</u>
FUND BALANCES, JUNE 30, 2016	<u>\$ 81,460,007</u>	<u>\$ -</u>	<u>\$ 26,489,244</u>	<u>\$ 1,588,438</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>
\$ -	\$ -	\$ 3,658,570	\$ 7,678,950
-	(51,269)	(1,719,032)	(7,678,950)
-	(51,269)	1,939,538	-
(1,241,935)	877,543	429,320	5,965,589
10,453,636	7,630,802	2,196,853	123,918,319
<u>\$ 9,211,701</u>	<u>\$ 8,508,345</u>	<u>\$ 2,626,173</u>	<u>\$ 129,883,908</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, 2016

Net Change in Fund Balances - Total Governmental Funds		\$ 5,965,589
Capital Assets:		
Capital outlay and other expenditures capitalized	\$ 31,279,385	
Depreciation expense for year ended June 30, 2016	<u>(27,517,525)</u>	3,761,860
Loss on disposition of capital assets		(4,220)
Proceeds from the sale of capital assets in excess of net gain/loss recognized		(2,679)
Change in net position of internal service funds		(4,335,597)
Pension contributions in excess of pension expense		18,633,163
Long Term Debt:		
Principal portion of debt service payments	2,869,213	
Post-employment benefit obligation incurred in excess of payments	(9,446,029)	
Excess of compensated absences earned over amounts used	<u>(579,930)</u>	<u>(7,156,746)</u>
Change in Net Position - Governmental Activities		<u>\$ 16,861,370</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, 2016

	Internal Service Funds
<u>ASSETS</u>	
Current:	
Cash and cash equivalents	\$ 2,527,372
Due from other funds	91,010,219
Reimbursements receivable	<u>1,490,000</u>
 TOTAL ASSETS	 <u><u>\$ 95,027,591</u></u>
<u>LIABILITIES AND NET POSITION</u>	
Liabilities:	
Current:	
Accounts payable	\$ 1,114,871
Claims payable	<u>8,377,361</u>
Total current liabilities	9,492,232
Noncurrent:	
Claims payable	<u>5,083,114</u>
Total noncurrent liabilities	5,083,114
 TOTAL LIABILITIES	 <u>14,575,346</u>
 Net Position:	
Unrestricted	<u>80,452,245</u>
 TOTAL LIABILITIES AND NET POSITION	 <u><u>\$ 95,027,591</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, 2016

	Internal Service Funds
<u>OPERATING REVENUES</u>	
Premiums received	\$ 81,093,644
 TOTAL OPERATING REVENUES	 81,093,644
<u>OPERATING EXPENSES</u>	
Claims expense	80,545,339
Insurance premiums	1,564,511
Materials and supplies	7,259
Administrative fees	3,322,271
 TOTAL OPERATING EXPENSES	 85,439,380
 NET OPERATING LOSS	 (4,345,736)
<u>NON-OPERATING REVENUES</u>	
Interest income	10,139
 TOTAL NON-OPERATING REVENUES	 10,139
 Change in net position	 (4,335,597)
 Net Position, at June 30, 2015, as restated	 84,787,842
 NET POSITION, AT JUNE 30, 2016	 \$ 80,452,245

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, 2016

	Internal Service Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Cash premiums received	\$ 80,818,005
Cash paid in claims and benefits	(83,387,075)
Cash paid for expenses	(3,281,097)
NET CASH USED IN	
OPERATING ACTIVITIES	(5,850,167)
 <u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>	
Net advances from other funds	5,806,385
NET CASH PROVIDED BY	
NONCAPITAL FINANCING ACTIVITIES	5,806,385
 <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Interest income	10,139
NET CASH PROVIDED BY	
INVESTING ACTIVITIES	10,139
 NET CHANGE IN CASH	(33,643)
 Cash at beginning of year	2,561,015
 Cash at end of year	<u>\$ 2,527,372</u>
 <u>Reconciliation of operating loss to net cash</u> <u>used in operating activities</u>	
Operating loss	\$ (4,345,736)
Adjustments to reconcile operating loss to	
net cash used in operating activities:	
Changes in:	
Reimbursement receivables	(275,639)
Accounts and claims payable	(1,228,792)
NET CASH USED IN	
OPERATING ACTIVITIES	<u>\$ (5,850,167)</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, 2016

	Agency Funds
<u>ASSETS</u>	
Cash and cash equivalents	\$ 4,736,093
Accounts receivable	147,686
Due from other funds	18,437,481
	<hr/>
TOTAL ASSETS	\$ 23,321,260
	<hr/>
<u>LIABILITIES</u>	
Accounts payable	\$ 29,460
Benefits payable	6,167,304
Salaries payable	11,682,319
Payroll withholdings payable	611,208
Amounts held for other groups	4,736,093
Due to other funds	94,876
	<hr/>
TOTAL LIABILITIES	\$ 23,321,260
	<hr/>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

1. GENERAL INFORMATION

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

The School System is composed of a central office, 84 schools and several support facilities. Student enrollment for the year ended June 30, 2016 was approximately 41,000 students in pre-kindergarten through Grade 12. The School System employs approximately 5,500 persons, approximately 3,000 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 long-term sustainability of the School System as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

Government-Wide Financial Statements (continued)

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

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

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

Fund Financial Statements

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

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

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

Governmental Fund Types:

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

Fund Financial Statements (continued)

Governmental Fund Types: (continued)

Proposition 1 – Capital Projects Fund – The Proposition 1 Fund accounts for the proceeds of a \$0.51 cent sales tax approved as part of a plan to improve 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 majority of the child nutrition program is federally funded; state minimum foundation program (MFP) funding and local funding also support the program. The basic goals of the school food service program are to serve nutritionally adequate, attractive, and moderately priced meals, to help children grow socially and emotionally, to extend educational influences to the homes of school children, and to provide learning experiences that will improve children's eating habits with the ultimate goal of physically fit adults.

Proprietary Fund Type:

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

Fiduciary Fund Type:

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

C. Basis of Accounting/Measurement Focus

Government-Wide Financial Statements (GWFS)

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

Fund Financial Statements (FFS)

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

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

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

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

Revenues

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

Expenditures

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

D. **Encumbrances**

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

E. **Cash and Cash Equivalents**

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

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

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

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

F. **Inventory**

Government-Wide Level

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

Fund Level

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

F. Inventory (continued)

Fund Level (continued)

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

G. Capital Assets

All capital assets are capitalized at historical cost or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their 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.

H. Restricted Net Position

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

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

Imposed by law through constitutional provisions or enabling legislation.

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

J. **Interfund Transactions**

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

K. **Compensated Absences**

Teachers and other school employees accrue from 10 to 12 days of sick leave per year depending upon the number of months worked. Sick leave may be accumulated without limitation. Upon employees' death or retirement, unused accumulated sick leave of up to 25 days is paid to employees or their heirs at the employees' current rate of pay. The accrual 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)

K. 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.

L. Estimates

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

M. Non-Operating and Operating Revenues – Proprietary Funds

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

N. Pension Plans

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

O. **Restatement of Net Position**

The Medical Insurance Fund's deficit balance net position as of June 30, 2015 was \$258,159,349. The deficit was primarily the result of the System's recording of its net OPEB obligation within this fund. In 2016, the School System adopted Governmental Accounting Standards Statement No. 76 *the Hierarchy of Generally Accepted Accounting Principles* that prompted the System to change how it accounts for its other post-employment benefits. As a result of adopting this standard, the System no longer reports the Net post-employment benefit obligation in the Internal Service Fund- Medical Insurance Fund. Going forward, the System will report this liability only on the entity-wide Statement of Net Position. The net effect to the Internal Service Fund – Medical Insurance Fund Net Position for the year ended June 30, 2015 is as follows:

	<u>Internal Service Funds Combined</u>
Total Net Position (Deficit), June 30, 2015 as previously reported	\$ (242,494,633)
Net post-employment benefit obligation	<u>327,282,475</u>
Total Net Position, June 30, 2015, Restated	<u><u>\$ 84,787,842</u></u>

3. **CASH AND CASH EQUIVALENTS**

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

The carrying amount of the deposits at June 30, 2016 were as follows:

Major Governmental Funds:	
General Fund	\$ 211,549,047
Child Nutrition Fund	<u>26,565</u>
Subtotal – Major Governmental Funds	<u>211,575,612</u>
Fiduciary Fund Types:	
School Activity Fund	4,736,093
Proprietary Fund Types:	
Workers' Compensation Fund	2,502,761
Risk Management Fund	<u>24,611</u>
Subtotal – Proprietary Funds	<u>2,527,372</u>
TOTAL	<u><u>\$ 218,839,077</u></u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Deposits

Custodial credit risk for deposits is the risk that in the event of financial institution failure, the School System's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. The School System had no custodial credit risk as of June 30, 2016.

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

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

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

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

4. **AD VALOREM TAXES**

Ad valorem taxes were levied by the School System on May 21, 2015, for the calendar year 2015, based on the assessed valuation of property as of January 1 of the calendar year. The taxes become due on December 1 of each year, and become delinquent on December 31. However, before the taxes can be collected, the assessment list (tax roll) must be submitted to the Louisiana Tax Commission for approval. From the day the tax roll is filed in the parish Clerk of Court's Office, it shall act as a lien on each specific piece of real estate thereon assessed, which shall be subject to a legal mortgage after the 31st day of December of the current year for the payment of the tax due on it. The taxes are generally collected in December, January, and February of the fiscal year. A list of property on which taxes have not been paid is published in the official journal by the East Baton Rouge Parish Tax Collector Office, which is a division of the East Baton Rouge Parish Sheriff's Department. If taxes are not paid within the period stipulated in the public notice, the property is sold for taxes due at a tax sale, usually held prior to the end of the School System's fiscal year.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expires</u>
Parishwide taxes:			
Constitutional tax	5.25	5.25	Not applicable
Special maintenance tax	1.04	1.04	2026
Special tax – additional aid to public schools	6.50	6.50	2023
Special tax – additional teachers	2.78	2.78	2024
Special tax – employee salaries and benefits	1.86	1.86	2024
Special tax – employee salaries and benefits	7.14	7.14	2018
Special tax – replacing reduced state and local receipts	4.98	4.98	2017
Special tax – employee salaries and benefits	5.99	5.99	2026
Special tax – employee salaries and benefits	7.19	7.19	2023
Special tax – support ADAPP	.72	.72	2026

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2016 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 10,292,569	\$ -	\$ -	\$ 10,292,569
Construction in progress	40,274,236	25,381,196	(58,758,246)	6,897,186
Total capital assets, not being depreciated	50,566,805	25,381,196	(58,758,246)	17,189,755
Capital assets, being depreciated:				
Buildings and improvements	592,171,888	58,425,290	-	650,597,178
Machinery and equipment	58,863,702	6,231,145	(1,639,649)	63,455,198
Total capital assets, being depreciated	651,035,590	64,656,435	(1,639,649)	714,052,376
Total capital assets	701,602,395	90,037,631	(60,397,895)	731,242,131
Less accumulated depreciation for:				
Buildings and improvements	(227,594,727)	(23,927,365)	-	(251,522,092)
Machinery and equipment	(46,436,391)	(3,590,160)	1,632,750	(48,393,801)
Total accumulated depreciation	(274,031,118)	(27,517,525)	1,632,750	(299,915,893)
Total capital assets, being depreciated, net	377,004,472	(37,138,910)	(6,899)	414,136,483
Governmental activities capital assets, net	<u>\$ 427,571,277</u>	<u>\$ 62,520,106</u>	<u>\$ (58,765,145)</u>	<u>\$ 431,326,238</u>

Net depreciation expense for the year ended June 30, 2016 was charged to the following governmental functions:

Instruction:

Regular education programs	\$ 24,243,600
Special education programs	76,771
Other educational programs	118,900

Support:

Instructional staff services	89,507
General administration services	3,399
Business and central services	248,480
Plant operations and maintenance	2,178
Transportation	2,346,433
Child nutrition	388,257
	<u>\$ 27,517,525</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLANS

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

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

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

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

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

The School System implemented Government Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pensions and Statement 71 on Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB 68. These standards require the School System to record its proportional share of each of the pension plans Net Pension Liability and report the following disclosures:

Plan Descriptions:

Teachers' Retirement System of Louisiana (TRSL)

The Teachers' Retirement System of Louisiana (TRSL) is the administrator of a cost-sharing multiple employer defined benefit plan. The plan provides retirement, disability, and survivor benefits to employees who meet the legal definition of a "teacher" as provided for in LRS 11:701. The School System has participants in TRSL's Regular Plan and in Plan A. Eligibility for retirement benefits for these plans and the calculation of retirement benefits are provided for in LRS 11:761. Most members are eligible to receive retirement benefits 1) at the age of 60 with 5 years of creditable service, 2) at the age of 55 with at least 25 years of creditable service, or 3) at any age with at least 30 years of creditable service. Retirement benefits are calculated by applying a percentage ranging from 2% to 3% of final average salary multiplied by years of service. Final average salary is based upon the member's highest successive 36 months (highest successive 60 months for members employed after January 1, 2011).

In lieu of terminating employment and accepting a service retirement, an eligible member can begin participation in the Deferred Retirement Option Program (DROP) on the first retirement eligibility date for a period not to exceed the 3rd anniversary of retirement eligibility. Delayed participation reduces the three year participation period. During participation, benefits otherwise payable are fixed, and deposited in an individual DROP account. Upon termination of DROP, the member can continue employment and earn additional accruals to be added to the fixed pre-DROP benefit. Upon termination of employment, the member is entitled to the fixed benefit, an additional benefit based on post-DROP service (if any), and the individual DROP account balance which can be paid in a lump sum or an additional annuity based upon the account balance.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Plan Descriptions: (continued)

Teachers' Retirement System of Louisiana (TRSL) (continued)

Under LRS 11:778, members who have suffered a qualified disability are eligible for disability benefits if employed prior to January 1, 2011 and have five or more years creditable service, or if employed on or after January 1, 2011 and attained at least 10 years of creditable service. Members employed prior to January 1, 2011 receive disability benefits equal to 2½% of his average compensation multiplied by his years of creditable service, but not more than 50% of his average compensation subject to statutory minimums. Members employed on or after January 1, 2011 receive disability benefits equal to the regular retirement formula without reduction by reason of age.

Survivor benefits are provided for in LRS 11:762. In order for survivor benefits to be paid, the deceased member must have been in state service at the time of death and must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or must have had a minimum of twenty years of service credit regardless of when earned. Survivor benefits are equal to 50% of the benefit to which the member would have been entitled if he had retired on the date of his death using a factor of 2½% regardless of years of service or age, or \$600 per month, whichever is greater.

Louisiana School Employees' Retirement System (LSERS)

The Louisiana School Employees' Retirement System (LSERS) is the administrator of a cost-sharing multiple employer defined benefit pension plan. The plan provides retirement, disability, and survivor benefits to school employees as defined in LRS 11:1002. Eligibility for retirement benefits and the calculation of retirement benefits are provided for in LRS 11:1141. Members who joined the system on or before June 30, 2010 are eligible for regular retirement benefits upon attaining 30 years of service at any age, 25 years of service and aged 55 years, 20 years of service regardless of age with an actuarially reduced benefit, or 10 years of service and aged 60 years. Members who joined the system after June 30, 2010 are eligible for regular retirement upon attaining at least 5 years of service and aged 60 years or 20 years of service regardless of age with an actuarially reduced benefit. For members employed prior to July 1, 2010, the maximum retirement benefit is equal to 3⅓% of the average compensation for the three highest consecutive years of service (five highest consecutive years for members employed between July 1, 2006 and June 30, 2010), subject to a 10% salary limitation, multiplied by the number of years of service limited to 100% of final average compensation plus a supplementary allowance of \$2 per month for each year of service. For members employed on or after July 1, 2010, the maximum retirement benefit is equal to 2½% of the average compensation for the five highest consecutive years of service, subject to a 15% salary limitation, multiplied by the number of years of service limited to 100% of final average compensation plus a supplementary allowance of \$2 per month for each year of service.

Members of the System may elect to participate in the Deferred Retirement Option Plan, (DROP) and defer the receipt of benefits. The election may be made only one time and the duration is limited to three years. Once an option has been selected, no change is permitted. Upon the effective date of the commencement of participation in the DROP Plan, active membership in the regular retirement plan of the System terminates. Average compensation and creditable service remain as they existed on the effective date of commencement of participation in the System. The monthly retirement benefits, that would have been payable had the person elected to cease employment and receive a service retirement allowance, are paid into the Deferred Retirement Option Plan Fund Account. The System maintains subaccounts within this account reflecting the credits attributed to each participant in the DROP program. Interest credited and payments from the DROP account are made in accordance with Louisiana Revised Statutes 11:1152(F)(3). Upon termination of participation in both the DROP program and employment, a participant may receive his DROP monies either in a lump sum payment from the account or systematic disbursements. The System also provides for deferred benefits for vested members who terminate before being eligible for retirement. Once the member reaches the appropriate age for retirement, benefits become payable.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Plan Descriptions: (continued)

Louisiana School Employees' Retirement System (LSERS) (continued)

LRS 11:1147 provides that members are eligible to retire and receive disability benefits if the member has attained at least 5 years of creditable service (10 years of creditable service if employed on or after July 1, 2006), if the member is not eligible for regular retirement and has become totally and permanently disabled. Disability benefits are equal to 2½% of his average compensation multiplied by his years of creditable service, but not less than 33⅓% of his average compensation for members employed prior to July 1, 2006 and 3% of his average compensation multiplied by his years of creditable service for members employed between July 1, 2006 and June 30, 2010. For those employed on or after July 1, 2010 disability benefits are equivalent to the regular retirement formula without reduction by reason of age. Pursuant to LRS 11:1151, survivor benefits of up to 75% of the members salary are available for surviving spouses and minor children of members with at least five years of service.

Louisiana State Employees' Retirement System (LASERS)

The Louisiana State Employees' Retirement System (LASERS) is the administrator of a cost-sharing multiple employer defined benefit pension plan to provide retirement, disability, and survivor's benefits to eligible state employees and their beneficiaries as defined in LRS 11:411-414. The School System has participants in this plan who began service under the LASER plan and later transferred to employment with the School System. The age and years of creditable service required in order for a member to receive retirement benefits are established by LRS 11:441 and vary depending on the member's hire date, employer and job classification. The substantial majority of members may retire with full benefits at any age upon completing 30 years of creditable service and at age 60 upon completing 10 years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit. The computation of retirement benefits are provided for in LRS 11:444. The basic annual retirement benefit for members is equal to a percentage (between 2.5% and 3.5%) of average compensation multiplied by the number of years of creditable service.

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors. Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Plan Descriptions: (continued)

Louisiana State Employees' Retirement System (LASERS) (continued)

Eligibility requirements and benefit computations for disability benefits are provided for in LRS 11:461. All members with ten or more years of creditable service or members aged 60 or older regardless of date of hire who become disabled may receive a maximum disability benefit equivalent to the regular retirement formula without reduction by reason of age. Hazardous duty personnel who become disabled in the line of duty will receive a disability benefit equal to 75% of final average compensation.

Provisions for survivor's benefits are provided for in LRS 11:471-478. Under these statutes, the deceased member who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18 or age 23 if the child remains a full-time student. The minimum service requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

Funding Policy

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee (PRSAC).

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, 2016, for the School System and covered employees were as follows:

	<u>School System</u>	<u>Employees</u>
Teachers' Retirement System:		
Regular Plan	26.30%	8.00%
Plan A	31.30%	9.10%
School Employees' Retirement System	30.20%	7.50%- 8.00%
State Employees' Retirement System	37.20%	7.50% - 8.00%

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Teachers' Retirement System:			
Regular Plan	\$ 61,794,947	\$ 64,795,503	\$ 61,553,101
Plan A	63,049	89,019	96,694
School Employees' Retirement System	3,984,923	4,331,045	4,171,524
State Employees' Retirement System	148,268	136,883	73,403

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

The following schedule lists the School System's proportionate share of the Net Pension Liability allocated by each of the pension plans based on the June 30, 2015 measurement date. The School System uses this measurement to record its Net Pension Liability and associated amounts as of June 30, 2016 in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at June 30, 2015 along with the change compared to the June 30, 2014 rate. The School System's proportion of the Net Pension Liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

	Net Pension Liability at June 30, 2015	Allocation Rate at June 30, 2015	Increase (Decrease) to June 30, 2014 Rate
Teachers' Retirement System	\$ 558,252,109	5.1919%	0.1118%
School Employees' Retirement System	29,640,675	4.6742%	0.0811%
State Employees' Retirement System	1,335,408	0.0196%	0.0093%
	<u>\$ 589,228,192</u>		

The following schedule lists each pension plan's recognized pension expense.

Teachers' Retirement System	\$ 44,055,771
School Employees' Retirement System	2,902,276
State Employees' Retirement System	399,979
	<u>\$ 47,358,026</u>

At June 30, 2016, the School System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,785	\$ (9,060,194)
Changes of assumptions	2,132,013	-
Net difference between projected and actual earnings on pension plan investments	-	(13,700,168)
Changes in proportion and differences between Employer contributions and proportionate share of contributions	20,298,131	(244,795)
Employer contributions subsequent to the measurement date	65,991,187	-
Total	<u>\$ 88,423,116</u>	<u>\$ (23,005,157)</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

Summary totals of deferred outflows of resources and deferred inflows of resources by pension plan:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Teachers' Retirement System	\$ 80,858,135	\$ (18,941,101)
School Employees' Retirement System (LSERS)	6,874,954	(4,048,048)
State Employees' Retirement System (LASERS)	690,027	(16,008)
	<u>\$ 88,423,116</u>	<u>\$ (23,005,157)</u>

The School System reported a total of \$65,991,187 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2015 which will be recognized as a reduction in Net Pension Liability in the year ended June 30, 2017. The following schedule list the pension contributions made subsequent to the measurement period for each pension plan:

	Subsequent Contributions
Teachers' Retirement System	\$ 61,857,996
School Employees' Retirement System (LSERS)	3,984,923
State Employees' Retirement System (LASERS)	148,268
	<u>\$ 65,991,187</u>

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

Year	TRSL	LSERS	LASERS	Total
2017	\$ (3,817,808)	\$ (584,189)	\$ 296,363	\$ (4,105,634)
2018	(3,817,807)	(602,941)	210,577	(4,210,171)
2019	(3,817,806)	(704,100)	(10,009)	(4,531,915)
2020	11,512,459	733,213	28,820	12,274,492
	<u>\$ 59,038</u>	<u>\$ (1,158,017)</u>	<u>\$ 525,751</u>	<u>\$ (573,228)</u>

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability for each pension plan as of June 30, 2015 are as follows:

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

	TRSL	LSERS	LASERS																		
Valuation Date	June 30, 2015	June 30, 2015	June 30, 2015																		
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal																		
Actuarial Assumptions:																					
Expected Remaining																					
Service Lives	5 years	3 years	3 years																		
Investment Rate of Return	7.75% net of investment expenses	7.00% net of investment expenses	7.75% per annum.																		
Inflation Rate	2.5% per annum	2.75%	3.0% per annum																		
Mortality	Mortality rates were projected based on the RP-2000 Mortality Table with projection to 2025 using Scale AA.	Mortality rates based on the RP-2000 Healthy Sex Distinct Mortality Table	Non-disabled members - Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015. Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.																		
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five year (2008-2012) experience study of the System’s members.		Termination, disability, and retirement assumptions were projected based on a five-year (2009-2013) experience study of the System's members.																		
Salary Increases	3.50% - 10.0% varies depending on duration of service	Salary increases were projected based on the 2008-2012 experience study of the Plan's members. The annual salary growth rates are based upon the members' years of service.	Salary increases were projected based on a 2009-2013 experience study of the System's members. The salary increase ranges for specific types of members are:																		
			<table><tr><th>Member Type</th><th>Lower Range</th><th>Upper Range</th></tr><tr><td>Regular</td><td>4.00%</td><td>13.00%</td></tr><tr><td>Judges</td><td>3.00%</td><td>5.50%</td></tr><tr><td>Corrections</td><td>3.60%</td><td>14.50%</td></tr><tr><td>Hazardous Duty</td><td>3.60%</td><td>14.50%</td></tr><tr><td>Wildlife</td><td>3.60%</td><td>14.50%</td></tr></table>	Member Type	Lower Range	Upper Range	Regular	4.00%	13.00%	Judges	3.00%	5.50%	Corrections	3.60%	14.50%	Hazardous Duty	3.60%	14.50%	Wildlife	3.60%	14.50%
Member Type	Lower Range	Upper Range																			
Regular	4.00%	13.00%																			
Judges	3.00%	5.50%																			
Corrections	3.60%	14.50%																			
Hazardous Duty	3.60%	14.50%																			
Wildlife	3.60%	14.50%																			
Cost of Living Adjustments	None	Cost-of-living raises may be granted from the Experience Account provided there are sufficient funds needed to offset the increase in the actuarial liability and the plan has met the criteria and eligibility requirements outline by ACT 399 of 2014.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.																		

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLANS (continued)

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

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

TRSL	LSERS	LASERS
The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5% and an adjustment for the effect of rebalancing/diversification.	The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.	The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 3.0% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.66% for 2015

The following table provides a summary of the best estimates of arithmetic/geometric real rates of return for each major asset class included in each of the Retirement Systems target asset allocations as of June 30, 2015:

Asset Class	Target Allocation			Long-Term Expected Real Rate of Return		
	TRSL	LSERS	LASERS	TRSL	LSERS	LASERS
Cash	-	-	-	-	-	0.24%
Domestic equity	31.0%	51.0%	27.0%	4.71%	3.61%	4.56%
International equity	19.0%	-	30.0%	5.69%	-	5.67%
Domestic fixed income	14.0%	30.0%	10.0%	2.04%	1.06%	2.24%
International fixed income	7.0%	-	2.0%	2.80%	-	3.64%
Alternatives	29.0%	13.0%	24.0%	5.94%	0.89%	7.82%
Global asset allocation	-	-	7.0%	-	-	3.70%
Real assets	-	6.0%	-	-	0.44%	-
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	n/a	6.00%	5.66%
Inflation					<u>2.30%</u>	
Expected Arithmetic Nominal Return					<u>8.30%</u>	

n/a - amount not provided by Retirement System

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Discount Rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net positions was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for TRSL, LSERS and LASERS was 7.75%, 7.00% and 7.75%, respectively for the year ended June 30, 2015.

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

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

	1.0% Decrease	Current Discount Rate	1.0% Increase
TRSL			
Rates	6.75%	7.75%	8.75%
EBRPSS Share of NPL	\$ 706,391,807	\$ 558,252,109	\$ 432,256,428
LSERS			
Rates	6.00%	7.00%	8.00%
EBRPSS Share of NPL	\$ 40,719,090	\$ 29,640,675	\$ 20,167,712
LASERS			
Rates	6.75%	7.75%	8.75%
EBRPSS Share of NPL	\$ 1,685,574	\$ 1,335,408	\$ 1,038,032

Payables to the Pension Plan

The East Baton Rouge School System recorded accrued liabilities to each of the Retirement Systems for the year ended June 30, 2016 mainly due to the accrual for payroll at the end of each of the fiscal years. The amounts due are included in liabilities under the amounts reported as accounts, salaries and other payables. The balance due to each for the retirement systems at June 30, 2016 is as follows:

	June 30, 2016
TRSL	\$ 5,752,406
LSERS	323,339
LASERS	15,463
	<u>\$ 6,091,208</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

7. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description

The East Baton Rouge Parish School System's medical benefits are provided to employees upon actual retirement.

The School System's OPEB Plan is a single-employer defined benefit "substantive plan" as understood by past practices of the employer and employees. Although no written plan or trust currently exists or is sanctioned by law, the OPEB plan is reported based on communications to plan members. The OPEB plan does not issue a stand-alone financial report.

Most employees are covered by the Teachers' Retirement System of Louisiana (TRSL), whose retirement eligibility (DROP entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; or, age 60 and 5 years of service. Employees who entered one of the four state systems on or after January 1, 2011 may not retire until age 60 without actuarial reduction in their pension benefits.

Life insurance coverage is available to retirees in the same amount as before retirement up to a maximum of \$25,000. The premium is based on a blended rate (based on age specific rates) for active and a separate blended rate for retirees. The employer pays the cost of the retiree life insurance based on the blended rates. Since GASB Codification Section P50 requires the use of "unblended" rates, we have used the 94GAR mortality table described below 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 East Baton Rouge Parish School System recognized the cost of providing post-employment medical and life insurance benefits (the East Baton Rouge Parish 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. In 2016 and 2015, the East Baton Rouge Parish School System's portion of health care and life insurance funding cost for retired employees totaled \$25,877,088 and \$23,960,267, respectively. Effective July 1, 2008, the East Baton Rouge Parish School System implemented Government Accounting Standards Board Codification Section P50, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions* (GASB Codification Section P50). The funded amount was applied toward the Net OPEB Benefit Obligation as shown in the following table.

Annual Required Contribution

The East Baton Rouge Parish School System's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB Codification Section P50. 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 Codification Section P50) 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)

Annual Required Contribution (continued)

The actuarially computed ARC is as follows:

	<u>2016</u>	<u>2015</u>
Normal cost	\$ 12,219,388	\$ 11,749,412
30-year UAAL amortization	28,939,208	27,826,162
Annual required contribution (ARC)	<u>\$ 41,158,597</u>	<u>\$ 39,575,574</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:

	<u>2016</u>	<u>2015</u>
Beginning Net OPEB obligation	\$ 327,282,475	\$ 317,325,106
Annual required contribution (ARC)	41,158,597	39,575,574
Interest on net OPEB obligation	13,091,298	12,693,004
Adjustment to ARC	<u>(18,926,778)</u>	<u>(18,350,942)</u>
Annual OPEB cost	35,323,117	33,917,636
Contribution to Irrevocable Trust	-	-
Current year retiree premium	<u>(25,877,088)</u>	<u>(23,960,267)</u>
Change in net OPEB obligation	9,446,029	9,957,369
Net OPEB obligation – end of year	<u>\$ 336,728,504</u>	<u>\$ 327,282,475</u>

The following table shows the School System's annual other post employment benefits (OPEB) cost, percentage of the cost contributed, and the net other post-employment benefits (OPEB) obligation for the following fiscal years:

Fiscal Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Costs Contributed	Net OPEB Obligation
6/30/2016	\$ 35,323,117	73.26%	\$ 336,728,504
6/30/2015	\$ 33,917,636	70.64%	\$ 327,282,475
6/30/2014	\$ 30,625,595	87.71%	\$ 317,325,106

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Funding Status and Funding Progress (continued)

In 2016 and 2015, the East Baton Rouge Parish School System made no contributions to its post-employment benefits plan other than payment of retiree premiums. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the July 1, 2014 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year June 30, 2016 was \$520,426,367 which is defined as that portion, as determined by a particular actuarial cost method (the East Baton Rouge Parish 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.

	<u>2016</u>	<u>2015</u>
Actuarial Accrued Liability (AAL)	\$ 520,426,367	\$ 500,409,968
Actuarial Value of Plan Assets (AVP)	<u>-</u>	<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 520,426,367</u>	<u>\$ 500,409,968</u>
 Funded Ratio (AVP/AAL)	 0.00%	 0.00%
 Covered Payroll (active plan members)	 \$ 267,398,354	 263,735,354
UAAL as a percentage of covered payroll	194.63%	189.74%

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 East Baton Rouge Parish School System and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the East Baton Rouge Parish 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 East Baton Rouge Parish 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 Codification Section P50.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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 DROP (three years in the DROP plus one additional year) as described above under the heading "Plan Description". Medical benefits are provided to employees upon actual retirement.

Investment Return Assumption (Discount Rate)

GASB Codification Section P50 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 Codification Section P50 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, and remains fixed at \$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.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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.

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

OPEB Costs and Contributions			
	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
OPEB Cost	\$ 30,625,595	\$ 33,917,636	\$ 35,323,117
Contribution	-	-	-
Retiree premium	<u>26,862,519</u>	<u>23,960,267</u>	<u>25,877,088</u>
Total contribution and premium	<u>26,862,519</u>	<u>23,960,267</u>	<u>25,877,088</u>
Change in net OPEB obligation	\$ <u>3,763,076</u>	\$ <u>9,957,369</u>	\$ <u>9,446,029</u>
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	87.71%	70.64%	73.26%

8. **LONG-TERM OBLIGATIONS**

The following is a summary of the changes in general long-term obligations for the year ended June 30, 2016:

	<u>Compensated Absences</u>	<u>Qualified Zone Academy Bonds</u>	<u>Qualified School Construction Bonds 2009 Series</u>	<u>2010 Series</u>	<u>Total</u>	<u>Net Postemployment Benefits Obligation</u>	<u>Net Pension Liability</u>
Balance at July 1, 2015	\$ 18,047,813	\$ 84,650	\$ 14,735,184	\$ 15,895,000	\$ 48,762,647	\$ 327,282,475	\$ 546,539,747
Additions	8,697,091	-	-	-	8,697,091	9,446,029	42,688,445
Deductions	<u>(8,117,161)</u>	<u>(84,650)</u>	<u>(1,339,563)</u>	<u>(1,445,000)</u>	<u>(10,986,374)</u>	-	-
Balance at June 30, 2016	<u>\$ 18,627,743</u>	<u>\$ -</u>	<u>\$ 13,395,621</u>	<u>\$ 14,450,000</u>	<u>\$ 46,473,364</u>	<u>\$ 336,728,504</u>	<u>\$ 589,228,192</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of June 30, 2016:

	Compensated Absences	Qualified School Construction Bonds		Total	Net Postemployment Benefits Obligation	Net Pension Liability
		2009 Series	2010 Series			
Current	\$ 2,209,301	\$ 1,339,562	\$ 1,445,000	\$ 4,993,863	\$ -	\$ -
Long-Term	16,418,442	12,056,059	13,005,000	41,479,501	336,728,504	589,228,192
Total	<u>\$ 18,627,743</u>	<u>\$ 13,395,621</u>	<u>\$ 14,450,000</u>	<u>\$ 46,473,364</u>	<u>\$ 336,728,504</u>	<u>\$ 589,228,192</u>

The majority of the compensated absence liability is liquidated through the General Fund, Title I, Child Nutrition and Proposition 3 funds, as these funds expend a majority of the payroll. The outstanding bonds payable and the OPEB will be liquidated mostly through the General Fund as current yearly amounts come due.

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, 2016 are as follows:

Bond Issue	Original Issue	Interest Rates	Final Due Date	Interest to Maturity	Principal Outstanding
Qualified School Construction Bonds, Series 2009 dated December 17, 2009	\$ 21,433,000	1.00	Dec. 1, 2025	\$ 2,036,135	\$ 13,395,621
Qualified School Construction Bonds, Series 2010 dated August 1, 2010	<u>21,675,000</u>	0.75	Dec. 16, 2025	<u>1,551,120</u>	<u>14,450,000</u>
	<u>\$ 45,358,000</u>			<u>\$ 3,587,255</u>	<u>\$ 27,845,621</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Principal and interest payments are due as:

Years Ending June 30	Principal	Interest	Total
2017	\$ 2,784,562	\$ 376,893	\$ 3,161,455
2018	2,784,563	376,893	3,161,456
2019	2,784,562	376,893	3,161,455
2020	2,784,563	376,893	3,161,456
2021	2,784,561	376,893	3,161,454
2022-2026	13,922,810	1,702,790	15,625,600
Total	<u>\$ 27,845,621</u>	<u>\$ 3,587,255</u>	<u>\$ 31,432,876</u>

In accordance with LSA-R.S. 39:562(L), the School System is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of taxable property (including homestead exempt and nonexempt property) within the parish. At June 30, 2016, the statutory limit is \$1,365,140,998.

9. **UNEARNED REVENUES**

Unearned revenues at June 30, 2016 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	-	-	1	1
Child Nutrition	-	452,185	-	452,185
Subtotal – Major Governmental Funds	<u>112,942</u>	<u>452,185</u>	<u>1</u>	<u>568,128</u>
Non-major Governmental Funds:				
Local Grants	-	-	47,740	47,740
Diplomas Now	-	-	4,641	4,641
Striving Readers	-	-	2	2
Exceptional Education Program	-	-	1	1
Alcohol and Drug Abuse	-	-	1,899	1,899
Summer Program	-	-	23,625	23,625
Subtotal – Non-major Governmental Funds	<u>-</u>	<u>-</u>	<u>77,908</u>	<u>77,908</u>
Total	<u>\$ 112,942</u>	<u>\$ 452,185</u>	<u>\$ 77,909</u>	<u>\$ 643,036</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

9. **UNEARNED REVENUES** (continued)

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

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

10. **INTERFUND TRANSFERS**

Interfund transfers for the year ended June 30, 2016, were as follows:

	General Fund	Title I	Transfer from: Child Nutrition	Non-major Governmental	Total
Transfers to:					
General Fund	\$ -	\$ 2,250,079	\$ 51,269	\$ 1,719,032	\$ 4,020,380
Non-major Governmental Funds	3,658,570	-	-	-	3,658,570
Total	<u>\$ 3,658,570</u>	<u>\$ 2,250,079</u>	<u>\$ 51,269</u>	<u>\$ 1,719,032</u>	<u>\$ 7,678,950</u>

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

11. **DUE TO/FROM OTHER FUNDS**

The School System's consolidated cash account holds the cash of all funds. As a result, negative cash balances occur in certain funds and are in essence "financed" by the General Fund. Positive book cash balances are displayed on the Governmental Funds balance sheet as "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, 2016, which represent short-term loans, are as follows:

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

11. **DUE TO/FROM OTHER FUNDS** (continued)

	Due From Other Funds	Due To Other Funds
Major Governmental Funds:		
General Fund	\$ -	\$ (139,204,180)
Title I Fund	-	(2,859,073)
Proposition 1 Capitol Projects Fund	23,804,194	-
Proposition 2 Discipline Fund	699,540	-
Proposition 3 Compensation Fund	4,728,225	-
Child Nutrition Fund	7,590,393	-
Subtotal – Major Governmental Funds	<u>36,822,352</u>	<u>(142,063,253)</u>
Non-Major Governmental Funds:		
21st Century	-	(77,764)
Advanced Placement	-	(798)
Title II	-	(482,495)
Title III	-	(92,363)
Title X	-	(71,398)
Baton Rouge Performance	-	(3,529)
Brave	-	(1,699)
Gear Up Baton Rouge	-	(100)
Special Education (Exceptional Education Program)	-	(1,052,335)
Alcohol and Drug Abuse	2,107,893	-
Career and Technical Education	-	(42,695)
Temporary Assistance for Needy Families (TANF) (Early Childhood)	-	(4,277,197)
State Grants	-	-
Continuing Education	-	(92,962)
Local Grants	123,105	-
State Programs	-	(337,188)
Diplomas Now	3,405	-
Safe and Supportive Schools	-	(5)
Race to the Top	-	(315)
Positive Behavioral Intervention and Support	-	(3,747)
Striving Readers	-	(131,404)
Summer School	167,568	-
Textbooks / Digital Media Support	-	(23,630)
WBRH Radio Station Training Program	177,730	-
Subtotal – Non-Major Governmental Funds	<u>2,579,701</u>	<u>(6,691,624)</u>
Fiduciary Fund Types:		
Consolidated Payroll	18,437,481	-
TASC Fund	-	(94,876)
Proprietary Fund Types:		
Workers' Compensation Fund	5,744,124	-
Medical Insurance Fund	69,372,754	-
Risk Management	15,893,341	-
 TOTAL	 <u>\$ 148,849,753</u>	 <u>\$ (148,849,753)</u>

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, 2016, the School System had construction commitments of approximately \$5.2 million. The majority of these commitments will ultimately be paid out of the Proposition 1 Capital Projects Fund.

14. RISK MANAGEMENT

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

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

a. Workers' Compensation Fund

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

b. Risk Management Fund

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

c. Medical Insurance Fund

The Medical Insurance Fund accounts for the School System's group health insurance program for its active and retired employees.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

14. **RISK MANAGEMENT** (continued)

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

	2016			
	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
Unpaid claims as of July 1, 2015	\$ 3,994,265	\$ 3,413,589	\$ 7,329,846	\$ 14,737,700
Current year claims incurred and changes in estimates	4,246,413	2,122,726	75,740,711	82,109,850
Claims paid	(3,418,978)	(2,075,263)	(77,892,834)	(83,387,075)
	<u>827,435</u>	<u>47,463</u>	<u>(2,152,123)</u>	<u>(1,277,225)</u>
Unpaid claims as of June 30, 2016	<u>\$ 4,821,700</u>	<u>\$ 3,461,052</u>	<u>\$ 5,177,723</u>	<u>\$ 13,460,475</u>

	2015			
	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
Unpaid claims as of July 1, 2014	\$ 4,384,208	\$ 2,321,567	\$ 5,311,436	\$ 12,017,211
Current year claims incurred and changes in estimates	2,902,759	3,049,685	67,852,477	73,804,921
Claims paid	(3,292,702)	(1,957,663)	(65,834,067)	(71,084,432)
	<u>(389,943)</u>	<u>1,092,022</u>	<u>2,018,410</u>	<u>2,720,489</u>
Unpaid claims as of June 30, 2015	<u>\$ 3,994,265</u>	<u>\$ 3,413,589</u>	<u>\$ 7,329,846</u>	<u>\$ 14,737,700</u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

14. **RISK MANAGEMENT** (continued)

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

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
<u>June 30, 2016</u>				
Current	\$ 2,130,530	\$ 1,069,108	\$ 5,177,723	\$ 8,377,361
Long - Term	2,691,170	2,391,944	-	5,083,114
Total	<u>\$ 4,821,700</u>	<u>\$ 3,461,052</u>	<u>\$ 5,177,723</u>	<u>\$ 13,460,475</u>
	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
<u>June 30, 2015</u>				
Current	\$ 1,585,717	\$ 1,181,357	\$ 7,329,846	\$ 10,096,920
Long - Term	2,408,548	2,232,232	-	4,640,780
Total	<u>\$ 3,994,265</u>	<u>\$ 3,413,589</u>	<u>\$ 7,329,846</u>	<u>\$ 14,737,700</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

15. DETAILED RESTRICTED FUND BALANCES

Restricted net position consists primarily of amounts authorized by the electorate for capital improvements, compensation, and school discipline initiatives. Details of restricted, committed, and assigned fund balances at year-end are as follows:

	General	Proposition 1 Capital Projects	Proposition 2 Discipline	Proposition 3 Compensation	Child Nutrition	Other Non-major Governmental	Total
Fund balances:							
Nonspendable							
Inventory	\$ 46,171	\$ -	\$ -	\$ -	\$ 473,419	\$ -	\$ 519,590
Restricted							
Special Revenue Fund	-	-	1,588,438	9,211,701	-		10,800,139
State Grants						107,074	107,074
Alcohol and Drug Abuse						2,104,432	2,104,432
Local Grants						100,509	100,509
Capital Projects Fund	-	26,489,244	-	-	-	-	26,489,244
Child Nutrition	-	-	-	-	8,034,926	-	8,034,926
Total Restricted	-	26,489,244	1,588,438	9,211,701	8,034,926	2,312,015	47,636,324
Assigned							
Coverage of medical claims	6,250,000	-	-	-	-	-	6,250,000
Coverage of risk management claims	4,000,000	-	-	-	-	-	4,000,000
Facilities	1,250,000	-	-	-	-	-	1,250,000
Current operations	6,000,000	-	-	-	-	-	6,000,000
Debt service payments	4,737,628	-	-	-	-	-	4,737,628
Special Revenue Fund							
Summer School	-	-	-	-	-	148,167	148,167
WBRH Radio Station	-	-	-	-	-	165,991	165,991
Total Assigned	22,237,628	-	-	-	-	314,158	22,551,786
Unassigned	59,176,208	-	-	-	-	-	59,176,208
Total fund balances	\$ 81,460,007	\$ 26,489,244	\$ 1,588,438	\$ 9,211,701	\$ 8,508,345	\$ 2,626,173	\$ 129,883,908

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

15. **DETAILED RESTRICTED NET POSITION AND FUND BALANCES** (continued)

Governmental Fund existing resources will be used to satisfy encumbrances, therefore, the following amounts are included in restricted, committed, or assigned fund balances at June 30, 2016:

General Fund	\$ 5,326,818
Title I	540,516
Proposition 1 Capital Projects	5,200,146
Proposition 2 Discipline	2,777
Child Nutrition	301,187
Other Non-major Governmental	88,507
Total governmental fund encumbrances	\$ <u>11,459,951</u>

16. **EDUCATION EXCELLENCE FUND**

Pursuant to Act #161 of the 2002 First Extraordinary Session of the Legislature, the State of Louisiana established the Education Excellence Fund (EEF) for the oversight, appropriation, and disposition of proceeds from the tobacco settlements. These funds are dedicated for use in educational programs, and are available to local school districts, subject to the approval of an expenditure plan by the Louisiana Department of Education. The funds are held and invested by the Treasurer of the State of Louisiana on behalf of local school districts and are disbursed in accordance with approved expenditure plans. At June 30, 2016, the School System's EEF funds invested through the Treasurer totaled approximately \$109,500. 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 \$684,000 during the 2015-2016 fiscal year in accordance with its respective expenditure plan.

17. **RECOVERY SCHOOL DISTRICT**

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

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

During the year ended June 30, 2016, the School System was reimbursed \$567,889 for services provided to these schools. An appropriation of \$16,116,399 has been recorded for the RSD schools at June 30, 2016 to record the transfer of sales and ad valorem taxes.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

18. SUBSEQUENT EVENTS

Management has evaluated events through the date that the financial statements were available to be issued, November 17, 2016 and determined that the following disclosures are necessary.

In August 2016, prolonged rainfall in southern parts of Louisiana resulted in catastrophic flooding that submerged thousands of houses and businesses. Many rivers and waterways, particularly the Amite and Comite Rivers, reached record levels, and rainfall exceeded 20 inches in multiple parishes.

The School System had 10 schools and 6 administrative sites with extensive flooding, as well as, 3 sites that experienced minor moisture intrusion. There were 150 buses impacted by the flood with 110 buses being a loss due to the flood waters and 40 buses requiring mechanical work due to high water. An order of 68 new buses was placed on August 29, 2016. The total flood financial loss is still being calculated; however, the anticipated cost outlay repairs and restoration are substantial and are well in excess of \$10,000,000, the School System's flood policy limits. It is anticipated that the School System insurance coverage and the Federal Emergency Management Agency (FEMA) will provide reimbursement for these losses at a rate of ninety percent of eligible costs.

The Parish Assessor is required by law to reassess affected residences and businesses, which will affect property assessments in the parish. It is anticipated that ad valorem tax receipts will decline and there will be a delay in receipt of these funds. The amount of decline is not yet determined.

No other events occurring after this date have been evaluated for inclusion in these financial statements.

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, 2016

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%
7/1/2013	\$ -	\$ 496,304,570	\$ 496,304,570	0%	\$ 261,210,323	190%
7/1/2014	\$ -	\$ 500,409,968	\$ 500,409,968	0%	\$ 263,735,354	190%
7/1/2015	\$ -	\$ 520,426,367	\$ 520,426,367	0%	\$ 267,398,354	195%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Fiscal Year Ending	Annual Required Contribution	Amount Contributed	Percentage Contributed
6/30/2016	\$ 41,158,597	\$ 25,877,088	62.87%
6/30/2015	39,575,574	23,960,267	60.54%
6/30/2014	36,216,437	26,862,519	74.17%
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

SCHEDULE OF THE SCHOOL SYSTEM'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY FOR THE RETIREMENT SYSTEMS
FOR THE YEAR ENDED JUNE 30, 2016 (*)

<u>Proportion of net pension liability (asset)</u>		<u>Proportionate share of net pension liability (asset)</u>	<u>Employer's Covered payroll</u>	<u>Proportionate share of the net pension liability as a percentage of covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
<u>TRSL</u>					
2016	5.1919%	\$ 558,252,109	\$ 231,314,955	241.3885%	62.50%
2015	5.0802%	519,267,765	226,547,533	229.2092%	63.70%
<u>LSERS</u>					
2016	4.6742%	29,640,675	13,124,380	225.8444%	74.49%
2015	4.5931%	26,625,308	12,914,936	206.1590%	76.18%
<u>LASERS</u>					
2016	0.00196%	1,335,408	367,312	363.5623%	62.70%
2015	0.00103%	646,674	238,887	270.7029%	65.00%

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO THE RETIREMENT SYSTEMS
FOR THE YEAR ENDED JUNE 30, 2016

	Contractually Required Contribution ¹	Contributions in relation to the actuarially determined Contribution ²	Contribution deficiency/ (excess)	Covered payroll ³	Contributions as a percentage of Covered Payroll
<u>TRSL</u>					
2016	\$ 61,857,996	\$ 61,857,996	\$ -	\$ 234,597,693	26.3677%
2015	64,884,522	64,884,522	-	231,314,955	28.0503%
<u>LSERS</u>					
2016	3,984,923	3,984,923	-	13,195,110	30.2000%
2015	4,331,045	4,331,045	-	13,124,380	33.0000%
<u>LASERS</u>					
2016	148,268	148,268	-	398,569	37.2001%
2015	136,883	136,883	-	367,312	37.2661%

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

For reference only:

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

² *Actual employer contributions remitted to LASERS*

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

BUDGETARY COMPARISON SCHEDULES
MAJOR FUND DESCRIPTIONS

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

GENERAL FUND

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

TITLE I FUND

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

PROPOSITION 2 - DISCIPLINE FUND

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

PROPOSITION 3 - COMPENSATION FUND

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

CHILD NUTRITION FUND

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****GENERAL FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2016**

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ 151,950,000	\$ 151,455,000	\$ 152,017,011	\$ 562,011
Sales and use taxes	92,475,000	93,350,000	92,927,161	(422,839)
Earnings on investments	725,000	825,000	1,009,093	184,093
Extended day program tuition	700,000	800,000	859,031	59,031
Other	5,592,839	6,207,839	5,613,959	(593,880)
State sources:				
Unrestricted state sources - other	170,240,139	167,737,333	167,598,098	(139,235)
Revenue sharing	4,050,000	4,005,000	3,848,546	(156,454)
Restricted grants-in-aid	435,000	2,043,061	2,077,287	34,226
Federal grants	780,000	800,000	816,669	16,669
TOTAL REVENUES	426,947,978	427,223,233	426,766,855	(456,378)
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	127,520,254	127,139,035	124,256,604	2,882,431
Special education programs	53,439,114	53,429,831	52,821,415	608,416
Other education programs	24,239,546	23,069,625	22,020,478	1,049,147
Support:				
Pupil support services	28,309,943	28,177,486	27,857,420	320,066
Instructional staff services	13,889,251	14,584,047	13,754,788	829,259
General administration services	11,804,857	11,566,393	11,402,883	163,510
School administration services	22,721,983	23,072,603	23,296,802	(224,199)
Business and central services	14,110,716	14,896,335	12,395,396	2,500,939
Plant operations and maintenance	43,039,172	42,824,552	40,712,271	2,112,281
Transportation	35,065,200	33,688,713	31,354,411	2,334,302
Appropriations:				
Charter schools - Type 1	36,200,000	29,825,206	29,283,399	541,807
Charter schools - Type 2	15,478,681	13,938,990	13,938,990	-
Office of Juvenile Justice	129,864	110,355	110,355	-
Magnet programs	8,309,504	8,791,691	7,265,633	1,526,058
Recovery School District	14,852,016	16,116,399	16,116,399	-
Community service operations and operations	12,350	12,350	12,350	-
Facilities acquisition	5,100,000	5,100,000	2,653,667	2,446,333
Debt service - Principal retirement	2,948,197	2,866,380	2,866,381	(1)
Debt service - Interest and bank charges	377,000	377,000	376,893	107
TOTAL EXPENDITURES	457,547,648	449,586,991	432,496,535	17,090,456
EXCESS OF REVENUES OVER EXPENDITURES	(30,599,670)	(22,363,758)	(5,729,680)	16,634,078
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	4,000,000	4,000,000	4,020,380	20,380
Transfers out	(3,700,000)	(3,700,000)	(3,658,570)	41,430
TOTAL OTHER FINANCING SOURCES (USES)	300,000	300,000	361,810	61,810
NET CHANGE IN FUND BALANCE	(30,299,670)	(22,063,758)	(5,367,870)	16,695,888
Fund balance, June 30, 2015	86,827,877	86,827,877	86,827,877	-
FUND BALANCE, JUNE 30, 2016	\$ 56,528,207	\$ 64,764,119	\$ 81,460,007	\$ 16,695,888

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****TITLE I FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2016**

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Federal grants	\$ 23,711,346	\$ 23,711,346	\$ 23,388,824	\$ (322,522)
TOTAL REVENUES	23,711,346	23,711,346	23,388,824	(322,522)
<u>EXPENDITURES</u>				
Instruction:				
Regular education programs	-	-	-	-
Special Education Programs	-	-	-	-
Other education programs	15,086,480	15,086,480	15,074,272	12,208
Support:				
Pupil support services	596,949	596,949	596,948	1
Instructional staff services	5,078,493	5,078,493	4,808,729	269,764
General administrative services	2,926	2,926	2,926	-
School administration	132,419	132,419	130,969	1,450
Business and central services	25,633	25,633	25,448	185
Plant operations and maintenance	263,713	263,713	263,713	-
Transportation	263,965	263,965	235,740	28,225
Child nutrition	-	-	-	-
TOTAL EXPENDITURES	21,450,578	21,450,578	21,138,745	311,833
EXCESS OF REVENUES OVER EXPENDITURES	2,260,768	2,260,768	2,250,079	(10,689)
<u>OTHER FINANCING USES</u>				
Transfers out	(2,260,768)	(2,260,768)	(2,250,079)	10,689
TOTAL OTHER FINANCING USES	(2,260,768)	(2,260,768)	(2,250,079)	10,689
NET CHANGE IN FUND BALANCE	-	-	-	-
Fund balance, June 30, 2015	-	-	-	-
FUND BALANCE, JUNE 30, 2016	\$ -	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPOSITION 2 - DISCIPLINE FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2016**

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Local sources:				
Sales and use taxes	\$ 6,576,650	\$ 6,511,270	\$ 6,492,449	\$ (18,821)
Earnings on investments	3,000	3,250	4,650	1,400
TOTAL REVENUES	<u>6,579,650</u>	<u>6,514,520</u>	<u>6,497,099</u>	<u>(17,421)</u>
<u>EXPENDITURES</u>				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	4,163,000	3,910,450	3,735,396	175,054
Support:				
Pupil support services	1,714,030	1,698,500	1,785,877	(87,377)
Instructional staff services	66,140	84,760	76,069	8,691
General administration services	71,350	66,500	63,861	2,639
School administration services	387,900	388,030	372,498	15,532
Plant operations and maintenance	385,380	342,930	215,273	127,657
TOTAL EXPENDITURES	<u>6,787,800</u>	<u>6,491,170</u>	<u>6,248,974</u>	<u>242,196</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(208,150)</u>	<u>23,350</u>	<u>248,125</u>	<u>224,775</u>
Fund balance, June 30, 2015	<u>1,340,313</u>	<u>1,340,313</u>	<u>1,340,313</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2016	<u>\$ 1,132,163</u>	<u>\$ 1,363,663</u>	<u>\$ 1,588,438</u>	<u>\$ 224,775</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

PROPOSITION 3 - COMPENSATION FUND

BUDGETARY COMPARISON SCHEDULE

FISCAL YEAR ENDED JUNE 30, 2016

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Local sources:				
Sales and use taxes	\$ 33,707,200	\$ 33,368,360	\$ 33,273,955	\$ (94,405)
Earnings on investments	65,000	65,000	27,615	(37,385)
Other	-	-	36,312	36,312
TOTAL REVENUES	33,772,200	33,433,360	33,337,882	(95,478)
<u>EXPENDITURES</u>				
Instruction:				
Regular education programs	17,139,300	16,618,570	15,842,691	775,879
Special education programs	6,945,260	6,565,840	6,517,303	48,537
Other education programs	2,612,760	2,415,220	2,460,345	(45,125)
Support:				
Pupil support services	3,435,900	3,259,850	3,106,922	152,928
Instructional staff services	1,749,000	1,610,390	1,549,504	60,886
General administration services	450,200	425,910	393,405	32,505
School administration services	2,265,800	1,944,560	2,131,204	(186,644)
Business and central services	861,900	871,840	855,351	16,489
Plant operations and maintenance	53,980	40,820	42,328	(1,508)
Transportation	1,785,900	1,682,170	1,680,764	1,406
TOTAL EXPENDITURES	37,300,000	35,435,170	34,579,817	855,353
EXCESS OF EXPENDITURES OVER REVENUES	(3,527,800)	(2,001,810)	(1,241,935)	759,875
Fund balance, June 30, 2015	10,453,636	10,453,636	\$10,453,636	-
FUND BALANCE, JUNE 30, 2016	\$ 6,925,836	\$ 8,451,826	\$ 9,211,701	\$ 759,875

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****CHILD NUTRITION FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2016**

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Local sources:				
Earnings on investments	\$ -	\$ -	\$ -	\$ -
Other	650,000	650,000	790,070	140,070
State sources:				
Unrestricted grants-in-aid, MFP	3,000,000	3,000,000	3,000,000	-
Federal grants	24,200,000	24,200,000	26,176,869	1,976,869
TOTAL REVENUES	27,850,000	27,850,000	29,966,939	2,116,939
<u>EXPENDITURES</u>				
Salaries and wages	9,304,880	9,304,880	9,772,994	(468,114)
Employee benefits	6,369,108	6,369,108	6,119,011	250,097
Utilities	600,500	600,500	543,428	57,072
Professional fees	3,500	3,500	11,100	(7,600)
Food purchases	9,200,000	9,200,000	9,386,126	(186,126)
Equipment	1,628,000	1,628,000	1,098,698	529,302
Repairs and maintenance	700,000	700,000	359,115	340,885
Materials and supplies	1,948,150	1,948,150	913,570	1,034,580
Other	325,638	325,638	256,146	69,492
Appropriations-charter schools	200,000	200,000	577,939	(377,939)
TOTAL EXPENDITURES	30,279,776	30,279,776	29,038,127	1,241,649
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,429,776)	(2,429,776)	928,812	3,358,588
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	(46,465)	(46,465)	(51,269)	(4,804)
TOTAL OTHER FINANCING SOURCES (USES)	(46,465)	(46,465)	(51,269)	(4,804)
NET CHANGE IN FUND BALANCE	(2,476,241)	(2,476,241)	877,543	3,353,784
Fund balance, June 30, 2015	5,266,845	5,266,845	7,630,802	2,363,957
FUND BALANCE, JUNE 30, 2016	\$ 2,790,604	\$ 2,790,604	\$ 8,508,345	\$ 5,717,741

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

1. BUDGET AND BUDGETARY ACCOUNTING

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

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

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

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

Budgets are prepared on the modified accrual basis of accounting. Unencumbered appropriations in the General Fund lapse at the end of the fiscal year. Encumbered appropriations at year end that have been approved by the Board are generally expended during the next fiscal year's operations, assuming that the underlying liability is ultimately incurred. Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the School System to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School System amended its General Fund budget once during the year, reflecting an decrease of total budgeted revenues of approximately \$0.5 million and a decrease of total budgeted expenditures of approximately \$17.1 million.

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

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

Changes of Benefit Terms include:

Teachers Retirement System of Louisiana

- A 1.5% COLA, effective July 1, 2014, provided by Act 102 of the 2014 Louisiana Regular Legislative Session.

Louisiana School Employees Retirement System

There were no changes of benefit terms for the year ended June 30, 2016 and 2015.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

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

Changes of Benefit Terms include: (continued)

Louisiana State Employees' Retirement System

- A 1.5% COLA, effective July 1, 2014, provided by Act 102 of the 2014 Louisiana Regular Legislative Session, and,
- Improved benefits for certain members employed by the Office of Adult Probation and Parole within the Department of Public Safety and Corrections as established by Act 852 of 2014.

Changes of Assumptions

Teachers Retirement System of Louisiana

There were no changes of benefit assumptions for the years ended June 30, 2016 and 2015.

Louisiana School Employees Retirement System

There were no changes of benefit assumptions for the years ended June 30, 2016 and 2015.

Louisiana State Employees' Retirement System

There were no changes of benefit assumptions for the years ended June 30, 2016 and 2015.



Quality & Equity:



EAST BATON ROUGE PARISH SCHOOL SYSTEM

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

Our Children Are the Reason

Comprehensive **ANNUAL FINANCIAL REPORT**

SUPPLEMENTAL INFORMATION



Comprehensive **ANNUAL FINANCIAL REPORT**

**COMBINING & INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**



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, 2016

	Original	Final	Actual	Variance with Final Positive (Negative)
<u>REVENUES</u>				
Local Sources:				
Ad valorem taxes				
Constitutional tax	\$ 18,200,000	\$ 18,125,000	\$ 18,184,992	\$ 59,992
Renewable taxes	129,900,000	129,480,000	129,822,073	342,073
1% collections	3,850,000	3,850,000	4,009,946	159,946
Sales and use taxes	92,475,000	93,350,000	92,927,161	(422,839)
Earnings on investments	725,000	825,000	1,009,093	184,093
Transportation fees	450,000	650,000	709,262	59,262
Tuition-extended day program	700,000	800,000	859,031	59,031
Other	5,142,839	5,557,839	4,904,697	(653,142)
TOTAL LOCAL SOURCES	251,442,839	252,637,839	252,426,255	(211,584)
State sources:				
Unrestricted state sources -				
other	170,240,139	167,737,333	167,598,098	(139,235)
Restricted grants-in-aid				
PIPs salary increment	345,000	300,000	302,785	2,785
Other restricted revenue - house bill 1	-	1,663,061	1,701,500	38,439
Other	90,000	80,000	73,002	(6,998)
Revenue in lieu of taxes				
Revenue sharing	4,050,000	4,005,000	3,848,546	(156,454)
TOTAL STATE SOURCES	174,725,139	173,785,394	173,523,931	(261,463)
Federal sources:				
ROTC	780,000	800,000	814,216	14,216
FEMA - Disaster Relief	-	-	2,453	2,453
TOTAL FEDERAL SOURCES	780,000	800,000	816,669	16,669
TOTAL REVENUES	426,947,978	427,223,233	426,766,855	(456,378)
				(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, 2016

	Original	Final	Actual	Variance with Final Positive (Negative)
<u>EXPENDITURES</u>				
Instruction:				
Regular education programs				
Salaries	\$ 82,111,003	\$ 81,841,737	\$ 80,799,913	\$ 1,041,824
Sabbatical	200,000	185,000	215,064	(30,064)
Employee benefits	40,806,400	40,422,071	40,364,772	57,299
Purchased services	1,666,398	1,727,353	709,849	1,017,504
Materials and supplies	1,732,543	1,888,721	1,279,623	609,098
Equipment	360,000	360,000	-	360,000
Other	643,910	714,153	887,383	(173,230)
TOTAL REGULAR EDUCATION PROGRAMS	127,520,254	127,139,035	124,256,604	2,882,431
Special education programs				
Salaries	34,341,500	34,719,328	34,041,407	677,921
Sabbatical	28,000	-	-	-
Employee benefits	18,896,375	18,540,173	18,608,296	(68,123)
Purchased services	72,145	72,145	72,393	(248)
Materials and supplies	100,084	97,175	98,111	(936)
Other	1,010	1,010	1,208	(198)
TOTAL SPECIAL EDUCATION PROGRAMS	53,439,114	53,429,831	52,821,415	608,416
Other education programs				
Salaries	14,985,550	14,493,887	13,980,702	513,185
Employee benefits	6,410,025	6,091,390	6,034,881	56,509
Purchased services	29,820	27,820	2,716	25,104
Materials and supplies	1,372,281	1,266,168	937,127	329,041
Equipment	5,000	5,000	-	5,000
Other	1,436,870	1,185,360	1,065,052	120,308
TOTAL OTHER EDUCATION PROGRAMS	24,239,546	23,069,625	22,020,478	1,049,147

(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, 2016

	Original	Final	Actual	Variance with Final Positive (Negative)
Support:				
Pupil support services				
Child welfare and attendance services				
Salaries	\$ 487,001	\$ 487,013	\$ 491,944	\$ (4,931)
Employee benefits	8,189,680	8,314,017	8,137,766	176,251
Materials and supplies	4,056	4,056	4,176	(120)
Other	118,167	119,502	114,438	5,064
Guidance services				
Salaries	6,262,489	6,962,976	6,765,297	197,679
Sabbatical	2,700	33,958	28,514	5,444
Materials and supplies	5,440	6,362	6,184	178
Other	7,200	7,200	4,689	2,511
Health services				
Purchased services	2,250,000	1,739,696	1,739,695	1
Pupil assessment and appraisal services				
Salaries	10,053,611	9,593,030	9,671,030	(78,000)
Sabbatical	-	-	37,350	(37,350)
Purchased services	335,300	454,540	406,283	48,257
Materials and supplies	11,760	11,760	1,287	10,473
Other	29,460	29,460	36,749	(7,289)
Other pupil support services				
Salaries	527,160	392,726	395,610	(2,884)
Materials and supplies	21,139	16,960	13,911	3,049
Equipment	550	-	-	-
Purchased services	280	280	-	280
Other	3,950	3,950	2,497	1,453
TOTAL PUPIL SUPPORT SERVICES	28,309,943	28,177,486	27,857,420	320,066

(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, 2016

	Original	Final	Actual	Variance with Final Positive (Negative)
Instructional staff services				
Salaries - Directors and supervisors	\$ 1,791,468	\$ 2,184,551	\$ 1,907,657	\$ 276,894
Salaries - Secretarial	585,765	613,347	529,413	83,934
Salaries - Instructional/Curriculum Specialist	2,673,179	2,746,313	2,807,521	(61,208)
Employee benefits	4,076,090	4,130,083	4,204,929	(74,846)
Purchased services	385,648	449,461	163,921	285,540
Materials and supplies	490,036	505,637	256,956	248,681
Other	56,470	56,470	71,707	(15,237)
Materials and supplies - Training services	88,400	88,400	60,330	28,070
School library services				
Salaries	3,102,453	3,158,401	3,113,138	45,263
Materials and supplies	25,419	23,419	23,405	14
Other	1,625	3,625	3,150	475
Books and periodicals	451,448	451,448	439,825	11,623
Other educational media services				
Salaries	125,076	136,718	136,699	19
Purchased services	36,174	36,174	36,137	37
TOTAL INSTRUCTIONAL STAFF SERVICES	13,889,251	14,584,047	13,754,788	829,259

(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, 2016

	Original	Final	Actual	Variance with Final Positive (Negative)
Administration - General				
Board of Education				
Salaries - Board members	\$ 87,600	\$ 86,800	\$ 86,800	\$ -
Salaries - secretarial	45,425	46,781	46,781	-
Employee benefits	432,470	403,263	458,192	(54,929)
Legal services				
Salaries	175,906	189,790	187,459	2,331
Contracts	350,000	350,000	415,420	(65,420)
Materials and supplies	42,700	43,004	40,764	2,240
Other	399,730	190,758	199,888	(9,130)
Audit services	42,000	42,000	47,247	(5,247)
Insurance	3,906,800	3,906,800	3,904,552	2,248
Tax assessment and collection services				
Property taxes				
Pension fund	4,295,000	4,182,000	4,161,586	20,414
Sales and use tax	1,000,000	1,000,000	903,519	96,481
Office of the superintendent				
Salaries	945,103	1,041,390	892,353	149,037
Materials and supplies	28,659	30,343	13,864	16,479
Other	53,464	53,464	44,458	9,006
TOTAL GENERAL ADMINISTRATION	11,804,857	11,566,393	11,402,883	163,510
Administration-School				
Salaries	14,926,759	15,474,961	15,532,023	(57,062)
Sabbatical	-	-	21,662	(21,662)
Employee benefits	7,687,730	7,463,198	7,631,242	(168,044)
Materials and supplies	38,494	38,494	3,674	34,820
Other	69,000	95,950	108,201	(12,251)
TOTAL SCHOOL ADMINISTRATION	22,721,983	23,072,603	23,296,802	(224,199)

(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, 2016

	Original	Final	Actual	Variance with Final Positive (Negative)
Business and Central Services				
Fiscal services				
Salaries	\$ 1,659,270	\$ 1,675,268	\$ 1,632,931	\$ 42,337
Employee benefits	1,188,329	1,144,792	1,180,320	(35,528)
Materials and supplies	212,419	212,194	58,319	153,875
Other	116,130	116,581	94,477	22,104
Equipment	5,000	5,000	-	5,000
Purchased services	81,150	46,150	13,330	32,820
Purchasing services				
Salaries	223,015	298,115	257,466	40,649
Materials and supplies	9,624	9,624	11,496	(1,872)
Equipment	1,500	1,500	16,746	(15,246)
Other	27,350	27,350	10,747	16,603
Postage	50,000	50,095	36,792	13,303
Printing and publishing				
Salaries	266,981	270,754	267,775	2,979
Materials and supplies	195,600	279,455	238,043	41,412
Other	7,500	7,500	4,412	3,088
Rental of equipment	50,000	50,000	41,305	8,695
Repairs and maintenance	55,000	55,000	85,842	(30,842)
Equipment	45,000	45,000	41,835	3,165

(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, 2016

	Original	Final	Actual	Variance with Final Positive (Negative)
Business and Central Services (continued)				
Planning, research and development				
Salaries	\$ 1,002,762	\$ 1,019,213	\$ 879,450	\$ 139,763
Materials and supplies	39,098	187,312	87,953	99,359
Other	164,219	18,355	16,355	2,000
Repairs and maintenance	25,000	25,000	6,720	18,280
Public information services				
Advertising	103,000	105,599	80,398	25,201
Materials and supplies	18,080	18,080	18,982	(902)
Other	6,670	6,670	3,798	2,872
Repairs and maintenance	47,500	150,162	150,233	(71)
Personnel services				
Salaries	1,057,240	1,075,373	1,087,990	(12,617)
Purchased services	141,385	148,954	102,611	46,343
Materials and supplies	99,530	107,383	57,712	49,671
Other	148,704	148,719	129,461	19,258
Repairs and maintenance	15,710	15,710	-	15,710
Equipment	36,000	36,000	23,178	12,822
Information systems				
Salaries	1,281,991	1,415,526	1,359,194	56,332
Materials and supplies	791,308	1,137,506	1,856,503	(718,997)
Technical services	749,602	823,132	507,782	315,350
Equipment	2,536,884	2,270,313	367,729	1,902,584
Other	26,120	26,120	26,181	(61)
Repairs and maintenance	156,200	156,200	16,155	140,045
Business and central services				
Employee benefits	1,469,845	1,710,630	1,625,175	85,455
TOTAL BUSINESS AND CENTRAL SERVICES	14,110,716	14,896,335	12,395,396	2,500,939
				(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, 2016

	Original	Final	Actual	Variance with Final Positive (Negative)
Operation and maintenance of plant services				
Salaries	\$ 2,776,575	\$ 2,769,739	\$ 2,378,907	\$ 390,832
Employee benefits	313,196	271,748	269,642	2,106
Equipment	35,000	61,681	39,206	22,475
Other	27,803,340	28,016,413	28,039,512	(23,099)
Rental of equipment	23,060	17,000	4,170	12,830
Materials and supplies	75,421	52,089	38,906	13,183
Gasoline\fuel	20,000	10,000	5,566	4,434
Operation of buildings				
Water\sewerage	804,000	804,000	599,211	204,789
Disposal services	300,000	300,876	290,714	10,162
Repairs and maintenance	1,386,580	1,688,110	1,051,123	636,987
Insurance	375,000	375,000	375,000	-
Telephone	902,000	907,896	615,651	292,245
Natural gas	795,000	390,000	281,181	108,819
Electricity	7,380,000	7,110,000	6,673,482	436,518
Care and upkeep of grounds	-	-	-	-
Insurance	50,000	50,000	50,000	-
TOTAL OPERATION AND MAINTENANCE OF PLANT SERVICES	43,039,172	42,824,552	40,712,271	2,112,281
Transportation services				
Supervision of student transportation				
Salaries	715,000	725,851	660,833	65,018
Materials and supplies	61,133	61,133	41,526	19,607
Purchased Services	34,490	38,195	42,494	(4,299)
Equipment	5,000	5,000	-	5,000
Other	6,290	6,290	3,641	2,649
Repairs and maintenance	10,250	10,250	-	10,250
Regular transportation services				
Salaries	11,565,033	11,307,033	11,240,151	66,882
Employee benefits	10,069,004	9,445,328	9,504,428	(59,100)
Materials and supplies	2,480,000	3,036,811	2,957,144	79,667
Equipment	5,509,000	5,896,584	4,513,042	1,383,542
Other	21,000	21,000	16,108	4,892
Repairs and maintenance	430,000	431,238	183,788	247,450
Insurance	339,000	339,000	339,000	-
Gasoline\fuel	3,820,000	2,365,000	1,852,256	512,744
TOTAL TRANSPORTATION SERVICES	35,065,200	33,688,713	31,354,411	2,334,302

(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, 2016

	Original	Final	Actual	Variance with Final Positive (Negative)
Appropriations:				
Charter schools - Type 1	\$ 36,200,000	\$ 29,825,206	\$ 29,283,399	\$ 541,807
Charter schools - Type 2	15,478,681	13,938,990	13,938,990	-
Office of Juvenile Justice	129,864	110,355	110,355	-
Magnet programs	8,309,504	8,791,691	7,265,633	1,526,058
Recovery School District	14,852,016	16,116,399	16,116,399	-
TOTAL APPROPRIATIONS	74,970,065	68,782,641	66,714,776	2,067,865
Community service operations and operations/facilities acquisition				
Community service operations	12,350	12,350	12,350	-
Land acquisitions	5,100,000	5,100,000	2,653,667	2,446,333
TOTAL COMMUNITY SERVICE OPERATIONS AND FACILITY ACQUISITIONS	5,112,350	5,112,350	2,666,017	2,446,333
Debt service - Principal retirement	2,948,197	2,866,380	2,866,381	(1)
Debt service - Interest and bank charges	377,000	377,000	376,893	107
TOTAL EXPENDITURES	457,547,648	449,586,991	432,496,535	17,090,456
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(30,599,670)	(22,363,758)	(5,729,680)	16,634,078
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	4,000,000	4,000,000	4,020,380	20,380
Transfers out	(3,700,000)	(3,700,000)	(3,658,570)	41,430
TOTAL OTHER FINANCING SOURCES (USES)	300,000	300,000	361,810	61,810
NET CHANGE IN FUND BALANCE	(30,299,670)	(22,063,758)	(5,367,870)	16,695,888
Fund balance, June 30, 2015	86,827,877	86,827,877	86,827,877	-
FUND BALANCE, JUNE 30, 2016	\$ 56,528,207	\$ 64,764,119	\$ 81,460,007	\$ 16,695,888

(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. High Cost Services funding addresses concerns that costs for services for children with the most significant disabilities negatively impact the resources of districts, thus making it difficult to provide individualized support and services necessary for students to thrive in the education setting.

GEAR UP BATON ROUGE

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

STATE GRANTS

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

ALCOHOL AND DRUG ABUSE

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

CAREER AND TECHNICAL EDUCATION

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

TITLE X – HOMELESS

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

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)

BRAVE

The *Baton Rouge Area Violence Elimination (BRAVE)* program is designed to reduce or eliminate violence in Baton Rouge by targeting one specific area at a time. BRAVE is based upon “Operation Ceasefire,” a program that has proven effective in reducing serious violent crimes in cities across the country.

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/DIGITAL MEDIA SUPPORT FUND

The *Textbook/Digital Media Support 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.

NATIONAL SCIENCE FOUNDATION

The *LSU National Science Foundation Program* 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.

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)

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.

BATON ROUGE PERFORMANCE PARTNERSHIP

The *Baton Rouge Performance Partnership Pilot* is for Disconnected Youth offering a unique opportunity to test innovative, cost-effective, and outcome-focused strategies for improving results for disconnected youth.

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.

21st CENTURY

The *21st Century Fund* accounts for a federal grant, the goal of which is to provide quality after school enrichment opportunities.

STRIVING READERS

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

MICRO-ENTERPRISE CREDENTIAL RESOURCES/JUMP START VIDEO NETWORK

The *Micro-Enterprise Credential Resources/Jump Start Video Network* is to launch the Jump Start Video Network, relying in the future on volunteer videos whose content & production quality we curate to maintain a constantly evolving portfolio of high-quality, informative Jump Start videos.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS-
COMBINING BALANCE SHEET
JUNE 30, 2016

	Title II	Exceptional Education Program	Gear Up Baton Rouge
<u>ASSETS</u>			
Cash	\$ -	\$ -	\$ -
Receivables:			
Accounts	-	1,249	100
Due from other funds	-	-	-
Due from other governments	618,955	1,170,057	-
Inventory	-	-	-
TOTAL ASSETS	<u>\$ 618,955</u>	<u>\$ 1,171,306</u>	<u>\$ 100</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 135,688	\$ 118,970	\$ -
Salaries payable	772	-	-
Due to other funds	482,495	1,052,335	100
Unearned revenues	-	1	-
TOTAL LIABILITIES	<u>618,955</u>	<u>1,171,306</u>	<u>100</u>
Fund balances:			
Restricted	-	-	-
Assigned	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 618,955</u>	 <u>\$ 1,171,306</u>	 <u>\$ 100</u>

State Grants	Alcohol and Drug Abuse	Career and Technical Education	Title X	Race to the Top	BRAVE
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335	8,268	9,101	540	-	68
-	2,107,893	-	-	-	-
453,324	-	32,570	80,103	44,345	1,631
-	-	-	-	-	-
<u>\$ 453,659</u>	<u>\$ 2,116,161</u>	<u>\$ 41,671</u>	<u>\$ 80,643</u>	<u>\$ 44,345</u>	<u>\$ 1,699</u>
\$ 9,123	\$ 9,830	\$ (1,024)	\$ 7,782	\$ 44,030	\$ -
274	-	-	1,463	-	-
337,188	-	42,695	71,398	315	1,699
-	1,899	-	-	-	-
<u>346,585</u>	<u>11,729</u>	<u>41,671</u>	<u>80,643</u>	<u>44,345</u>	<u>1,699</u>
107,074	2,104,432	-	-	-	-
-	-	-	-	-	-
<u>107,074</u>	<u>2,104,432</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 453,659</u>	<u>\$ 2,116,161</u>	<u>\$ 41,671</u>	<u>\$ 80,643</u>	<u>\$ 44,345</u>	<u>\$ 1,699</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS-
COMBINING BALANCE SHEET
JUNE 30, 2016

	Temporary Assistance For Needy Families	Textbook/ Digital Media Support Fund	Continuing Education
<u>ASSETS</u>			
Cash	\$ -	\$ -	\$ -
Receivables:			
Accounts	581	59,242	-
Due from other funds	-	-	-
Due from other governments	4,286,058	-	99,391
Inventory	-	-	-
TOTAL ASSETS	<u>\$ 4,286,639</u>	<u>\$ 59,242</u>	<u>\$ 99,391</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 9,442	\$ 35,612	\$ 6,429
Salaries payable	-	-	-
Due to other funds	4,277,197	23,630	92,962
Unearned revenues	-	-	-
TOTAL LIABILITIES	<u>4,286,639</u>	<u>59,242</u>	<u>99,391</u>
Fund balances:			
Restricted	-	-	-
Assigned	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 4,286,639</u>	 <u>\$ 59,242</u>	 <u>\$ 99,391</u>

Advanced Placement	Local Grants	National Science Foundation	Summer School	Diplomas Now
\$ -	\$ -	\$ -	\$ -	\$ -
-	31,035	-	4,224	1,462
-	123,105	-	167,568	3,405
21,850	-	-	-	-
-	-	-	-	-
<u>\$ 21,850</u>	<u>\$ 154,140</u>	<u>\$ -</u>	<u>\$ 171,792</u>	<u>\$ 4,867</u>
\$ 21,052	\$ 5,891	\$ -	\$ -	\$ 226
-	-	-	-	-
798	-	-	-	-
-	47,740	-	23,625	4,641
<u>21,850</u>	<u>53,631</u>	<u>-</u>	<u>23,625</u>	<u>4,867</u>
-	100,509	-	-	-
-	-	-	148,167	-
-	100,509	-	148,167	-
<u>\$ 21,850</u>	<u>\$ 154,140</u>	<u>\$ -</u>	<u>\$ 171,792</u>	<u>\$ 4,867</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS-
COMBINING BALANCE SHEET
JUNE 30, 2016

	WBRH Radio Station Training Program	Technology Literacy Challenge (Title III)	Baton Rouge Performance Partnership
<u>ASSETS</u>			
Cash	\$ -	\$ -	\$ -
Receivables:			
Accounts	-	-	19
Due from other funds	177,730	-	-
Due from other governments	-	96,226	3,510
Inventory	-	-	-
TOTAL ASSETS	<u>\$ 177,730</u>	<u>\$ 96,226</u>	<u>\$ 3,529</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 11,739	\$ 3,863	\$ -
Salaries payable	-	-	-
Due to other funds	-	92,363	3,529
Unearned revenues	-	-	-
TOTAL LIABILITIES	<u>11,739</u>	<u>96,226</u>	<u>3,529</u>
Fund balances:			
Restricted	-	-	-
Assigned	165,991	-	-
TOTAL FUND BALANCES	<u>165,991</u>	<u>-</u>	<u>-</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 177,730</u>	 <u>\$ 96,226</u>	 <u>\$ 3,529</u>

Safe & Supportive Schools	Positive Behavioral Intervention & Support	21st Century	Striving Readers Comprehensive Literacy	Micro-Enterprise Credential Resources/Jump Start Video	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	116,224
-	-	-	-	-	2,579,701
-	4,150	106,335	228,348	8,028	7,254,881
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 4,150</u>	<u>\$ 106,335</u>	<u>\$ 228,348</u>	<u>\$ 8,028</u>	<u>\$ 9,950,806</u>
\$ (5)	\$ 403	\$ 28,564	\$ 96,942	\$ -	544,557
-	-	7	-	8,028	10,544
5	3,747	77,764	131,404	-	6,691,624
-	-	-	2	-	77,908
<u>-</u>	<u>4,150</u>	<u>106,335</u>	<u>228,348</u>	<u>8,028</u>	<u>7,324,633</u>
-	-	-	-	-	2,312,015
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>314,158</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,626,173</u>
<u>\$ -</u>	<u>\$ 4,150</u>	<u>\$ 106,335</u>	<u>\$ 228,348</u>	<u>\$ 8,028</u>	<u>\$ 9,950,806</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, 2016

	Title II	Exceptional Education Program	Gear Up Baton Rouge
<u>REVENUES</u>			
Local sources:			
Ad valorem taxes	\$ -	\$ -	\$ -
Other	-	-	-
State and federal:			
Other state support	-	-	-
Federal grants	4,423,102	11,123,292	3,750
TOTAL REVENUES	<u>4,423,102</u>	<u>11,123,292</u>	<u>3,750</u>
<u>EXPENDITURES</u>			
Current			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	1,435,632	-
Other education programs	1,940,812	-	3,750
Support:			
Pupil support services	-	2,260,356	-
Instructional staff services	2,063,505	6,043,318	-
Administrative	455	1,275	-
Business and central services	-	37,191	-
Plant operations and maintenance	-	12,388	-
Transportation	-	258,228	-
Child nutrition	-	-	-
TOTAL EXPENDITURES	<u>4,004,772</u>	<u>10,048,388</u>	<u>3,750</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>418,330</u>	<u>1,074,904</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	-	-
Transfers out	<u>(418,330)</u>	<u>(1,074,904)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(418,330)</u>	<u>(1,074,904)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2015	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2016	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

State Grants	Alcohol and Drug Abuse	Career and Technical Education	Title X	Race to the Top	BRAVE
\$ -	\$ 2,500,603	\$ -	\$ -	\$ -	\$ -
-	14,391	-	-	-	-
2,525,166	-	-	-	-	-
-	-	635,880	86,843	171,668	1,631
<u>2,525,166</u>	<u>2,514,994</u>	<u>635,880</u>	<u>86,843</u>	<u>171,668</u>	<u>1,631</u>
79,231	-	-	-	-	-
107,008	-	-	-	-	-
1,407,511	-	594,829	60,486	52,385	-
202,677	1,958,987	-	6,633	-	-
578,515	3,507	40,728	2,730	119,283	1,631
-	70,394	72	-	-	-
121,071	11,311	250	95	-	-
-	17,765	-	-	-	-
43,315	2,628	-	8,462	-	-
-	-	-	-	-	-
<u>2,539,328</u>	<u>2,064,592</u>	<u>635,879</u>	<u>78,406</u>	<u>171,668</u>	<u>1,631</u>
(14,162)	450,402	1	8,437	-	-
-	-	-	-	-	-
<u>(1)</u>	<u>-</u>	<u>(1)</u>	<u>(8,437)</u>	<u>-</u>	<u>-</u>
(1)	-	(1)	(8,437)	-	-
(14,163)	450,402	-	-	-	-
121,237	1,654,030	-	-	-	-
<u>\$ 107,074</u>	<u>\$ 2,104,432</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****NON-MAJOR GOVERNMENTAL FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****FISCAL YEAR ENDED JUNE 30, 2016**

	Temporary Assistance For Needy Families	Textbook/ Digital Media Support Fund	Continuing Education
<u>REVENUES</u>			
Local sources:			
Ad valorem taxes	\$ -	\$ -	\$ -
Other	-	-	-
State and federal:			
Other state support	-	364,532	-
Federal grants	4,421,275	-	455,134
TOTAL REVENUES	<u>4,421,275</u>	<u>364,532</u>	<u>455,134</u>
<u>EXPENDITURES</u>			
Current			
Instruction:			
Regular education programs	-	3,749,845	-
Special education programs	-	-	-
Other education programs	4,257,265	-	434,625
Support:			
Pupil support services	-	-	-
Instructional staff services	138,539	80,136	1,056
Administrative	-	-	-
Business and central services	2,581	-	-
Plant operations and maintenance	-	-	-
Transportation	22,890	-	-
Child nutrition	-	-	-
TOTAL EXPENDITURES	<u>4,421,275</u>	<u>3,829,981</u>	<u>435,681</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(3,465,449)</u>	<u>19,453</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	3,458,010	-
Transfers out	<u>-</u>	<u>(20,373)</u>	<u>(19,453)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>3,437,637</u>	<u>(19,453)</u>
NET CHANGE IN FUND BALANCE	-	(27,812)	-
Fund balance, June 30, 2015	<u>-</u>	<u>27,812</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2016	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Advanced Placement	Local Grants	National Science Foundation	Summer School	Diplomas Now
\$ -	\$ -	\$ -	\$ -	\$ -
-	315,429	-	98,667	-
-	-	-	-	-
21,850	-	2,300	-	9,889
<u>21,850</u>	<u>315,429</u>	<u>2,300</u>	<u>98,667</u>	<u>9,889</u>
-	25,435	-	-	9,495
-	-	-	-	-
21,850	270,638	-	99,950	-
-	-	-	-	-
-	184,507	2,300	-	-
-	1,317	-	12	-
-	1,584	-	1,079	-
-	807	-	-	-
-	-	-	-	394
-	-	-	-	-
<u>21,850</u>	<u>484,288</u>	<u>2,300</u>	<u>101,041</u>	<u>9,889</u>
-	(168,859)	-	(2,374)	-
-	200,560	-	-	-
-	-	-	-	-
-	200,560	-	-	-
-	31,701	-	(2,374)	-
-	68,808	-	150,541	-
<u>\$ -</u>	<u>\$ 100,509</u>	<u>\$ -</u>	<u>\$ 148,167</u>	<u>\$ -</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****NON-MAJOR GOVERNMENTAL FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****FISCAL YEAR ENDED JUNE 30, 2016**

	WBRH Radio Station Training Program	Technology Literacy Challenge (Title III)	Baton Rouge Performance Partnership
<u>REVENUES</u>			
Local sources:			
Ad valorem taxes	\$ -	\$ -	\$ -
Other	233,335	-	-
State and federal:			
Other state support	-	-	-
Federal grants	-	433,707	3,510
	<u>233,335</u>	<u>433,707</u>	<u>3,510</u>
<u>EXPENDITURES</u>			
Current			
Instruction:			
Regular education programs	-	-	3,510
Special education programs	-	-	-
Other education programs	-	38,054	-
Support:			
Pupil support services	241,769	35,867	-
Instructional staff services	-	346,198	-
Administrative	-	-	-
Business and central services	-	301	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Child nutrition	-	-	-
TOTAL EXPENDITURES	<u>241,769</u>	<u>420,420</u>	<u>3,510</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(8,434)</u>	<u>13,287</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	-	-
Transfers out	-	(13,287)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(13,287)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(8,434)	-	-
Fund balance, June 30, 2015	<u>174,425</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2016	<u>\$ 165,991</u>	<u>\$ -</u>	<u>\$ -</u>

Safe & Supportive Schools	Positive Behavioral Intervention & Support	21st Century	Striving Readers Comprehensive Literacy	Micro-Enterprise Credential Resources/Jump Start Video	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,603
-	-	-	-	-	661,822
-	-	-	-	-	2,889,698
16,090	27,783	534,554	1,103,136	8,028	23,483,422
16,090	27,783	534,554	1,103,136	8,028	29,535,545
-	-	-	564,458	-	4,431,974
-	6,216	-	-	-	1,548,856
-	-	306,108	193,744	-	9,682,007
14,321	-	-	10,777	-	4,731,387
194	18,868	89,736	226,119	8,028	9,948,898
-	-	70	-	-	73,595
-	-	-	-	-	175,463
-	-	-	-	-	30,960
-	-	69,532	-	-	405,449
-	-	17,174	-	-	17,174
14,515	25,084	482,620	995,098	8,028	31,045,763
1,575	2,699	51,934	108,038	-	(1,510,218)
-	-	-	-	-	3,658,570
(1,575)	(2,699)	(51,934)	(108,038)	-	(1,719,032)
(1,575)	(2,699)	(51,934)	(108,038)	-	1,939,538
-	-	-	-	-	429,320
-	-	-	-	-	2,196,853
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,626,173

(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, 2016

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 4,968,498	\$ 4,423,102	\$ (545,396)
TOTAL REVENUES	4,968,498	4,423,102	(545,396)
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	2,010,148	1,940,812	69,336
Support:			
Instructional staff services	2,479,666	2,063,505	416,161
Administrative	5,525	455	5,070
Business and central services	921	-	921
Plant operations and maintenance	921	-	921
Transportation	-	-	-
TOTAL EXPENDITURES	4,497,181	4,004,772	492,409
EXCESS OF REVENUES OVER EXPENDITURES	471,317	418,330	(52,987)
<u>OTHER FINANCING USES</u>			
Transfers out	(471,317)	(418,330)	52,987
TOTAL OTHER FINANCING USES	(471,317)	(418,330)	52,987
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2015	-	-	-
FUND BALANCE, JUNE 30, 2016	\$ -	\$ -	\$ -

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, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 11,351,620	\$ 11,123,292	\$ (228,328)
TOTAL REVENUES	<u>11,351,620</u>	<u>11,123,292</u>	<u>(228,328)</u>
<u>EXPENDITURES</u>			
Instruction:			
Special education programs	1,789,912	1,435,632	354,280
Other education programs	15,541	-	15,541
Support:			
Pupil support services	2,216,270	2,260,356	(44,086)
Instructional staff services	5,989,911	6,043,318	(53,407)
Administrative	5,863	1,275	4,588
Business and central services	30,572	37,191	(6,619)
Plant operations and maintenance	20,939	12,388	8,551
Transportation	194,935	258,228	(63,293)
TOTAL EXPENDITURES	<u>10,263,943</u>	<u>10,048,388</u>	<u>215,555</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>1,087,677</u>	<u>1,074,904</u>	<u>(12,773)</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(1,087,677)</u>	<u>(1,074,904)</u>	<u>12,773</u>
 TOTAL OTHER FINANCING USES	<u>(1,087,677)</u>	<u>(1,074,904)</u>	<u>12,773</u>
 NET CHANGE IN FUND BALANCE	-	-	-
 Fund Balance, June 30, 2015	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2016	<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, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 3,750	\$ 3,750	\$ -
TOTAL REVENUES	<u>3,750</u>	<u>3,750</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction:			
Regular education programs	-	-	-
Other education programs	3,750	3,750	-
Support:			
Instructional staff services	-	-	-
Transportation	-	-	-
TOTAL EXPENDITURES	<u>3,750</u>	<u>3,750</u>	<u>-</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers out	-	-	-
 TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE	-	-	-
 Fund Balance, June 30, 2015	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2016	<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, 2016**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
State support	\$ 2,547,207	\$ 2,525,166	\$ (22,041)
TOTAL REVENUES	<u>2,547,207</u>	<u>2,525,166</u>	<u>(22,041)</u>
<u>EXPENDITURES</u>			
Instruction:			
Regular education programs	90,763	79,231	11,532
Special education programs	117,924	107,008	10,916
Other education programs	1,506,797	1,407,511	99,286
Support:			
Pupil support services	208,232	202,677	5,555
Instructional staff services	570,380	578,515	(8,135)
Administrative	8	-	8
Business and central services	140,471	121,071	19,400
Plant operations and maintenance	-	-	-
Transportation	33,595	43,315	(9,720)
TOTAL EXPENDITURES	<u>2,668,170</u>	<u>2,539,328</u>	<u>128,842</u>
 EXCESS OF REVENUES (UNDER) EXPENDITURES	 <u>(120,963)</u>	 <u>(14,162)</u>	 <u>106,801</u>
<u>OTHER FINANCING SOURCES USES</u>			
Transfers out	<u>-</u>	<u>(1)</u>	<u>(1)</u>
 TOTAL OTHER FINANCING USES	 <u>-</u>	 <u>(1)</u>	 <u>(1)</u>
 NET CHANGE IN FUND BALANCE	 (120,963)	 (14,163)	 106,800
 Fund balance, June 30, 2015	 <u>373,566</u>	 <u>121,237</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2016	 <u>\$ 252,603</u>	 <u>\$ 107,074</u>	 <u>\$ 106,800</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, 2016

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
Local sources:			
Ad valorem taxes	\$ 2,493,331	\$ 2,500,603	\$ 7,272
Other	-	14,391	14,391
TOTAL REVENUES	2,493,331	2,514,994	21,663
<u>EXPENDITURES</u>			
Support:			
Pupil support services	2,333,263	1,958,987	374,276
Instructional staff services	4,500	3,507	993
Administrative	60,400	70,394	(9,994)
Business and central services	12,000	11,311	689
Plant operations and maintenance	13,000	17,765	(4,765)
Transportation	430	2,628	(2,198)
TOTAL EXPENDITURES	2,423,593	2,064,592	359,001
 EXCESS OF REVENUES OVER EXPENDITURES	69,738	450,402	380,664
<u>OTHER FINANCING USES</u>			
Transfers out	-	-	-
 TOTAL OTHER FINANCING USES	-	-	-
 NET CHANGE IN FUND BALANCE	69,738	450,402	380,664
 Fund Balance, June 30, 2015	1,654,030	1,654,030	-
 FUND BALANCE, JUNE 30, 2016	\$ 1,723,768	\$ 2,104,432	\$ 380,664

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, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 666,918	\$ 635,880	\$ (31,038)
TOTAL REVENUES	<u>666,918</u>	<u>635,880</u>	<u>(31,038)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	614,465	594,829	19,636
Support:			
Instructional staff services	49,626	40,728	8,898
Administrative	100	72	28
Business and central services	2,059	250	1,809
Transportation	668	-	668
TOTAL EXPENDITURES	<u>666,918</u>	<u>635,879</u>	<u>31,039</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>-</u>	 <u>1</u>	 <u>1</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers out	-	(1)	(1)
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL OTHER FINANCING SOURCES	 <u>-</u>	 <u>(1)</u>	 <u>(1)</u>
 NET CHANGE IN FUND BALANCE	 -	 -	 -
 Fund Balance, June 30, 2015	 <u>-</u>	 <u>-</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2016	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TITLE X - HOMELESS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 94,579	\$ 86,843	\$ (7,736)
TOTAL REVENUES	<u>94,579</u>	<u>86,843</u>	<u>(7,736)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	57,795	60,486	(2,691)
Support			
Pupil Support Services	10,906	6,633	-
Instructional staff services	2,307	2,730	(423)
Administrative	-	-	-
Business and central services	1,267	95	1,172
Plant operations and maintenance	-	-	-
Facility acquisition and construction	-	-	-
Transportation	13,115	8,462	4,653
TOTAL EXPENDITURES	<u>85,390</u>	<u>78,406</u>	<u>6,984</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>9,189</u>	<u>8,437</u>	<u>(752)</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(9,189)</u>	<u>(8,437)</u>	<u>752</u>
 TOTAL OTHER FINANCING USES	<u>(9,189)</u>	<u>(8,437)</u>	<u>752</u>
 NET CHANGE IN FUND BALANCE	-	-	-
 Fund balance, June 30, 2015	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2016	<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, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 171,763	\$ 171,668	\$ (95)
TOTAL REVENUES	<u>171,763</u>	<u>171,668</u>	<u>(95)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	52,385	52,385	-
Support:			
Instructional staff services	119,378	119,283	95
TOTAL EXPENDITURES	<u>171,763</u>	<u>171,668</u>	<u>95</u>
 EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE	-	-	-
 Fund balance, June 30, 2015	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2016	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - BRAVE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2016

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 1,631	\$ 1,631	\$ -
TOTAL REVENUES	1,631	1,631	-
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	-	-	-
Support:			
Pupil Support Services	-	-	-
Instructional staff services	1,631	1,631	-
Administrative	-	-	-
Business and central services	-	-	-
Transportation	-	-	-
TOTAL EXPENDITURES	1,631	1,631	-
 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, 2015	-	-	-
 FUND BALANCE, JUNE 30, 2016	\$ -	\$ -	\$ -

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, 2016

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 4,421,849	\$ 4,421,275	\$ (574)
TOTAL REVENUES	4,421,849	4,421,275	(574)
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	4,244,173	4,257,265	(13,092)
Support			
Instructional staff services	148,794	138,539	10,255
Business and central services	2,724	2,581	143
Transportation	26,158	22,890	3,268
TOTAL EXPENDITURES	4,421,849	4,421,275	574
 EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
<u>OTHER FINANCING USES</u>			
Transfers out	-	-	-
 TOTAL OTHER FINANCING USES	-	-	-
 NET CHANGE IN FUND BALANCE	-	-	-
 Fund balance, June 30, 2015	-	-	-
 FUND BALANCE, JUNE 30, 2016	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TEXTBOOK / DIGITAL MEDIA SUPPORT FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2016

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
Other state support	\$ 500,000	\$ 364,532	\$ (135,468)
TOTAL REVENUES	500,000	364,532	(135,468)
<u>EXPENDITURES</u>			
Instruction:			
Regular education programs	3,995,819	3,749,845	245,974
Support:			
Instructional staff services	100,000	80,136	19,864
TOTAL EXPENDITURES	4,095,819	3,829,981	265,838
EXCESS OF REVENUES (UNDER) EXPENDITURES	(3,595,819)	(3,465,449)	130,370
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	3,500,000	3,458,010	(41,990)
Transfers out	-	(20,373)	(20,373)
TOTAL OTHER FINANCING SOURCES (USES)	3,500,000	3,437,637	(62,363)
NET CHANGE IN FUND BALANCE	(95,819)	(27,812)	68,007
Fund balance, June 30, 2015	95,819	27,812	(68,007)
FUND BALANCE, JUNE 30, 2016	\$ -	\$ -	\$ -

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, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 463,244	\$ 455,134	\$ (8,110)
TOTAL REVENUES	<u>463,244</u>	<u>455,134</u>	<u>(8,110)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	441,535	434,625	6,910
Support:			
Instructional staff services	<u>1,056</u>	<u>1,056</u>	<u>-</u>
TOTAL EXPENDITURES	<u>442,591</u>	<u>435,681</u>	<u>6,910</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>20,653</u>	<u>19,453</u>	<u>(1,200)</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(20,653)</u>	<u>(19,453)</u>	<u>1,200</u>
 TOTAL OTHER FINANCING USES	<u>(20,653)</u>	<u>(19,453)</u>	<u>1,200</u>
 NET CHANGE IN FUND BALANCE	-	-	-
 Fund balance, June 30, 2015	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2016	<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, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 21,850	\$ 21,850	\$ -
TOTAL REVENUES	<u>21,850</u>	<u>21,850</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	<u>21,850</u>	<u>21,850</u>	<u>-</u>
TOTAL EXPENDITURES	<u>21,850</u>	<u>21,850</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, 2015	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2016	<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, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Local sources:			
Other	\$ 348,204	\$ 315,429	\$ (32,775)
TOTAL REVENUES	<u>348,204</u>	<u>315,429</u>	<u>(32,775)</u>
EXPENDITURES			
Instruction:			
Regular Education Programs	31,807	25,435	6,372
Other education programs	297,950	270,638	27,312
Support:			
Pupil support services	-	-	-
Instructional staff services	197,675	184,507	13,168
Administrative	1,401	1,317	84
Business and central services	5,544	1,584	3,960
Plant operations and maintenance	1,188	807	381
TOTAL EXPENDITURES	<u>535,565</u>	<u>484,288</u>	<u>51,277</u>
 EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>(187,361)</u>	<u>(168,859)</u>	<u>18,502</u>
OTHER FINANCING SOURCES			
Transfers in	200,000	200,560	560
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL OTHER FINANCING SOURCES	<u>200,000</u>	<u>200,560</u>	<u>560</u>
 NET CHANGE IN FUND BALANCE	12,639	31,701	19,062
 Fund balance, June 30, 2015	<u>68,807</u>	<u>68,808</u>	<u>1</u>
 FUND BALANCE, JUNE 30, 2016	<u>\$ 81,446</u>	<u>\$ 100,509</u>	<u>\$ 19,063</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - NATIONAL SCIENCE FOUNDATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 2,300	\$ 2,300	\$ -
TOTAL REVENUES	<u>2,300</u>	<u>2,300</u>	<u>-</u>
<u>EXPENDITURES</u>			
Support:			
Instructional staff services	<u>2,300</u>	<u>2,300</u>	<u>-</u>
	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-
TOTAL EXPENDITURES	<u>2,300</u>	<u>2,300</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, 2015	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-
FUND BALANCE, JUNE 30, 2016	<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, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
Local sources:			
Other	\$ 101,512	\$ 98,667	\$ (2,845)
TOTAL REVENUES	<u>101,512</u>	<u>98,667</u>	<u>(2,845)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	101,527	99,950	1,577
Support:			
Administrative	325	12	313
Business and central services	<u>1,100</u>	<u>1,079</u>	<u>21</u>
TOTAL EXPENDITURES	<u>102,952</u>	<u>101,041</u>	<u>1,911</u>
 NET CHANGE IN FUND BALANCE	 <u>(1,440)</u>	 <u>(2,374)</u>	 <u>(934)</u>
 Fund balance, June 30, 2015	 <u>150,541</u>	 <u>150,541</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2016	 <u>\$ 149,101</u>	 <u>\$ 148,167</u>	 <u>\$ (934)</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, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 9,889	\$ 9,889	\$ -
TOTAL REVENUES	<u>9,889</u>	<u>9,889</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction:			
Regular education programs	9,495	9,495	-
Support:			
Instructional staff services	-	-	-
Administrative	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	<u>394</u>	<u>394</u>	<u>-</u>
TOTAL EXPENDITURES	<u>9,889</u>	<u>9,889</u>	<u>-</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	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 2015	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2016	<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, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
Local sources:			
Other	\$ 233,335	\$ 233,335	\$ -
TOTAL REVENUES	<u>233,335</u>	<u>233,335</u>	<u>-</u>
<u>EXPENDITURES</u>			
Support:			
Pupil support services	<u>241,758</u>	<u>241,769</u>	<u>(11)</u>
TOTAL EXPENDITURES	<u>241,758</u>	<u>241,769</u>	<u>(11)</u>
 NET CHANGE IN FUND BALANCE	 (8,423)	 (8,434)	 (11)
 Fund balance, June 30, 2015	 <u>174,425</u>	 <u>174,425</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2016	 <u>\$ 166,002</u>	 <u>\$ 165,991</u>	 <u>\$ (11)</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, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 477,234	\$ 433,707	\$ (43,527)
TOTAL REVENUES	<u>477,234</u>	<u>433,707</u>	<u>(43,527)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	67,268	38,054	29,214
Support:			
Pupil support services	32,608	35,867	(3,259)
Instructional staff services	359,411	346,198	13,213
Administrative	861		861
Business and central services	861	301	560
TOTAL EXPENDITURES	<u>461,009</u>	<u>420,420</u>	<u>40,589</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>16,225</u>	 <u>13,287</u>	 <u>(2,938)</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(16,225)</u>	<u>(13,287)</u>	<u>2,938</u>
 TOTAL OTHER FINANCING USES	 <u>(16,225)</u>	 <u>(13,287)</u>	 <u>2,938</u>
 NET CHANGE IN FUND BALANCE	 -	 -	 -
 Fund balance, June 30, 2015	 <u>-</u>	 <u>-</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2016	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - BATON ROUGE PERFORMANCE PARTNERSHIP
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 3,510	\$ 3,510	\$ -
TOTAL REVENUES	<u>3,510</u>	<u>3,510</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction:			
Regular education programs	<u>3,510</u>	<u>3,510</u>	<u>-</u>
TOTAL EXPENDITURES	<u>3,510</u>	<u>3,510</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	 -	 -	 -
 Fund balance, June 30, 2015	 <u>-</u>	 <u>-</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2016	 <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, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 16,090	\$ 16,090	\$ -
TOTAL REVENUES	<u>16,090</u>	<u>16,090</u>	<u>-</u>
<u>EXPENDITURES</u>			
Support:			
Pupil support services	14,321	14,321	-
Instructional staff services	194	194	-
Administrative	-	-	-
Business and Central Services	-	-	-
TOTAL EXPENDITURES	<u>14,515</u>	<u>14,515</u>	<u>-</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>1,575</u>	<u>1,575</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers out	<u>(1,575)</u>	<u>(1,575)</u>	<u>-</u>
 TOTAL OTHER FINANCING USES	<u>(1,575)</u>	<u>(1,575)</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE	-	-	-
 Fund balance, June 30, 2015	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2016	<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, 2016

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 31,250	\$ 27,783	\$ (3,467)
TOTAL REVENUES	31,250	27,783	(3,467)
<u>EXPENDITURES</u>			
Instruction:			
Special education programs	7,349	6,216	1,133
Support:			
Instructional staff services	20,530	18,868	1,662
Business and central services	335	-	335
TOTAL EXPENDITURES	28,214	25,084	3,130
EXCESS OF REVENUES (UNDER) EXPENDITURES	3,036	2,699	(337)
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	-	-
Transfers out	(3,036)	(2,699)	337
TOTAL OTHER FINANCING SOURCES (USES)	(3,036)	(2,699)	337
NET CHANGE IN FUND BALANCE	-	-	-
Fund balance, June 30, 2015	-	-	-
FUND BALANCE, JUNE 30, 2016	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - 21ST CENTURY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2016

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 541,200	\$ 534,554	\$ (6,646)
TOTAL REVENUES	541,200	534,554	(6,646)
<u>EXPENDITURES</u>			
Instruction:			
Other education programs	311,180	306,108	5,072
Support:			
Instructional staff services	89,001	89,736	(735)
Administrative	117	70	47
Business and Central Services	-	-	-
Transportation	70,662	69,532	1,130
Child Nutrition:	17,620	17,174	446
TOTAL EXPENDITURES	488,580	482,620	5,960
 EXCESS OF REVENUES (UNDER) EXPENDITURES	52,580	51,934	(686)
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers out	(52,580)	(51,934)	646
TOTAL OTHER FINANCING SOURCES (USES)	(52,580)	(51,934)	646
 NET CHANGE IN FUND BALANCE	-	-	(40)
 Fund balance, June 30, 2015	-	-	-
 FUND BALANCE, JUNE 30, 2016	\$ -	\$ -	\$ (40)

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - STRIVING READERS COMPREHENSIVE LITERACY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2016

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 1,608,077	\$ 1,103,136	\$ (504,941)
TOTAL REVENUES	<u>1,608,077</u>	<u>1,103,136</u>	<u>(504,941)</u>
<u>EXPENDITURES</u>			
Instruction:			
Regular education programs	836,412	564,458	271,954
Other education programs	182,086	193,744	(11,658)
Support:			
Pupil Support Services	23,477	10,777	12,700
Instructional staff services	409,006	226,119	182,887
TOTAL EXPENDITURES	<u>1,450,981</u>	<u>995,098</u>	<u>455,883</u>
 EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>157,096</u>	<u>108,038</u>	<u>(49,058)</u>
 <u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	-	-
Transfers out	(157,096)	(108,038)	49,058
TOTAL OTHER FINANCING SOURCES (USES)	<u>(157,096)</u>	<u>(108,038)</u>	<u>49,058</u>
 NET CHANGE IN FUND BALANCE	-	-	-
 Fund balance, June 30, 2015	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 2016	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - Micro-Enterprise Credential Resources/Jump Start Video

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2016

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
Federal grants	\$ 8,092	\$ 8,028	\$ (64)
TOTAL REVENUES	<u>8,092</u>	<u>8,028</u>	<u>(64)</u>
<u>EXPENDITURES</u>			
Support:			
Instructional staff services	8,092	8,028	64
TOTAL EXPENDITURES	<u>8,092</u>	<u>8,028</u>	<u>64</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, 2015	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2016	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS DESCRIPTIONS

WORKERS' COMPENSATION FUND

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

RISK MANAGEMENT FUND

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

MEDICAL INSURANCE FUND

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPRIETARY FUND TYPE****INTERNAL SERVICE FUNDS****COMBINING BALANCE SHEET****JUNE 30, 2016**

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<u>ASSETS</u>				
Current:				
Cash and cash equivalents	\$ 2,502,761	\$ 24,611	\$ -	\$ 2,527,372
Due from other funds	5,744,124	15,893,341	69,372,754	91,010,219
Reimbursement receivable	-	-	1,490,000	1,490,000
	<u>-</u>	<u>-</u>	<u>1,490,000</u>	<u>1,490,000</u>
 TOTAL ASSETS	 \$ <u>8,246,885</u>	 \$ <u>15,917,952</u>	 \$ <u>70,862,754</u>	 \$ <u>95,027,591</u>
 <u>LIABILITIES AND NET POSITION</u>				
Liabilities:				
Current:				
Accounts payable	\$ -	\$ 26,819	\$ 1,088,052	\$ 1,114,871
Claims payable	2,130,530	1,069,108	5,177,723	8,377,361
Noncurrent:				
Claims payable	2,691,170	2,391,944	-	5,083,114
	<u>4,821,700</u>	<u>3,487,871</u>	<u>6,265,775</u>	<u>14,575,346</u>
TOTAL LIABILITIES				
	<u>4,821,700</u>	<u>3,487,871</u>	<u>6,265,775</u>	<u>14,575,346</u>
 Net position - unrestricted	 <u>3,425,185</u>	 <u>12,430,081</u>	 <u>64,596,979</u>	 <u>80,452,245</u>
 TOTAL LIABILITIES AND NET POSITION	 \$ <u>8,246,885</u>	 \$ <u>15,917,952</u>	 \$ <u>70,862,754</u>	 \$ <u>95,027,591</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPRIETARY FUND TYPE****INTERNAL SERVICE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION****FISCAL YEAR ENDED JUNE 30, 2016**

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<u>OPERATING REVENUES</u>				
Premiums received	\$ 3,959,191	\$ 2,942,874	\$ 74,191,579	\$ 81,093,644
TOTAL OPERATING REVENUE	3,959,191	2,942,874	74,191,579	81,093,644
<u>OPERATING EXPENSES</u>				
Claims expense	3,842,025	2,122,726	74,580,588	80,545,339
Insurance premiums	404,388	-	1,160,123	1,564,511
Materials and supplies	-	-	7,259	7,259
Administrative fees	879	351,636	2,969,756	3,322,271
TOTAL OPERATING EXPENSES	4,247,292	2,474,362	78,717,726	85,439,380
NET OPERATING INCOME (LOSS)	(288,101)	468,512	(4,526,147)	(4,345,736)
<u>NON-OPERATING REVENUES</u>				
Interest income	10,139	-	-	10,139
TOTAL NON-OPERATING REVENUES	10,139	-	-	10,139
INCOME (LOSS) BEFORE TRANSFERS	(277,962)	468,512	(4,526,147)	(4,335,597)
<u>TRANSFERS IN</u>	-	-	-	-
CHANGE IN NET POSITION	(277,962)	468,512	(4,526,147)	(4,335,597)
NET POSITION at JUNE 30, 2015, as restated	\$ 3,703,147	\$ 11,961,569	\$ 69,123,126	\$ 84,787,842
NET POSITION at JUNE 30, 2016	\$ 3,425,185	\$ 12,430,081	\$ 64,596,979	\$ 80,452,245

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, 2016

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>				
Cash premiums received	\$ 3,959,191	\$ 2,942,874	\$ 73,915,940	\$ 80,818,005
Cash paid in claims and benefits	(3,418,978)	(2,075,263)	(77,892,834)	(83,387,075)
Cash paid for expenses	(879)	(325,473)	(2,954,745)	(3,281,097)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>539,334</u>	<u>542,138</u>	<u>(6,931,639)</u>	<u>(5,850,167)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>				
Interfund transfers and advances	(607,713)	(517,541)	6,931,639	5,806,385
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	<u>(607,713)</u>	<u>(517,541)</u>	<u>6,931,639</u>	<u>5,806,385</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>				
Interest Income	10,139	-	-	10,139
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>10,139</u>	<u>-</u>	<u>-</u>	<u>10,139</u>
NET CHANGE IN CASH	(58,240)	24,597	-	(33,643)
Cash at beginning of year	<u>2,561,001</u>	<u>14</u>	<u>-</u>	<u>2,561,015</u>
CASH AT END OF YEAR	<u>\$ 2,502,761</u>	<u>\$ 24,611</u>	<u>\$ -</u>	<u>\$ 2,527,372</u>
Reconciliation of operating loss to net cash provided by (used in) operating activities				
Operating income (loss)	\$ (288,101)	\$ 468,512	\$ (4,526,147)	\$ (4,345,736)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:				
Changes in:				
Reimbursement receivables	-	-	(275,639)	(275,639)
Accounts and claims payable	<u>827,435</u>	<u>73,626</u>	<u>(2,129,853)</u>	<u>(1,228,792)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ 539,334</u>	<u>\$ 542,138</u>	<u>\$ (6,931,639)</u>	<u>\$ (5,850,167)</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS DESCRIPTIONS

CONSOLIDATED PAYROLL FUND

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

SCHOOL ACTIVITY FUND

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

TRUANCY ASSESSMENT AND SERVICE CENTER (TASC) FUND

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

FIDUCIARY FUNDS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

June 30, 2016

	Consolidated Payroll Fund	School Activity Fund	Truancy Assessment and Service Center Fund	Agency Total
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ 4,736,093	\$ -	\$ 4,736,093
Accounts receivable	52,810	-	94,876	147,686
Due from other funds	18,437,481	-	-	18,437,481
TOTAL ASSETS	<u>\$ 18,490,291</u>	<u>\$ 4,736,093</u>	<u>\$ 94,876</u>	<u>\$ 23,321,260</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 29,460	\$ -	\$ -	\$ 29,460
Benefits payable	6,167,304	-	-	6,167,304
Salaries payable	11,682,319	-	-	11,682,319
Payroll withholdings payable	611,208	-	-	611,208
Amounts held for other groups	-	4,736,093	-	4,736,093
Due to other funds	-	-	94,876	94,876
TOTAL LIABILITIES	<u>\$ 18,490,291</u>	<u>\$ 4,736,093</u>	<u>\$ 94,876</u>	<u>\$ 23,321,260</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, 2016

	Balance June 30, 2015	Additions	Deductions	Balance June 30, 2016
<u>CONSOLIDATED PAYROLL FUND</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ 2,321,087	\$ 2,321,087	\$ -
Accounts receivable	600,876	1,402,812	1,950,878	52,810
Due from other funds	17,684,124	557,796,298	557,042,941	18,437,481
TOTAL ASSETS	<u>\$ 18,285,000</u>	<u>\$ 561,520,197</u>	<u>\$ 561,314,906</u>	<u>\$ 18,490,291</u>
<u>LIABILITIES</u>				
Accounts payable	\$ (107,128)	\$ 93,549,183	\$ 93,412,595	\$ 29,460
Benefits payable	6,623,437	101,329,159	101,785,292	6,167,304
Salaries payable	11,119,672	18,040,479	17,477,832	11,682,319
Payroll withholdings payable	649,019	75,038,247	75,076,058	611,208
TOTAL LIABILITIES	<u>\$ 18,285,000</u>	<u>\$ 287,957,068</u>	<u>\$ 287,751,777</u>	<u>\$ 18,490,291</u>
<u>SCHOOL ACTIVITY FUND</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$ 4,533,317	\$ 11,351,497	\$ 11,148,721	\$ 4,736,093
TOTAL ASSETS	<u>\$ 4,533,317</u>	<u>\$ 11,351,497</u>	<u>\$ 11,148,721</u>	<u>\$ 4,736,093</u>
<u>LIABILITIES</u>				
Amounts held for other groups	\$ 4,533,317	\$ 11,351,497	\$ 11,148,721	\$ 4,736,093
TOTAL LIABILITIES	<u>\$ 4,533,317</u>	<u>\$ 11,351,497</u>	<u>\$ 11,148,721</u>	<u>\$ 4,736,093</u>
<u>TRUANCY ASSESSMENT AND SERVICE CENTER (TASC) FUND</u>				
<u>ASSETS</u>				
Accounts receivable	\$ 112,395	\$ 309,876	\$ 327,395	\$ 94,876
TOTAL ASSETS	<u>\$ 112,395</u>	<u>\$ 309,876</u>	<u>\$ 327,395</u>	<u>\$ 94,876</u>
<u>LIABILITIES</u>				
Accounts payable	\$ -	\$ 309,876	\$ 309,876	\$ -
Due to other funds	112,395	309,876	327,395	94,876
TOTAL LIABILITIES	<u>\$ 112,395</u>	<u>\$ 619,752</u>	<u>\$ 637,271</u>	<u>\$ 94,876</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****AGENCY FUNDS****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)****FISCAL YEAR ENDED JUNE 30, 2016**

	Balance June 30, 2015	Additions	Deductions	Balance June 30, 2016
<u>TOTAL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$ 4,533,317	\$ 13,672,584	\$ 13,469,808	\$ 4,736,093
Accounts receivable	713,271	1,712,688	2,278,273	147,686
Due from other funds	17,684,124	557,796,298	557,042,941	18,437,481
TOTAL ASSETS	\$ <u>22,930,712</u>	\$ <u>573,181,570</u>	\$ <u>572,791,022</u>	\$ <u>23,321,260</u>
<u>LIABILITIES</u>				
Accounts payable	\$ (107,128)	\$ 93,859,059	\$ 93,722,471	\$ 29,460
Benefits payable	6,623,437	101,329,159	101,785,292	6,167,304
Salaries payable	11,119,672	18,040,479	17,477,832	11,682,319
Payroll withholdings payable	649,019	75,038,247	75,076,058	611,208
Amounts held for other groups	4,533,317	11,351,497	11,148,721	4,736,093
Due to other funds	112,395	309,876	327,395	94,876
TOTAL LIABILITIES	\$ <u>22,930,712</u>	\$ <u>299,928,317</u>	\$ <u>299,537,769</u>	\$ <u>23,321,260</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO THE SUPERINTENDENT

Superintendent: Howard W. Drake Jr.

Purpose	<u>Amount</u>
Salary	\$ 235,000
Benefits:	
Retirement Allowance – Employee Portion Paid by	
Employer	11,319
Retirement – Employer Portion	61,805
Medicare – Employer Portion	6,000
Disability/Life Insurance Policy	5,000
Car Allowance	18,000
Electronic Allowance	6,000
Travel/Registration	3,269
Dues	<u>875</u>
	<u>\$ 366,068</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

BOARD MEMBERS' COMPENSATION
FISCAL YEAR ENDED JUNE 30, 2016

Name	Compensation Base (1)	Additional Compensation (2)	Total
Mark Bellue	\$ 9,600	\$ -	\$ 9,600
Vereta T. Lee	9,600	269	9,869
Kenyetta Nelson-Smith	9,600	-	9,600
Tarvald A. Smith *	3,200	-	3,200
Jacqueline Mims *	2,400		2,400
Dawn Collins *	3,200	45	3,245
Evelyn Ware-Jackson	9,600	-	9,600
Jill Dyason	9,600	791	10,391
Barbara Freiberg	9,600	-	9,600
Connie Bernard	9,600	132	9,732
David Tatman	10,800		10,800
	<u>\$ 86,800</u>	<u>\$ 1,237</u>	<u>\$ 88,037</u>

Notes:

- (1) In addition each Board Member can be reimbursed for mileage @ 50 cents per mile if requested.
- (2) Asterisk * indicates partial term
* Tarvald Smith 01/01/15 - 11/01/15
* Jacqueline Mims 11/19/15 - 03/08/16
* Dawn Collins 03/09/16 - Current Date

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

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 Ten Fiscal Years
- Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years

REVENUE CAPACITY

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

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

DEBT CAPACITY

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

- Ratios of Outstanding Debt by Type – Last Ten Fiscal Years
- Computation of Legal Debt Margin – Last Ten Tax Years
- Computation of Direct and Overlapping Debt – December 31, 2015

DEMOGRAPHIC AND ECONOMIC INFORMATION

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

STATISTICAL SCHEDULE DESCRIPTIONS (continued)

OPERATING INFORMATION

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

- General Fund Expenditures by Function – Last Ten Fiscal Years
- General Fund Expenditures by Function Per Pupil – Last Ten Fiscal Years
- Full-Time Equivalents (FTE) Employees – Last Ten Fiscal Years
- Percentage of Free and Reduced Students in Lunch Program – Last Ten Fiscal Years
- History of High School Graduates – Last Ten Fiscal Years
- Capital Asset Information – June 30, 2016

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

<u>Fiscal Year</u>	<u>Net Investment in Capital Assets</u>	<u>Restricted*</u>	<u>Unrestricted</u>	<u>Total</u>
2016	\$ 403,480,617	\$ 48,109,743	\$ (716,940,070)	\$ (265,349,710)
2015	396,856,443	29,106,862	(708,174,385)	(282,211,080)
2014	371,549,301	48,117,058	(162,376,039)	257,290,320
2013	361,809,173	46,195,170	(165,445,855)	242,558,488
2012	349,313,928	49,504,006	(187,209,428)	211,608,506
2011	379,759,677	96,662,363	(192,615,937)	283,806,103
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

Source: Comprehensive Annual Financial Reports

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year Ended June 30,				
	2016	2015	2014	2013	2012
Expenses:					
Instruction:					
Regular education programs	\$ 166,474,769	\$ 160,557,844	\$ 173,794,640	\$ 166,761,292	\$ 199,480,235
Special education programs	60,523,306	57,251,574	57,490,323	57,305,312	73,714,250
Other education programs	51,923,590	51,781,515	52,078,224	48,716,438	64,211,155
Support Services:					
Pupil support services	37,509,329	38,166,966	37,637,652	37,476,046	44,525,856
Instructional staff services	29,554,779	30,405,481	31,236,178	28,821,107	41,101,013
General administration services	11,912,209	12,672,588	12,101,634	11,566,092	9,706,926
School administration services	25,597,207	24,262,838	23,779,907	22,635,270	26,963,241
Business and central services	14,157,789	13,904,960	13,317,741	13,201,479	15,509,911
Plant operations and maintenance	46,840,301	54,024,412	48,721,834	45,737,662	54,345,764
Transportation	32,958,222	33,503,365	33,446,284	32,711,351	42,387,607
Child nutrition	28,975,759	26,533,073	25,166,216	25,129,227	30,859,672
Community service operations	12,350	265,327	12,350	12,350	12,350
Appropriations					
Charter schools - Type 1	29,861,338	32,442,790	23,267,445	20,334,144	16,846,160
Charter schools - Type 2	13,938,990	10,344,959	6,982,719	2,415,638	1,909,350
Office of Juvenile Justice	110,355	129,864	184,554	178,789	183,996
Autonomous schools	-	-	-	-	-
Magnet programs	7,265,633	6,026,400	5,905,611	5,077,260	5,197,073
Recovery School District	16,116,399	12,525,322	12,898,005	13,418,315	13,164,716
Interest on long-term debt	376,893	376,889	436,995	273,860	339,077
Total expenses	574,109,218	565,176,167	558,458,312	531,771,632	640,458,352
Program revenues:					
Charges for services:					
Instruction	957,698	923,633	913,741	787,634	724,526
Transportation	709,262	778,329	495,273	602,043	251,955
Child nutrition	790,070	784,882	1,795,086	1,983,312	3,464,186
Appropriation - Recovery School District	-	-	-	-	17,735
Operating grants and contributions	78,832,769	79,728,511	79,340,738	72,252,287	92,145,141
Capital grants and contributions	-	-	-	-	-
Total program revenues	81,289,799	82,215,355	82,544,838	75,625,276	96,603,543
Net (expense) revenue	(492,819,419)	(482,960,812)	(475,913,474)	(456,146,356)	(543,854,809)
General revenues and other changes in net assets:					
Taxes:					
Ad valorem taxes	154,517,614	150,966,345	147,294,070	140,657,409	134,574,676
State revenue sharing	3,848,546	4,046,548	4,076,099	4,077,884	4,068,306
Sales and use taxes	174,082,945	172,402,667	165,634,180	164,449,406	157,956,316
State aid not restricted to specific programs (MFP)	170,598,098	169,562,586	166,898,493	170,020,862	167,201,434
Interest and investment earnings	1,127,134	1,063,035	891,003	971,217	1,232,320
Miscellaneous	5,506,452	6,236,064	5,851,461	6,937,560	6,624,160
Special items:					
Insurance proceeds from hurricane damage	-	-	-	-	-
Total general revenues and other changes in net position	509,680,789	504,277,245	490,645,306	487,114,338	471,657,212
Change in net position	\$ 16,861,370	\$ 21,316,433	\$ 14,731,832	\$ 30,967,982	\$ (72,197,597)

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,				
2011	2010	2009	2008	2007
\$ 214,794,838	\$ 197,330,683	\$ 193,256,967	\$ 190,985,571	\$ 147,101,404
92,045,305	83,744,138	84,207,341	79,117,298	64,221,602
60,042,894	56,136,836	52,820,122	49,844,776	47,481,748
34,477,380	30,982,621	32,055,789	29,426,019	24,594,812
39,091,876	37,438,125	29,918,654	24,761,466	19,378,843
10,064,362	11,257,093	15,146,599	10,506,826	9,692,604
28,448,781	26,058,480	25,249,342	22,837,449	18,682,580
16,195,230	16,874,276	15,647,847	15,052,779	12,564,091
55,569,259	50,109,266	49,298,527	50,997,356	47,877,600
42,131,846	37,931,834	28,826,910	41,999,471	25,988,683
31,334,103	31,809,215	29,380,944	31,101,167	26,189,372
-	-	-	-	-
13,056,227	6,159,590	5,569,811	4,646,825	3,804,070
1,054,344	495,088	-	-	-
134,816	-	-	-	-
-	3,472,933	2,664,909	3,166,495	-
5,389,646	5,498,870	4,908,800	4,720,754	-
12,337,740	15,497,211	6,855,629	-	-
273,764	97,639	-	-	-
656,442,411	610,893,898	575,808,191	559,164,252	447,577,409
677,405	577,177	716,350	667,546	871,051
180,487	310,128	295,553	174,638	174,406
3,860,288	3,804,313	3,373,217	3,906,830	4,083,381
-	-	-	-	-
103,128,266	101,660,316	89,998,650	88,464,134	83,486,873
-	-	93,700	32,283	405,775
107,846,446	106,351,934	94,477,470	93,245,431	89,021,486
(548,595,965)	(504,541,964)	(481,330,721)	(465,918,821)	(358,555,923)
132,400,271	130,529,260	123,898,731	113,007,257	107,347,430
4,091,169	4,120,396	4,191,022	4,193,013	3,873,354
148,089,339	148,522,401	160,847,779	158,700,630	159,512,971
156,931,390	160,178,060	170,986,921	170,686,913	161,556,552
1,754,948	1,859,214	3,455,361	9,469,907	8,308,087
11,168,935	6,692,384	8,040,028	5,167,074	8,692,710
-	-	6,549,917	-	-
454,436,052	451,901,715	477,969,759	461,224,794	449,291,104
\$ (94,159,913)	\$ (52,640,249)	\$ (3,360,962)	\$ (4,694,027)	\$ 90,735,181

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(unaudited)

Fiscal Year

As required by GASB 54	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Fund						
Nondisposable	\$ 46,171	\$ 125,090	\$ 119,607	\$ 118,775	\$ 116,832	\$ 139,127
Assigned	22,237,628	36,104,377	38,466,335	41,232,504	43,922,457	47,014,488
Unassigned	59,176,208	50,598,410	44,856,340	36,203,772	16,830,641	25,446,776
Total general fund	<u>81,460,007</u>	<u>86,827,877</u>	<u>83,442,282</u>	<u>77,555,051</u>	<u>60,869,930</u>	<u>72,600,391</u>
All Other Governmental Funds*						
Nondisposable	473,419	339,034	342,685	384,224	279,266	200,206
Restricted	47,636,324	36,398,630	54,444,199	51,934,101	54,661,644	89,167,849
Assigned	314,158	352,778	1,876,079	8,564,622	10,956,930	10,919,512
Total all other governmental funds	<u>\$ 48,423,901</u>	<u>\$ 37,090,442</u>	<u>\$ 56,662,963</u>	<u>\$ 60,882,947</u>	<u>\$ 65,897,840</u>	<u>\$ 100,287,567</u>

Prior to implementation of GASB 54

Fiscal Year	<u>General Fund</u>			<u>All Other Governmental Funds</u>			
	<u>Reserved</u>	<u>Unreserved</u>	<u>Total</u>	<u>Unreserved/ Reserved*</u>	<u>Reserved Reported in Special Revenue Funds</u>	<u>Reserved Reported in Capital Projects Funds</u>	<u>Total all other Govern- mental Funds</u>
2010	\$ 4,098,888	\$ 97,670,647	\$ 101,769,535	\$ 13,220,759	\$ 20,630,145	\$ 81,509,852	\$ 115,360,756
2009	16,206,286	101,770,375	117,976,661	7,702,378	38,610,058	40,402,353	86,714,789
2008	9,831,121	125,862,534	135,693,655	25,043,719	41,170,602	11,749,858	77,964,179
2007	6,154,589	110,869,281	117,023,870	15,316,763	42,537,926	13,063,990	70,918,679

* 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)
(unaudited)

	Fiscal Year Ended June 30,				
	2016	2015	2014	2013	2012
<u>REVENUES</u>					
Local sources:					
Ad valorem taxes	\$ 154,517,614	\$ 150,966,345	\$ 147,294,070	\$ 140,657,409	\$ 134,574,676
Sales and use taxes	174,082,945	172,402,667	165,634,180	164,449,406	157,956,316
Earnings on investments	1,116,995	1,052,896	880,781	959,634	1,221,212
Extended day program tuition	859,031	818,239	789,790	658,486	578,244
Other	7,107,130	7,937,818	8,334,939	9,750,960	10,587,203
State sources:					
Unrestricted state sources - other	170,598,098	169,562,586	166,898,493	170,002,862	167,201,434
Revenue sharing	3,848,546	4,046,548	4,076,099	4,077,884	4,068,306
Restricted grants-in-aid	4,966,985	4,948,851	7,065,243	3,905,634	6,114,307
Federal grants	73,865,784	74,779,659	72,275,495	68,346,653	86,030,834
TOTAL REVENUES	590,963,128	586,515,609	573,249,090	562,808,928	568,332,532
<u>EXPENDITURES</u>					
Current:					
Instruction:					
Regular education programs	144,531,269	143,151,211	152,332,858	145,820,274	155,290,378
Special education programs	60,887,574	59,124,159	57,919,164	57,275,064	61,754,471
Other education programs	52,972,498	53,397,365	52,481,077	48,703,565	58,744,531
Support:					
Pupil support services	38,078,554	39,485,543	37,695,876	37,492,495	39,087,030
Instructional staff services	30,137,988	31,498,178	31,257,818	28,856,902	37,247,301
General administration services	12,271,177	12,318,953	12,480,269	12,180,417	11,135,312
School administration services	26,005,068	25,181,548	23,867,132	22,668,941	22,994,988
Business and central services	14,348,787	14,926,691	13,121,530	12,979,552	13,274,927
Plant operations and maintenance	46,712,415	51,669,023	55,175,198	47,681,307	47,136,285
Transportation	33,676,364	32,857,989	33,431,655	30,184,193	34,069,666
Child nutrition	28,477,362	26,713,395	25,427,893	25,280,199	25,697,215
Appropriations					
Charter schools Type 1	29,861,338	32,442,790	23,267,445	20,334,144	16,846,160
Charter schools Type 2	13,938,990	10,344,959	6,982,719	2,415,638	1,909,350
Office of Juvenile Justice	110,355	129,864	184,554	178,789	183,996
Autonomous schools	-	-	-	-	-
Magnet programs	7,265,633	6,026,400	5,905,611	5,077,260	5,197,073
Recovery School District	16,116,399	12,525,322	12,898,005	13,418,315	13,164,716
Settlement agreement	-	-	-	-	-
Capital outlay	23,696,477	47,321,559	22,400,061	35,869,090	66,349,284
Community Service Operations	12,350	265,327	12,350	12,350	12,350
Facilities acquisition	2,653,667	-	-	-	-
Debt service - Principal	2,866,381	2,945,366	2,948,199	2,948,198	2,948,199
Debt service - Interest	376,893	376,893	292,429	262,007	327,223
TOTAL EXPENDITURES	584,997,539	602,702,535	570,081,843	549,638,700	613,370,455
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	5,965,589	(16,186,926)	3,167,247	13,170,228	(45,037,923)
<u>OTHER FINANCING SOURCES (USES)</u>					
Issuance of long-term debt	-	-	-	-	-
Transfers in	7,678,950	5,130,284	5,427,753	4,153,363	8,869,999
Insurance proceeds from hurricane damage	-	-	-	-	-
Transfers out	(7,678,950)	(5,130,284)	(6,927,753)	(5,653,363)	(9,952,264)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(1,500,000)	(1,500,000)	(1,082,265)
<u>NET CHANGE IN FUND BALANCES</u>	\$ 5,965,589	\$ (16,186,926)	\$ 1,667,247	\$ 11,670,228	\$ (46,120,188)
Debt service as a percentage of noncapital expenditures	0.58%	0.60%	0.59%	0.62%	0.60%

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,				
2011	2010	2009	2008	2007
\$ 132,400,271	\$ 130,529,260	\$ 123,898,731	\$ 113,007,257	\$ 107,347,430
148,089,339	148,522,401	160,847,779	158,700,630	159,512,971
1,740,858	1,845,483	3,417,642	9,368,560	8,176,776
482,075	447,254	422,593	399,787	499,523
13,435,129	11,083,278	12,117,189	9,555,657	14,557,040
156,931,390	160,178,060	170,986,921	170,686,913	161,556,552
4,091,169	4,120,396	4,191,022	4,193,013	3,873,354
5,222,662	10,040,474	17,685,678	16,344,273	12,383,418
97,905,604	91,619,842	72,312,972	72,119,861	71,103,455
560,298,497	558,386,448	565,880,527	554,375,951	539,010,519
170,104,809	161,789,375	164,786,693	157,712,829	137,007,514
77,855,480	73,012,713	75,243,924	70,902,847	66,608,664
55,847,391	53,405,603	47,163,552	47,961,991	48,161,869
30,555,674	28,160,148	29,270,337	27,200,361	25,299,581
35,049,631	34,540,794	26,777,842	22,902,974	19,828,482
11,060,820	11,008,972	15,658,710	10,344,699	10,675,713
24,040,471	22,650,343	22,529,639	20,387,662	19,393,164
14,155,985	15,110,346	14,887,573	14,176,559	13,104,283
47,001,038	48,586,370	62,981,345	53,135,659	49,177,339
34,127,663	32,020,023	32,009,771	35,124,167	26,918,284
26,171,370	28,433,630	26,618,389	27,431,515	27,221,988
13,056,227	6,159,590	5,569,811	4,646,825	3,804,070
1,054,344	495,088	-	-	-
134,816	-	-	-	-
-	3,472,933	2,664,909	3,166,495	-
5,389,646	5,498,870	4,908,800	4,720,754	-
12,337,740	15,497,211	6,855,629	-	-
-	-	-	226,896	8,139,026
66,419,730	27,277,323	39,306,268	23,954,797	21,882,970
-	-	-	-	-
-	-	-	-	-
1,503,198	163,636	163,636	163,636	163,636
349,797	97,639	-	-	-
626,215,830	567,380,607	577,396,828	524,160,666	477,386,583
(65,917,333)	(8,994,159)	(11,516,301)	30,215,285	61,623,936
21,675,000	21,433,000	-	-	-
12,526,868	13,228,577	34,927,950	14,464,070	18,627,781
-	-	6,549,917	-	-
(12,526,868)	(13,228,577)	(38,927,950)	(18,964,070)	(23,627,781)
21,675,000	21,433,000	2,549,917	(4,500,000)	(5,000,000)
\$ (44,242,333)	\$ 12,438,841	\$ (8,966,384)	\$ 25,715,285	\$ 56,623,936
0.33%	0.05%	0.03%	0.03%	0.04%

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN TAX YEARS

(December 31, 2006 through 2015)
(unaudited)

Year	Real Property	Personal Property	Industrial Property	Public Utilities	Less: Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate- Millages	Assessed Value	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value*
Parish of East Baton Rouge										
2015	2,952,471,820	830,853,570	451,571,400	347,183,560	681,677,500	3,900,402,850	445.57	\$4,582,080,350	\$41,655,275,909	11
2014	2,886,279,250	809,782,750	463,488,250	343,803,540	678,870,550	3,824,483,240	445.57	\$4,503,353,790	\$40,939,579,909	11
2013	2,836,382,050	789,360,250	439,844,150	314,845,710	676,640,250	3,703,791,910	445.57	4,380,432,160	39,822,110,545	11
2012	2,787,552,830	731,195,550	426,769,750	310,516,200	677,473,150	3,578,561,180	445.57	4,256,034,330	38,691,221,182	11
2011	2,660,283,400	732,731,250	400,675,500	273,732,390	668,235,600	3,399,186,940	445.57	4,067,422,540	36,976,568,545	11
2010	2,621,967,600	740,156,400	378,515,200	264,777,090	666,279,500	3,339,136,790	445.57	4,005,416,290	36,412,875,364	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	34,645,534,455	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

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

Taxpayer	Type of Business	December 31, 2015			December 31, 2006		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
ExxonMobil Corporation	Petroleum Products	\$ 348,011,910	1	7.60 %	\$ 259,175,400	1	8.02 %
Entergy, Inc.	Electric and Gas Utility	103,601,680	2	2.26	64,645,430	2	2.00
Georgia-Pacific Corporation	Pulp and Paper Products	86,423,200	3	1.89	49,814,300	3	1.54
J P Morgan/Chase	Bank	47,068,750	4	1.03	32,500,850	5	1.01
Bellsouth Communications	Telephone Utility	35,239,900	5	0.77	48,643,420	4	1.50
Higman Barge Lines, Inc.	Public Utility (Watercraft)	24,562,590	6	0.55	-		
State Farm Insurance	Insurance	23,344,550	7	0.51	18,239,350	7	1
Capital One/Hibernia	Bank	21,336,300	8	0.47	21,506,300	6	0.67
Wal-Mart	Retail Store	19,516,500	9	0.43	18,082,100	8	0.56
Formosa Plastics	Plastics Manufacturer	18,261,350	10	0.40	15,401,350	10	0.48
Baton Rouge Water Company	Water Utility	-		0.00	15,554,280	9	0.48
		<u>\$ 727,366,730</u>		<u>15.91 %</u>	<u>\$ 543,562,780</u>		<u>16.82 %</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, 2006 through 2015)****(unaudited)**

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>						
2015	7.12	6.00	3.44	0.00	1.41	3.13
2014	7.12	6.00	3.44	0.00	1.41	3.13
2013	7.12	6.00	3.44	0.00	1.41	3.13
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

TAX LEVIES

2015	\$13,609,103	\$11,176,431	\$15,762,356	\$0	\$6,460,733	\$14,341,912
2014	13,255,235	10,972,597	15,491,537	0	6,349,729	14,095,497
2013	12,782,590	10,769,906	15,068,687	0	6,176,409	13,710,753
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

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	46.46	14.99	1.34	106.12
10.78	43.45	14.04	14.99	1.34	105.70
10.78	43.45	14.04	14.99	1.34	105.70
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

TAX LEVIES

\$49,394,826	\$175,282,745	\$66,270,628	\$68,685,384	\$6,139,988	\$427,124,106
48,546,154	172,553,638	63,218,080	67,505,273	6,034,494	418,022,234
47,221,059	168,092,732	61,492,507	65,662,678	5,869,779	406,847,100
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

(1) Not included are the following: Consolidated Road Lighting District No. 1, St. George Fire Protection District, Chaneyville 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, City of Central, City of Zachary and BR

(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, 2006 through 2015)

(unaudited)

<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>
2015	\$ 151,342,078	\$ 150,586,972	99.5	\$ 317,624	\$ 150,904,596	99.7
2014	148,674,295	147,095,340	98.9	354,984	147,450,324	99.2
2013	144,115,626	143,431,161	99.5	449,354	143,880,515	99.8
2012	139,146,486	137,160,425	98.6	242,156	137,402,581	98.7
2011	132,547,830	131,012,368	98.8	520,422	131,532,790	99.2
2010	130,451,086	128,628,970	98.6	782,997	129,411,967	99.2
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

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

<u>Fiscal Year</u>	<u>Ad Valorem Taxes</u>	<u>Sales Tax</u>	<u>Total Taxes</u>	<u>% Change P/Y</u>
2007	\$ 107,347,430	\$ 159,512,971	\$ 266,860,401	4.67%
2008	113,007,257	158,700,630	271,707,887	1.82%
2009	123,898,731	160,847,779	284,746,510	4.80%
2010	130,529,260	148,522,401	279,051,661	-2.00%
2011	132,400,271	148,089,339	280,489,610	0.52%
2012	134,574,676	157,956,316	292,530,992	4.29%
2013	140,657,409	164,449,406	305,106,815	4.30%
2014	147,294,070	165,634,180	312,928,250	2.56%
2015	150,966,345	172,402,667	323,369,012	3.34%
2016	\$ 154,517,614	\$ 174,082,945	\$ 328,600,559	1.62%
Change 2007-2016	43.94%	9.13%	23.14%	

Source: Comprehensive Annual Financial Reports

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

Standard Industrial Classification Code	Year ended December 31,				
	2015	2014	2013	2012	2011
Agriculture, Forestry, and Fishing	\$ 1,850	\$ 1,800	\$ 1,750	\$ 1,729	\$ 1,613
Mining	1,850	-	875	-	806
Construction	140,606	148,517	156,627	154,729	153,995
Manufacturing	843,637	830,797	866,260	934,427	798,192
Transportation and Public Utilities	49,027	36,004	38,500	42,356	51,600
Wholesale Trade	405,168	416,749	389,379	366,510	348,302
Other Retail Trade	4,237,608	4,105,379	4,003,171	3,969,371	3,840,999
Vehicle	555,024	542,763	500,506	482,341	440,215
Food Stores	796,459	760,589	725,383	644,850	575,666
Finance, Insurance, and Real Estate	299,713	298,835	252,003	267,967	223,333
Services	1,919,458	1,859,617	1,815,646	1,779,820	1,627,829
Public Administration	-	-	-	-	-
Total	<u>\$ 9,250,400</u>	<u>\$ 9,001,050</u>	<u>\$ 8,750,100</u>	<u>\$ 8,644,100</u>	<u>\$ 8,062,550</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,					
2010	2009	2008	2007	2006	
\$ 1,565	\$ 2,182	\$ 2,466	\$ 5,473	\$ 8,786	
3,129	818	822	653	912	
133,783	133,890	151,265	136,984	142,226	
724,461	941,631	876,348	807,773	727,543	
43,030	51,560	64,945	78,988	112,803	
332,501	348,700	411,867	196,940	408,776	
3,599,615	3,865,624	4,102,229	4,608,939	4,750,824	
836,337	533,427	374,051	877,204	748,015	
483,495	514,500	420,088	397,556	382,171	
218,277	254,056	282,799	30,713	30,335	
1,447,357	1,450,666	1,534,020	1,026,769	975,610	
-	-	-	408	249	
\$ 7,823,550	\$ 8,097,054	\$ 8,220,900	\$ 8,168,400	\$ 8,288,250	

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

Fiscal Year	Qualified School Construction Bond Program	Qualified Zone Academy Bond Program	Capital Leases	Certificates of Indebtedness	Total Debt (1)	Percentage of Personal Income (2)	Debt Per Capita (2)	Debt Per Student (2)
2016	\$ 27,845,621	\$ -	\$ -	\$ -	\$ 27,845,621	0.15%	63	515
2015	30,630,184	84,650	-	-	30,714,834	0.16%	69	759
2014	33,414,747	245,457	-	-	33,660,204	0.18%	76	836
2013	36,199,312	409,091	-	-	36,608,403	0.29%	88	811
2012	38,983,875	572,729	-	-	39,556,604	0.31%	95	878
2011	41,768,438	736,363	-	-	42,504,801	0.23%	96	1,031
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

(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, 2006 through 2015)

(unaudited)

<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>					
2015	\$ 3,900,402,850	\$ 1,365,140,998	-	\$ 1,365,140,998	0%
2014	3,824,483,240	1,338,569,134	-	1,338,569,134	0%
2013	3,703,791,910	1,296,327,169	-	1,296,327,169	0%
2012	3,578,561,180	1,252,496,413	-	1,252,496,413	3%
2011	3,399,186,940	1,189,715,429	-	1,189,715,429	3%
2010	3,339,136,790	1,157,146,883	-	1,157,146,883	4%
2009	3,306,133,950	1,157,146,883	-	1,157,146,883	2%
2008	3,154,154,640	1,103,954,124	-	1,103,954,124	0%
2007	2,833,341,480	991,669,518	-	991,669,518	0%
2006	2,612,309,990	914,308,497	-	914,308,497	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, 2015

(unaudited)

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Amount Applicable to Primary Government</u>
<u>Overlapping Debt:</u>			
Central Community School System	\$ 36,759,609	4.00%	\$ 1,470,384
City of Zachary	18,362,799	3.00%	550,884
Hospital Service District No. 1 (Lane Memorial Hospital)	20,340,000	100.00%	20,340,000
Nineteenth Judicial District Court	90,185,000	100.00%	90,185,000
Zachary Community School Board	89,570,570	6.00%	5,374,234
City of Batotn Rouge/Parish of EBR direct debt	346,675,282	100.00%	346,675,282
Total overlapping debt			464,595,784
East Baton Rouge/Parish of EBR direct debt			27,845,621
Total direct and overlapping debt			<u>\$ 492,441,405</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, 2006 through 2015)
(unaudited)

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income (2)</u>	<u>Per Capita Personal Income (2)</u>	<u>Median Age (1)</u>	<u>Public School Enrollment (3)</u>	<u>EBR Parish Unemployment Rate (4)</u>	<u>Labor Market Area Unemployment Rate (5)</u>
2006	433,474	15,433,129,000	35,603	33.5	55,033	3.9	3.9
2007	443,344	16,448,292,000	37,957	33.2	52,033	3.6	3.7
2008	433,723	17,456,948,000	40,249	32.8	53,849	4.2	4.3
2009	437,623	17,396,917,000	39,753	32.8	52,671	6.0	6.2
2010	440,856 (2)	17,660,971,000	40,061	32.6	(2) 53,790	7.1	7.4
2011	441,523	18,004,796,000	40,779	32.5	53,981	7.2	7.4
2012	444,275	19,047,316,000	42,873	32.7	54,439	6.3	6.4
2013	445,227	19,227,032,000 (6)	43,839 (6)	32.7	53,881	5.8	5.9
2014	446,042	19,227,032,000	43,106	32.9	54,055	5.8	5.8
2015	446,753	18,930,264,869	42,373	32.9	53,602	5.4	5.5

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) Louisiana Department of Education
- (5) 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.
- (6) Preliminary figures.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(December 31, 2006 and 2015)
(unaudited)

December 31, 2015 (2)				December 31, 2006 (1)	
Employer	Number of Employees	Rank	Percent of Total	Employer	Rank
Louisiana State Government	21,619	1	8.62 %	Exxon Mobil Refining & Supply	1
Turner Industries	9,875	2	3.94	Abide Home Care SVC, LLC	2
Louisiana State University	6,250	3	2.49	West Telemarketing	3
East Baton Rouge Parish School System	6,040	4	2.41	Southern University - BatonRouge	4
Performance Contractors	5,500	5	2.19	Port Hudson Pulp Mill	5
City-Parish Government	4,582	6	1.83	Louisiana State University Medical Center	6
Our Lady of the Lake Regional Medical Center	4,500	7	1.79	Baton Rouge General Medical Center	7
ExxonMobil Corporation	4,214	8	1.68	Our Lady of the Lake Regional Medical Center	8
Baton Rouge General Medical Center	4,000	9	1.59	Performance Contractors	9
AT&T	3,000	10	1.20	Casino Rouge	10
	<u>69,580</u>		<u>27.74 %</u>		

(1) Number of employees not available for 2006. Information was previously provided by Louisiana Department of Labor.

(2) Source 2015:

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)

Quality & Equity:



EAST BATON ROUGE PARISH SCHOOL SYSTEM

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

Our Children Are the Reason

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

	Fiscal Year Ended June 30,				
	2016	2015	2014	2013	2012
<u>EXPENDITURES</u>					
Current:					
Instruction:					
Regular education programs	\$ 124,256,604	\$ 124,430,292	\$ 128,467,847	\$ 129,506,058	\$ 135,338,160
	28.7%	29.7%	31.5%	33.1%	33.3%
Special education programs	52,821,415	51,168,380	50,115,050	50,585,205	51,593,688
	12.2%	12.2%	12.3%	12.9%	12.7%
Other education programs	22,020,478	21,235,520	21,161,380	18,287,216	18,992,522
	5.1%	5.0%	5.2%	4.7%	4.7%
Support:					
Pupil support services	27,857,420	28,284,749	26,923,738	27,933,138	29,467,667
	6.4%	6.7%	6.6%	7.1%	7.3%
Instructional staff services	13,754,788	13,197,385	11,618,118	11,435,935	14,739,083
	3.2%	3.1%	2.9%	2.9%	3.6%
General administration services	11,402,883	11,447,738	11,609,299	11,288,440	10,338,436
	2.6%	2.7%	2.9%	2.9%	2.5%
School administration services	23,296,802	22,464,220	21,399,400	20,493,553	20,726,066
	5.4%	5.3%	5.3%	5.2%	5.1%
Business and central services	12,395,396	12,916,540	11,181,785	11,053,143	11,771,113
	2.9%	3.1%	2.7%	2.8%	2.9%
Plant operations and maintenance	40,712,271	40,406,275	41,184,204	38,769,350	41,497,511
	9.4%	9.6%	10.1%	9.9%	10.2%
Transportation	31,354,411	30,348,299	31,521,512	27,883,583	31,722,653
	7.2%	7.2%	7.7%	7.1%	7.8%
Appropriations					
Charter schools Type 1	29,283,399	32,074,417	22,870,404	20,021,223	16,145,960
	6.8%	7.6%	5.6%	5.1%	4.0%
Charter schools Type 2	13,938,990	10,344,959	6,982,719	2,415,638	1,909,350
	3.2%	2.5%	1.7%	0.6%	0.5%
Autonomous schools	-	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%
Office of Juvenile Justice	110,355	129,864	184,554	178,789	183,996
	0.0%	0.0%	0.0%	0.0%	0.0%
Magnet programs	7,265,633	6,026,400	5,905,611	5,077,260	5,197,073
	1.7%	1.4%	1.5%	1.3%	1.3%
Recovery School District	16,116,399	12,525,322	12,898,005	13,418,315	13,164,716
	3.7%	3.0%	3.2%	3.4%	3.2%
Settlement agreement	-	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%
Capital outlay	-	-	-	-	22,958
	0.0%	0.0%	0.0%	0.0%	0.0%
Community Service Operations	12,350	265,327	12,350	12,350	12,350
	0.0%	0.1%	0.0%	0.0%	0.0%
Facilities acquisition	2,653,667	-	-	-	-
	0.6%	0.0%	0.0%	0.0%	0.0%
Debt service - Principal	2,866,381	2,945,366	2,948,199	2,948,198	2,948,199
	0.7%	0.7%	0.7%	0.8%	0.7%
Debt service - Interest	376,893	376,893	292,429	262,007	327,223
	0.1%	0.1%	0.1%	0.1%	0.1%
Total	<u>\$ 432,496,535</u>	<u>\$ 420,587,946</u>	<u>\$ 407,276,604</u>	<u>\$ 391,569,401</u>	<u>\$ 406,098,724</u>
Pupil count - October 1	39,828	40,471	40,241	41,292	41,233
Average expenditures per pupil	\$ 10,859	\$ 10,392	\$ 10,121	\$ 9,483	\$ 9,849

Source: Comprehensive Annual Financial Reports

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

GENERAL FUND EXPENDITURES BY FUNCTION PER PUPIL

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(unaudited)

	Fiscal Year Ended June 30,				
	2016	2015	2014	2013	2012
<u>EXPENDITURES</u>					
Current:					
Instruction:					
Regular education programs	\$ 3,122 28.7%	\$ 3,085 29.7%	\$ 3,192 31.5%	\$ 3,136 33.1%	\$ 3,282 33.3%
Special education programs	1,326 12.2%	1,264 12.2%	1,245 12.3%	1,225 12.9%	1,251 12.7%
Other education programs	553 5.1%	525 5.0%	526 5.2%	443 4.7%	461 4.7%
Support:					
Pupil support services	699 6.4%	699 6.7%	669 6.6%	676 7.1%	715 7.3%
Instructional staff services	345 3.2%	326 3.1%	289 2.9%	277 2.9%	357 3.6%
General administration services	287 2.6%	284 2.7%	289 2.9%	274 2.9%	252 2.6%
School administration services	585 5.4%	555 5.3%	532 5.3%	496 5.2%	503 5.1%
Business and central services	311 2.9%	319 3.1%	278 2.7%	268 2.8%	285 2.9%
Plant operations and maintenance	1,021 9.4%	997 9.6%	1,022 10.1%	938 9.9%	1,005 10.2%
Transportation	787 7.2%	750 7.2%	783 7.7%	675 7.1%	769 7.8%
Appropriations					
Charter schools Type 1	735 6.8%	793 7.6%	568 5.6%	485 5.1%	392 4.0%
Charter schools Type 2	350 3.2%	256 2.5%	174 1.7%	59 0.6%	46 0.5%
Autonomous schools	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Office of Juvenile Justice	3 0.0%	3 0.0%	5 0.0%	4 0.0%	4 0.0%
Magnet programs	182 1.7%	149 1.4%	147 1.5%	123 1.3%	126 1.3%
Recovery School District	405 3.7%	309 3.0%	321 3.2%	325 3.4%	319 3.2%
Settlement agreement	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Capital outlay	- 0.0%	- 0.0%	- 0.0%	- 0.0%	1 0.0%
Facilities acquisition	67 0.6%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Debt service - Principal	72 0.7%	73 0.7%	73 0.7%	71 0.8%	72 0.7%
Debt service - Interest	9 0.1%	9 0.1%	7 0.1%	6 0.1%	8 0.1%
Total	\$ 10,859	\$ 10,392	\$ 10,121	\$ 9,483	\$ 9,849
Pupil count - October 1	39,828	40,471	40,241	41,292	41,233

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,									
2011		2010		2009		2008		2007	
\$	3,449	\$	3,417	\$	3,330	\$	3,035	\$	2,505
	34.7%		35.0%		36.1%		36.7%		36.0%
	1,529		1,458		1,391		1,271		1,101
	15.4%		14.9%		15.1%		15.4%		15.8%
	364		332		293		276		276
	3.7%		3.4%		3.2%		3.3%		4.0%
	541		476		463		405		355
	5.4%		4.9%		5.0%		4.9%		5.1%
	318		316		344		259		215
	3.2%		3.2%		3.7%		3.1%		3.1%
	251		253		246		221		212
	2.5%		2.6%		2.7%		2.7%		3.0%
	529		499		484		427		378
	5.3%		5.1%		5.2%		5.2%		5.4%
	297		323		305		284		228
	3.0%		3.3%		3.3%		3.4%		3.3%
	1,022		1,030		1,155		1,051		926
	10.3%		10.6%		12.5%		12.7%		13.3%
	770		718		674		738		511
	7.7%		7.4%		7.3%		8.9%		7.3%
	303		142		126		101		76
	3.0%		1.5%		1.4%		1.2%		1.1%
	26		12		-		-		-
	0.3%		0.1%		0.0%		0.0%		0.0%
	-		85		64		74		-
	0.0%		0.9%		0.7%		0.9%		0.0%
	3		-		-		-		-
	0.0%		0.0%		0.0%		0.0%		0.0%
	131		135		118		110		-
	1.3%		1.4%		1.3%		1.3%		0.0%
	301		381		165		-		-
	3.0%		3.9%		1.8%		0.0%		0.0%
	-		-		-		5		175
	0.0%		0.0%		0.0%		0.1%		2.5%
	65		181		71		1		1
	0.7%		1.9%		0.8%		0.0%		0.0%
	-		-		-		-		-
	0.0%		0.0%		0.0%		0.0%		0.0%
	37		4		4		4		3
	0.4%		0.0%		0.0%		0.0%		0.0%
	9		2		-		-		-
	0.1%		0.0%		0.0%		0.0%		0.0%
\$	9,945	\$	9,764	\$	9,233	\$	8,262	\$	6,962
	41,040		41,667		42,907		46,462		46,459

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year				
	2016	2015	2014	2013	2012
<u>Regular Employees: CERTIFICATED</u>					
<u>Instructional:</u>					
Supervising Instructors	15.0	-	5.0	5.0	9.0
Classroom Teachers - Regular Programs	1,953.0	1,932.0	1,917.0	1,965.0	2,090.0
Classroom Teachers - Special Education	632.0	591.0	564.0	582.0	610.0
Classroom Teachers - Vocational Education	96.0	84.0	87.0	86.0	90.0
Classroom Teachers - Other Instructional Programs	129.0	140.0	76.0	72.0	4.0
Classroom Teachers - Special Programs	198.0	202.0	194.0	182.0	201.0
Classroom Teachers - Adult/Continuing Ed Programs	3.0	5.0	4.0	5.0	5.0
Classroom Teachers - Community College Programs	23.0	24.0	24.0	23.0	23.0
<i>Total Classroom Teachers</i>	<u>3,034.0</u>	<u>2,978.0</u>	<u>2,866.0</u>	<u>2,915.0</u>	<u>3,023.0</u>
Therapist/Specialist/Counselor - Instructional Programs	2.0	3.0	-	2.0	3.0
Sabbatical Leave - Instructional Programs	7.0	13.0	7.0	23.0	28.0
<i>Total Certificated - Instructional Programs</i>	<u>3,058.0</u>	<u>2,994.0</u>	<u>2,878.0</u>	<u>2,945.0</u>	<u>3,063.0</u>
<u>Instructional Support:</u>					
Supervisors - Instructional Support Functions	62.0	66.0	63.0	74.0	77.0
Librarians/Media-based Teachers/Staff Instructors - Instr Spt	65.0	71.0	85.0	81.0	83.0
Therapist/Specialist/Counselor - Instructional Support Functions	456.0	466.0	449.0	440.0	479.0
Sabbatical Leave - Instructional Support Functions	6.0	6.0	4.0	7.0	10.0
<i>Total Certificated - Instructional Support</i>	<u>589.0</u>	<u>609.0</u>	<u>601.0</u>	<u>602.0</u>	<u>649.0</u>
<u>Support Services:</u>					
Superintendents	1.0	1.0	1.0	1.0	1.0
Assistant/Associate/Deputy Superintendents	3.0	5.0	5.0	5.0	-
School Principals	88.0	83.0	79.0	81.0	80.0
School Assistant Principals	87.0	87.0	76.0	70.0	64.0
Other School Administrators	1.0	-	2.0	3.0	-
Non-Classroom Teachers - Support Services			-	-	-
Sabbatical Leave - Support Services	1.0	2.0	-	-	1.0
<i>Total Certificated - Support Services</i>	<u>181.0</u>	<u>178.0</u>	<u>163.0</u>	<u>160.0</u>	<u>146.0</u>
Total Certificated	<u>3,828.0</u>	<u>3,781.0</u>	<u>3,642.0</u>	<u>3,707.0</u>	<u>3,858.0</u>

Source : East Baton Rouge Parish School System

Fiscal Year				
2011	2010	2009	2008	2007
1.0	10.0	2.0	3.0	4.0
2,247.0	2,243.8	2,236.0	2,128.0	2,193.0
633.0	618.0	634.0	630.0	648.0
83.0	85.2	87.0	92.0	107.0
2.0	1.0	-	1.0	4.0
250.0	225.0	203.0	231.0	244.0
5.0	6.0	8.0	7.0	8.0
24.0	23.0	24.0	24.0	26.0
3,244.0	3,202.0	3,192.0	3,113.0	3,230.0
-	2.6	82.0	82.0	66.0
27.0	29.0	25.0	28.0	30.0
3,272.0	3,243.6	3,301.0	3,226.0	3,330.0
73.0	74.0	80.0	78.0	74.0
91.0	126.0	86.0	87.0	92.0
428.0	456.4	418.0	385.0	382.0
8.0	9.0	8.0	8.0	9.0
600.0	665.4	592.0	558.0	557.0
1.0	1.0	1.0	1.0	1.0
-	-	-	-	-
84.0	80.0	84.0	92.0	95.0
68.0	73.0	68.0	65.0	62.0
7.0	-	-	1.0	-
-	-	-	-	-
2.0	2.0	2.0	1.0	1.0
162.0	156.0	155.0	160.0	159.0
4,034.0	4,065.0	4,048.0	3,944.0	4,046.0

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

(Continued)

	Fiscal Year				
	2016	2015	2014	2013	2012
<u>Regular Employees: NON-CERTIFICATED</u>					
Instructional:					
Aide - Instructional Programs	725.0	716.0	628.0	626.0	666.0
<i>Total Non-Certificated - Instructional Programs</i>	725.0	716.0	628.0	626.0	666.0
Instructional Support:					
Supervisors - Instructional Support Functions					
Therapist/Specialist/Counselor - Instructional Support Functions					
Clerical/Secretarial - Instructional Support Functions	55.0	53.0	52.0	59.0	72.0
Aide - Instructional Support Functions	17.0	17.0	16.0	16.0	9.0
Degreed Professional - Instructional Support Functions	3.0	2.0	4.0	11.0	3.0
Other Personnel - Instructional Support Functions	44.0	69.0	48.0	41.0	95.0
<i>Total Non-Certificated - Instructional Support</i>	119.0	141.0	120.0	127.0	179.0
Support Services:					
Supervisors/Managers/Administrators/Support Services	106.0	108.0	104.0	114.0	111.0
Clerical/Secretarial - Support Services	268.0	254.0	244.0	246.0	248.0
Aide - Support Services	59.0	58.0	57.0	57.0	58.0
Service Worker - Support Services	891.0	890.0	876.0	871.0	926.0
Skilled Craftsman - Support Services	23.0	24.0	26.0	28.0	28.0
Degreed Professional - Support Services	22.0	21.0	22.0	20.0	14.0
Other Personnel - Support Services	39.0	38.0	38.0	42.0	46.0
<i>Total Non-Certificated - Support Services</i>	1,408.0	1,393.0	1,367.0	1,378.0	1,431.0
Total Non-Certificated	2,252.0	2,250.0	2,115.0	2,131.0	2,276.0
Total Regular Employees (Certificated and Non-Certificated)	6,080.0	6,031.0	5,757.0	5,838.0	6,134.0
<u>Other Reported Personnel</u>					
School Board Member	8.0	9.0	11.0	11.0	12.0
<i>Total Other Reported Personnel</i>	8.0	9.0	11.0	12.0	13.0
Grand Total	6,088.0	6,040.0	5,768.0	5,850.0	6,147.0

Source : East Baton Rouge Parish School System

Fiscal Year				
2011	2010	2009	2008	2007
659.0	687.0	682.0	622.0	605.0
659.0	687.0	682.0	622.0	605.0
67.0	68.8	74.0	68.0	59.0
2.0	10.0	3.0	4.0	7.0
1.0	1.0	1.0	1.0	1.0
164.0	105.2	59.0	52.0	57.0
234.0	185.0	137.0	125.0	124.0
109.0	117.0	123.0	117.0	131.0
285.0	279.2	292.0	237.0	244.0
81.0	57.0	55.0	52.0	58.0
960.0	980.0	1,042.0	1,034.0	1,065.0
31.0	30.0	27.0	26.0	28.0
17.0	16.0	18.0	17.0	17.0
49.0	47.8	50.0	57.0	57.0
1,532.0	1,527.0	1,607.0	1,540.0	1,600.0
2,425.0	2,399.0	2,426.0	2,287.0	2,329.0
6,459.0	6,464.0	6,474.0	6,231.0	6,375.0
13.0	13.0	13.0	13.0	13.0
13.0	13.0	13.0	13.0	13.0
6,472.0	6,477.0	6,487.0	6,244.0	6,388.0

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

PERCENTAGE OF FREE AND REDUCED STUDENTS IN LUNCH PROGRAM

LAST TEN FISCAL YEARS

(unaudited)

<u>School Year</u>	<u>Free</u>	<u>Reduced</u>	<u>Total</u>
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%
2013-2014	77.68%	6.03%	83.71%
2014-2015 (2)	94.40%	0.00%	94.40%
2015-2016 (3)	96.00%	0.00%	96.00%

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

<u>School Year</u>	<u>Females</u>	<u>Males</u>	<u>Total</u>
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
2014	1,130	886	2,016
2015	1,160	928	2,088
2016	1,097	927	2,024

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION
JUNE 30, 2016
(unaudited)

Elementary Schools

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms</u>	<u>Capacity</u>
Audubon	1967	38,917	45,826	8.0	25	531
Baton Rouge Center VPA	1954	36,830	46,088	16.0	24	510
Belfair Montessori	1951	30,449	56,354	5.0	20	425
Bernard Terrace	1927	37,195	45,735	8.0	20	425
Broadmoor	1956	-	-	20.0	-	-
Broadmoor @ Valley Park	1967	86,264	89,082	23.4	34	750
Brownfields	1956	35,372	51,176	12.0	25	531
Buchanan	1955	56,742	61,615	8.2	27	574
Capitol	2008	75,606	75,606	13.9	31	659
Cedarcrest Southmoor	1967	42,176	50,203	7.1	28	595
Claiborne	1954/2011	93,528	100,305	8.0	38	808
Crestworth	1968	35,936	40,492	15.0	21	446
Delmont Pre-K/K Center	1955	40,662	46,148	6.7	21	446
Forest Heights	1973	41,921	47,883	9.9	25	531
Glen Oaks Park	1973	46,325	53,305	9.2	25	531
Greenbrier	1960	45,522	51,592	8.8	27	574
Highland	1940	40,224	41,679	7.0	21	446
Howell Park	1955	36,074	50,683	12.9	22	468
Jefferson Terrace	1958	38,243	45,949	7.2	24	510
LaBelle Aire	1973	61,918	75,872	8.0	34	723
LaSalle	1955	43,164	48,272	8.0	25	531
Magnolia Woods	1963	41,411	62,675	8.1	27	574
Mayfair	1962	36,225	41,324	12.1	22	475
Melrose	1955	55,080	55,080	8.0	32	680
Merrydale	1968	44,747	47,099	15.4	27	574
Northeast	2002	99,584	100,000	23.0	41	871
Park	1955	42,148	44,807	27.0	25	531
Park Forest	1976	50,900	50,900	9.7	33	701
Parkview	1974	44,453	47,928	8.1	28	595
Polk	1960	37,526	42,713	2.9	18	383
Progress	1959/2013	86,456	86,456	12.5	31	659
Riveroaks	1968	37,900	41,968	10.4	23	489
Ryan	1969	45,776	51,306	10.2	27	574
Sharon Hills	1964	44,835	60,212	10.0	25	531
Shenandoah	1972	45,979	45,979	7.0	27	574
South Boulevard (BRFLAIM)	1945	27,155	32,119	2.4	12	255
The Dufrocq School	1923/2009	78,930	78,930	10.0	33	701
Twin Oaks	1974	42,411	50,520	7.0	28	595
University Terrace	1956	44,838	58,044	9.0	26	553

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION
JUNE 30, 2016

(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</u>	<u>Capacity</u>
Villa del Rey	1959	48,623	64,103	14.4	27	574
Wedgewood	1977	53,910	61,743	13.0	32	680
Westdale Heights	1959	40,912	47,502	11.2	21	446
Westminster	1967	32,921	44,360	14.1	21	446
White Hills	1960	34,719	37,501	11.0	21	446
Wildwood	1969	40,730	40,731	7.3	25	531
Winbourne	2007	74,340	75,000	11.7	31	659
Woodlawn	2009	83,625	83,625	22.0	35	744

Totals

2,279,202	2,576,490	520	1,215	25,855
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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</u>	<u>Capacity</u>
Broadmoor	1961	86,455	121,605	14.0	37	800
Brookstown	1948	45,208	53,052	10.0	25	531
Capitol	2004	115,460	115,460	11.4	43	950
Glasgow	1955	61,009	63,159	14.2	30	650
McKinley	2006	119,238	119,400	12.0	40	875
North Banks Middle School of Excellence	1951	30,062	44,001	10.0	22	475
Park Forest	1968	96,311	123,904	17.4	42	925
Scotlandville	1951	91,655	91,655	15.0	37	825
Sherwood	1967	91,661	98,370	41.7	43	950
Southeast	1974	105,349	105,721	12.4	42	925
Westdale	1956	102,623	114,226	24.2	44	975
Woodlawn	2006	119,524	119,524	30.0	47	1,025

Totals

1,064,555	1,170,077	212	452	9,906
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EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION
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(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</u>	<u>Capacity</u>
Baton Rouge	1928/2012	270,011	442,564	19.4	74	1600
Belaire	1974	180,093	180,093	27.5	62	1350
Broadmoor	1960	146,079	204,321	32.0	51	1125
Glen Oaks	1960	179,179	258,925	40.5	52	1150
Istrouma	1947	-	-	30.0	0	0
Lee	1959/2016	191,740	191,740	26.0	45	1250
McKinely	1961	150,988	174,913	18.9	58	1275
Northeast	2003	141,811	146,564	50.0	43	950
Scotlandville	1960	182,020	182,020	35.1	70	1550
Tara	1970	166,599	186,967	23.6	57	1250
Woodlawn	2005	197,098	215,708	57	65	1425
Totals		<u>1,805,618</u>	<u>2,183,815</u>	<u>360</u>	<u>577</u>	<u>12925</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</u>	<u>Capacity</u>
Arlington Prep Academy	1950	20,356	22,519	5.0	13	275
Southdowns	1949	33,442	41,818	9.2	18	383
Totals		<u>53,798</u>	<u>64,337</u>	<u>14</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</u>	<u>Capacity</u>
Christa McAuliffe - Discipline Center	1966	38,513	76,048	11.1	21	450
Northdale Superintendent Academy	1968	36,408	52,544	5.2	24	525
Rosenwald - Discipline Center	1927	14,628	14,628	2.0	7	140
Greenville Superintendent's Academy	1959	44,465	58,628	6.5	30	638
Keel Discipline Center	1967	9,163	9,163	1.0	8	175
Totals		<u>143,177</u>	<u>211,011</u>	<u>26</u>	<u>90</u>	<u>1928</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
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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</u>	<u>Capacity</u>
Children's Charter	1924	23,813	23,813	2.0	12	255
Community School	1961	21,737	23,398	5.0	7	150
J.K. Haynes Elem Charter School	1956	34,671	55,536	11.0	22	468
Totals		80,221	102,747	18	41	873

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</u>	<u>Capacity</u>
Capitol High	1960	140,246	140,246	40.0	60	1325
Crestworth Middle	1968	84,107	92,741	15.4	33	725
Dalton Elementary	1955	37,168	52,636	9.1	21	446
Glen Oaks Middle	1955	96,214	129,464	19.1	43	950
Kenilworth Middle	1973	92,723	98,716	22.4	35	775
Lanier Elentary	1958	43,170	48,393	9.8	23	489
Prescott Middle	1955	90,438	104,618	22.8	45	1000
Totals		584,066	666,814	139	260	5710

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</u>	<u>Capacity</u>
Banks Elementary	1951	34,323	44,001	10.0	22	475
TOTALS		34,323	44,001	10	22	475



East Baton Rouge Parish School System

**1050 South Foster Drive
Baton Rouge, Louisiana 70806
www.ebrschools.org**