



Baton Rouge, Louisiana



# Annual Comprehensive Financial Report

For the Year Ended June 30, 2023







East Baton Rouge Parish School System  
Baton Rouge, Louisiana

For the Year Ended June 30, 2023

Prepared by the Finance and Budget Management Staff

James P. Crochet, CPA  
Chief Business Officer

Kelly Lopez, MBA  
Chief Financial Officer





## Artwork

The artwork contained in this report is a creation of the talented students within the East Baton Rouge Parish School System. Many types of mediums are used and the original creations are proudly displayed throughout the halls of central office.

The East Baton Rouge Parish Fine Arts Department offers students with unique outlets of expression. Art inspires students to build confidence, empathy, problem-solving, and creativity.



# Introductory Section



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

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# Board Members



Sito Narcisse  
Superintendent



Dadrius Lanus  
District 2  
Board President



Carla Powell-  
Lewis  
District 3  
Vice President



Mark Bellue  
District 1



Shashonnie Steward  
District 4



Cliff Lewis  
District 5



Nathan Rust  
District 6



Michael Gaudet  
District 7



Emily Chatelain  
District 8



Patrick Martin  
District 9





## Administrative Officers

Superintendent of Schools

Sito Narcisse

General Counsel

Gwynn Shamlin

Chief Officer of Support and Special Projects

Stacey Dupre

Chief Technology Officer

Amy Jones

Chief of Accountability Assessment and Evaluation

Andrea O'Konski

Chief Academic Officer

Shenoa Warren

Chief of Staff

Caron Smith

Admin Director Communications and Public Relations

Ben Lemoine

Chief of Schools

Arcelius Brickhouse, Jr.

Chief of Plant Operations

Randy Morales II

Chief of Human Resources

Nichola Hall



# EAST BATON ROUGE PARISH SCHOOL SYSTEM

Finance Department



December 14, 2023

President and Members of the  
East Baton Rouge Parish School Board

Dear Board Members:

The Annual Comprehensive Financial Report of the East Baton Rouge Parish School System for the fiscal year ended June 30, 2023, 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 Annual Comprehensive 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 2022 Annual Comprehensive Financial Report received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association and the Certificate of Excellence in Financial Reporting from the Association of School Business Officials. This was the thirty-sixth consecutive year that the School Board received both of these prestigious awards.

The staff members of the Operations and Budget Management and Finance 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, EisnerAmper Gulf Coast, 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 dark ink, appearing to read 'Sito Narcisse'.

Dr. Sito Narcisse  
EBRPSS Superintendent of Schools



1050 South Foster Drive  
Baton Rouge, LA 70806

Office: (225) 922-5635



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December 21, 2023

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 Annual Comprehensive Financial Report (ACFR) of the East Baton Rouge Parish School System (District), for the fiscal year ended June 30, 2023, which provides full disclosure of the financial operations of the District. The basic financial statements within this ACFR, which have been audited by EisnerAmper, LLP a firm of licensed certified public accountants, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management and with the School Board. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of various funds and account groups of the District. All disclosures necessary to enable the reader to gain an understanding of the District'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 District for the past fiscal year.

## REPORTING ENTITY

This report includes all funds of the District. The District 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 District 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 District's Chief Executive Officer.



The District provides a full range of public education services at all grade levels ranging from pre- kindergarten through grade twelve to approximately 40,000 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 fourteen (14) charter schools (three elementary, two middle, three K-8, five K-12, and one high). Services provided to students include instructional staff, instructional materials, instructional facilities, administrative support, business services, food services, system operations, facility maintenance, student health services and bus transportation. In addition, the District serves approximately 2,600 adult education students annually.

The public is invited to attend regular meetings of the School Board which are held the third Thursday of each month at 5:00 p.m. in the Board Room of the District'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 District is located in Baton Rouge, Louisiana, in the southeastern section of the State, along the Mississippi River. In addition to being the second largest city in the State, Baton Rouge is also the capital of Louisiana and the principal home of two major state universities: Southern University (SU) and Louisiana State University (LSU).

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



According to "The Louisiana Outlook: 2024-2025, prepared by Loren C. Scott, Professor Emeritus in Economics published by Division of Economic Development, Ourso College of Business, Louisiana State University, Baton Rouge, Louisiana:

The Louisiana Economic Forecast projects statewide gains of 11,500 jobs in 2024 and 13,000 in 2025, with the majority in the Baton Rouge area the Capital Region's expected growth is based on \$19 billion in announced projects having a high probability of breaking ground in 2024. Turner Industries is hiring 3,000 new construction workers in anticipation of the boom. Performance Contractors has added 2,000 workers over the last year. Similar expansions should happen at ISC, MMR, Cajun Industries, and others. According to the Greater Baton Rouge Industry Alliance survey, the region will need 5,400 more industry workers by 2025, including 2,000 electricians, 500 instrument technicians, 700 millwrights, and 2,200 pipefitters and contract welders. Millions are on the horizon in federal food control spending and the movement of two downtown riverboat casinos on land.

Dr. Scott's projections for 2024-25 for the Louisiana economy are based on the U.S. experiencing a mild recession in late 2023 or early 2024 and lasting about two quarters. This is based upon the CPI dropping from 9.1% to 3% and a 16.7% decline in energy prices. Further, the Index of Leading Economic Indicators has declined for 15 straight months. However, Louisiana is not expected to have a major impact because of the state's small durable goods sector. The forecast also notes an industrial boom underway in the Southern part of the State. There are \$33.8 billion in projects under construction and \$120.6 billion in projects that have been announced, but no final investment decision has been made.

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 44 research laboratories situated on 222 acres that span the Center's three programs – Basic Research, Clinical Research, and Population Science (thirteen core service laboratories). There are ten (10) research areas which include obesity, diabetes, epidemiology & prevention, genomics & molecular genetics, neurobiology, neurodegeneration, nutrient sensing, cancer, physical activity & health, and developmental biology. The center also includes inpatient and outpatient clinics, a research kitchen, and an administrative area. Sixty-five (65) faculty members, twenty (20) postdoctoral researchers, and approximately 450 research associates, research technicians, and support personnel focus their research efforts on ten (10) research program areas: Epidemiology and Prevention, Physical Activity and Health, Cancer, Diabetes, Obesity, Neurodegeneration, Genomics and Molecular Genetics, Stem Cell and Developmental Biology, Neurobiology, and Nutrient Sensing and Signaling.

The Baton Rouge Community College (BRCC), a two-year institution of higher education, opened in the fall of 1998. When classes began at BRCC in 1998, enrollment was just under 1,900 students. Enrollment has steadily grown and more locations were founded. There are now eight (8) locations which cover six (6) parishes, East and West Baton Rouge, Iberville, Point Coupee, and West and East Feliciana with a current enrollment of 7,494. The community college system builds a system of higher education that is more affordable for young people and provides opportunities for training and certification in a number of skills. BRCC is jointly under the control, supervision, and management of the Board of Supervisors of Southern University and Louisiana State University.

## **BATON ROUGE DEVELOPMENTS**

Amazon Fulfillment Center: This 3.5 million square foot facility, which can handle a million packages a day, is expected to open mid-2024.

Burrell Aviation: Burrell Aviation has announced that the Baton Rouge Airport will be a new hub for Burrell's air cargo business. The Airport will spend \$113 million over the next several months to prepare the site.

Gusty: The co-founders of Twistlock, a Silicon Valley startup acquired for \$410 million four years after its 2015 launch, announced they have raised a \$51 million seed round for their new security company, Gutsy, with headquarters in Baton Rouge. The company expects to create at least 10 direct new jobs in Louisiana over the next two years with an average annual salary of \$150,000. Louisiana Economic Development estimates the project will result in an additional 12 indirect new jobs, for a total of 22 new jobs in the Capital Region.

Placid Refinery: Port Allen-based Placid Refining Company has purchased the 402 North 4th Street office building and parking lot in Downtown Baton Rouge for nearly \$4.8 million. The refinery is set to undergo a significant upgrade, aimed at enhancing its capacity and technological capabilities. The company expects to create 20 new direct jobs, and retain all 215 current positions at the Port Allen facility. The Louisiana Economic Development estimates the project will result in 88 new indirect jobs, for a total of 108 new jobs in the Capital Region. This expansion not only solidifies Baton Rouge's position as an important hub for the oil and gas industry but also promises job creation and economic growth for our community.

The Queen Baton Rouge: Hollywood Casino will change its name to The Queen Baton Rouge. The casino will also continue to evolve and adapt to meet the changing needs and preferences of its patrons, as well as relocating its operation landside following legislature approval. The management has invested in renovations and upgrades to enhance the overall experience, ensuring that the Queen Baton Rouge Casino remains a top-notch entertainment destination. The establishment has also supported local organizations, events, and philanthropic endeavors, contributing to the well-being and development of the Baton Rouge community.

DOTD Segment 1 of Interstate Widening: Stage 1 construction within Segment 1 began in February 2023 and will continue through 2024. This work includes the permanent construction of a westbound portion of the I-10 bridge over City Park Lake, the temporary widening of I-10 westbound from Acadian Thruway to I-110, and the creation of a service road on the eastbound side extending Braddock Avenue to Dalrymple Drive. Stage 1 construction also includes permanent widening of the westbound flyover curve at I-110 towards the Mississippi River Bridge.

Gron Fuels: Gron Fuels, a subsidiary of Houston-based Fidelis New Energy LLC, continued to advance development of its proposed \$9.2 billion carbon negative renewable fuel complex to be built at the Port of Greater Baton Rouge.



## **LOCAL SALES TAX AND MINIMUM FOUNDATION PROGRAM**

Actual sales tax collections through June 2023 were finalized and received from the City Parish Government in August 2023. Actual collections increased by 1.9% for the fiscal year ended June 30, 2023 compared to the prior fiscal year.. Sales tax collections represent a major component or 22% of general operating revenue for the District. In 2022, the East Baton Rouge Tax Assessor has placed a value of \$197.2 million on all taxable property located within the District's boundaries, up from \$179.6 million the previous year. Ad valorem tax collections represent a major component or 36% of general fund operating revenue for the District. 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 2022-2023 was \$4,391. State Minimum Foundation Program (MFP) funding increased by approximately \$6.4 million when compared to the prior year. This increase in MFP funding was due to the 2022-2023 certificated staff raise of \$1,500 and non-certificated staff raise of \$750 provided through the MPF formula and an increase in charter school enrollment during the fiscal year.

Louisiana gained 12,800 jobs during the first quarter of 2023.

The eight metro areas job activity are as follows:

- 1) New Orleans up 1.3%;
- 2) Alexandria down 0.2%;
- 3) Lake Charles up 0.1%;
- 4) Shreveport down 0.4%;
- 5) Houma up 0.2%;
- 6) Lafayette down 0.1%;
- 7) Baton Rouge up 0.8%;
- 8) Monroe up 0.5%.

The June 2023 preliminary adjusted unemployment rate for Louisiana was 3.6%, a decrease from the June 2022 rate of 3.8%. The national unemployment rate for June 2023 was 3.6%.

Student enrollment had declined with the increase in enrollment in private, parochial, and charter schools. Approximately 12,039 students were enrolled in a Type 1, Type 2, or Type 5 charters in the District as of February 2023. This decline in student enrollment has resulted in State funding to the District being reduced by millions of dollars. The October 1, 2022 enrollment approved for the purpose of funding by the State was 40,660 students, which was 1,203 students more than the October 1, 2021 State enrollment count due to the growth of Type I charters within the District.

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

## **MAJOR INITIATIVES**

**Current Year** - During the 2022-2023 year, the District continued its efforts to improve student performance and community support through various programs.

### **Strategic Plan**

The District's Strategic Plan identifies four cornerstones to cement our dedication and children of our community. The plan has a set of strategic initiatives and commitments that will be used to guide the staff in pursuit of our desired outcomes.

The Four Cornerstones include:

- **Student Achievement:** We will ensure every child maximizes their education and personal potential by supporting families and students from cradle to career.
- **Exemplary Customer Service:** We will provide all stakeholders with caring, responsive, and inclusive experiences with the District.
- **Operational Excellences:** We will be responsible stewards of community resources for the achievement of District priorities.
- **Employee Development:** We will develop and provide opportunities for all employees in ways that help them grow and feel valued.

### **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 District 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 District by voting to continue the one-cent sales tax for an additional ten years. The continuation was again in the form of three propositions, mirroring the form it took in 1998 with collections to begin April 1, 2009 and continue through 2019. Proposition 1 calls for the construction of eight new schools (3 new, 5 rebuilt), major renovations and additions at one high school, two middle schools, ten elementary schools, and much needed repairs at another forty-five schools. Both the new and renovated schools will provide appropriate educational spaces that are more conducive to teaching and learning, provide adequate special program and laboratory facilities; improve safety and security, and increase technology implementation and accessibility. Propositions 2 and 3 have continued to fund the continuation of discipline programs and employee compensation at current levels for each Tax Plan phase. A Community Oversight Committee continues to ensure that the money approved by the voters is spent appropriately. The final Phase 3 project was completed in October, 2022 for the demolition of the Old Jefferson Terrace Elementary School.

### **Tax Plan – Phase IV**

In April 2018, the community continued to support the District by voting to continue the one-cent sales tax for an additional ten years. The continuation was again in the form of three propositions, mirroring the form it took in 1998 and 2008 with collections to begin July 1, 2019 and continue through June 30, 2029. Proposition 1 called for the construction of eight new schools (2 new, 6 rebuilt), major renovations and additions at six (6) high schools, three (3) middle schools, and five (5) elementary schools. Both the new and renovated schools have provided appropriate educational spaces that are more conducive to teaching and learning, provided adequate special program and laboratory facilities; improved safety and security, and increased technology implementation and accessibility. The continuance of the technology component of Proposition 1 will provide funding to allow the District to purchase computer devices to both replace obsolete equipment and to provide additional computer access to students (7,000 computer devices annually or 70,000 units over the ten-year period for students and 240 computer devices annually or 2,400 units over the ten-year period for faculty/staff). It will provide funding for the salaries and benefits of 30 technology support staff to maintain and support the operation of the District's wide area computer network. Propositions 2 and 3 have continued to fund the 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.

McKinley Elementary (New Buchanan/University Terrace Elementary) began construction in June, 2021 and the school opened its doors in August 2023. Land was purchased a New High School in the Southern Part of the District in May, 2022. Land purchased a New Elementary School in the Southern Part of the District with approval of agreement to purchase in October, 2022 with design work began in September 2023. The New Brownsfield Elementary School is in progress with architect selection in August, 2022.

## **TECHNOLOGY INITIATIVE AND ONLINE TESTING**

The Louisiana Department of Education supports an online testing platform for grades 3-12 in its LEAP 2025 state mandated assessments. To support readiness efforts, the district implemented several technology related initiatives including creating a 1:1 device ratio of students to Chromebooks with a sustainable model of refreshes to ensure a healthy eco system of devices. To support the 1:1 environment, the 1:1 Handbook and Administrative Guidelines, Strategic Plan for Technology Integration and Principal's Guide to Computer Based Testing (CBT) were created. To further support the 1:1 learning environment, district wide technology integration Professional Development included the: Initial 1:1 Chromebook training, Digital Literacy Guidelines, LDOE Technology standards, and many more.

## **LITERACY BLUEPRINT**

The Literacy Blueprint was written to serve as a guide for how the school district and community can work together to improve literacy for the students of East Baton Rouge and to serve as a blueprint for making East Baton Rouge the literacy capital of Louisiana. This guide will start with an overview of the current literacy data for the East Baton Rouge Parish School System, the goals for where we want to be in five years and the benchmarks we will use to know if we are on track to achieving those goals. It will also include research on what high-quality literacy programs include, the action steps that will need to be taken in order to achieve those goals and how the community can work together with the district to reach those goals.

As we navigate through the plan, it is important that in order for this plan to be successful, each and every keystone must be reviewed and implemented with commitment. This plan will use data to showcase the need for each keystone. Examples of exemplary lessons and strategies will also be showcased to provide a basis for what literacy instruction should look like. We will include specific sections that show how to support diverse learners. We will also explain how families and the community can help in the work of literacy learning with our children. All stakeholders are encouraged to ask questions, make connections and identify information and recommendations that are most important to them. By sharing a common language and vision for literacy, we will increase collaboration and accountability; and make more aligned, strategic and unified decisions that support all students and members of our community.

## **PATHWAYS TO BRIGHT FUTURES**

Pathways to Bright Futures is an options-multiplier for students as the program includes access to advanced coursework, work-based experiences, college and career exploration opportunities, and strategic support designed to monitor and promote student success. The goal of the Pathways to Bright Futures program is to enhance the profile of an East Baton Rouge Parish School System (EBRPSS) graduate as a future-ready and skilled individual characterized by successful academic outcomes, exposure to unique educational experiences and marketability in both the college and career sectors.

A component of the program provides access to advanced coursework options (such as dual enrollment) for all students. Over 80% of the students serviced in East Baton Rouge Parish public schools are identified as economically disadvantaged. Access to dual enrollment and

advanced placement coursework is a method in which students of a low socioeconomic background can increase the potential for acceptance to post-secondary pursuits inclusive of four-year universities or technical education training that is pivotal to success. Additionally, work-based learning programs provide essential knowledge and experiences to students. While in K-12 educational settings, these programs allow students the flexibility to make informed decisions about their future careers. Earning credentials throughout high school allows graduates to move beyond entry-level positions and directly into more lucrative areas.

To support the goal of college and career readiness, the district has greatly expanded dual enrollment and Advanced Placement (AP®) course offerings at all of our high schools. The district is offering approximately 5,656 Dual Enrollment course seat opportunities and over 6,800 AP® course seats opportunities during the 2023-2024 school year. In the 2022-2023, over 1,800 high school students earned at least one industry-based credentials. These opportunities were made possible by Supplemental Course Allocation (SCA) funds and other grants.

Metric Results from the previous academic year:

- 1,829 high school students earned at least one industry-based certification during the 2022-2023 school year.
- 215 students were hired to work paid internships for nearly 80 business partners during the 2022-2023 school year
- The percentage of students earning dual enrollment credits increased to 11% from 5% from school year 2021-2022 to 2022-2023

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

## **FACILITIES UPDATE 2022-2023 SCHOOL YEAR**

- McKinley Elementary School – Construction was completed during 2023 and the building is occupied with grades Pre-K through Fifth for the 2023/2024 school year.
- Brownfields Elementary School – The designer approval process was completed in September, 2022. The new elementary school will combine both Brownfields and White Hills Elementary School populations for grades Pre-K through Fifth grade. The new school will reside on the current Brownfields site. The existing building has been demolished and the new building slab work is in progress. The design team has completed the construction documents and the construction manager is currently working to develop the projects guaranteed maximum price.
- New Elementary School in the Southern Part of the District – The East Baton Rouge Parish School System and BREC have developed a Cooperative Endeavor Agreement for



a “School in a Park” concept. The two public entities have partnered to purchase the property which closed in May, 2023 with BREC submitting their portion of the payment to EBRPSS. Design kickoff began in September 2023.

- Baton Rouge Center for Visual and Performing Arts – The existing BRCVPA will be replaced at its current site. The newly built school will house grades Pre-K through Fifth grades. The school is being designed to encourage collaboration and foster arts integrated instruction. Design has begun and is currently in the schematic design phase. Demolition is scheduled for completion in late 2023 and the new school is currently planned to open for the 2025-2026 school year.
- Broadmoor Middle School Renovation – This project is for the renovation of the campus and a kickoff design meeting was held in June, 2022. The existing building renovation project is currently on hold. The renovation is planned to accommodate the new visual and performing arts conservatory.
- Forest Heights Elementary School Classroom Addition & Renovation – The addition of an academic building with 6 classrooms, locker rooms, and ancillary spaces is nearing completion in 2023. The building has been constructed and the project is substantially complete.
- Wildwood Elementary School Classroom Addition & Renovation – Wildwood will receive a six-classroom building addition to replace two modular buildings removed from the campus. Construction has begun on site with modifications to the north parking lot to accommodate the bus traffic. The carpool is being rerouted to the front parking lot to help relieve traffic congestion on the street. The new building is currently scheduled for completion in February 2024.
- Woodlawn High School Additions – Design phase for a secure vestibule and classroom addition is currently in progress with scheduled completion for 2024.

## **TEACH BATON ROUGE**

The EBRPSS Teach Baton Rouge (TBR) Alternative Certification Program currently lives under the auspices of the EBRPSS Unlock Your Potential- Educator Pathway Program. TBR wholly supports degreed EBRPSS employees in attaining teacher certification.

The focus of the program includes:

- Providing financial assistance and comprehensive training to aspiring teachers in EBRPSS
- Building the educator pipeline
- Increasing student achievement
- Improving employee morale and organizational culture
- Diversifying our workforce

The Teach Baton Rouge Program is in its twenty-fourth year of operation and has been responsible for bringing over four hundred teachers into the School System's classrooms. For the 2023-2024 school year, all Summer Cohort TBR participants are currently classroom teachers.

Teach Baton Rouge Members teach in critical shortage areas and enjoy success in the classroom including:

- Teacher of the Year at the school site and district level
- National Board Certification
- Mentor Teacher Certification
- Leadership positions within the District

## **TEST SCORES AND AWARDS**

### **LEAP 2025**

Third through eighth graders in the East Baton Rouge Parish School System participate in the state-mandated LEAP 2025 summative assessments in all four core content areas. Third through eighth graders in the District participate in the state mandated LEAP 2025 summative assessments in all four core content areas. High school students also participate in the LEAP 2025 End of Course Testing. Statewide, schools saw improvement in test scores at an average rate of 2% in all tests and subjects during the spring 2022 testing cycle. Likewise, district data reflects a comparable 2% gain across all tests taken.

ELA assessment data increased by an average of 1%, and math scores improved by 2% growth in mastery and above across all grade levels. Overall science assessments across all grade level increased mastery performance by 1% while there was no change in social studies data for all tests taken.

## **Elementary and Middle Schools**

Third through eighth graders in the District participated in the LEAP 2025 summative assessments in all four core content areas. District wide elementary and middle grades student assessment data saw a 1% increase in mastery and above for all grades and subject areas combined. ELA (+1%), math (+2%) and science (+1%) all saw steady overall increases while there was no change in overall social studies percent mastery and above. The Economically Disadvantaged subgroup grew by +1% while the Black or African American and Asian subgroups also grew by +1% in overall mastery and above achievement levels. There was relatively no change in averages for students with disabilities, and English Learner mastery levels saw a slight decrease. Black or African American along with Asian subgroup cohorts have reached percent mastery levels above their statewide peers' averages. District level, school level, content level and subgroup data as well as school and district level participation rates for statewide assessments are posted publicly in the Louisiana Department of Education's online data library.

## **High Schools**

High school students participate in the LEAP 2025 High School Assessments and ACT assessments annually. Percent scoring Mastery of Above in High School ELA assessment data decreased slightly by -1% in English II and remained the same in English I. Mathematics end of year assessments Mastery and Above levels increased by 3% in Algebra I and remained the same in Geometry. High School biology assessments resulting in Mastery and Above scores increased by +3% growth in while US History students proficiency levels decreased by -1%. The last state reported composite average for district ACT participation (Class of 2022) is 17.5 (a 0.1 increase from previous year) for district high school students.

The district demonstrates additional gains to promote college and career readiness. The most recently released graduation rate for the Class of 2022 is 74.5% , a +1.2% change from the previous year. Additionally, the district saw an increase in the percentage of four year graduates earning Basic plus Advanced Credentials including but not limited to the following opportunities: passing course on Advanced Placement, college credit, dual credit or basic statewide Jump Start credentials as well as AP and CLEP qualifying scores and/or Associate's Degree. School and District level high school assessment data and participation rates, ACT data and participation numbers and other forms of college and career readiness indicators may be found online in the Louisiana Department of Education's online data library.

## **RECOGNITIONS FOR THE DISTRICT'S SCHOOLS DURING 2022-2023 INCLUDED:**

- Baton Rouge Magnet High School had 27 National Merit Scholarship Semi Finalists announced in September 2023 and leads the state of Louisiana.
- Baton Rouge Magnet High School had 1 student, out of 161 nationwide, chosen as a U.S. Presidential Scholar candidate as announced in May 2023.

- The following schools were named 2023 Magnet Schools of Excellence: Baton Rouge Center for Performing Arts, Baton Rouge Foreign Language Academic Immersion Magnet, Baton Rouge Magnet High School, and Mayfair Laboratory School.
- The following schools were named 2023 Magnet Schools of Distinction: Belfair Montessori Magnet, Scotlandville Pre-Engineering Magnet Academy, and Villa Del Rey Creative Sciences and Arts Magnet.
- McKinley Middle Academic Magnet School of Visual and Performing Arts has been selected as an Exemplary School by the Arts Schools Network for 2022-2027. A high-performing dedicated academic magnet, McKinley is one of only nine schools in the country to receive the five-year designation.

## **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 East Baton Rouge Parish School District is committed to providing diverse educational opportunities that empower our students for success in the 21st century. As part of our ongoing efforts to enhance the quality of education within our district, we have initiated several major improvement projects, focusing on expanding choice school options. The Office of Innovative and Specialized Programs has played a pivotal role in these endeavors, phasing in each program to ensure that resources are firmly embedded based on its specialized focus.

The East Baton Rouge Parish School System has expanded its portfolio of schools that offer students non-academic admission into the cohort of Focus Choice Schools, a model designed to provide competitive and engaging theme-based programs for students across the district.

The Focus Choice School (FCS) model provides opportunities for students who are interested in defined thematic programs that are aligned with the five career fields of the Pathways to Bright Futures program: Technology, Construction and Manufacturing, Medical and Pre-Med, Transportation and Logistics, and Liberal Arts and Management. In addition, each school is supported by a community partner, who, in turn, assists the district with specialized expertise for each model. Students are required to apply for non-academic admission for each school in the Focus Choice network; however, depending on the post-secondary requirements of the program, the retention requirement ranges between 2.0 and 3.00.

Focus Choice Schools is a model concentrating on implementing choice schools that are innovative and provide a stimulating and challenging curriculum while capitalizing on integrating a postsecondary partnership. A centralized goal of the program recognizes that school choice is a

critical and essential aspect of every urban school system; therefore, the purpose of this plan is to provide innovative programs and enhanced opportunities throughout the school district to implement themed-based programs systematically.

Programs are aligned with the district's Strategic Plan to increase available seats, add or enhance innovative programs, promote systemic recruitment strategies, and increase seats at schools with capacity. In alignment with the Pathways to Bright Futures academic programming design, Focus Choice Schools' specialized programs provide students with the opportunity to participate in dual enrollment programs that will allow them to graduate from high school with an associate degree.

Currently, there are four Focus Choice Schools. Park Medical Academy serves students in Grades PK-7, with 8th grade being added in the 2024-2025 school year. The dedicated Focus Choice Program is in partnership with Baton Rouge General Medical and provides students with exposure to the medical field. Capitol High School Medical Academy is a program within a school also in partnership with Baton Rouge General. Currently, the program serves 9th-grade students and will add one grade level per year until full implementation of grades 9-12. The programs are aligned with the medical programs offered at Baton Rouge General.

Eva Legarde Center for Environmental and Coastal Studies partners with Louisiana State University College of the Coast and Environment. The dedicated program serves grades 6 and 7 and will add one grade level per year until full implementation with grades 6-12. This program focuses on coastal studies and environmental science and hones in on issues that are pertinent to Louisiana. Students who maintain the determined GPA retention requirements will have access to the environmental science programs at LSU upon graduation.

J. K. Haynes Teacher Prep and Leadership Academy partners with Louisiana State University's and Southern University's teacher colleges. The universities support the dedicated program to expose and prepare students for potential careers in education. Students in grades PK-6 can apply to the school, with one grade level being added until full implementation of grades PK-12. Students who attend the program and maintain the GPA retention requirement will be prepared to enter the colleges of education at Louisiana State University or Southern University.

The Junior Reserve Officers' Training Corp (JROTC) continues to remain relevant and vibrant with ten (10) high schools, that are federally funded programs. The District currently has three (3) middle schools participating in the National Middle School Junior Cadet Corp Program, which is 100% district funded. The focus of Army JROTC is reflected in the mission, "To motivate young people to be better citizens". Some new initiatives that have been added to the JROTC programs during the past year to include the implementation of a new Cyber Security (Pilot Program) at one high school that will offer students certification credentials after completing the 4-year pilot program. As JROTC programs stand up robotics, drones, cyber patriot, archery and eSport teams throughout the district, we look forward to team competition at the annual State and National Level events. JROTC accomplishes its' mission by providing exceptional educational opportunities and lifelong skills as they perform countless community service hours and service learning projects throughout the city supporting our stakeholders and community partners. 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 skills including project management, small group management and leadership development skills. These skills are exhibited on a daily basis and set a model for the student body to emulate. The curriculum supports the school's mission and mandates by integrating technology, linking content to state standards, integrating reading and writing, Science Technology Engineering and Math (STEM) activities, and financial management education in our curriculum. The co-curricular activities re-enforce the curriculum, along with developing team building, leadership skills as well as critical thinking. 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 District continues to develop strategic plans to expand high-quality pre-k seats to families. The District is one of the largest Early Childhood Networks in the state. Pre-k classes receive an accountability rating published by the Louisiana Department of Education (LDOE). Additionally, Pre-K classes have purchased Tier I/highly rated by the LDOE to provide instruction for a maximum of 6 hours. Some schools also offer before and after-care program. Transportation is provided to students residing in their attendance zones.

Additional programming and supports are provided to children with exceptionalities. This includes a range of services based on the abilities of children, including gifted pre-k and pre-k classes offered through the Exceptional Student Services (ESS) department. Pre-K students with an IEP have a variety of options for placement including traditional pre-kindergarten classes, itinerant services in the home, or non-categorical classes that often provide smaller numbers and lower ratios. Additional supports offered to all pre-k families include family engagement opportunities, family workshops, and support with the transition from pre-k to kindergarten

To expand high quality pre-k seats in our district, we also partner with publicly funded early childcare providers in our network who go through a competitive application process and are rated as "proficient" or higher using LDOE's accountability measure. Selected partners offer "Diverse Delivery" seats or "Microcenter" seats. With Diverse Delivery partnerships, our district pays the monthly tuition to students who attend one of the partner child care sites while also providing the teachers with resources, professional development, and coaching. With our microcenter partnerships, our district provides the building and classroom resources to the selected childcare partner, in addition to professional development and coaching for the teachers. The childcare partner at each microcenter maintains licensing and staffing for infants, toddlers, and/or three-year old classes. There are currently three microcenter locations in our district - London Bridge at Westminster Elementary, Kidz Karousel at Crestworth, and Little Dreamers at Northeast Elementary. This year, EBR also piloted Pre-K 3 classes through the Reimagine Grant at Baton Rouge Center for Visual and Performing Arts and Baton Rouge Foreign Language Acquisition and Immersion Magnet to further expand access to early childhood seats in the district.

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.

Enrolling in high-quality pre-kindergarten programs, provides students with the foundational skills required to enter kindergarten. For example, during the first assessment period of the 2022-2023 school year, less than 35% of pre-k students meet grade-level expectations in literacy and math. However, at the end of the school year, 89% of pre-k students met expectations in literacy and 85% of children met expectations in math.

The Workforce Development Office supports school and district level teams by developing and cultivating workforce initiatives that increase the number of students earning industry-based credentials, technical degrees, and associate degrees.

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

During the 2022-2023 school year, many high school students participated in dual enrollment courses in partnership with various colleges and universities around the state and country. Additionally, students took honors courses, advanced placement courses, and courses which were articulated with various colleges and universities. The District 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.

In addition to expanding individual course opportunities, the Pathways to Bright Futures Initiatives presents a new and exciting opportunity for students to take dual enrollment coursework that is intentionally aligned with post-secondary certificates, diplomas, and degrees. Students graduating high school in the future will have a variety of opportunities to earn industry-based certifications, certificates, diplomas, or potentially an Associate Degree in addition to their high school diploma. By offering students the opportunity to participate in the Pathways to Bright Futures they will graduate from an East Baton Rouge Parish High School prepared to enter the workforce in a high wage and high career job area or continue to additional post-secondary training or programs. In its first year, Pathways to Bright Futures has doubled the number of students participating in advanced coursework through enrollment in advanced placement, dual enrollment, and industry-based credentialing course engagements. In 2022-2023, participation in the program rose to 65% from 33% in the previous school year.

Jump Start is a graduation pathway for students who are making an intentional choice to prepare for career or post-secondary options that do not necessarily need a four-year degree. With this program, students can attain industry credentials while still in high school as well as participate in the Pathway to Bright Futures programs choices. 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 degree option is available to all EBR high school students at all high school sites.

The District 's enrollment in Career and Technical Education (formerly vocational education) includes 16,105 career education pathway course seats filled by EBRPSS high school and middle school students. During the 2022-2023 school year, students earned 2,019 Industry Based Credentials during a challenging school year which saw our system operate in virtual and face-to-face models.

A variety of innovative programs prepare students for productive citizenship and life-long learning and are designed to assist all students in making a successful transition from school to the workplace or post-secondary education. A portion of funding for Career and Technical Education programs is obtained through the Strengthening Career and Technical Education for the 21<sup>st</sup> Century (Perkins V). In addition to Carl Perkins funding, the district receives approximately \$1,000,000 in Career Development Funds (CDF) for offering course seats and pathways that lead to high wage and high demand jobs.

## **CHILD NUTRITION PROGRAM**

One goal of the District's Child Nutrition Program (CNP) is to serve nutritious, appetizing, wholesome, affordable meals to students and staff as well as offering exemplary customer services. 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 School Food Service Department would provide 55,000 meals daily, including breakfast, lunch, snacks, and supper in most schools. A fresh fruit and vegetable snack is available in 26 economically disadvantaged schools. The U.S. Department of Agriculture (USDA) Community Eligibility Provision, enables the Child Nutrition Program offer students one free breakfast and one lunch at no charge to parents.

Twenty-six elementary schools participated in the Fresh Fruit and Vegetable Program allowing students to receive 1/2 cup fresh fruit or vegetables at no cost and at a time other than at breakfast or lunch but within the school day. School meals are planned to comply with the District Wellness Policy and all federal/state regulations for nutritious meals.

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

The CNP employees 3 registered dietitians. The CNP Director is a registered dietitian and holds a doctorate degree in Food Systems Management from Texas Woman's University. Another registered dietitian oversees the special diets area and works with parents, nurses and physicians to modify menu adjustments and trains CNP on the needed menu changes. A third dietitian will work with the Good Food Purchasing Program beginning in the 2023-24 school year. Currently, the CNP manages 247 special dietary meals for students across the district.

## **FACILITIES MANAGEMENT PARTNERSHIP CONTRACT**

In June 2022, the District approved a contract with HES Facilities Management to replace the contract with ARAMARK. The new contract will provide for services in the following areas: maintenance, custodial, grounds, materials management/warehousing, and workforce management. In response to concerns expressed by the District's Business Partners and School Board members, the new contract has language that requires HES to maintain a minimum of 50% participation by minority and women business enterprises in the value of services contracted by HES. Along with a significant decrease in cost to the District, HES has agreed to fund a community action plan in the amount of \$50,000 and annual facility improvement investments in the amount of \$100,000 annually. For the 2023-2024 fiscal year, HES has requested additional funding for a cost-of-living increase for employees along with an additional 27 custodial staff employees.

## **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 Districts and in the fall of 1997 began operation of three charter schools each with approximately 54 students. Since that time eleven more charter schools have been created. Funding for enrollment increases have been approved by the School Board.

Presently, the charter schools are:

Grade Level	School	Date of Operation	February 2023 Enrollment Number
K-8	BASIS Baton Rouge	2018	801
K-5	BASIS Mid City	2021	455
K-4	Community School for Apprenticeship Elem	2020	227
6-8	Community School for Apprenticeship	1997	316
K-3	Emerge School for Autism	2018	48
6-7	Helix Aviation	2021	113
6-7	Helix Legal	2021	72
K-10	IDEA – Bridge	2018	1,250
K-10	IDEA – Innovation	2018	898
K-7	IDEA – University Prep	2021	627
K-8	Inspire Charter Academy	2010	554
K-6	JK Haynes Charter, Inc.	1997	137
9-12	Mentorship STEAM	2010	401
K-8	South Baton Rouge Charter Academy	2014	703
	Total		6,602

The total General Fund appropriation to the charter schools for the 2022-2023 fiscal year was \$89,437,571 million.

### **Truancy Initiative**

As school systems work to ensure that all students are on-track to graduate high school on time, it is critically important to identify struggling students early and plan proper supports to ensure that all students are on-track to graduate on time. In support of this work, the Louisiana Department of Education will offer sixteen school system grants for the purpose of resourcing the development of drop out early warning systems.

The District has chosen to work with EveryDay Labs to provide these services. EveryDay Labs uses data-driven professional learning with evidence-based strategies to improve attendance and engagement. The program provides end-to-end attendance improvement platform with easy-to-understand attendance data, support coordination, and case management in one user-friendly platform.

### **FOR THE FUTURE**

#### **PBIS, Multi-Tier System of Supports Model, and Social Emotional Learning (SEL)**

Each school must have a PBIS/Student Support Team in place. This meets the requirements of Act 473 which requires schools to address chronic student behavior with evidence-based interventions and supports. The role of tiered behavior supports and interventions is not simply to reward students, but to create a system of teaching expectation and reinforcing the positive decision-making process.

In Fall 2021, the district developed a Multi-Tiered System of Support (MTSS) framework to ensure all students received high-quality instruction, assessment, and intervention targeted to meet their individual needs/concerns. The framework was applied to the academic, behavioral, and social-emotional aspects of students' lives, addressing the needs of the whole child. Efforts have included the implementation of systemic Social Emotional Learning (SEL), using academic, behavioral, and social-emotional data points to make informed decisions about students and cross-divisional/departamental collaborations on providing tiered support to students. Additionally, processes have been put in place to screen, assess, and address the SEL needs of students through collaboration with school counselors and increasing mental health support throughout the district.



Over the past two years of SEL implementation, the district has seen an overall increase in the number of students showing growth in the overall SEL Skills. Students have shown a 1% increase in the number of students scoring average and above on the SEL assessment and have shown the greatest growth (2% increase in the competency area of self-awareness. We have also seen a reduction in the achievement gap between students with disabilities and the general student population. This population showed a growth of 2.53 percentage points over their non-disabled peers.

### **Schools Empowered through Economic Diversity**

The East Baton Rouge School has been granted \$13 million by the Louisiana Department of Education through the Fostering Diverse Schools Demonstration Grants Program. This grant will support EBR Schools' ongoing efforts to create diverse and inclusive learning environments that cater to the academic, social, emotional and mental health needs of all students. The initiative led by the U.S. Department of Education is designed to build the capacity of local education agencies to meet the diverse needs of their students. This program seeks to promote access and equity in education by fostering more diverse communities.

EBR Schools will disburse the funds over the course of five years to implement "Project SEED" (Schools Empowered through Economic Diversity) in three schools: Twin Oaks Elementary, Glasgow Middle and Broadmoor High. This project will serve as a model for creating rich and inclusive learning environments, providing teachers with specialized training, developing a diverse and inclusive curriculum and establishing support systems that empower every student to succeed.

### **Tax Plan - Phase IV**

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

### **Internal Control**

Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District 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 District utilizes an automated accounting system as well as an automated system of control for fixed assets and payroll. It is believed that the District'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 District 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 District. As a part of the District'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, additional testing and observation of evidence is also performed to determine that the District has complied with applicable laws and regulations.

### **Budgeting Controls and Policy**

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

### **Capital Projects Funds**

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

and on March 10, 2018 voters once again approved a continuation of the Tax Plan for an additional ten (10) years. Total sales tax revenues in Proposition 1 for the year ended June 30, 2023 amounted to \$57.3 million inclusive of interest earned from investments.

### **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 year ending June 30, 2023, the total General Fund balance was approximately \$144.5 million or 27% of total revenues. For the year ending June 30, 2022, the total General Fund balance was approximately \$92.5 million or 18% of total revenues.

### **OTHER INFORMATION**

#### **Independent Audit**

State statutes require an annual audit by independent certified public accountants. The public accounting firm of EisenAmper LLP, formerly Postlethwaite & Netterville, APAC was selected by the District 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 District.

#### **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 District for its Annual Comprehensive Financial Annual Report (ACFR) for the fiscal year ended June 30, 2022. This was the thirty-seventh consecutive year that the District has received this prestigious award. In order to be awarded a Certificate of Achievement, the District published an easily readable and efficiently organized ACFR. 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 2022-2023 ACFR 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 District has received the Association of School Business Officials (ASBO) Certificate of Excellence in Financial Reporting for the fiscal year ended June 30, 2022. This was the thirty-seventh consecutive year that the District has received this prestigious award. This award certifies that the ACFR, for the fiscal year ended June 30, 2022, 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 ACFR, for the fiscal year ended June 30, 2023, 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 District. 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 District'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, EisenAmper, 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 District in a responsible and progressive manner.

Sincerely,

A handwritten signature in cursive script that reads "Kelly Lopez".

Kelly Lopez, MBA  
Chief Financial Officer



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**East Baton Rouge Parish School System  
Louisiana**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2022

*Christopher P. Morill*

Executive Director/CEO





ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

The Certificate of Excellence in Financial Reporting  
is presented to

## East Baton Rouge Parish School System

for its Annual Comprehensive Financial Report  
for the Fiscal Year Ended June 30, 2022.

The district report meets the criteria established for  
ASBO International's Certificate of Excellence in Financial Reporting.



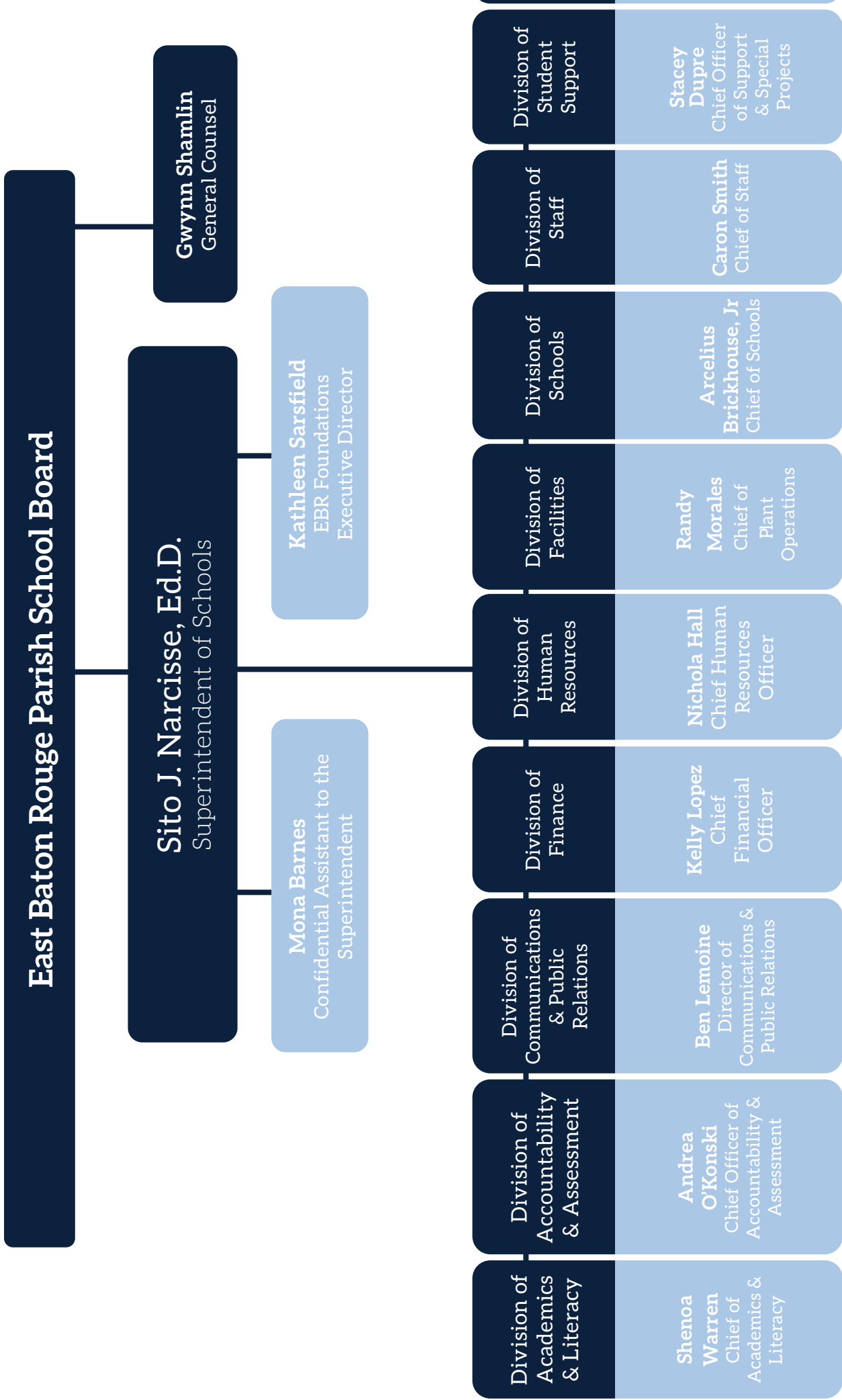
A handwritten signature in black ink, reading 'John W. Hutchison'.

John W. Hutchison  
President

A handwritten signature in black ink, reading 'Siobhán McMahon'.

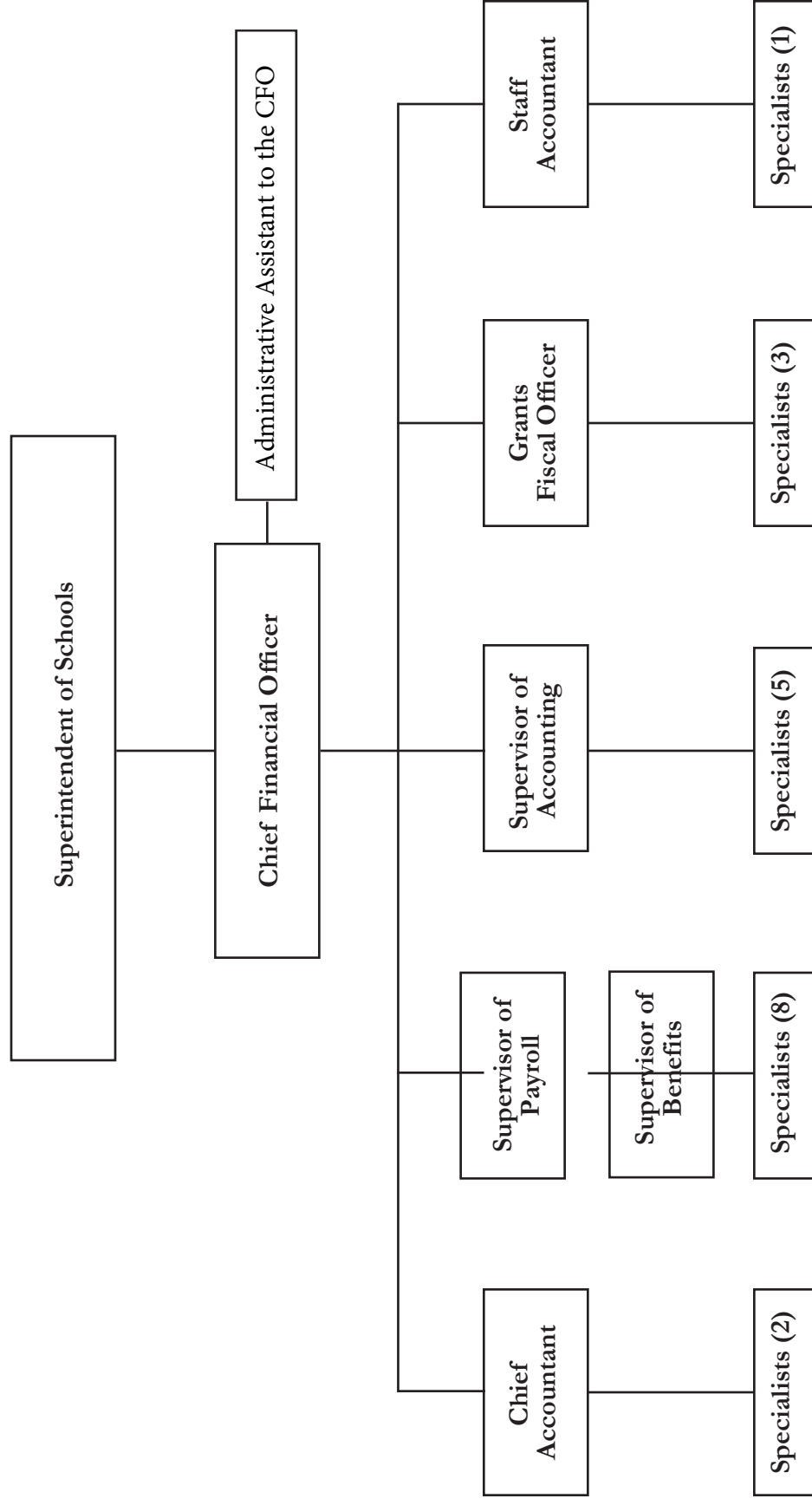
Siobhán McMahon, CAE  
Chief Operations Officer/  
Interim Executive Director

# EAST BATON ROUGE PARISH SCHOOL SYSTEM ORGANIZATIONAL CHART



# East Baton Rouge Parish School System

## Finance Department Chart



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# Financial Section





## **INDEPENDENT AUDITORS' REPORT**

To the Board of  
The East Baton Rouge Parish School System  
Baton Rouge, Louisiana

### **Report on the Audit of the Financial Statements**

#### **Opinion**

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, 2023, 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.

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 School System as of June 30, 2023, 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.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School System's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 School System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School System's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the schedule of changes in total other post-employment liability and related ratios, the schedule of the School System's proportionate share of the net pension liability for the retirement systems, the schedule of employer contributions to the retirement systems, budgetary comparison information, and the related notes to the required supplementary information, as referenced in the table of contents, 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 inquiries 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.



### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School System's basic financial statements. The accompanying schedules of revenue, expenditures and changes in fund balance – budget and actual for non-major governmental funds, combining non-major fund financial statements and schedules, the schedule of compensation, benefits, and other payments to the superintendent, the schedule of board members' compensation are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying schedules of revenue, expenditures and changes in fund balance – budget and actual for non-major governmental funds, combining non-major fund financial statements and schedules, the schedule of compensation, benefits, and other payments to the superintendent, and the schedule of board members' compensation are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and the statistical section, as referenced in the table of contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2023 on our consideration of the East Baton Rouge Parish School System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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 to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School System's internal control over financial reporting and compliance.



EISNERAMPER, LLP  
Baton Rouge, Louisiana  
December 21, 2023



**EisnerAmper LLP**  
[www.eisneramper.com](http://www.eisneramper.com)

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# Required Supplemental Information Part I





East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2023**

The Management's Discussion and Analysis (MD&A) of the East Baton Rouge Parish School System's (District) financial performance provides an overall review, objective and easily readable analysis of the District's financial activities for the fiscal year-ended June 30, 2023. The intent of the MD&A is to look at the District's overall financial performance as a whole and to assist readers in assessing the financial position as a result of the year's operations in comparison to the prior year. Therefore, readers should read the MD&A in conjunction with the Annual Comprehensive Financial Report's (ACFR) Letter of Transmittal (beginning on page ix) of the Introductory Section, the District's Basic Financial Statements (Financial Section, beginning on page 1), and the Notes to the Basic Financial Statements.

**FINANCIAL HIGHLIGHTS**

1. Total liabilities and deferred inflows of resources was less than total assets and deferred outflows of resources at June 30, 2023 by \$81.9 million (net position). The unrestricted portion of net position was \$(554.4) million. Positive net position is largely a result of significant increase throughout the District due to increased financial growth. With the unrestricted indirect costs provided by the ESSERF funding, continued higher than average sales tax collections and increased property taxes, financial growth was possible.
2. Net position increased \$185.0 million as of June 30, 2023, primarily as a result of increases in tax revenues and grant revenue, offset by a slight increase in expenses.
3. Restricted net position increased by a net amount of \$52.8 million primarily from an increase in amounts held for capital improvements of \$34.7 million and compensation of \$11.7 million. Restricted net position for discipline increased by \$3.1 million. The restricted net position for federal, state, and local grant programs increased by \$1.6 million. The restricted net position for student activities increased by \$0.1 million. The restricted net position for child nutrition increased by \$1.4 million.

**USING THE BASIC FINANCIAL STATEMENTS**

The District's basic financial statements consist of the government-wide financial statements, the fund financial statements, the associated notes to those statements, capital asset schedules, statistical schedules, and the required supplemental information of the MD&A and budgetary comparison schedules of the major funds. The statements are organized so the reader can understand the operations of the District as a financial whole, i.e., an entire operating entity, its funds, and its fiduciary responsibilities. The government-wide financial statements, consisting of the Statement of Net Position and the Statement of Activities (pages 1-3), provide highly consolidated financial information and render a government-wide perspective of the District's financial position and results of operations for the year. The Fund Financial Statements (pages 4-5, 7-10, and 12-15) provide the next level of detail and look at the District's most significant funds and a total of all other non-major funds.

***Reporting the District as a Whole***

***Comparative Statement of Net Position and Statement of Activities***

The Statement of Net Position and the Statement of Activities present an aggregate view of the District's finances and a long-term view of those finances. These statements seek to answer the question, "How did the District as a whole do financially during the 2022-2023 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* considers all of the District's current year revenues when earned and expenses when incurred regardless of when they are received or paid. These two statements report the District's net position and changes in net position. By showing the change in net position for the year, the reader may ascertain whether the District's financial condition has improved or deteriorated. The causes of the change may be the result of many factors, both financial and non-financial in nature. Non-financial factors which may have an impact on the District's financial condition include the District's property and sales tax base, student enrollment, facility conditions, required educational programs for which little or no funding is provided or other external factors.

East Baton Rouge Parish School System

Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2023**

The following table reflects the condensed Statement of Net Position for 2023 and 2022:

**Table I**

Comparative Statement of Net Position

Years-ended June 30, 2023 and 2022

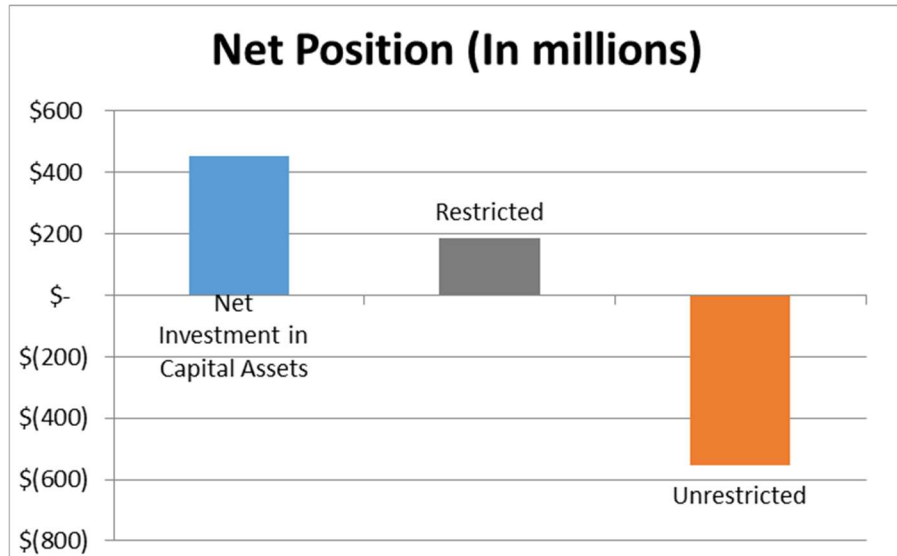
(In millions)

	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>Increase (Decrease)</u></b>
<b><u>Assets</u></b>			
Current & Other Assets	\$ 426.2	\$ 324.9	\$ 101.3
Capital Assets	<u>460.0</u>	<u>473.2</u>	<u>(13.2)</u>
Total Assets	\$ 886.2	\$ 798.1	\$ 88.1
<b><u>Deferred Outflows of Resources</u></b>			
Deferred Outflow Amounts Related to OPEB Liability	\$ 62.9	\$ 84.4	\$ (21.5)
Deferred Outflow Amounts Related to Pension Liability	<u>149.4</u>	<u>105.4</u>	<u>\$ 44.0</u>
Total Deferred Outflows of Resources	\$ 212.3	\$ 189.8	\$ 22.5
<b><u>Liabilities</u></b>			
Current Liabilities	\$ 66.1	\$ 61.3	\$ 4.8
Long-Term Liabilities	<u>835.6</u>	<u>695.1</u>	<u>140.5</u>
Total Liabilities	\$ 901.7	\$ 756.4	\$ 145.3
<b><u>Deferred Inflows of Resources</u></b>			
Deferred Inflow Amounts Related to OPEB Liability	\$ 101.0	\$ 125.7	\$ (24.7)
Deferred Inflow Amounts Related to Pension Liability	<u>\$ 13.9</u>	<u>\$ 208.9</u>	<u>(195.0)</u>
Total Deferred Inflows of Resources	\$ 114.9	\$ 334.6	\$ (219.7)
<b><u>Net Position</u></b>			
Net Investment in Capital Assets	\$ 451.6	\$ 462.1	\$ (10.5)
Restricted	184.7	131.9	52.8
Unrestricted	<u>(554.4)</u>	<u>(697.1)</u>	<u>142.7</u>
Total Net Position	<u>\$ 81.9</u>	<u>\$ (103.1)</u>	<u>\$ 185.0</u>

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2023**

The following table reflects an overview of Net Position for the year-ended June 30, 2023:



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

Total assets and deferred outflows of resources increased by \$110.6 million from the previous fiscal year. Deferred outflows of resources increased by \$22.5 from the previous year due to the changes in the pension and OPEB liabilities that are not yet recognized through revenue or expense. Cash and cash equivalents increased \$90.3 million, while receivables increased \$1.0 million. Ad valorem tax receivable increased by approximately \$0.55 million and sales tax receivable decreased by \$0.6 million. Accounts and miscellaneous receivables increased by \$1.1 million. Due from governments increased by \$8.9 million mainly from fluctuations in outstanding grant reimbursement claims from ESSERF. The ESSERF funding is sunseting and the District is working to ensure that all funds are expended by the final date of September 2024.

Total liabilities and deferred inflows of resources decreased by a net amount of \$74.4 million from the previous fiscal year. The net pension liability increased by \$216.4 million and related deferred inflows and outflows of resources had a net decrease of \$151.0 million. Additionally, the long-term obligation for retiree benefits other than pensions decreased by \$70.6 million and related deferred inflows and outflows of resources had a net decrease of \$46.2 million due to changes in assumptions and benefit terms.

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) occurred. Deferred inflows of resources decreased by a net amount of \$219.7 million. This is largely attributable to the decrease in deferred inflow amounts related to pension liability. The current portion of claims payable decreased \$1.2 million, which was a result of less claims in the Worker's Compensation and Risk Management Funds. Further, the long-term portion of claims payable increased \$0.7 million. While the current portion of claims payable has decreased due to better claims experience and less open claims at the School System, the long-term portion of claims has increased as the District continues to work through the increased claims post COVID.

East Baton Rouge Parish School System

Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

***Governmental Activities***

The Condensed Statement of Changes in Net Position presented in Table II presents the revenue and the cost of the District's governmental activities for the year-ended June 30, 2023 of \$860.4 million and \$675.4 million, respectively which is a 8.0% increase in revenues and a 4.9% increase in expenses 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 \$200.6 million subsidized certain programs of the District.

The ESSERF Program is the largest federally funded program with \$90.7 million in federal revenue compared to Title I with \$26.1 million and the Child Nutrition Program with \$34.5 million. In addition, Charges for Services - such as fees from other governmental agencies, school systems, and students, for transportation services, school lunches, extended day tuition, summer school tuition, and student activity fees totaling \$16.2 million – were collected to help cover the costs of certain programs of the District.

The net increase of \$29.0 million in operating grants and contributions is primarily attributable to federal grant reimbursements to the District through the ESSERF grants and Title I grant. Due to the COVID-19 Pandemic, the District received ESSERF funding in order to begin reopening the schools safely for all employees and students. The ESSERF funding was also used to combat learning loss due to the COVID-19 pandemic. The District was awarded \$243.7 million in ESSERF funding for 2021-2024. These funds were to be available to all schools, inclusive of all charter schools, and were able to be used over a three-year period. As with Title I funding, the ESSERF grant is on a reimbursement basis. For the 2022-2023 fiscal year, the District had expenditures totaling \$72.3 million and indirect costs to the General Fund of \$18.4 million.

The repairs from the Flood of 2016 began to come to an end and the final repairs are completed. The District is working with CSRS consultants to receive the final funding through GOHSEP. The Flood Relief Capital Projects fund saw a decrease of \$4.3 million in comparison to revenues the previous year due to project obligations being completed and ending. The Child Nutrition department also saw an increase of \$7.2 million in revenues and a \$1.4 million dollar increase in fund balance. The District is no longer delivering meals to students at home during holidays and school breaks. The delivery fees were a \$10.8 million-dollar cost to the program which is a significant savings.

The District's expenses were also funded by the taxpayers in East Baton Rouge Parish through ad- valorem and sales and use taxes totaling \$430.0 million and unrestricted intergovernmental revenues totaling \$4.1 million. The MFP revenue from the State of Louisiana was \$194.3 million, interest and investment earnings was \$7.9 million. E-Rate revenue, Medicaid reimbursement, and other general revenues contributed \$6.5 million. Ad valorem taxes increased by approximately \$17.9 million or 9.8% as compared to prior year collections, which reflects growth in both commercial and residential properties for the parish. The Board rolled forward the 2020 property reassessment in March 2022 which caused a significant increase in property taxes collected. Sales tax collections increased as compared to prior year's collections by \$4.3 million or 1.9%. Sales tax collections continue to be higher than collections prior to the pandemic. However, the growth has slowed in the current fiscal year.

East Baton Rouge Parish School System

Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

State revenue sources from unrestricted grants-in-aid MFP, reflect an increase of \$6.8 million or 3.6%. This increase in MFP funding was due to the increase in Type I charter school enrollment; as well as, the State department funded raise to all personnel. Each certificated staff member receives a \$3,300 raise from the MFP for the LDOE raises of 2019-2020, 2021-2022, and 2022-2023. Each support staff member received a \$1,650 raise from the 2019-2020, 2021-2022, and 2022-2023 LDOE raises. The District also received funding for the retirement system portion of the raises of 24.8% for certificated staff members and 27.6% for support staff members. Earnings on investments increased \$7.0 million or 777.8% due to the increase in earnings by the District from higher cash values in interest earning accounts due to increased ad valorem taxes, sales taxes, and indirect costs from ESSERF funds; as well as, an increase in QSCB bond interest earned. During the 2022-2023 fiscal year, the District invested in certificates of deposit (CDs) to increase interest income.

Expenses, or costs of services, experienced an increase for 2023. Several factors contributed to the net increase in the cost of services by \$31.4 million from the previous year. Total instructional expenses increased by \$4.7 million in 2022-2023, while total support service and appropriations expenses increased by a net of \$26.7 million. Instructional and support expense fluctuations were largely attributable to; 1) Increased ESSERF funding for instructional costs in efforts to mitigate learning loss throughout the District; 2) Increased population in the charter schools with the grade level growth in eight of the Type I Charter schools; and 3) Increased expenditures in school administration for students throughout the District.



East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2023**

The key elements of the increase of the District's Net Position for the year-ended June 30, 2023 with comparative figures from 2022 are as follows:

**Table II**

Condensed Statement of Changes in Net Position  
Years-ended June 30, 2023 and 2022

	(In millions)		Increase
Revenue	<u>2023</u>	<u>2022</u>	<u>(Decrease)</u>
Program revenues:			
Charges for services	\$ 16.2	\$ 11.7	\$ 4.5
Operating grants and contributions	200.6	171.6	29.0
Capital grants and contributions	0.8	5.1	(4.3)
General revenues:			
Ad Valorem taxes	200.4	182.5	17.9
Unrestricted intergovernmental revenues	4.1	3.9	0.2
Sales and use taxes	229.6	225.3	4.3
State aid not restricted (MFP)	194.3	187.5	6.8
Interest and investment earnings	7.9	0.9	7.0
Miscellaneous	6.5	8.1	(1.6)
Total revenues	<u>\$ 860.4</u>	<u>\$ 796.6</u>	<u>\$ 63.8</u>
Expenses			
Instruction:			
Regular education programs	\$ 156.3	\$ 161.5	\$ (5.2)
Special education programs	40.3	45.9	(5.6)
Other education programs	71.8	56.3	15.5
Support Services:			
Pupil support services	36.6	39.0	(2.4)
Instructional staff services	68.5	41.4	27.1
General administration services	17.6	15.1	2.5
School administration services	24.6	23.0	1.6
Business and central services	12.9	15.3	(2.4)
Plant operating and maintenance	50.1	54.1	(4.0)
Transportation	31.4	33.7	(2.3)
Child nutrition	26.5	38.7	(12.2)
Debt service - interest and bank charges	0.4	0.4	-
Appropriations:			
Charter Schools - Type 1	90.4	75.7	14.7
Charter Schools - Type 2	34.9	29.3	5.6
Office of Juvenile Justice	0.1	0.1	-
Recovery School District	13.0	13.4	(0.4)
COVID-19 Stipends	-	1.1	(1.1)
Total expenses	<u>\$ 675.4</u>	<u>\$ 644.0</u>	<u>\$ 31.4</u>
Change in net position	\$ 185.0	\$ 152.6	\$ 32.4
Net Position - beginning	(103.1)	(255.7)	152.6
Net Position - ending	<u>\$ 81.9</u>	<u>\$ (103.1)</u>	<u>\$ 185.0</u>

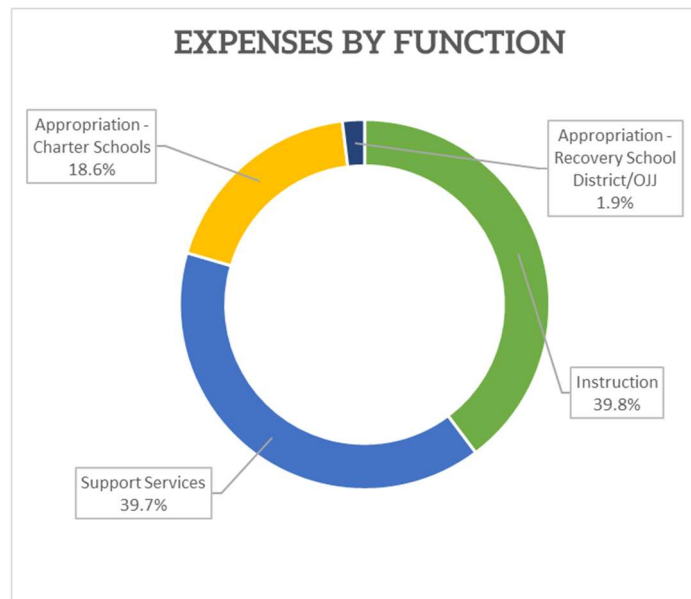
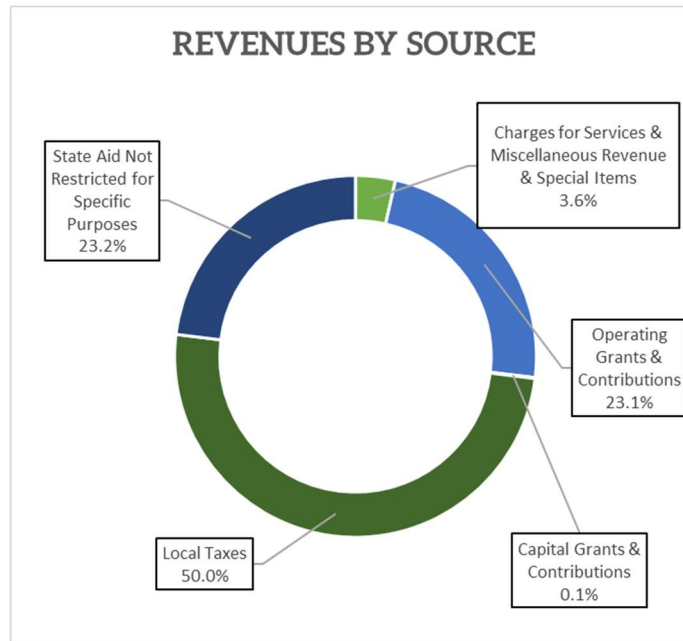
East Baton Rouge Parish School System

Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

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, 2023**

***Reporting the District’s Most Significant Funds***

*Fund Financial Statements*

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

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

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

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

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

*Fiduciary Funds* –Fiduciary Funds are custodial funds that follow the accrual basis of accounting. These funds contain resources held by the government in a temporary, purely custodial capacity for others.

**THE DISTRICT’S FUNDS**

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

East Baton Rouge Parish School System

Baton Rouge, Louisiana

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

**June 30, 2023**

The fund balances for all major governmental funds, non-major governmental funds (in the aggregate) and internal service funds for the fiscal year-ended June 30, 2023 are as follows:

- As the District completed the fiscal year-ended June 30, 2023, its governmental funds report fund balances of \$328.4 million as compared to \$225.1 million as of June 30, 2022. The fund balances include the General Fund at \$141.4 million, Propositions 1, 2, and 3 at \$121.6 million, \$10.2 million and \$31.2 million, respectively, as of June 30, 2023. The Child Nutrition Fund reported a fund balance as of June 30, 2023 of \$4.8 million. The Flood Relief Capital Projects Fund reported a fund balance as of June 30, 2023 of \$1.7 million including all expenditures related to flood recovery, FEMA reimbursements, and insurance proceeds. The fund balance for the Proposition 1, “Capital Projects Fund,” increased by \$34.7 million when compared to the prior year, which is primarily a result of the increase in sales taxes for the fiscal year and the completion of McKinley Elementary. The fund balance for the Child Nutrition Fund increased by \$1.4 million, which is a result of decreased expenditures by streamlining processes and working efficiently to meet the needs of students. The fund balance for the Proposition 3, “Compensation Fund,” increased by \$11.7 million, which is primarily attributable to the increases in sales taxes. The fund balance for the Proposition 2, “Discipline Fund,” increased by \$3.1 million due to an increase in sales taxes collected.
- General Fund revenues increased \$38.1 million when compared to the prior year.
  - Ad valorem tax revenue increased \$17.6 million over last year with a 2022 assessment roll increase of approximately 9.0% and an overall collection rate of 99%. The District did roll forward the millage in March 2022. The roll forward of the millage, based upon the 2020 parish reassessment, provided the significant increase.
  - Sales tax collections increased as compared to prior year’s collections by \$2.7 million. Sales and use tax collection continue to increase with growth throughout the area and an increased cost of goods due to inflation.
  - State Minimum Foundation Program (MFP) funding increased by approximately \$6.5 million when compared to the prior year. This increase in MFP funding was due to the increase in Type I charter school enrollment; as well as, the State department funded raise to all personnel.
- General Fund expenditures increased by \$23.9 million from the prior year. The most significant reasons for the increase in expenditures were:
  - Other education programs costs increased approximately \$4.9 million,
  - Instructional staff services costs increased approximately \$0.5 million
  - School administration costs increased approximately \$1.1 million,
  - Transportation and maintenance costs increased approximately \$3.4 million,
  - Charter school and RSD charter school appropriations increased approximately \$17.9 million.
- The unassigned fund balance of \$105.8 million is approximately 21% of annual expenditures. This fund balance will be necessary to support increased retirement costs and other unforeseen emergencies.
- Non-major governmental fund balances were \$17.4 million for the fiscal year-ended June 30, 2023 as compared to \$15.6 million as of June 30, 2022. The increase is primarily as a result of the Early Childhood Program, whose fund balance increased by \$0.9 million from the previous year due to an increase in pre-school students in the District. The District had an increase in local grants of \$0.8 million for receiving the Bill and Melinda Gates grant.
- The Internal Service Funds ended the year with a combined net position at June 30, 2023 of \$43.0 million. The Worker’s Compensation, Risk Management, and Medical Insurance Funds net position balances were \$5.6 million, \$13.9 million, and \$23.5 million, respectively.

East Baton Rouge Parish School System

Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

*General Fund Budgetary Highlights*

The District's budget is prepared according to Louisiana law. During the course of the year, the District revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more. The original budget for the District was adopted on July 14, 2022 and the final revised budget was adopted on May 18, 2023. A statement showing the District's original and final budget compared with actual operating results is provided in this ACFR beginning on page 57. The District's year-end actual results were improved when compared to the budget, as conservative budgetary practices are customary. Revenues are forecasted conservatively and expenditures are budgeted in anticipation of all possible costs and projects.

The General Fund's actual revenues of \$539.1 million exceeded projections of \$529.8 million by \$9.3 million and increased \$38.1 million when compared to the prior year.

Sales tax collections of \$122.7 million increased as compared to prior year's collections by \$2.7 million or 2.2% and fell short of projections of \$123.4 million by \$0.7 million or 0.06 %. Sales tax continues to increase due to continued growth in the region and the increased inflation.

Earnings on Investments increased by \$3.5 million, when compared to the prior year, due to increase in the Treasury bond rate and an increase in Certificates of Deposit (CDs) with additional funds received through indirect costs of the ESSERF grant. Other local revenue decreased by a net amount of approximately \$0.9 million when compared to the prior year, which mainly represents decreases in Medicaid reimbursements and other miscellaneous revenues.

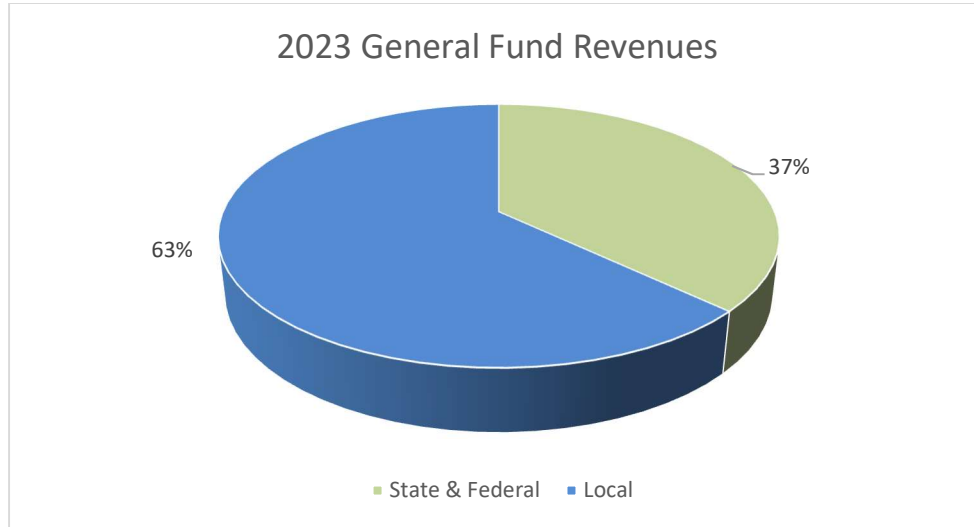
One of the more significant costs to the General Fund and to the School System as a whole is health benefits to current and retired employees. The District is constantly reviewing its health plan for cost avoidance and cost reduction measures, such as, the implementation of the Medicare Advantage Program effective January 1, 2014 for Medicare eligible retirees. The District implemented United Healthcare for the Medicare Advantage for Retirees for a single PPO plan in January 2023. The impact to the District is estimated at \$5.5 million in annual savings over three years. Also, in January 2023, the District implemented alternative funding for specialty medications. The impact to the District is estimated at \$4.5 million in estimated savings over three years.

An analysis of the General Fund expenditures by function indicates actual expenditures were less than the revised budget expenditures by \$17.7 million. In keeping with the purpose of ESSERF dollars, the District worked to ensure that additional supports were provided to all students to ensure that literacy initiatives were a top priority. Special education instruction costs were less than budgeted amounts by approximately \$1.5 million due to difficulties in staffing for this area. Other education programs were less than budgeted amounts by \$3.4 million as ESSERF funding was used for the Special Programs/ESL staffing. Plant operations and maintenance was less than budgeted amounts by approximately \$11.3 million. However, many of these expenditures have been encumbered and will be included in the 2023-2024 revised budget as the District provided renovations to J.K Haynes, Kenilworth Middle, and Capitol High during June 2023. Business and Central Services costs were less than budgeted amounts by approximately \$2.2 million.

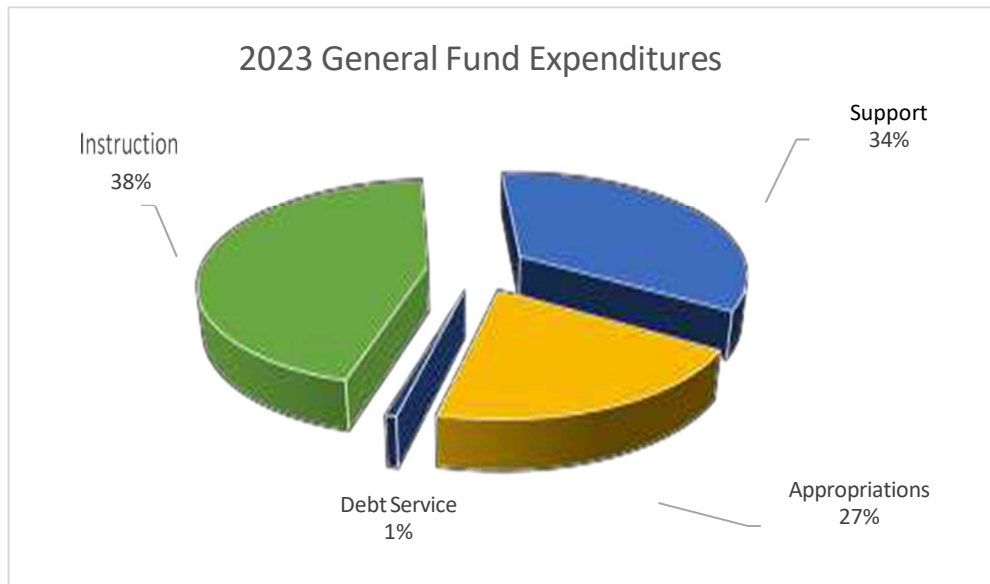
The appropriation – Type I charter schools' expenditures increased by \$13.8 million as compared to the prior year. This increase is largely attributable to the growth of grade levels at three IDEA charter schools, two BASIS BR charter schools, two Helix charter schools, and CSAL elementary in the 2022-2023 school year. The appropriation – Type II charter schools' expenditures increased by \$5.5 million. The appropriation – Recovery School District expenditures decreased by \$0.3 million due to decreased enrollment.

East Baton Rouge Parish School System  
Baton Rouge, Louisiana

**MANAGEMENT’S DISCUSSION AND ANALYSIS**  
**June 30, 2023**



*For more detailed information, refer to page 57*



*For more detailed information, refer to page 57*

East Baton Rouge Parish School System

Baton Rouge, Louisiana

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

***Capital Assets***

At June 30, 2023, the District had approximately \$459.9 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. Changes during the year represent additional purchases and capital outlays for construction, the effect of depreciable assets and retirements of assets. During the 2022-2023 fiscal year, two major construction projects were occurring; McKinley Elementary was completed and Brownsfield Elementary began.

**Table III**

Capital Assets

Years ended June 30, 2023 and 2022

(In Millions)

	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>
Land	\$ 22.4	\$ 20.9	\$ 1.5
Buildings and Improvements	413.2	417.6	(4.4)
Furniture and Equipment	21.2	22.1	(0.9)
Construction in Progress	<u>3.1</u>	<u>12.6</u>	<u>(9.5)</u>
TOTALS	<u>\$ 459.9</u>	<u>\$ 473.2</u>	<u>\$ (13.3)</u>

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

Accumulated depreciation as of June 30, 2023 was \$435.8 million for buildings and improvements and \$58.0 million for furniture and equipment. Major construction and renovation projects will continue for the 2023-2024 fiscal year and will be funded with the Proposition 1 “pay-as-you-go” sales tax.

***Debt Administration***

As a part of the American Recovery and Reinvestment Act (ARRA), school boards were authorized to issue Qualified School Construction Bonds (QSCB). A direct allocation was made to the District for the authority to issue \$21.4 million in QSCBs that were issued in December 2009 and another \$21.7 million issued in August 2010. The QSCBs are scheduled for complete repayment in December 2025 with debt service payments of \$1.3 million and \$1.4 million due annually in December for both the 2009 QSCBs and the 2010 QSCBs, respectively. At June 30, 2023, the District had outstanding \$4.1 million and \$4.4 million for the 2009 QSCBs and the 2010 QSCBs, respectively.

In accordance with LA-R.S.39: 554 (D), the District is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of the taxable property (including homestead exempt and nonexempt property) within the parish.



East Baton Rouge Parish School System

Baton Rouge, Louisiana

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

**June 30, 2023**

The District applies Governmental Accounting Standards Board (GASB) Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* requiring the recording of a total other post-employment benefit liability. This results in a total OPEB liability of \$314.1 million as of the end of the fiscal year. More detailed information is available in Note 7 to the financial statements.

Government Accounting Standards Board (GASB) Statement Number 68, “Accounting and Financial Reporting for Pensions”, an amendment of GASB Statement No. 27 and Statement Number 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date”, an amendment of GASB Statement No. 68 was adopted in previous fiscal years and continues to significantly impact the District’s net position. The standards require recognition of the District’s proportionate share of state-wide pension plan liabilities, which resulted in a net pension liability of \$502.9 million for the year. More detailed information is available in Note 6 to the financial statements.

Other long-term obligations include accrued sick leave and annual leave. The balance at June 30, 2023 of both current and long-term portions of these accrued benefits was \$21.5 million. More detailed information is available in Note 8.

**ECONOMIC FACTORS AND NEXT YEAR’S BUDGET**

The financial well-being of the District is tied in large measure to the State funding formula and the sales and property tax base, which represents the majority of general revenues.

Actual October 1, 2023, student enrollment approved for the purpose of funding by the State was 38,922 students as compared to October 1, 2022, enrollment of 38,915 or 7 students above the prior year. Additionally, student funding adjustments were made for District schools that remain under the jurisdiction of the Recovery School District and charter schools – Type II. The initial unassigned fund balance projected for the General Fund for the fiscal year- ending June 30, 2023 is \$105.8 million. The 2023-2024 budgeted revenues are projected to decrease by \$3.0 million as compared to the actual prior year. This is largely attributable to decreases in State MFP revenue due to continued decreases in enrollment and increase in Type II charter schools in the District. The 2023-2024 budgeted expenditures are projected to increase by \$56.6 million as compared to the prior year, which is largely attributable to increases in Type 1 Charter school funding, staff stipends, and the sunseting of the ESSERF funding.

The Teachers’ Retirement System’s rate decreased from 24.8% to 24.2% effective July 1, 2023. The Louisiana School Employees’ Retirement System provided notification that the employer contribution rate maintained at 27.6%. for the 2023- 2024 fiscal year. The change in retirement contribution rate effective July 1, 2023 will result in lower contributions.

All of the factors and conditions cited above are encompassed in the 2023-2024 budget, which projects an operating deficit (expenditures exceed revenues) of approximately \$16.5 million. The unassigned general fund balance of \$105.8 million for fiscal year-ended 2022-2023 will be imperative for future budgets to support increased retirement costs, health care premiums, and other unforeseen emergencies.

East Baton Rouge Parish School System

Baton Rouge, Louisiana

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This ACFR is designed to provide full and complete disclosure of the financial condition and operations of the District. However, citizen groups, taxpayers, parents, students, other parish officials, investors or creditors may need further detail. To obtain such details, please contact Kelly Lopez, Chief Financial Officer, East Baton Rouge Parish School System, Post Office Box 2950, Baton Rouge, Louisiana, 70821. Feel free to also contact the Finance Department at (225) 922-5400 during regular office hours, Monday through Friday, 8:00 a.m. to 4:30 p.m., Central Standard Time, or e-mail at [klopez@ebrschools.org](mailto:klopez@ebrschools.org).



# Basic Financial Statements



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

**ASSETS**

Cash and cash equivalents	\$ 348,613,752
Receivables	
Accounts	4,125,591
Sales tax	29,982,192
Ad valorem tax	985,178
Miscellaneous	1,627,496
Due from governments	38,330,258
Inventory	2,575,215
Capital Assets	
Land and construction in progress	25,488,559
Buildings and equipment, net of accumulated depreciation	<u>434,483,939</u>
 TOTAL ASSETS	 <u>886,212,180</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred outflow amounts related to OPEB liability	62,918,847
Deferred outflow amounts related to pension liability	<u>149,403,741</u>
	<u>212,322,588</u>

<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b><u><u>\$ 1,098,534,768</u></u></b>
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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	\$	38,456,349
Unearned revenues		1,392,264
Insurance claims payable		
Due within one year		7,652,805
Due in more than one year		7,340,219
Non-current liabilities:		
Due within one year (bonds and compensated absences)		4,586,409
Total other post-employment benefit liability (OPEB) - due in one year		14,021,851
Due in more than one year (bonds and compensated absences)		25,287,167
Total other post-employment benefit liability (OPEB) - due in more than one year		300,051,358
Net pension liability - due in more than one year		502,922,582
		<hr/>
TOTAL LIABILITIES		901,711,004

**DEFERRED INFLOWS OF RESOURCES**

Deferred inflow amounts related to OPEB liability		100,990,537
Deferred inflow amounts related to pension liability		13,919,516
		<hr/>
		114,910,053

**NET POSITION**

Net investment in capital assets		451,618,815
Restricted for		
Capital improvements		121,620,545
Compensation		31,224,440
Discipline		10,217,423
Federal, state and local grant programs		9,248,368
Student activities		7,568,718
Child nutrition		4,790,186
Unrestricted		(554,374,784)
		<hr/>
TOTAL NET POSITION		81,913,711

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

**\$ 1,098,534,768**

**EAST BATON ROUGE PARISH SCHOOL SYSTEM****Baton Rouge, Louisiana****STATEMENT OF ACTIVITIES****FOR THE YEAR ENDED JUNE 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position Governmental Unit</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Instruction:					
Regular education programs	\$ 156,316,024	\$ -	\$ 27,471,242	\$ 15,948	\$ (128,828,834)
Special education programs	40,258,030	-	1,656,900	-	(38,601,130)
Other education programs	71,842,345	12,584,694	53,634,030	-	(5,623,621)
Support Services:					
Pupil support services	36,588,500	-	10,148,024	-	(26,440,476)
Instructional staff services	68,450,787	-	69,112,670	-	661,883
General administration services	17,631,995	-	2,300,280	-	(15,331,715)
School administration services	24,547,903	-	1,480,439	-	(23,067,464)
Business and central services	12,885,022	-	1,396,241	-	(11,488,781)
Plant operations and maintenance	50,088,644	-	306,087	521,534	(49,261,023)
Transportation	31,431,653	587,863	1,000,163	39,061	(29,804,566)
Child nutrition	26,529,322	3,058,030	32,077,880	212,810	8,819,398
Interest on long term debt	379,393	-	-	-	(379,393)
Community service	12,350	-	-	-	(12,350)
Appropriations:					
Charter schools - Type 1	90,354,894	-	-	-	(90,354,894)
Charter schools - Type 2	34,876,908	-	-	-	(34,876,908)
Office of Juvenile Justice	95,215	-	-	-	(95,215)
Recovery School District	13,033,652	-	-	-	(13,033,652)
Total Governmental Activities	675,322,637	16,230,587	200,583,956	789,353	(457,718,741)
General Revenues					
Taxes:					
Ad valorem taxes					200,446,589
Sales and use taxes					229,605,427
State aid not restricted to specific programs (MFP)					194,250,907
Unrestricted intergovernmental revenues					4,085,416
Interest and investment earnings					7,863,659
Miscellaneous					6,549,522
Total general revenues					642,801,520
Change in Net Position					185,082,779
Net Position - July 1, 2022					(103,169,068)
Net Position - June 30, 2023					\$ 81,913,711

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, 2023**

	General	Title I	Proposition 1 Capital Projects	Proposition 2 Discipline
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 118,739,003	\$ -	\$ 116,991,870	\$ 9,102,153
Receivables:				
Accounts	3,456,371	6,682	-	-
Sales tax	16,051,554	-	7,176,876	1,133,852
Ad valorem tax	980,217	-	-	-
Miscellaneous	-	-	1,627,496	-
Due from other funds	29,142,225	-	-	-
Due from other governments	3,857,824	6,365,901	-	-
Inventory	76,856	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 172,304,050</b>	<b>\$ 6,372,583</b>	<b>\$ 125,796,242</b>	<b>\$ 10,236,005</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
Liabilities:				
Accounts payable	\$ 12,351,485	\$ 674,668	\$ 4,175,697	\$ 18,582
Salaries and benefits payable	15,356,591	-	-	-
Due to other funds	3,087,668	5,697,915	-	-
Unearned revenues	112,942	-	-	-
<b>TOTAL LIABILITIES</b>	<b>30,908,686</b>	<b>6,372,583</b>	<b>4,175,697</b>	<b>18,582</b>
Fund balances:				
Nonspendable				
Inventory	76,856	-	-	-
Restricted				
Grant programs and tax propositions	-	-	121,620,545	10,217,423
Student activities	-	-	-	-
Child nutrition	-	-	-	-
Assigned				
Coverage of medical claims	6,250,000	-	-	-
Coverage of risk management claims	13,000,000	-	-	-
Facilities	1,250,000	-	-	-
Current operations	15,000,000	-	-	-
Other	-	-	-	-
Unassigned	105,818,508	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>141,395,364</b>	<b>-</b>	<b>121,620,545</b>	<b>10,217,423</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 172,304,050</b>	<b>\$ 6,372,583</b>	<b>\$ 125,796,242</b>	<b>\$ 10,236,005</b>

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

Proposition 3 Compensation	Child Nutrition	ESSERF	Flood Relief Capital Projects	Other Non-major Governmental	Total
\$ 25,619,022	\$ 2,300,895	\$ -	\$ -	\$ 17,543,399	\$ 290,296,342
-	19,953	611	-	641,974	4,125,591
5,619,910	-	-	-	-	29,982,192
-	-	-	-	4,961	985,178
-	-	-	-	-	1,627,496
-	-	-	-	-	29,142,225
-	607,589	14,033,897	3,963,010	9,502,037	38,330,258
-	2,498,359	-	-	-	2,575,215
<u>\$ 31,238,932</u>	<u>\$ 5,426,796</u>	<u>\$ 14,034,508</u>	<u>\$ 3,963,010</u>	<u>\$ 27,692,371</u>	<u>\$ 397,064,497</u>
\$ 14,492	\$ 199,497	\$ 3,390,195	\$ 336,965	\$ 1,652,981	\$ 22,814,562
-	-	-	-	-	15,356,591
-	-	10,644,313	1,890,195	7,822,134	29,142,225
-	437,113	-	-	842,209	1,392,264
<u>14,492</u>	<u>636,610</u>	<u>14,034,508</u>	<u>2,227,160</u>	<u>10,317,324</u>	<u>68,705,642</u>
-	2,498,359	-	-	-	2,575,215
31,224,440	-	-	-	9,248,368	172,310,776
-	-	-	-	7,568,718	7,568,718
-	2,291,827	-	-	-	2,291,827
-	-	-	-	-	6,250,000
-	-	-	-	-	13,000,000
-	-	-	-	-	1,250,000
-	-	-	-	-	15,000,000
-	-	-	1,735,850	557,961	2,293,811
-	-	-	-	-	105,818,508
<u>31,224,440</u>	<u>4,790,186</u>	<u>-</u>	<u>1,735,850</u>	<u>17,375,047</u>	<u>328,358,855</u>
<u>\$ 31,238,932</u>	<u>\$ 5,426,796</u>	<u>\$ 14,034,508</u>	<u>\$ 3,963,010</u>	<u>\$ 27,692,371</u>	<u>\$ 397,064,497</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, 2023**

Total Fund Balances at June 30, 2023 - Governmental Funds		\$ 328,358,855
Cost of capital assets at June 30, 2023	\$ 953,830,934	
Less: Accumulated depreciation as of June 30, 2023:		
Buildings	(435,841,809)	
Movable property	<u>(58,016,627)</u>	459,972,498
Consolidation of internal service funds		43,039,190
Elimination of interfund assets and liabilities		
Due from other funds	(29,142,225)	
Due to other funds	<u>29,142,225</u>	-
Long-term liabilities at June 30, 2023		
Compensated absences payable	(21,519,893)	
Bonds payable - QSCB	<u>(8,353,683)</u>	<u>(29,873,576)</u>
Total post-employment benefit liabilities and deferred inflows of resources		
Total other post-employment benefit liability	(314,073,209)	
Deferred outflows of resources related to OPEB liability	62,918,847	
Deferred inflows of resources related to OPEB liability	<u>(100,990,537)</u>	<u>(352,144,899)</u>
Pension liabilities, deferred inflows and deferred outflows of resources		
Net pension liability	(502,922,582)	
Deferred outflow amounts related to pension liability	149,403,741	
Deferred inflow amounts related to pension liability	<u>(13,919,516)</u>	<u>(367,438,357)</u>
Total net position at June 30, 2023 - Governmental Activities		<u>\$ 81,913,711</u>

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

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**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FISCAL YEAR ENDED JUNE 30, 2023**

	General	Title I	Proposition 1 Capital Projects	Proposition 2 Discipline
<b><u>REVENUES</u></b>				
Local sources:				
Ad valorem taxes	\$ 197,193,319	\$ -	\$ -	\$ -
Sales and use taxes	122,669,214	-	54,537,469	8,554,905
Earnings on investments	4,310,868	-	2,756,301	214,083
Extended day program tuition	1,642,770	-	-	-
Student activity fees	-	-	-	-
Other	6,903,485	-	-	-
State sources:				
Unrestricted state sources - Minimum Foundation Program	193,250,907	-	-	-
Intergovernmental revenues	4,085,416	-	-	-
Restricted grants-in-aid	127,722	-	-	-
Federal grants	8,958,339	26,054,347	-	-
<b>TOTAL REVENUES</b>	<b>539,142,040</b>	<b>26,054,347</b>	<b>57,293,770</b>	<b>8,768,988</b>
<b><u>EXPENDITURES</u></b>				
Current:				
Instruction:				
Regular education programs	132,173,915	-	-	14,302
Special education programs	45,664,152	-	-	69,449
Other education programs	22,327,715	17,835,846	-	2,960,223
Support:				
Pupil support services	29,620,010	456,088	-	1,640,208
Instructional staff services	13,050,811	4,929,908	-	615,293
General administration services	13,717,746	4,521	363,510	56,818
School administration services	26,961,292	130,671	-	265,406
Business and central services	10,843,946	227,419	2,206,767	-
Plant operations and maintenance	43,478,679	238,991	3,083,479	8,637
Transportation	33,577,745	273,806	-	144
Community service operations	12,350	-	-	-
Child nutrition	-	-	-	-
Appropriations:				
Charter Schools - Type 1	89,437,571	-	-	-
Charter Schools - Type 2	34,876,908	-	-	-
Office of Juvenile Justice	95,215	-	-	-
Recovery School District	13,033,652	-	-	-
Facilities and acquisition	68,427	-	16,928,109	-
Debt service - Principal retirement	2,784,563	-	-	-
Debt service - Interest and bank charges	379,393	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>512,104,090</b>	<b>24,097,250</b>	<b>22,581,865</b>	<b>5,630,480</b>
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	27,037,950	1,957,097	34,711,905	3,138,508

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

Proposition 3 Compensation	Child Nutrition	ESSERF	Flood Relief Capital Projects	Other Non-major Governmental	Total
\$ -	\$ -	\$ -	\$ -	\$ 3,253,270	\$ 200,446,589
43,843,839	-	-	-	-	229,605,427
582,407	-	-	-	-	7,863,659
-	-	-	-	-	1,642,770
-	-	-	-	10,791,321	10,791,321
42,000	1,399,674	-	-	2,081,282	10,426,441
-	1,000,000	-	-	-	194,250,907
-	-	-	-	-	4,085,416
-	-	-	-	7,887,541	8,015,263
-	32,064,392	90,653,484	789,353	34,838,131	193,358,046
<u>44,468,246</u>	<u>34,464,066</u>	<u>90,653,484</u>	<u>789,353</u>	<u>58,851,545</u>	<u>860,485,839</u>
14,356,869	-	12,663,472	4,654	4,700,737	163,913,949
5,647,554	-	19,949	-	2,049,829	53,450,933
2,306,255	-	14,090,854	-	19,855,000	79,375,893
3,036,872	-	3,267,777	-	7,052,098	45,073,053
1,482,246	-	41,014,039	-	15,738,439	76,830,736
544,925	-	24,283	-	2,887,708	17,599,511
2,576,047	-	515,769	-	875,574	31,324,759
1,144,456	-	684,896	-	371,800	15,479,284
73,546	-	20,953	152,196	27,303	47,083,784
1,568,708	-	-	11,399	897,722	36,329,524
-	-	-	-	-	12,350
-	32,113,893	-	62,103	17,196	32,193,192
-	917,323	-	-	-	90,354,894
-	-	-	-	-	34,876,908
-	-	-	-	-	95,215
-	-	-	-	-	13,033,652
-	-	-	29,974	-	17,026,510
-	-	-	-	-	2,784,563
-	-	-	-	-	379,393
<u>32,737,478</u>	<u>33,031,216</u>	<u>72,301,992</u>	<u>260,326</u>	<u>54,473,406</u>	<u>757,218,103</u>
<u>11,730,768</u>	<u>1,432,850</u>	<u>18,351,492</u>	<u>529,027</u>	<u>4,378,139</u>	<u>103,267,736</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, 2023**

	<u>General</u>	<u>Title I</u>	<u>Proposition 1 Capital Projects</u>	<u>Proposition 2 Discipline</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	\$ 23,076,022	\$ -	\$ -	\$ -
Transfers out	<u>(1,200,000)</u>	<u>(1,957,097)</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>21,876,022</u>	<u>(1,957,097)</u>	<u>-</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	48,913,972	-	34,711,905	3,138,508
Fund balances, June 30, 2022	<u>92,481,392</u>	<u>-</u>	<u>86,908,640</u>	<u>7,078,915</u>
FUND BALANCES, JUNE 30, 2023	<u><u>\$ 141,395,364</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 121,620,545</u></u>	<u><u>\$ 10,217,423</u></u>

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

<u>Proposition 3 Compensation</u>	<u>Child Nutrition</u>	<u>ESSERF</u>	<u>Flood Relief Capital Projects</u>	<u>Other Non-major Governmental</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 1,000,000	\$ 200,000	\$ 24,276,022
-	-	(18,351,492)	-	(2,767,433)	(24,276,022)
-	-	(18,351,492)	1,000,000	(2,567,433)	-
11,730,768	1,432,850	-	1,529,027	1,810,706	103,267,736
19,493,672	3,357,336	-	206,823	15,564,341	225,091,119
<u>\$ 31,224,440</u>	<u>\$ 4,790,186</u>	<u>\$ -</u>	<u>\$ 1,735,850</u>	<u>\$ 17,375,047</u>	<u>\$ 328,358,855</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, 2023**

Net Change in Fund Balances - Total Governmental Funds		\$ 103,267,736
Capital Assets:		
Capital outlay and other expenditures capitalized	18,891,556	
Depreciation expense for year ended June 30, 2023	(31,875,663)	
Proceeds on sale of assets	(80,423)	
Loss on fixed assets	<u>(158,257)</u>	(13,222,787)
Change in net position of internal service funds		(4,186,561)
Pension contributions in excess of pension expense		22,705,376
Other post-employment benefit expense in excess of benefits paid		73,807,206
Long Term Debt:		
Principal portion of debt service payments	2,784,563	
Excess of compensated absences earned over amounts used	<u>(72,754)</u>	<u>2,711,809</u>
Change in Net Position - Governmental Activities		<u>\$ 185,082,779</u>

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**PROPRIETARY FUNDS - INTERNAL SERVICE**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

	Internal Service Funds
<b><u>ASSETS</u></b>	
Current:	
Cash and cash equivalents	\$ 58,317,410
 TOTAL ASSETS	 \$ 58,317,410
<b><u>LIABILITIES AND NET POSITION</u></b>	
Liabilities:	
Current:	
Accounts payable	\$ 285,196
Claims payable	7,652,805
Total current liabilities	7,938,001
Noncurrent:	
Claims payable	7,340,219
Total noncurrent liabilities	7,340,219
 TOTAL LIABILITIES	 15,278,220
 Net Position:	
Unrestricted	43,039,190
 TOTAL LIABILITIES AND NET POSITION	 \$ 58,317,410

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, 2023**

	Internal Service Funds
<b><u>OPERATING REVENUES</u></b>	
Premiums received	\$ 75,007,129
Refunds received	15,057
	<hr/>
TOTAL OPERATING REVENUES	75,022,186
	<hr/>
<b><u>OPERATING EXPENSES</u></b>	
Claims expense	76,721,968
Materials and supplies	145
Administrative fees	2,486,634
	<hr/>
TOTAL OPERATING EXPENSES	79,208,747
	<hr/>
NET OPERATING LOSS	(4,186,561)
<b><u>NON-OPERATING REVENUES</u></b>	
Interest income	<hr/> -
TOTAL NON-OPERATING REVENUES	<hr/> -
LOSS BEFORE TRANSFERS	(4,186,561)
Transfers in (out)	<hr/> -
<b>Change in net position</b>	<hr/> (4,186,561)
Net Position, at June 30, 2022	<hr/> 47,225,751
<b>NET POSITION, AT JUNE 30, 2023</b>	<hr/> <hr/> \$ 43,039,190

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, 2023**

	Internal Service Funds
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>	
Cash premiums received	\$ 75,029,131
Cash refunds received	15,057
Cash paid in claims and benefits	(77,011,969)
Cash paid for expenses	<u>(3,538,278)</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>(5,506,059)</u>
NET CHANGE IN CASH	(5,506,059)
Cash at beginning of year	<u>63,823,469</u>
Cash at end of year	<u><u>\$ 58,317,410</u></u>
<u>Reconciliation of operating loss to net cash</u> <u>used in operating activities</u>	
Operating loss	\$ (4,186,561)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Changes in:	
Reimbursement receivables	22,002
Accounts and claims payable	<u>(1,341,500)</u>
NET CASH USED IN OPERATING ACTIVITIES	<u><u>\$ (5,506,059)</u></u>

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**FIDUCIARY FUND**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**JUNE 30, 2023**

	TASC Custodial Fund
<b><u>ASSETS</u></b>	
Due from other governments	\$ 159,876
 TOTAL ASSETS	 \$ 159,876
<b><u>LIABILITIES AND NET POSITION</u></b>	
Liabilities:	
Accounts Payable	\$ 159,876
 TOTAL LIABILITIES	 159,876
Net Position:	
Restricted	-
<b><u>TOTAL LIABILITIES AND NET POSITION</u></b>	<b><u>\$ 159,876</u></b>

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 FUND**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**JUNE 30, 2023**

	TASC Custodial Fund
<b><u>ADDITIONS</u></b>	
Reimbursements from other governments	\$ 319,876
TOTAL ADDITIONS	319,876
<b><u>DEDUCTIONS</u></b>	
Payments to Truancy Assessment and Service Center	319,876
TOTAL DEDUCTIONS	319,876
CHANGE IN NET POSITION	-
NET POSITION - BEGINNING OF YEAR	-
NET POSITION - END OF YEAR	\$ -

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

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Required  
Supplemental  
Information  
Part II





**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, including Type I Charters in district buildings, and several support facilities. Student enrollment for the year ended June 30, 2023 was approximately 40,000 students in pre-kindergarten through Grade 12. The School System employs approximately 5,300 persons, approximately 4,000 of whom are directly involved in the instructional process. The remainder provides ancillary support such as general administration, bus transportation and food service. The regular school term normally begins during the first half of August and is completed by the end of May.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Financial Reporting Entity**

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

**B. Basis of Presentation**

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

**Government-Wide Financial Statements**

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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

**Government-Wide Financial Statements** (continued)

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

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

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

**Fund Financial Statements**

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

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

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

**Governmental Fund Types:**

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

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

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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

**Fund Financial Statements** (continued)

**Governmental Fund Types:** (continued)

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

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

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

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

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

Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law on December 27, 2020, and provides an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund). Additionally, the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021, Public Law 117-2, enacted on March 11, 2021.

These Federal emergency resources are available for a wide range of activities to address diverse needs arising from or exacerbated by the COVID-19 pandemic, or to emerge stronger post-pandemic, including responding to students' social, emotional, mental health, and academic needs and continuing to provide educational services as States, LEAs, and schools respond to and recover from the pandemic. Some uses of these funds may be directly focused on health and safety—such as improving ventilation and implementing prevention strategies that are, to the extent practicable, consistent with the Centers for Disease Control and Prevention (CDC) guidance. Other allowable uses may be focused on meeting the social, emotional, mental health, and academic needs of students. That could be through preventing teacher layoffs; providing accelerated learning opportunities; implementing rigorous curricula; funding additional school counselors, school nurses, and school psychologists; increasing the number of full-service community schools; conducting any activities allowed under a number of Federal education programs.

**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)

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

**Proprietary Fund Type:**

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

**Fiduciary Fund Type:**

*Custodial Funds* – Custodial funds contain resources held by the government in a temporary, purely custodial capacity for others. The School System's custodial fund accounts for bridge funding for the Truancy Assessment and Service Center (TASC fund). The activities of the *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.

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.

Custodial Funds use the economic resources measurement focus and follow the accrual basis of accounting.

**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)

**Fund Financial Statements (FFS)** (continued)

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.

**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.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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.

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

G. **Capital Assets**

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

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

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

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

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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 School System's policy to use restricted resources first, then unrestricted resources as they are needed.

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

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

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

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

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

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

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

**Minimum fund balance** – The School System has an internal policy that sets forth a minimum fund balance goal in the general fund of equal to fifteen percent of the current year's total revenues. The School System's fund balance at June 30, 2023 was approximately twenty-six percent of total revenue and therefore the System has met this goal.

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



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

J. **Interfund Transactions**

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

K. **Compensated Absences**

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

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

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

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

L. **Estimates**

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

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

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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.

O. **Current Year Adoption of New Accounting Standard**

The School System adopted Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription Based Information Technology Arrangements (SBITA)*. Under this Statement, SBITA, as defined, are financings of the right to use an underlying asset. SBITA liabilities are measured at the present value of lease payments over the term of each respective contract. Options to renew the lease are included in the lease term if reasonably certain to be exercised. The right to use asset may also include certain implementation phase costs. The implementation of GASB 96 did not have a significant impact to the School System's financial statements.

3. **CASH AND CASH EQUIVALENTS**

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

The carrying amount of the deposits at June 30, 2023 were as follows:

Governmental Funds:

General Fund	\$ 118,739,003
Proposition 1 Fund	116,991,870
Proposition 2 Fund	9,102,153
Proposition 3 Fund	25,619,022
Child Nutrition Fund	2,300,895
Other Non-Major Governmental Funds	<u>17,543,399</u>
Subtotal – Governmental Funds	<u>290,296,342</u>

Proprietary Fund Types:

Workers' Compensation Fund	13,635,785
Medical Insurance Fund	26,519,492
Risk Management Fund	<u>18,162,133</u>
Subtotal – Proprietary Funds	<u>58,317,410</u>

TOTAL	<u>\$ 348,613,752</u>
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**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

Deposits

Custodial credit risk for deposits is the risk that in the event of financial institution failure, the School System's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. The School System has a written policy for custodial credit risk. In accordance with the policy, funds on deposit shall be collateralized in an amount at all times equal to 100% by pledged approved securities in accordance with state law to adequately protect the funds of the School System. The policy also calls for the School Board to periodically monitor the custodial credit risk. The School System had no custodial credit risk as of June 30, 2023.

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 March 17, 2022, for the calendar year 2022, based on the assessed valuation of property as of January 1 of the calendar year. The taxes become due on December 1 of each year, and become delinquent on December 31. However, before the taxes can be collected, the assessment list (tax roll) must be submitted to the Louisiana Tax Commission for approval. From the day the tax roll is filed in the parish Clerk of Court's Office, it shall act as a lien on each specific piece of real estate thereon assessed, which shall be subject to a legal mortgage after the 31<sup>st</sup> day of December of the current year for the payment of the tax due on it. The taxes are generally collected in December, January, and February of the fiscal year. A list of property on which taxes have not been paid is published in the official journal by the East Baton Rouge Parish Tax Collector Office, which is a division of the East Baton Rouge Parish Sheriff's Department. If taxes are not paid within the period stipulated in the public notice, the property is sold for taxes due at a tax sale, usually held prior to the end of the School System's fiscal year.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expires</u>
Parish-wide taxes:			
Constitutional tax	5.25	5.25	Not applicable
Special maintenance tax	1.04	1.04	2026
Special tax – additional aid to public schools	6.50	6.50	2033*
Special tax – additional teachers	2.78	2.78	2034*
Special tax – employee salaries and benefits	1.86	1.86	2034*
Special tax – employee salaries and benefits	7.14	7.14	2028
Special tax – replacing reduced state and local receipts	4.98	4.98	2027
Special tax – employee salaries and benefits	5.99	5.99	2025
Special tax – employee salaries and benefits	7.19	7.19	2033*
Special tax – support ADAPP	0.72	0.72	2026

\* In April 2023, the Board completed a resolution to declare canvassing returns and declaring results of the ad valorem tax renewal for four special taxes. The adjusted expiration dates are included above.

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, 2023, are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 20,881,146	\$ 1,504,796	\$ -	\$ 22,385,942
Construction in progress	<u>12,647,723</u>	<u>13,194,770</u>	<u>(22,739,876)</u>	<u>3,102,617</u>
Total capital assets, not being depreciated	<u>33,528,869</u>	<u>14,699,566</u>	<u>(22,739,876)</u>	<u>25,488,559</u>
 Capital assets, being depreciated:				
Buildings and improvements	828,420,756	22,112,849	(1,449,896)	849,083,709
Machinery and equipment	<u>74,823,685</u>	<u>4,827,017</u>	<u>(392,036)</u>	<u>79,258,666</u>
Total capital assets, being depreciated	903,244,441	26,939,866	(1,841,932)	928,342,375
 Total capital assets	936,773,310	41,639,432	(24,581,808)	953,830,934
 Less accumulated depreciation for:				
Buildings and improvements	(410,867,813)	(26,264,623)	1,290,627	(435,841,809)
Machinery and equipment	<u>(52,710,212)</u>	<u>(5,611,040)</u>	<u>304,625</u>	<u>(58,016,627)</u>
Total accumulated depreciation	<u>(463,578,025)</u>	<u>(31,875,663)</u>	<u>1,595,252</u>	<u>(493,858,436)</u>
 Total capital assets, being depreciated, net	<u>439,666,416</u>	<u>(4,935,797)</u>	<u>(246,680)</u>	<u>434,483,939</u>
 Governmental activities capital assets, net	<u><u>\$ 473,195,285</u></u>	<u><u>\$ 9,763,769</u></u>	<u><u>\$ (22,986,556)</u></u>	<u><u>\$ 459,972,498</u></u>

Net depreciation expense for the year ended June 30, 2023 was charged to the following governmental functions:

Instruction:	
Regular education programs	\$ 27,019,130
Special education programs	4,454
Other educational programs	434,345
Support:	
Instructional staff services	122,885
General administration services	67,722
Business and central services	134,081
Transportation	3,527,515
Child nutrition	<u>565,531</u>
	<u><u>\$ 31,875,663</u></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](http://www.trsl.org)

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

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

#### **Plan Descriptions:**

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

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

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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

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

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

<sup>2</sup> With actuarial reduced benefits

<sup>3</sup> Members in regular plan 2.5%, hazardous duty plan 3.33%, and judges 3.5%

<sup>4</sup> Benefit percent varies depending on when hired

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

<sup>6</sup> Five to ten years of creditable service at age 60 depending upon the plan or when hired

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

**Cost of Living Adjustments**

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

**Contributions**

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

**Contributions** (continued)

Contributions to the plans are required and determined by State statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended June 30, 2023, for the School System and covered employees were as follows:

	<u>School System</u>	<u>Employees</u>
Teachers' Retirement System:		
Regular Plan	24.80%	8.00%
Plan A	24.80%	9.10%
School Employees' Retirement System	27.6%	7.50% - 8.00%
State Employees' Retirement System	40.40%	7.50% - 8.00% <sup>1</sup>

<sup>1</sup> Varies by employee

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>2023</u>	<u>2022</u>	<u>2021</u>
Teachers' Retirement System:			
Regular Plan	\$ 70,609,565	\$ 64,874,844	\$ 62,842,935
Plan A	54,388	48,158	51,143
School Employees' Retirement System	4,163,347	3,797,630	3,880,052
State Employees' Retirement System	227,891	179,223	174,754

**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, 2022 measurement date. The School System uses this measurement to record its Net Pension Liability and associated amounts as of June 30, 2023 in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at June 30, 2022 along with the change compared to the June 30, 2021 rate. The School System's proportion of the Net Pension Liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

	<u>Net Pension Liability at June 30, 2022</u>	<u>Allocation Rate at June 30, 2022</u>	<u>Increase (Decrease) to June 30, 2021 Rate</u>
Teachers' Retirement System	\$ 474,387,835	4.9688%	0.0137%
School Employees' Retirement System	27,280,661	4.1024%	(0.3182%)
State Employees' Retirement System	1,254,086	0.0166%	(0.0016%)
	<u>\$ 502,922,582</u>		



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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

The following schedule list each pension plan's proportionate share of recognized pension expense for the School System for the year ended June 30, 2023:

Teachers' Retirement System	\$ 49,743,582
School Employees' Retirement System	2,567,016
State Employees' Retirement System	<u>66,557</u>
	<u><u>\$ 52,377,155</u></u>

At June 30, 2023, the School System reported deferred outflows of resources and deferred inflows of resources related to each pension plan and total from the following sources:

**Deferred Outflows:**

	<u>TRSL</u>	<u>LSERS</u>	<u>LASERS</u>	<u>Total</u>
Differences between expected and actual experience	\$ 7,352,846	\$ 645,934	\$ 3,420	\$ 8,002,200
Changes of assumptions	31,997,222	984,097	22,801	33,004,120
Net difference between projected and actual earnings				
on pension plan investments	26,920,911	-	101,012	27,021,923
Changes in proportion	6,186,881	-	-	6,186,881
Differences between contributions and proportionate share				
of contributions	114,801	-	18,625	133,426
Employer contributions subsequent to the measurement date	70,663,953	4,163,347	227,891	75,055,191
Total	<u><u>\$ 143,236,614</u></u>	<u><u>\$ 5,793,378</u></u>	<u><u>\$ 373,749</u></u>	<u><u>\$ 149,403,741</u></u>

**Deferred Inflows:**

	<u>TRSL</u>	<u>LSERS</u>	<u>LASERS</u>	<u>Total</u>
Differences between expected and actual experience	\$ (1,368,087)	\$ -	\$ -	\$ (1,368,087)
Net difference between projected and actual earnings				
on pension plan investments	-	(702,704)	-	(702,704)
Changes in proportion	(9,383,124)	(1,577,399)	(54,242)	(11,014,765)
Differences between contributions and proportionate share				
of contributions	(803,971)	(29,989)	-	(833,960)
Total	<u><u>\$ (11,555,182)</u></u>	<u><u>\$ (2,310,092)</u></u>	<u><u>\$ (54,242)</u></u>	<u><u>\$ (13,919,516)</u></u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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

The School System reported a total of \$75,055,191 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2022 which will be recognized as a reduction in Net Pension Liability in the year ended June 30, 2023. The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan:

	<u>Subsequent Contributions</u>
Teachers' Retirement System	\$ 70,663,953
School Employees' Retirement System (LSERS)	4,163,347
State Employees' Retirement System (LASERS)	<u>227,891</u>
	<u>\$ 75,055,191</u>

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

<u>Year</u>	<u>TRSL</u>	<u>LSERS</u>	<u>LASERS</u>	<u>Total</u>
2023	\$ 13,124,483	\$ 125,191	\$ 62,657	\$ 13,312,331
2024	6,229,724	(578,468)	(14,745)	5,636,511
2025	(5,495,706)	(1,584,748)	(25,543)	(7,105,997)
2026	47,158,978	1,357,964	69,247	48,586,189
	<u>\$ 61,017,479</u>	<u>\$ (680,061)</u>	<u>\$ 91,616</u>	<u>\$ 60,429,034</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, 2022 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)**

	<b>TRSL</b>	<b>LSERS</b>	<b>LASERS</b>
<b>Valuation Date</b>	June 30, 2022	June 30, 2022	June 30, 2022
<b>Actuarial Cost Method</b>	Entry Age Normal	Entry Age Normal Cost	Entry Age Normal
<b>Actuarial Assumptions:</b>			
<b>Expected Remaining Service Lives</b>	5 years	3 years	2 years
<b>Investment Rate of Return</b>	7.25% net of investment expenses*	6.80%, net of investment expense	7.25% per annum, net of investment expenses*
<b>Inflation Rate</b>	2.3% per annum	2.50% per annum	2.3% per annum
<b>Mortality</b>	<p>Active members – RP-2014 White Collar Employee tables, adjusted by 1.010 for males and by 0.997 for females.</p> <p>Non-Disabled retiree/inactive members – RP-2014 White Collar Healthy Annuitant tables, adjusted by 1.366 for males and by 1.189 for females.</p> <p>Disability retiree mortality – RP-2014 Disability tables, adjusted by 1.111 for males and by 1.134 for females.</p> <p>These base tables are adjusted from 2014 to 2018 using the MP-2017 generational improvement table, with continued future mortality improvement projected using the MP-2017 generational mortality improvement tables.</p>	<p>RP-2014 Healthy Annuitant Tables, RP-2014 Sex Distinct Employee Table, RP-2014 Sex Distinct Disabled Mortality Table</p>	<p>Non-disabled members - The RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018.</p> <p>Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.</p>
<b>Termination, Disability, and Retirement</b>	Termination, disability, and retirement assumptions were projected based on a 5-year (July 1, 2012 – June 30, 2017) experience study of the System's members.		Termination, disability, and retirement assumptions were projected based on a five-year (2014-2018) experience study of the System's members.
<b>Salary Increases</b>	3.1% - 4.6% varies depending on duration of service	3.25% based on a 2013-2017 experience study of the System's members	Salary increases were projected based on a 2014-2018 experience study of the System's members. The salary increase ranges for specific types of members are:

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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

		TRSL	LSERS	LASERS																		
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.		<table><tr><th>Member Type</th><th>Lower Range</th><th>Upper Range</th></tr><tr><td>Regular</td><td>3.0%</td><td>12.8%</td></tr><tr><td>Judges</td><td>2.6%</td><td>5.1%</td></tr><tr><td>Corrections</td><td>3.6%</td><td>13.8%</td></tr><tr><td>Hazardous Duty</td><td>3.6%</td><td>13.8%</td></tr><tr><td>Wildlife</td><td>3.6%</td><td>13.8%</td></tr></table>	Member Type	Lower Range	Upper Range	Regular	3.0%	12.8%	Judges	2.6%	5.1%	Corrections	3.6%	13.8%	Hazardous Duty	3.6%	13.8%	Wildlife	3.6%	13.8%
			Member Type	Lower Range	Upper Range																	
			Regular	3.0%	12.8%																	
			Judges	2.6%	5.1%																	
			Corrections	3.6%	13.8%																	
			Hazardous Duty	3.6%	13.8%																	
			Wildlife	3.6%	13.8%																	
	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 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return was 8.32% for 2022.	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-estimates 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 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term nominal rate of return is 8.34% for 2022.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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

The following table provides a summary of the best estimates of arithmetic/geometric real rates of return for each major asset class included in each of the Retirement Systems target asset allocations as of June 30, 2022:

<b>Asset Class</b>	<b>Target Allocation</b>			<b>Long-Term Expected Real Rate of Return</b>		
	TRSL	LSERS	LASERS	TRSL	LSERS	LASERS
Cash	-	-	-	-	-	0.39%
Domestic equity	27.00%	-	31.00%	4.15%	-	4.57%
International equity	19.00%	-	23.00%	5.16%	-	5.76%
Equity	-	39.00%	-	-	2.67%	-
Domestic fixed income	13.00%	-	3.00%	0.85%	-	1.48%
International fixed income	5.50%	-	17.00%	-0.10%	-	5.04%
Fixed income	-	26.00%	-	-	0.73%	-
Alternatives	-	23.00%	26.00%	-	1.85%	8.30%
Alternative - private equity	25.50%	-	-	8.15%	-	-
Alternative - other equity	10.00%	-	-	3.72%	-	-
Real estate	-	12.00%	-	-	0.62%	-
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	21.93%	5.87%	25.54%
Inflation				<u>N/A</u>	<u>2.30%</u>	<u>N/A</u>
Expected Arithmetic Nominal Return				<u>N/A</u>	<u>8.17%</u>	<u>N/A</u>

n/a - amount not provided by Retirement System

**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 7.25%, 6.8% and 7.25%, respectively for the year ended June 30, 2022. The discount rates for TRSL, LSERS and LASERS decreased by 0.15%, 0.1%, and 0.15% since the prior measurement date, respectively.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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

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

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
TRSL			
Rates	6.25%	7.25%	8.25%
EBRPSS Share of NPL	\$ 651,497,469	\$ 474,387,835	\$ 313,567,766
LSERS			
Rates	5.80%	6.80%	7.80%
EBRPSS Share of NPL	\$ 38,150,732	\$ 27,280,661	\$ 17,989,954
LASERS			
Rates	6.25%	7.25%	8.25%
EBRPSS Share of NPL	\$ 1,578,006	\$ 1,254,086	\$ 958,718

**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, 2023 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, 2023 is as follows:

	<u>June 30, 2023</u>
TRSL	\$ 1,116,302
LSERS	235,889
LASERS	25,024
	<u>\$ 1,377,215</u>

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

**General Information about the OPEB Plan**

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

**General Information about the OPEB Plan** (continued)

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

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

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

*Employees covered by benefit terms* – The June 30, 2023 total OPEB liability was determined using the July 1, 2022 actuarial valuation that included the following employees covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	5,658
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>5,335</u>
Total	<u>10,993</u>

**Total OPEB Liability**

The School System's total OPEB liability of \$314,073,209 was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2022.

*Actuarial Assumptions and other inputs* – The total OPEB liability as of June 30, 2023 was based on an actuarial valuation dated July 1, 2022 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	2.3%, including inflation
Discount rate	3.54% annually (beginning of year to determine ADC)
	3.65% (as of end of year measurement date)
Healthcare cost trend rates	The health care cost trend assumptions are used to project the cost of health care in future years. The following annual trends are based on the current HCA Consulting trend study and are applied on a select and ultimate basis. Select trends are reduced 0.25% each year until reaching the ultimate trend rate.

Expense Type	Select	Ultimate
Pre-Medicare Medical and Rx Benefits	7.0%	4.0%
Medicare Benefits	6.0%	4.0%
Stop Loss Fees	7.0%	4.0%
Administrative Fees	4.0%	4.0%



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

**Total OPEB Liability** (continued)

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

Mortality rates were based on the PUB-2010 headcount weighted base mortality table, projected generationally using Scale MP-2021, applied on a gender-specific and job class basis (teacher, safety, or general, as applicable).

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2023.

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

**Changes in the Total OPEB Liability**

Balance at June 30, 2022	\$ 384,662,243
Changes for the year:	
Service cost	11,614,631
Interest	13,788,870
Changes in benefit terms	(77,674,688)
Changes in assumptions	(4,796,293)
Benefit payments	(13,521,554)
Net changes	<u>(70,589,034)</u>
Balance at June 30, 2023	<u><u>\$ 314,073,209</u></u>

The amount of total OPEB liability estimated to be due and payable within one year is \$14,021,851 with \$300,051,358 due thereafter.

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the Entity, as well as what the School System’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

	<b>1.0% Decrease (2.65%)</b>	<b>Current Discount Rate (3.65 %)</b>	<b>1.0% Increase (4.65%)</b>
Total OPEB liability	<u><u>\$ 358,399,000</u></u>	<u><u>\$ 314,073,209</u></u>	<u><u>\$ 278,016,000</u></u>

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates* – The following presents the total OPEB liability of the Entity, as well as what the School System’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.0%) or 1-percentage-point higher (8.0%) than the current healthcare trend rates:

	<b>1.0% Decrease (6.0%)</b>	<b>Current Healthcare Cost Trend Rate (7.0%)</b>	<b>1.0% Increase (8.0%)</b>
Total OPEB liability	<u><u>\$ 276,212,000</u></u>	<u><u>\$ 314,073,209</u></u>	<u><u>\$ 360,717,000</u></u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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

For the year ended June 30, 2023, the School System recognized OPEB expense of \$(60,285,651). At June 30, 2023, the School System reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,094,672	\$ (63,026,543)
Changes in assumptions	57,824,175	(37,963,994)
Total	<u>\$ 62,918,847</u>	<u>\$ (100,990,537)</u>

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

<u>Years ending June 30:</u>	
2024	\$ (8,014,464)
2025	2,002,095
2026	(4,888,302)
2027	(4,888,302)
2028	(15,007,402)
Thereafter	<u>(7,275,315)</u>
	<u>\$ (38,071,690)</u>

**8. LONG-TERM LIABILITIES**

The following is a summary of the changes in general long-term obligations for the year ended June 30, 2023:

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due Within One Year
Compensated Absences	\$ 21,447,139	\$ 9,012,076	\$ (8,939,322)	\$ 21,519,893	\$ 1,801,846
Qualified School Construction					
Bonds:					
2009 Series	5,358,246	-	(1,339,563)	4,018,683	1,339,563
2010 Series	5,780,000	-	(1,445,000)	4,335,000	1,445,000
Subtotal	<u>32,585,385</u>	<u>9,012,076</u>	<u>(11,723,885)</u>	<u>29,873,576</u>	<u>4,586,409</u>
Total Postemployment					
Benefits Liability	<u>384,662,243</u>	<u>25,403,501</u>	<u>(95,992,535)</u>	<u>314,073,209</u>	<u>14,021,851</u>
Net Pension Liability	<u>286,558,259</u>	<u>216,364,323</u>	<u>-</u>	<u>502,922,582</u>	<u>-</u>
Total	<u>\$ 703,805,887</u>	<u>\$ 250,779,900</u>	<u>\$ (107,716,420)</u>	<u>\$ 846,869,367</u>	<u>\$ 18,608,260</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

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

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

For the purpose of construction, rehabilitation, and renovations, the School System issued \$21,675,000 and \$21,433,000 of bonds payable through the federally sponsored Qualified School Construction Bond Program during the year ended June 30, 2011 and 2010, respectively. The bonds are subject to mandatory sinking fund requirements prior to maturity, including interest accrued to the redemption date on an annual basis. The sinking fund deposits are held in accounts outside of the School System's control with balances of \$17,340,000 and \$17,414,312, for the Series 2010 and 2009 bonds, respectively, as of June 30, 2023 that will be used to redeem the bonds in December 2025. In accordance with GASB Codification section D20, *Debt Extinguishments and Troubled Debt Restructurings*, the payments into the sinking fund are accounted for as principal reductions of the bonds.

The bond issues outstanding at June 30, 2023, 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	\$ 535,825	\$ 4,018,683
Qualified School Construction Bonds, Series 2010 dated August 1, 2010	21,675,000	0.75	Dec. 16, 2025	413,180	4,335,000
	<u>\$ 43,108,000</u>			<u>\$ 949,005</u>	<u>\$ 8,353,683</u>

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

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

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

Principal and interest payments are due as:

Years Ending June 30	Principal	Interest	Total
2024	\$ 2,784,563	\$ 376,893	\$ 3,161,456
2025	2,784,563	376,893	3,161,456
2026	2,784,557	195,219	2,979,776
Total	<u>\$ 8,353,683</u>	<u>\$ 949,005</u>	<u>\$ 9,302,688</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.

9. **UNEARNED REVENUES**

Unearned revenues at June 30, 2023, were as follows:

	Ad Valorem Taxes Paid in Protest	Miscellaneous Other	Total
Major Governmental Funds:			
General Fund	\$ 112,942	\$ -	\$ 112,942
Child Nutrition	-	437,113	437,113
	112,942	437,113	550,055
Non-major Governmental			
TANF and ECE	-	15,339	15,339
LDH COVID-19 Testing	-	824,970	824,970
Alcohol and Drug Abuse	-	1,900	1,900
Subtotal – Non-major Governmental Funds	-	842,209	842,209
Total	<u>\$ 112,942</u>	<u>\$ 1,279,322</u>	<u>\$ 1,392,264</u>

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**10. INTERFUND TRANSFERS**

Interfund transfers for the year ended June 30, 2023, were as follows:

	Transfer from:				
	General Fund	Title I	ESSERF	Non-major Gov't	Total
Transfers to:					
General Fund	\$ 200,000	\$ 1,957,097	\$18,351,492	\$ 2,567,433	\$ 23,076,022
Flood Relief Capital Project	1,000,000	-	-	-	1,000,000
Non-major					
Governmental Funds	-	-	-	200,000	200,000
Proprietary Funds	-	-	-	-	-
Total	<u>\$ 1,200,000</u>	<u>\$ 1,957,097</u>	<u>\$18,351,492</u>	<u>\$ 2,767,433</u>	<u>\$ 24,276,022</u>

The purposes of interfund transfers generally are: (1) to transfer indirect costs to the general fund from the nonmajor governmental funds and (2) to transfer supplemental local funds for program operations from the general fund to other programs.

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

The School System's consolidated cash account holds the cash of all funds. As a result, negative cash balances occur in certain funds and are in essence "financed" by the General Fund. Positive book cash balances are displayed on the Governmental Funds balance sheet as "cash and cash equivalents," while negative cash balances are included in "Due to other Funds" on the Governmental Funds balance sheet. Individual balances due to/from other funds at June 30, 2023, which represent short-term loans, are as follows:

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
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**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	\$ 29,142,225	\$ (3,087,668)
Title I Fund	-	(5,697,915)
ESSERF	-	(10,644,313)
Flood Relief Capital Projects	-	(1,890,195)
Subtotal – Major Governmental Funds	29,142,225	(21,320,091)
Non-Major Governmental Funds:		
Alcohol and Drug Abuse	-	(3,105)
Career and Technical Education	-	(55,642)
Continuing Education	-	(305,004)
Gear Up Baton Rouge	-	(143,072)
LDH COVID-19 Testing	-	(962,326)
Festival of Flavors	-	(5,124)
Local Grants	-	(615,041)
Special Education (Exceptional Education Program)	-	(1,532,210)
State Grants	-	(508,219)
Striving Readers	-	(1,683,676)
TANF and ECE	-	(598,999)
MSAP	-	(141,471)
Title II	-	(594,333)
Title III	-	(58,845)
Title IV	-	(243,325)
Title X	-	(92,900)
21st Century	-	(218,104)
BRBYTES	-	(17,345)
LSU Education Innovation and Research	-	(43,393)
Subtotal – Non-Major Governmental Funds	-	(7,822,134)
Total - Governmental Funds	\$ 29,142,225	\$ (29,142,225)

**12. LITIGATION AND CONTINGENCIES**

The School System is a defendant in several general liability, automobile liability, workers' compensation, personal injury and certain personnel action lawsuits. The risk liability is further described in Note 14. 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.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
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**NOTES TO BASIC FINANCIAL STATEMENTS**

**13. COMMITMENTS**

At June 30, 2023, the School System had construction commitments of \$4,140,991. 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. The School System's stop-loss retention is \$1,500,000 per covered individual.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

14. **RISK MANAGEMENT** (continued)

A reconciliation of the unpaid claims liabilities as of June 30, 2023 follows:

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
Unpaid claims as of July 1, 2022	\$ 7,656,505	\$ 3,314,505	\$ 4,538,799	\$ 15,509,809
Current year claims incurred and changes in estimates	3,726,718	2,636,192	72,338,087	78,700,997
Claims paid	(3,573,614)	(1,698,809)	(73,945,359)	(79,217,782)
	153,104	937,383	(1,607,272)	(516,785)
Unpaid claims as of June 30, 2023	<u>\$ 7,809,609</u>	<u>\$ 4,251,888</u>	<u>\$ 2,931,527</u>	<u>\$ 14,993,024</u>

A reconciliation of the unpaid claims liabilities as of June 30, 2022 follows:

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
Unpaid claims as of July 1, 2021	\$ 8,769,935	\$ 4,061,222	\$ 7,359,970	\$ 20,191,127
Current year claims incurred and changes in estimates	2,093,885	1,586,945	77,417,661	81,098,491
Claims paid	(3,207,315)	(2,333,662)	(80,238,832)	(85,779,809)
	(1,113,430)	(746,717)	(2,821,171)	(4,681,318)
Unpaid claims as of June 30, 2022	<u>\$ 7,656,505</u>	<u>\$ 3,314,505</u>	<u>\$ 4,538,799</u>	<u>\$ 15,509,809</u>

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

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

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
June 30, 2023				
Current	\$ 3,357,236	\$ 1,364,042	\$ 2,931,527	\$ 7,652,805
Long - Term	4,452,373	2,887,846	-	7,340,219
Total	<u>\$ 7,809,609</u>	<u>\$ 4,251,888</u>	<u>\$ 2,931,527</u>	<u>\$ 14,993,024</u>



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**15. NET POSITION AND FUND BALANCE CONSTRAINTS**

Restricted net position consists primarily of amounts held or unexpended whose revenue source was approved by the electorate for capital improvements, compensation, and school discipline initiatives.

Details of restricted, committed, and assigned fund balances at year-end are as follows:

	General	Proposition 1 Capital Projects	Proposition 2 Discipline	Proposition 3 Compensation	Child Nutrition	Flood Relief Capital Projects	Other Non-major Governmental	Total
Fund balances:								
Nonspendable								
Inventory	\$ 76,856	\$ -	\$ -	\$ -	\$ 2,498,359	\$ -	\$ -	\$ 2,575,215
Restricted								
Tax Propositions	-	121,620,545	10,217,423	31,224,440	-	-	-	163,062,408
State Grants	-	-	-	-	-	-	4,037,698	4,037,698
Alcohol and Drug Abuse	-	-	-	-	-	-	4,104,469	4,104,469
Local Grants	-	-	-	-	-	-	1,106,201	1,106,201
Student activities	-	-	-	-	-	-	7,568,718	7,568,718
Child Nutrition	-	-	-	-	2,291,827	-	-	2,291,827
Total Restricted	-	121,620,545	10,217,423	31,224,440	2,291,827	-	16,817,086	182,171,321
Assigned								
Coverage of medical claims	6,250,000	-	-	-	-	-	-	6,250,000
Coverage of risk management claim	13,000,000	-	-	-	-	-	-	13,000,000
Facilities	1,250,000	-	-	-	-	-	-	1,250,000
Current operations	15,000,000	-	-	-	-	-	-	15,000,000
Special Revenue Fund								
Summer School	-	-	-	-	-	-	173,118	173,118
WBRH Radio Station	-	-	-	-	-	-	384,843	384,843
Flood Relief	-	-	-	-	-	1,735,850	-	1,735,850
Total Assigned	35,500,000	-	-	-	-	1,735,850	557,961	37,793,811
Unassigned	105,818,508	-	-	-	-	-	-	105,818,508
Total fund balances	\$ 141,395,364	\$ 121,620,545	\$ 10,217,423	\$ 31,224,440	\$ 4,790,186	\$ 1,735,850	\$ 17,375,047	\$ 328,358,855

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, 2023:

General Fund	\$ 8,097,155
ESSERF	3,605,952
Title I	69,462
Proposition 1 Capital Projects	4,140,991
Proposition 2 Discipline	12,938
Child Nutrition	1,024,991
Other Non-major Governmental	492,628
Total governmental fund encumbrances	<u>\$ 17,444,117</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**16. EDUCATION EXCELLENCE FUND**

Pursuant to Act #161 of the 2002 First Extraordinary Session of the Legislature, the State of Louisiana established the Education Excellence Fund (EEF) for the oversight, appropriation, and disposition of proceeds from the tobacco settlements. These funds are dedicated for use in educational programs, and are available to local school districts, subject to the approval of an expenditure plan by the Louisiana Department of Education. The funds are held and invested by the Treasurer of the State of Louisiana on behalf of local school districts and are disbursed in accordance with approved expenditure plans. At June 30, 2023, the School System's EEF funds invested through the Treasurer totaled approximately \$122,481. 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 \$537,000 during the 2022-2023 fiscal year in accordance with its respective expenditure plan.

**17. RECOVERY SCHOOL DISTRICT**

The Board of Elementary and Secondary Education (BESE) previously placed eight (8) School System schools under the jurisdiction of the Recovery School District (RSD) as provided by law. The schools are as follows: (1) Prescott Middle School, (2) Glen Oaks Middle School, (3) Capitol High School, (4) Dalton Elementary, (5) Lanier Elementary, (6) Crestworth Middle, (7) Kenilworth Middle, and (8) Istrouma High School. However, it should be noted that BESE placed Istrouma High back under the jurisdiction of the School System in 2015-2016. On May 19, 2016, the School System approved a \$21.4 million budget to renovate Istrouma High, which was opened in August 2017. This project was funded by the Proposition 1, Capital Projects Fund. On March 15, 2020, the Board approved to accept the return of Crestworth Middle and Glen Oaks Middle schools. At the same time, the District allowed the RSD to use North Banks Middle school. In July 2023, Capitol High and Kenilworth Middle schools both came back under District control. As of July 1, 2023, the schools remaining in the RSD are Prescott Middle, Dalton Elementary, and Lanier Elementary.

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, 2023, the School System was reimbursed \$440,568 for services provided to these schools. An appropriation of \$13,033,652 has been recorded for the RSD schools at June 30, 2023 to record the transfer of sales and ad valorem taxes.

**18. TAX REVENUES ABATED**

The Louisiana Industrial Ad Valorem Tax Exemption program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Board of Commerce and Industry and the School Board. The exemption may be renewed for an additional three years up to 80% of the tax that would be due. For the fiscal year ending June 30, 2023, \$9,416,835 in East Baton Rouge Parish School System ad valorem tax revenues were abated by the state of Louisiana through the Louisiana Industrial Ad Valorem Tax Exemption program.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**19. DISAGGREGATION OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Accounts, salaries and other payables as of June 30, 2023, were as follows:

<u>Governmental Funds</u>	
Vendors	\$ 21,516,605
Salaries and benefits	15,356,591
Retainage payable	1,247,888
Sales tax payable	50,069
Total governmental fund liabilities	<u>\$ 38,171,153</u>
<u>Internal Service Funds</u>	
Vendors	\$ 285,196
Total governmental activity liabilities	<u>\$ 38,456,349</u>

**20. APPROPRIATIONS TO CHARTER SCHOOLS**

Appropriations to Type I and Type 2 Charter Schools during the year ended June 30, 2023 were as follows:

	General Fund	Child Nutrition	Total
Type I Charter Schools			
Community School for Apprenticeship	\$ 6,911,072	\$ 20,841	\$ 6,931,913
Helix Network of Educational Choices	8,098,460	15,147	8,113,607
Inspire Charter Academy, Inc.	7,554,656	472,403	8,027,059
J.K. Haynes Charter School	1,695,002	159,254	1,854,256
Emerge School for Autism	807,060	5,619	812,679
IDEA Innovation	13,110,398	25,274	13,135,672
IDEA Bridge	16,893,549	152,599	17,046,148
IDEA University Prep	8,569,905	15,793	8,585,698
BASIS Baton Rouge	16,243,982	32,110	16,276,092
South Louisiana Charter Foundation	9,553,487	18,283	9,571,770
Subtotal - Type I Charter Schools	<u>89,437,571</u>	<u>917,323</u>	<u>90,354,894</u>
Type 2 Charter Schools			
Madison Prep Academy	4,731,172	-	4,731,172
Louisiana Key Academy	2,589,696	-	2,589,696
GEO Prep Mid City	5,795,344	-	5,795,344
Impact Charter School	1,712,976	-	1,712,976
Advantage Charter Academy	2,173,215	-	2,173,215
Iberville Charter Academy	660,912	-	660,912
Lafayette Renaissance	8,992	-	8,992
GEO Prep Academy	6,330,990	-	6,330,990
GEO Next Generation High	3,242,996	-	3,242,996
Collegiate Academy	3,911,520	-	3,911,520
GEO Prep Baker	269,760	-	269,760
Louisiana Virtual Charter Academy	975,183	-	975,183
University View Academy	2,474,152	-	2,474,152
Subtotal - Type 2 Charter Schools	<u>34,876,908</u>	<u>-</u>	<u>34,876,908</u>
Grand Total	<u>\$ 124,314,479</u>	<u>\$ 917,323</u>	<u>\$ 125,231,802</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**21. FUTURE ACCOUNTING CHANGES**

Following is a summary of accounting standards adopted by the Governmental Accounting Standards Board (GASB) that are scheduled to be implemented in the future that may affect the School System's basic financial statements:

The Governmental Accounting Standards Board issued GASB Statement 99, *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The School System will include the requirements of this standard, as applicable, in its June 30, 2024 financial statement. The effect of this standard or its applicability to the School System are unknown at this time.

The Governmental Accounting Standards Board issued GASB Statement 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements. The School System will include the requirements of this standard, as applicable, in its June 30, 2024 financial statement. The effect of this standard or its applicability to the School System are unknown at this time.

The Governmental Accounting Standards Board issued GASB Statement 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The School System will include the requirements of this standard, as applicable, in its June 30, 2025 financial statement. The effect of this standard or its applicability to the School System are unknown at this time.

**22. SUBSEQUENT EVENTS**

In March 2023, the Board agreed to accept Capitol High School from the LDOE Recovery School District (RSD) program. The school came under the School System control as a traditional public school beginning July 1, 2023 and opening its doors to students in August 2023. The school opened with grades 9-12. The School System opened the school in partnership with Baton Rouge General Medical Center. This partnership would allow the school to offer a medical component for those students interested in pursuing a career in either the medical field or hospital administration. It would also align with Park Elementary School's K-8 medical focus component as a feeder school.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**SCHEDULE OF CHANGES IN TOTAL OTHER POST-EMPLOYMENT LIABILITY AND RELATED RATIOS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Financial statement reporting date	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
Measurement date	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
Service cost	\$ 6,798,646	\$ 6,910,221	\$ 7,588,376	\$ 7,661,175	\$ 7,958,188	\$ 11,614,631
Interest	15,127,048	14,285,293	15,551,473	10,983,958	9,418,136	\$ 13,788,870
Changes of benefit terms	-	-	-	-	-	(77,674,688)
Differences between expected and actual experience	(11,141,323)	11,463,012	(62,614,545)	(4,246,937)	(60,647,365)	-
Changes of assumptions	-	89,636,070	12,531,757	38,698,922	(46,238,969)	(4,796,293)
Benefit payments	(18,304,488)	(17,868,243)	(22,259,327)	(20,909,483)	(16,794,947)	(13,521,554)
<b>Net change in total OPEB liability</b>	<b>(7,520,117)</b>	<b>104,426,353</b>	<b>(49,202,266)</b>	<b>32,187,635</b>	<b>(106,304,957)</b>	<b>(70,589,034)</b>
<b>Total OPEB liability - beginning</b>	<b>411,075,595</b>	<b>403,555,478</b>	<b>507,981,831</b>	<b>458,779,565</b>	<b>490,967,200</b>	<b>\$ 384,662,243</b>
<b>Total OPEB liability - ending</b>	<b>\$ 403,555,478</b>	<b>\$ 507,981,831</b>	<b>\$ 458,779,565</b>	<b>\$ 490,967,200</b>	<b>\$ 384,662,243</b>	<b>\$ 314,073,209</b>
Covered-employee payroll	\$ 189,487,389	\$ 193,376,201	\$ 194,873,949	\$ 202,668,907	\$ 245,418,751	\$ 252,781,000
Total OPEB liability as a percentage of covered payroll	212.97%	262.69%	235.42%	242.25%	156.74%	124.25%

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

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

*Differences between expected and actual experience:*

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

The average remaining service life changed from 5 years to 7.4 years for the measurement date 6/30/23.

*Changes of Assumptions.*

The changes in assumptions balance was a result of changes in the discount rate, mortality rate, and healthcare trends. The following are the assumptions used in each measurement of total OPEB liability.

Measurement Date	Discount Rate	Mortality	Trend	Salary Scale
6/30/2023	3.65%	MP-2021	Variable	2.30%
6/30/2022	3.54%	MP-2021	Variable	2.30%
6/30/2021	1.92%	RP-2014	Variable	4.00%
6/30/2020	2.45%	RP-2014	Variable	4.00%
6/30/2019	3.13%	RP-2014	5.50%	4.00%
6/30/2018	3.62%	RP-2000	5.50%	3.00%

**EAST BATON ROUGE PARISH SCHOOL SYSTEM****Baton Rouge, Louisiana****SCHEDULE OF THE SCHOOL SYSTEM'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY FOR THE RETIREMENT SYSTEMS**

<u>Proportion of net pension liability (asset)</u>		<u>Proportionate share of net pension liability (asset)</u>	<u>Employer's covered payroll</u>	<u>Proportionate share of the net pension liability as a percentage of covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
<b><u>TRSL</u></b>					
2023	4.9688%	\$ 474,387,835	\$ 256,477,082	184.9631%	72.40%
2022	4.9552%	264,545,147	242,802,219	108.9550%	83.90%
2021	4.8891%	543,846,592	236,304,379	230.1466%	65.60%
2020	5.1262%	508,754,128	243,284,803	209.1187%	68.60%
2019	5.0570%	497,097,121	234,325,503	212.1396%	68.20%
2018	5.1370%	526,644,875	230,836,173	228.1466%	65.60%
2017	5.1642%	606,120,770	234,597,693	258.3660%	59.90%
2016	5.1919%	558,252,109	231,314,955	241.3385%	62.50%
2015	5.0802%	519,267,765	226,547,533	229.2092%	63.70%
<b><u>LSERS</u></b>					
2023	4.1024%	27,280,661	13,232,160	206.1694%	76.31%
2022	4.4206%	21,010,233	13,596,246	154.5297%	82.51%
2021	4.5182%	36,301,530	13,588,679	267.1454%	69.67%
2020	4.7614%	33,332,419	13,842,078	240.8050%	73.49%
2019	4.4578%	29,783,986	12,877,335	231.2900%	74.44%
2018	4.7118%	30,163,574	13,531,562	222.9127%	75.03%
2017	4.2610%	34,897,447	13,195,110	264.4726%	70.09%
2016	4.6742%	29,640,675	13,124,380	225.8444%	74.49%
2015	4.5931%	26,625,308	12,914,936	206.1590%	76.18%
<b><u>LASERS</u></b>					
2023	0.0166%	1,254,086	453,728	276.3960%	63.70%
2022	0.0182%	1,002,879	435,795	230.1263%	72.80%
2021	0.0211%	1,741,637	441,663	394.3362%	58.00%
2020	0.0185%	1,339,005	430,386	311.1172%	62.90%
2019	0.0169%	1,152,568	433,864	265.6519%	64.30%
2018	0.0206%	1,449,999	409,969	353.6850%	62.50%
2017	0.0196%	1,538,393	398,569	385.9791%	57.70%
2016	0.0196%	1,335,408	367,312	363.5623%	62.70%
2015	0.0103%	646,674	238,887	270.7029%	65.00%

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

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS TO THE RETIREMENT SYSTEMS**

	<u>Contractually Required Contribution <sup>1</sup></u>	<u>Contributions in relation to the actuarially determined Contribution <sup>2</sup></u>	<u>Contribution deficiency/ (excess)</u>	<u>Covered payroll <sup>3</sup></u>	<u>Contributions as a percentage of Covered Payroll</u>
<b><u>TRSL</u></b>					
2023	\$ 70,663,953	\$ 70,663,953	\$ -	\$ 268,387,848	26.3290%
2022	64,923,003	64,923,003	-	256,690,832	25.2923%
2021	62,894,078	62,894,078	-	242,802,219	25.9034%
2020	61,364,306	61,364,306	-	236,304,379	25.9683%
2019	65,062,079	65,062,079	-	243,284,803	26.7432%
2018	62,454,773	62,454,773	-	234,325,503	26.6530%
2017	58,917,148	58,917,148	-	230,836,173	25.5234%
2016	61,857,996	61,857,996	-	234,597,693	26.3677%
2015	64,884,522	64,884,522	-	231,314,955	28.0503%
<b><u>LSERS</u></b>					
2023	4,163,347	4,163,347	-	15,084,590	27.6000%
2022	3,797,630	3,797,630	-	13,232,160	28.7000%
2021	3,880,052	3,880,052	-	13,596,246	28.5377%
2020	3,995,071	3,995,071	-	13,588,679	29.4000%
2019	3,875,785	3,875,785	-	13,842,078	28.0000%
2018	3,477,245	3,477,245	-	12,877,335	27.0028%
2017	3,694,117	3,694,117	-	13,531,562	27.3000%
2016	3,984,923	3,984,923	-	13,195,110	30.2000%
2015	4,331,045	4,331,045	-	13,124,380	33.0000%
<b><u>LASERS</u></b>					
2023	227,891	227,891	-	564,087	40.4000%
2022	179,223	179,223	-	453,728	39.5001%
2021	174,754	174,754	-	435,795	40.1000%
2020	179,757	179,757	-	441,663	40.7000%
2019	164,242	164,242	-	430,386	38.1616%
2018	164,435	164,435	-	433,864	37.9001%
2017	146,534	146,533	-	409,969	37.7427%
2016	148,268	148,268	-	398,569	37.2001%
2015	136,883	136,883	-	367,312	37.2661%

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

***For reference only:***

<sup>1</sup> Employer contribution rate multiplied by employer's covered payroll

<sup>2</sup> Actual employer contributions remitted to LASERS

<sup>3</sup> Employer's covered payroll amount for the fiscal year ended June 30 of each year

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**BUDGETARY COMPARISON SCHEDULES**  
**MAJOR FUND DESCRIPTIONS**

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

**GENERAL FUND**

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

**TITLE I FUND**

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

**PROPOSITION 2 - DISCIPLINE FUND**

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

**PROPOSITION 3 - COMPENSATION FUND**

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

**CHILD NUTRITION FUND**

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

**ESSERF FUND**

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

Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law on December 27, 2020, and provides an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund). Additionally, the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021, Public Law 117-2, enacted on March 11, 2021.



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**BUDGETARY COMPARISON SCHEDULES**  
**MAJOR FUND DESCRIPTIONS**

**ESSERF FUND** (continued)

These Federal emergency resources are available for a wide range of activities to address diverse needs arising from or exacerbated by the COVID-19 pandemic, or to emerge stronger post-pandemic, including responding to students' social, emotional, mental health, and academic needs and continuing to provide educational services as States, LEAs, and schools respond to and recover from the pandemic. Some uses of these funds may be directly focused on health and safety—such as improving ventilation and implementing prevention strategies that are, to the extent practicable, consistent with the Centers for Disease Control and Prevention (CDC) guidance. Other allowable uses may be focused on meeting the social, emotional, mental health, and academic needs of students. That could be through preventing teacher layoffs; providing accelerated learning opportunities; implementing rigorous curricula; funding additional school counselors, school nurses, and school psychologists; increasing the number of full-service community schools; conducting any activities allowed under a number of Federal education programs.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM****Baton Rouge, Louisiana****GENERAL FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2023**

	Original	Final	Actual	Variance with Final Budget
<b><u>REVENUES</u></b>				
Local sources:				
Ad valorem taxes	\$ 192,363,067	\$ 196,643,853	\$ 197,193,319	\$ 549,466
Sales and use taxes	101,691,867	123,404,915	122,669,214	(735,701)
Earnings on investments	575,000	1,600,000	4,310,868	2,710,868
Extended day program tuition	2,705,500	3,702,000	1,642,770	(2,059,230)
Other	3,768,000	3,988,000	6,903,485	2,915,485
State sources:				
Unrestricted state sources - Minimum Foundation Program	194,338,720	194,524,166	193,250,907	(1,273,259)
Revenue sharing	4,000,000	4,000,000	4,085,416	85,416
Restricted grants-in-aid	105,000	920,363	127,722	(792,641)
Federal grants	1,000,000	1,000,000	8,958,339	7,958,339
TOTAL REVENUES	500,547,154	529,783,297	539,142,040	9,358,743
<b><u>EXPENDITURES</u></b>				
Current:				
Instruction:				
Regular education programs	134,757,648	132,086,992	132,173,915	(86,923)
Special education programs	47,777,177	47,139,522	45,664,152	1,475,370
Other education programs	25,080,873	25,750,537	22,327,715	3,422,822
Support:				
Pupil support services	27,962,931	30,385,890	29,620,010	765,880
Instructional staff services	12,280,674	13,406,410	13,050,811	355,599
General administration services	13,715,535	14,296,938	13,717,746	579,192
School administration services	25,285,993	27,834,099	26,961,292	872,807
Business and central services	11,468,181	13,069,547	10,843,946	2,225,601
Plant operations and maintenance	46,390,828	54,818,741	43,478,679	11,340,062
Transportation	30,376,565	31,057,445	33,577,745	(2,520,300)
Community service operations	12,350	12,350	12,350	-
Child Nutrition	-	-	-	-
Appropriations:				
Charter schools - Type 1	93,564,324	89,141,706	89,437,571	(295,865)
Charter schools - Type 2	29,429,964	34,876,908	34,876,908	-
Office of Juvenile Justice	72,778	95,215	95,215	-
Recovery School District	13,105,227	12,776,351	13,033,652	(257,301)
COVID Stipends	-	-	-	-
Facilities and acquisition	-	-	68,427	(68,427)
Debt service - Principal retirement	2,784,562	2,784,562	2,784,563	(1)
Debt service - Interest and bank charges	285,000	285,000	379,393	(94,393)
TOTAL EXPENDITURES	514,350,610	529,818,213	512,104,090	17,714,123
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(13,803,456)	(34,916)	27,037,950	27,072,866
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	17,000,000	20,650,000	23,076,022	2,426,022
Transfers out	(1,200,000)	(1,200,000)	(1,200,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	15,800,000	19,450,000	21,876,022	2,426,022
NET CHANGE IN FUND BALANCE	1,996,544	19,415,084	48,913,972	29,498,888
Fund balance, June 30, 2022	50,615,426	53,988,200	92,481,392	38,493,192
FUND BALANCE, JUNE 30, 2023	\$ 52,611,970	\$ 73,403,284	\$ 141,395,364	\$ 67,992,080

**EAST BATON ROUGE PARISH SCHOOL SYSTEM****Baton Rouge, Louisiana****TITLE I****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2023**

	Original	Final	Actual	Variance with Final Budget
<b><u>REVENUES</u></b>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-
Earnings on investments	-	-	-	-
Extended day program tuition	-	-	-	-
Student activities	-	-	-	-
Other	-	-	-	-
State sources:				
Unrestricted state sources - other	-	-	-	-
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	25,969,663	25,969,663	26,054,347	84,684
<b>TOTAL REVENUES</b>	<b>25,969,663</b>	<b>25,969,663</b>	<b>26,054,347</b>	<b>84,684</b>
<b><u>EXPENDITURES</u></b>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	17,757,234	17,757,234	17,835,846	(78,612)
Support:				
Pupil support services	456,089	456,089	456,088	1
Instructional staff services	4,929,913	4,929,913	4,929,908	5
General administration services	4,521	4,521	4,521	-
School administration services	130,671	130,671	130,671	-
Business and central services	227,418	227,418	227,419	(1)
Plant operations and maintenance	238,990	238,990	238,991	(1)
Transportation	273,800	273,800	273,806	(6)
Community service operations	-	-	-	-
Child nutrition	-	-	-	-
Appropriations:				
Charter schools - Type 1	-	-	-	-
Charter schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
COVID-19 Stipends	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>24,018,636</b>	<b>24,018,636</b>	<b>24,097,250</b>	<b>(78,614)</b>
 (DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	 1,951,027	 1,951,027	 1,957,097	 6,070
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	-	-	-	-
Transfers out	(1,951,027)	(1,951,027)	(1,957,097)	(6,070)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,951,027)</b>	<b>(1,951,027)</b>	<b>(1,957,097)</b>	<b>(6,070)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balance, June 30, 2022	-	-	-	-
<b>FUND BALANCE, JUNE 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM****Baton Rouge, Louisiana****PROPOSITION 2- DISCIPLINE FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2023**

	Original	Final	Actual	Variance with Final Budget
<b><u>REVENUES</u></b>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	7,336,599	8,562,044	8,554,905	(7,139)
Earnings on investments	26,000	32,500	214,083	181,583
Extended day program tuition	-	-	-	-
Student activities	-	-	-	-
Other	-	-	-	-
State sources:				
Unrestricted state sources - other	-	-	-	-
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	-	-	-	-
TOTAL REVENUES	7,362,599	8,594,544	8,768,988	174,444
<b><u>EXPENDITURES</u></b>				
Current:				
Instruction:				
Regular education programs	-	-	14,302	(14,302)
Special education programs	-	72,729	69,449	3,280
Other education programs	3,198,150	3,093,879	2,960,223	133,656
Support:				
Pupil support services	1,815,842	1,619,884	1,640,208	(20,324)
Instructional staff services	532,865	608,324	615,293	(6,969)
General administration services	56,000	56,000	56,818	(818)
School administration services	390,203	261,595	265,406	(3,811)
Business and central services	-	-	-	-
Plant operations and maintenance	95,000	95,000	8,637	86,363
Transportation	56	56	144	(88)
Community service operations	-	-	-	-
Child Nutrition	-	-	-	-
Appropriations:				
Charter schools - Type 1	-	-	-	-
Charter schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
COVID-19 Stipends	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	6,088,116	5,807,467	5,630,480	176,987
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,274,483	2,787,077	3,138,508	351,431
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	1,274,483	2,787,077	3,138,508	351,431
Fund balance, June 30, 2022	7,078,915	7,078,915	7,078,915	-
FUND BALANCE, JUNE 30, 2023	\$ 8,353,398	\$ 9,865,992	\$ 10,217,423	\$ 351,431

**EAST BATON ROUGE PARISH SCHOOL SYSTEM****Baton Rouge, Louisiana****PROPOSITION 3- COMPENSATION FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2023**

	Original	Final	Actual	Variance with Final Budget
<b><u>REVENUES</u></b>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	37,558,802	43,892,496	43,843,839	(48,657)
Earnings on investments	118,000	112,500	582,407	469,907
Extended day program tuition	-	-	-	-
Student activities	-	-	-	-
Other	42,000	42,000	42,000	-
State sources:				
Unrestricted state sources - other	-	-	-	-
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	-	-	-	-
TOTAL REVENUES	37,718,802	44,046,996	44,468,246	421,250
<b><u>EXPENDITURES</u></b>				
Current:				
Instruction:				
Regular education programs	14,390,800	14,051,212	14,356,869	(305,657)
Special education programs	6,867,400	5,786,964	5,647,554	139,410
Other education programs	2,005,900	2,311,010	2,306,255	4,755
Support:				
Pupil support services	3,245,290	3,360,268	3,036,872	323,396
Instructional staff services	1,397,600	1,635,453	1,482,246	153,207
General administration services	462,800	536,018	544,925	(8,907)
School administration services	2,577,200	2,696,682	2,576,047	120,635
Business and central services	927,600	1,135,812	1,144,456	(8,644)
Plant operations and maintenance	65,000	84,842	73,546	11,296
Transportation	1,965,500	1,631,655	1,568,708	62,947
Community service operations	-	-	-	-
Child nutrition	-	-	-	-
Appropriations:				
Charter schools - Type 1	-	-	-	-
Charter schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
COVID-19 Stipends	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	33,905,090	33,229,916	32,737,478	492,438
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,813,712	10,817,080	11,730,768	913,688
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	3,813,712	10,817,080	11,730,768	913,688
Fund balance, June 30, 2022	19,493,672	19,493,672	19,493,672	-
FUND BALANCE, JUNE 30, 2023	\$ 23,307,384	\$ 30,310,752	\$ 31,224,440	\$ 913,688

**EAST BATON ROUGE PARISH SCHOOL SYSTEM****Baton Rouge, Louisiana****CHILD NUTRITION FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2023**

	Original	Final	Actual	Variance with Final Budget
<b><u>REVENUES</u></b>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-
Earnings on investments	-	-	-	-
Extended day program tuition	-	-	-	-
Student activities	-	-	-	-
Other	706,000	1,787,200	1,399,674	(387,526)
State sources:				
Unrestricted state sources - other	750,000	750,000	1,000,000	250,000
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	28,900,000	26,742,136	32,064,392	5,322,256
TOTAL REVENUES	30,356,000	29,279,336	34,464,066	5,184,730
<b><u>EXPENDITURES</u></b>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	-	-	-	-
Support:				
Pupil support services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
School administration services	-	-	-	-
Business and central services	-	-	-	-
Plant operations and maintenance	-	-	-	-
Transportation	-	-	-	-
Community service operations	-	-	-	-
Child nutrition	30,259,498	31,008,621	32,113,893	(1,105,272)
Appropriations:				
Charter schools - Type 1	-	-	-	-
Charter schools - Type 2	250,000	100,000	917,323	(817,323)
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
COVID-19 Stipends	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	30,509,498	31,108,621	33,031,216	(1,922,595)
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(153,498)	(1,829,285)	1,432,850	3,262,135
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	(153,498)	(1,829,285)	1,432,850	3,262,135
Fund balance, June 30, 2022	3,357,336	3,357,336	3,357,336	-
FUND BALANCE, JUNE 30, 2023	\$ 3,203,838	\$ 1,528,051	\$ 4,790,186	\$ 3,262,135

**EAST BATON ROUGE PARISH SCHOOL SYSTEM****Baton Rouge, Louisiana****ESSERF****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2023**

	Original	Final	Actual	Variance with Final Budget
<b><u>REVENUES</u></b>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-
Earnings on investments	-	-	-	-
Extended day program tuition	-	-	-	-
Student activities	-	-	-	-
Other	-	-	-	-
State sources:				
Unrestricted state sources - other	-	-	-	-
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	93,907,341	93,907,341	90,653,484	(3,253,857)
<b>TOTAL REVENUES</b>	<b>93,907,341</b>	<b>93,907,341</b>	<b>90,653,484</b>	<b>(3,253,857)</b>
<b><u>EXPENDITURES</u></b>				
Current:				
Instruction:				
Regular education programs	12,394,194	12,394,194	12,663,472	(269,278)
Special education programs	23,843	23,843	19,949	3,894
Other education programs	14,514,685	14,514,685	14,090,854	423,831
Support:				
Pupil support services	3,431,657	3,431,657	3,267,777	163,880
Instructional staff services	43,216,418	43,216,418	41,014,039	2,202,379
General administration services	24,283	24,283	24,283	-
School administration services	558,455	558,455	515,769	42,686
Business and central services	684,897	684,897	684,896	1
Plant operations and maintenance	20,952	20,952	20,953	(1)
Transportation	-	-	-	-
Community service operations	-	-	-	-
Child nutrition	-	-	-	-
Appropriations:				
Charter schools - Type 1	-	-	-	-
Charter schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
COVID-19 Stipends	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>74,869,384</b>	<b>74,869,384</b>	<b>72,301,992</b>	<b>2,567,392</b>
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	19,037,957	19,037,957	18,351,492	(686,465)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	-	-	-	-
Transfers out	(19,037,957)	(19,037,957)	(18,351,492)	686,465
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(19,037,957)</b>	<b>(19,037,957)</b>	<b>(18,351,492)</b>	<b>686,465</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balance, June 30, 2022	-	-	-	-
<b>FUND BALANCE, JUNE 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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.

While the Local Government Budget Act (LGBA) Revised Statute 39:1301-1315 directs school systems as to the manner in which the budget of the school system should be adopted, implemented and amended, Revised Budget Statute 17:414.2 sets forth the regulations for school activity funds. The provisions applicable to the School System in the Local Government Budget Act do not apply to school activity funds; therefore, school activity funds are not required to be part of the budgeting process. As such, there is no budgetary comparison for the School Activity Fund included within these statements.

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

Budgets are prepared on the modified accrual basis of accounting. Unencumbered appropriations in the General Fund lapse at the end of the fiscal year. Encumbered appropriations at year end that have been approved by the Board are generally expended during the next fiscal year's operations, assuming that the underlying liability is ultimately incurred. Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the School System to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School System amended its General Fund budget once during the year, reflecting an increase of total budgeted revenues of approximately \$29.2 million and an increase of total budgeted expenditures of approximately \$15.5 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 non grant-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.



**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**

**Changes of Benefit Terms include:**

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

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

- 2015 - A 1.5% COLA, effective July 1, 2014, provided by Act 204 of the 2014 Louisiana Regular Legislative Session
- 2016 - Members employed on or after July 1, 2015 – can retire at age 62 with a 2.5% benefit factor with at least 5 years of service credit or at any age after 20 years of service credit (actuarially reduced)
- 2017 - A 1.5% COLA, effective July 1, 2016, provided by Acts 93 and 512 of the 2016 Louisiana Regular Legislative Session

Louisiana School Employees Retirement System

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

Louisiana State Employees' Retirement System

- 2015 – A 1.5% COLA, effective July 1, 2014, provided by Act 204 of the 2014 Louisiana Regular Legislative Session
- 2015 – Improved benefits for certain members employed by the Office of Adult and Parole within the Department of Public Safety and Corrections per Act 852 of 2014
- 2016 – Members employed on or after July 1, 2015 – can retire at age 62 with a 2.5% benefit factor with at least 5 years of service credit or at any age after 20 years of service credit (actuarially reduced)
- 2017 – A 1.5% COLA, effective July 1, 2016, provided by Acts 93 and 512 of the 2016 Louisiana Regular Legislative Session
- 2017 – Added benefits for members of the Harbor Police Retirement System which was merged with LASERS effective July 1, 2015
- 2019 - In the 2018 Louisiana Regular Legislative Session, Act 224 and 595 changed benefits to members killed in active duty in an intentional act of violence and to provide for survivors of these members; and, also changed the benefits of members permanently injured in the line of duty.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO REQUIRED SUPPLEMENTAL INFORMATION**

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

**Changes of Assumptions**

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

Discount Rate:

<u>Year (*)</u>	<u>Rate</u>	<u>Change</u>	<u>Year (*)</u>	<u>Rate</u>	<u>Change</u>
<u>TRSL</u>			<u>LSERS</u>		
2022	7.250%	-0.150%	2022	6.800%	-0.100%
2021	7.400%	-0.050%	2021	6.900%	-0.100%
2020	7.450%	-0.100%	2020	7.000%	0.000%
2019	7.550%	-0.100%	2019	7.000%	-0.062%
2018	7.650%	-0.050%	2018	7.063%	-0.063%
2017	7.700%	-0.050%	2017	7.125%	0.125%
2016	7.750%	0.000%	2016	7.000%	-0.250%
2015	7.750%		2015	7.250%	
<u>LASERS</u>					
2022	7.250%	-0.150%			
2021	7.400%	-0.150%			
2020	7.550%	-0.050%			
2019	7.600%	-0.050%			
2018	7.650%	-0.050%			
2017	7.700%	-0.050%			
2016	7.750%	0.000%			
2015	7.750%				

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

Inflation Rate:

<u>Year (*)</u>	<u>Rate</u>	<u>Change</u>	<u>Year (*)</u>	<u>Rate</u>	<u>Change</u>
<u>TRSL</u>			<u>LSERS</u>		
2022	2.300%	0.000%	2022	2.300%	-0.200%
2021	2.300%	-0.200%	2021	2.500%	0.000%
2020	2.500%	0.000%	2020	2.500%	0.000%
2019	2.500%	0.000%	2019	2.500%	0.000%
2018	2.500%	-0.125%	2018	2.500%	-0.125%
2017	2.625%	0.125%	2017	2.625%	0.000%
2016	2.500%	0.000%	2016	2.625%	-0.125%
2015	2.500%		2015	2.750%	
<u>LASERS</u>					
2022	2.300%	0.000%			
2021	2.300%	0.000%			
2020	2.300%	-0.200%			
2019	2.500%	-0.250%			
2018	2.750%	0.000%			
2017	2.750%	-0.250%			
2016	3.000%	0.000%			
2015	3.000%				

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO REQUIRED SUPPLEMENTAL INFORMATION**

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

**Changes of Assumptions** (continued)

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

Salary Increases:

<u>Year (*)</u>	<u>Range</u>		
<u>TRSL</u>		<u>LSERS</u>	
2022	No change	2022	No change
2021	No change	2021	No change
2020	3.10% to 4.60% for various member types	2020	No change
2019	No change	2019	No change
2018	3.30% to 4.80% for various member types	2018	3.25%
2017	No change	2017	3.075% to 5.375%
2016	3.50% to 10.00% for various member types	2016	3.200% to 5.500%
<u>LASERS</u>			
2022	No change		
2021	No change		
2020	2.60% to 13.80% for various member types		
2019	2.80% to 14.00% for various member types		
2018	No change		
2017	2.80% to 14.30% for various member types		
2016	3.00% to 14.50% for various member types		

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NOTES TO REQUIRED SUPPLEMENTAL INFORMATION**

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

Benefit changes: The benefit terms were updated to reflect the carrier change from Humana to UnitedHealthcare for the Medicare Advantage plan, effective January 1, 2023. This change eliminated the dual HMO/PPO option in favor of a single option PPO plan wherein retiree premiums are 100% covered by the East Baton Rouge Parish School System.

Changes in assumptions: See table below.

The following changes were made to the OPEB plans assumptions identified in the following table:

<u>Year</u>	<u>Discount Rate</u>	<u>Mortality</u>	<u>Healthcare Trend</u>	<u>Salary Scale</u>
2023	3.65%	PUB-2020 headcount using Scale MP-2021	Variable beginning at 7% and grading down 0.25% per year until reaching 4%	2.30%
2022	3.54%	PUB-2020 headcount using Scale MP-2021	Variable beginning at 7% and grading down 0.25% per year until reaching 4%	2.30%
2021	1.92%	RP-2014	5.5% annually for 10 years, 4.5% thereafter	4.00%
2020	2.45%	RP-2014	5.5% annually for 10 years, 4.5% thereafter	4.00%
2019	3.13%	RP-2014	5.5% annually	4.00%
2018	3.62%	RP-2000	5.5% annually	3.00%

The following were changes in expected and actual experience:

<u>Year</u>	<u>Average Remaining Service Life</u>
2023	7.4
2022	7.4
2021	5.0
2020	5.0
2019	9.0
2018	9.0

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# Supplemental Information





# Combining Individual Fund Statements Schedules





**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS**

**TITLE II**

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

**EXCEPTIONAL EDUCATION PROGRAM**

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

**GEAR UP BATON ROUGE**

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

**STATE GRANTS**

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

**ALCOHOL AND DRUG ABUSE**

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

**CAREER AND TECHNICAL EDUCATION**

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

**TITLE X**

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS** (continued)

**GEAUX CLEAN**

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

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

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

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

**LDH COVID-19 TESTING**

The *LDH COVID-19 Testing Fund* is a grant to keep COVID-19 from spreading through the School System, infecting the unvaccinated children and teachers and shutting down extracurricular activities or an entire school. Funding is provided through the Louisiana Department of Health to support students by providing healthcare opportunities that are at no cost to schools, families or students.

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

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

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

**CONTINUING EDUCATION**

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

**BRBYTES**

BRBytes was formed through a Research Practitioner Partnership between the East Baton Rouge Parish School System (EBRPSS) and Louisiana State University (LSU) to bridge the gap in computer science and computational thinking education in Louisiana. The program does this by developing and implementing several middle and high school courses in EBRPSS and the State of Louisiana. The BRBytes curriculum offers an array of courses that teach students skills to be successful in the 21<sup>st</sup> century job market. These courses fit the interests of a variety of students by providing education on different subjects, such as cybersecurity, programming, and data manipulation and analysis.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS** (continued)

**MAGNET SCHOOL ASSISTANCE PROGRAM**

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

**LOCAL GRANTS**

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

**TITLE IV**

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

**SUMMER SCHOOL**

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

**WBRH RADIO STATION TRAINING PROGRAM**

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

**TECHNOLOGY LITERACY CHALLENGE (Title III)**

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS** (continued)

**STRIVING READERS COMPREHENSIVE LITERACY**

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

**LOUISIANA HEALTHY SCHOOLS COMMUNITIES PROJECT**

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

**21<sup>st</sup> CENTURY COMMUNITY LEARNING**

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

**LSU EDUCATION INNOVATION AND RESEARCH (EIR)**

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

**FESTIVAL OF FLAVORS**

On February 11, 2022, Louisiana Fit Kids and the Department of Education announced the eight sub-grant awardees of the Louisiana Festival of Flavors Project. Each sub-grantee developed new recipes, produced and served the recipes as part of a reimbursable school meal service, conducted taste tests, promoted the new recipes to the school community and implemented nutrition education or food literacy activities.

**SCHOOL ACTIVITY ACCOUNTS**

School Activity Funds were created by R.S. 17:414.3, which mandates that every public-school principal to maintain a school fund for the management of any money that accrues to benefit the school and its students. These funds account for the transactions of the student activity accounts maintained at the respective schools.

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**EAST BATON ROUGE PARISH SCHOOL SYSTEM****Baton Rouge, Louisiana****NON-MAJOR GOVERNMENTAL FUNDS-****COMBINING BALANCE SHEET****JUNE 30, 2023**

	Title II	Exceptional Education Program	Gear Up Baton Rouge	State Grants	Alcohol and Drug Abuse
<b><u>ASSETS</u></b>					
Cash	\$ -	\$ -	\$ -	\$ 3,343,436	\$ 4,128,454
Receivables:					
Accounts	-	1,388	2	2,508	5,005
Sales tax	-	-	-	-	-
Ad valorem tax	-	-	-	-	4,961
Due from other funds	-	-	-	-	-
Due from other governments	721,443	1,809,023	173,628	1,799,989	-
TOTAL ASSETS	<u>\$ 721,443</u>	<u>\$ 1,810,411</u>	<u>\$ 173,630</u>	<u>\$ 5,145,933</u>	<u>\$ 4,138,420</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>					
Liabilities:					
Accounts payable	127,110	278,201	30,558	600,016	28,946
Salaries payable	-	-	-	-	-
Due to other funds	594,333	1,532,210	143,072	508,219	3,105
Unearned revenues	-	-	-	-	1,900
TOTAL LIABILITIES	<u>721,443</u>	<u>1,810,411</u>	<u>173,630</u>	<u>1,108,235</u>	<u>33,951</u>
Fund balances:					
Restricted	-	-	-	4,037,698	4,104,469
Assigned	-	-	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,037,698</u>	<u>4,104,469</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 721,443</u>	 <u>\$ 1,810,411</u>	 <u>\$ 173,630</u>	 <u>\$ 5,145,933</u>	 <u>\$ 4,138,420</u>

Career and Technical Education	Title X	Geaux Clean	LDH COVID-19 Testing	TANF and ECE	Continuing Education	BRBYTES
\$ -	\$ -	\$ -	\$ 824,970	\$ 15,339	\$ -	\$ -
833	1,010	-	-	1,400	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
56,005	118,084	-	1,141,999	682,201	318,948	17,345
<u>\$ 56,838</u>	<u>\$ 119,094</u>	<u>\$ -</u>	<u>\$ 1,966,969</u>	<u>\$ 698,940</u>	<u>\$ 318,948</u>	<u>\$ 17,345</u>
1,196	26,194	-	179,673	84,602	13,944	-
-	-	-	-	-	-	-
55,642	92,900	-	962,326	598,999	305,004	17,345
-	-	-	824,970	15,339	-	-
<u>56,838</u>	<u>119,094</u>	<u>-</u>	<u>1,966,969</u>	<u>698,940</u>	<u>318,948</u>	<u>17,345</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 56,838</u>	<u>\$ 119,094</u>	<u>\$ -</u>	<u>\$ 1,966,969</u>	<u>\$ 698,940</u>	<u>\$ 318,948</u>	<u>\$ 17,345</u>

(Continued)



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS-**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2023**

	Magnet Schools Assistance Program	Local Grants	Title IV	Summer School
<b><u>ASSETS</u></b>				
Cash	\$ -	\$ 1,104,108	\$ -	\$ 172,692
Receivables:				
Accounts	7,355	621,973	-	500
Sales tax	-	-	-	-
Ad valorem tax	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	162,668	-	266,507	-
TOTAL ASSETS	<u>\$ 170,023</u>	<u>\$ 1,726,081</u>	<u>\$ 266,507</u>	<u>\$ 173,192</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
Liabilities:				
Accounts payable	28,552	4,839	23,182	74
Salaries payable	-	-	-	-
Due to other funds	141,471	615,041	243,325	-
Unearned revenues	-	-	-	-
TOTAL LIABILITIES	<u>170,023</u>	<u>619,880</u>	<u>266,507</u>	<u>74</u>
Fund balances:				
Restricted	-	1,106,201	-	-
Assigned	-	-	-	173,118
TOTAL FUND BALANCES	<u>-</u>	<u>1,106,201</u>	<u>-</u>	<u>173,118</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 170,023</u>	 <u>\$ 1,726,081</u>	 <u>\$ 266,507</u>	 <u>\$ 173,192</u>

WBRH Radio Station Training Program	Literacy Challenge (Title III)	Striving Readers Comprehensive Literacy	Louisiana Healthy Schools	21st Century Community Learning	LSU Education Innovation and Research	Festival of Flavors	School Activity Accounts	Total
\$ 385,682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,568,718	\$ 17,543,399
-	-	-	-	-	-	-	-	641,974
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	4,961
-	-	-	-	-	-	-	-	-
-	63,625	1,865,325	-	251,067	43,393	10,787	-	9,502,037
<u>385,682</u>	<u>\$ 63,625</u>	<u>\$ 1,865,325</u>	<u>\$ -</u>	<u>\$ 251,067</u>	<u>\$ 43,393</u>	<u>\$ 10,787</u>	<u>\$ 7,568,718</u>	<u>\$ 27,692,371</u>
839	4,780	181,649	-	32,963	-	5,663	-	1,652,981
-	-	-	-	-	-	-	-	-
-	58,845	1,683,676	-	218,104	43,393	5,124	-	7,822,134
-	-	-	-	-	-	-	-	842,209
<u>839</u>	<u>63,625</u>	<u>1,865,325</u>	<u>-</u>	<u>251,067</u>	<u>43,393</u>	<u>10,787</u>	<u>-</u>	<u>10,317,324</u>
-	-	-	-	-	-	-	7,568,718	16,817,086
384,843	-	-	-	-	-	-	-	557,961
<u>384,843</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,568,718</u>	<u>17,375,047</u>
<u>\$ 385,682</u>	<u>\$ 63,625</u>	<u>\$ 1,865,325</u>	<u>\$ -</u>	<u>\$ 251,067</u>	<u>\$ 43,393</u>	<u>\$ 10,787</u>	<u>\$ 7,568,718</u>	<u>\$ 27,692,371</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, 2023**

	Title II	Exceptional Education Program	Gear Up Baton Rouge	State Grants	Alcohol and Drug Abuse
<b><u>REVENUES</u></b>					
Local sources:					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,253,270
Sales and use tax	-	-	-	-	-
Earnings on investments	-	-	-	-	-
Extended day tuition	-	-	-	-	-
Student activities	-	-	-	-	-
Other	-	-	-	-	48,239
State and federal:					
Unrestricted state sources - other	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Restricted grants-in-aid	-	-	-	7,887,541	-
Federal grants	3,442,678	13,214,075	260,131	-	-
TOTAL REVENUES	<u>3,442,678</u>	<u>13,214,075</u>	<u>260,131</u>	<u>7,887,541</u>	<u>3,301,509</u>
<b><u>EXPENDITURES</u></b>					
Current					
Instruction:					
Regular education programs	697,212	-	209,501	396,417	-
Special education programs	-	1,974,205	-	65,124	-
Other education programs	71,927	-	-	4,405,495	-
Support:					
Pupil support services	-	2,837,578	-	534,262	2,674,655
Instructional staff services	2,414,387	7,328,810	50,037	1,414,980	7,282
General administration services	517	2,190	-	68,088	91,463
School administration services	-	158	-	-	-
Business and central services	-	17,771	-	23,398	12,749
Plant operations and maintenance	-	4,850	-	-	17,936
Transportation	-	67,938	593	13,429	378
Child nutrition	-	-	-	-	-
TOTAL EXPENDITURES	<u>3,184,043</u>	<u>12,233,500</u>	<u>260,131</u>	<u>6,921,193</u>	<u>2,804,463</u>
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>258,635</u>	<u>980,575</u>	<u>-</u>	<u>966,348</u>	<u>497,046</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Transfers in	-	-	-	-	-
Transfers out	(258,635)	(980,575)	-	(17,233)	(616,209)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(258,635)</u>	<u>(980,575)</u>	<u>-</u>	<u>(17,233)</u>	<u>(616,209)</u>
NET CHANGE IN FUND BALANCE	-	-	-	949,115	(119,163)
Fund balance, June 30, 2022	-	-	-	3,088,583	4,223,632
FUND BALANCE, JUNE 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,037,698</u>	<u>\$ 4,104,469</u>

Career and Technical Education	Title X	Geaux Clean	LDH COVID-19 Testing	TANF and ECE	Continuing Education	BRBYTES
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
759,738	387,208	733,975	1,249,298	4,695,944	671,251	17,345
759,738	387,208	733,975	1,249,298	4,695,944	671,251	17,345
-	-	-	26,821	100,000	-	-
-	-	-	-	-	-	-
720,214	197,074	-	-	1,037,467	450,205	-
-	126,886	-	251,581	168,554	-	-
39,104	-	-	13,411	639,447	193,984	17,345
140	-	-	-	2,724,678	-	-
-	-	-	871,689	-	-	-
173	3,834	-	-	21,280	-	-
-	-	-	-	4,517	-	-
107	5,935	733,975	-	-	-	-
-	-	-	-	-	-	-
759,738	333,729	733,975	1,163,502	4,695,943	644,189	17,345
-	53,479	-	85,796	1	27,062	-
-	-	-	-	-	-	-
-	(53,479)	-	(85,796)	(1)	(27,062)	-
-	(53,479)	-	(85,796)	(1)	(27,062)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(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, 2023**

	Magnet Schools Assistance Program	Local Grants	Title IV	Summer School
<b><u>REVENUES</u></b>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use tax	-	-	-	-
Earnings on investments	-	-	-	-
Tuition	-	-	-	-
Student activities	-	-	-	-
Other	-	1,673,029	-	150,603
State and federal:				
Unrestricted state sources - other	-	-	-	-
Intergovernmental revenues	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	2,600,429	-	1,552,503	-
TOTAL REVENUES	2,600,429	1,673,029	1,552,503	150,603
<b><u>EXPENDITURES</u></b>				
Current				
Instruction:				
Regular education programs	1,733,530	498,915	-	-
Special education programs	-	10,500	-	-
Other education programs	-	284,625	1,071,617	159,560
Support:				
Pupil support services	-	28,581	169,173	-
Instructional staff services	347,735	271,200	192,321	-
General administration services	513	89	-	30
School administration services	-	-	3,727	-
Business and central services	292,595	-	-	-
Plant operations and maintenance	-	-	-	-
Transportation	636	530	-	-
Child nutrition	-	-	-	-
TOTAL EXPENDITURES	2,375,009	1,094,440	1,436,838	159,590
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	225,420	578,589	115,665	(8,987)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	-	200,000	-	-
Transfers out	(225,420)	-	(115,665)	-
TOTAL OTHER FINANCING SOURCES (USES)	(225,420)	200,000	(115,665)	-
NET CHANGE IN FUND BALANCE	-	778,589	-	(8,987)
Fund balance, June 30, 2022	-	327,612	-	182,105
FUND BALANCE, JUNE 30, 2023	\$ -	\$ 1,106,201	\$ -	\$ 173,118

WBRH Radio Station Training Program	Technology Literacy Challenge (Title III)	Striving Readers Comprehensive Literacy	Louisiana Healthy Schools	21st Century Community Learning	LSU Education Innovation and Research	Festival of Flavors	School Activity Account	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,253,270
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	10,791,321	10,791,321
209,411	-	-	-	-	-	-	-	2,081,282
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	7,887,541
-	386,963	4,208,753	10,000	560,355	70,289	17,196	-	34,838,131
209,411	386,963	4,208,753	10,000	560,355	70,289	17,196	10,791,321	58,851,545
-	-	1,038,341	-	-	-	-	-	4,700,737
-	-	-	-	-	-	-	-	2,049,829
92,907	95,457	227,293	8,976	364,115	-	-	10,668,068	19,855,000
28,605	232,223	-	-	-	-	-	-	7,052,098
-	30,211	2,626,927	1,024	79,945	70,289	-	-	15,738,439
-	-	-	-	-	-	-	-	2,887,708
-	-	-	-	-	-	-	-	875,574
-	-	-	-	-	-	-	-	371,800
-	-	-	-	-	-	-	-	27,303
-	-	-	-	74,201	-	-	-	897,722
-	-	-	-	-	-	17,196	-	17,196
121,512	357,891	3,892,561	10,000	518,261	70,289	17,196	10,668,068	54,473,406
87,899	29,072	316,192	-	42,094	-	-	123,253	4,378,139
-	-	-	-	-	-	-	-	200,000
-	(29,072)	(316,192)	-	(42,094)	-	-	-	(2,767,433)
-	(29,072)	(316,192)	-	(42,094)	-	-	-	(2,567,433)
87,899	-	-	-	-	-	-	123,253	1,810,706
296,944	-	-	-	-	-	-	7,445,465	15,564,341
\$ 384,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,568,718	\$ 17,375,047

(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, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 3,442,678	\$ 3,442,678	\$ -
TOTAL REVENUES	<u>3,442,678</u>	<u>3,442,678</u>	<u>-</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	697,213	697,212	1
Special education programs	-	-	-
Other education programs	71,927	71,927	-
Support:			
Pupil support services	-	-	-
Instructional staff services	2,414,387	2,414,387	-
General administration services	517	517	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>3,184,044</u>	<u>3,184,043</u>	<u>1</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>258,634</u>	<u>258,635</u>	<u>1</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	(258,634)	(258,635)	(1)
TOTAL OTHER FINANCING USES	<u>(258,634)</u>	<u>(258,635)</u>	<u>(1)</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	-	-	-
FUND BALANCE, JUNE 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - EXCEPTIONAL EDUCATION PROGRAM**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 14,091,371	\$ 13,214,075	\$ (877,296)
TOTAL REVENUES	<u>14,091,371</u>	<u>13,214,075</u>	<u>(877,296)</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	2,587,166	1,974,205	612,961
Other education programs	-	-	-
Support:			
Pupil support services	2,827,953	2,837,578	(9,625)
Instructional staff services	7,421,826	7,328,810	93,016
General administration services	5,600	2,190	3,410
School administration services	5,600	158	5,442
Business and central services	28,000	17,771	10,229
Plant operations and maintenance	6,000	4,850	1,150
Transportation	153,824	67,938	85,886
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:	-	-	-
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>13,035,969</u>	<u>12,233,500</u>	<u>802,469</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,055,402</u>	<u>980,575</u>	<u>(74,827)</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	(1,055,402)	(980,575)	74,827
TOTAL OTHER FINANCING USES	<u>(1,055,402)</u>	<u>(980,575)</u>	<u>74,827</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	-	-	-
FUND BALANCE, JUNE 30, 2023	<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, 2023**

	Budget	Actual	Variance
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 260,131	\$ 260,131	\$ -
TOTAL REVENUES	260,131	260,131	-
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	209,500	209,501	(1)
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	50,038	50,037	1
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	593	593	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	260,131	260,131	-
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	-	-	-
FUND BALANCE, JUNE 30, 2023	\$ -	\$ -	\$ -

**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, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Unrestricted state sources - other	\$ -	\$ -	\$ -
State support	11,250,423	7,887,541	(3,362,882)
TOTAL REVENUES	<u>11,250,423</u>	<u>7,887,541</u>	<u>(3,362,882)</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	134,653	396,417	(261,764)
Special education programs	533,059	65,124	467,935
Other education programs	6,359,178	4,405,495	1,953,683
Support:			
Pupil support services	811,490	534,262	277,228
Instructional staff services	2,464,366	1,414,980	1,049,386
General administration services	893,900	68,088	825,812
School administration services	-	-	-
Business and central services	35,000	23,398	11,602
Plant operations and maintenance	-	-	-
Transportation	905	13,429	(12,524)
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>11,232,551</u>	<u>6,921,193</u>	<u>4,311,358</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>17,872</u>	<u>966,348</u>	<u>948,476</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	(17,872)	(17,233)	639
TOTAL OTHER FINANCING USES	<u>(17,872)</u>	<u>(17,233)</u>	<u>639</u>
NET CHANGE IN FUND BALANCE	-	949,115	949,115
Fund Balance, June 30, 2022	<u>3,088,583</u>	<u>3,088,583</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2023	<u>\$ 3,088,583</u>	<u>\$ 4,037,698</u>	<u>\$ 949,115</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, 2023**

	Budget	Actual	Variance
<b><u>REVENUES</u></b>			
Local sources:			
Ad valorem taxes	\$ 2,866,960	\$ 3,253,270	\$ 386,310
Other	-	48,239	48,239
TOTAL REVENUES	<u>2,866,960</u>	<u>3,301,509</u>	<u>434,549</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	2,866,960	2,674,655	192,305
Instructional staff services	-	7,282	(7,282)
General administration services	-	91,463	(91,463)
School administration services	-	-	-
Business and central services	-	12,749	(12,749)
Plant operations and maintenance	-	17,936	(17,936)
Transportation	-	378	(378)
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>2,866,960</u>	<u>2,804,463</u>	<u>62,497</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>-</u>	 <u>497,046</u>	 <u>497,046</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	-	(616,209)	(616,209)
TOTAL OTHER FINANCING USES	<u>-</u>	<u>(616,209)</u>	<u>(616,209)</u>
 NET CHANGE IN FUND BALANCE	 <u>-</u>	 <u>(119,163)</u>	 <u>(119,163)</u>
 Fund Balance, June 30, 2022	 <u>4,224,267</u>	 <u>4,223,632</u>	 <u>(635)</u>
 FUND BALANCE, JUNE 30, 2023	 <u>\$ 4,224,267</u>	 <u>\$ 4,104,469</u>	 <u>\$ (119,798)</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - CAREER AND TECHNICAL EDUCATION**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 834,191	\$ 759,738	\$ (74,453)
TOTAL REVENUES	<u>834,191</u>	<u>759,738</u>	<u>(74,453)</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	782,958	720,214	62,744
Support:			
Pupil support services	-	-	-
Instructional staff services	46,101	39,104	6,997
General administration services	200	140	60
School administration services	-	-	-
Business and central services	1,500	173	1,327
Plant operations and maintenance	-	-	-
Transportation	3,432	107	3,325
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>834,191</u>	<u>759,738</u>	<u>74,453</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	-	-	-
FUND BALANCE, JUNE 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM****Baton Rouge, Louisiana****SPECIAL REVENUE FUND - TITLE X****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 487,572	\$ 387,208	\$ (100,364)
TOTAL REVENUES	<u>487,572</u>	<u>387,208</u>	<u>(100,364)</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	203,264	197,074	6,190
Support:			-
Pupil support services	204,324	126,886	77,438
Instructional staff services	-	-	-
General administration services	-	-	-
School administration services	-	-	-
Business and central services	3,834	3,834	-
Plant operations and maintenance	-	-	-
Transportation	5,934	5,935	(1)
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>417,356</u>	<u>333,729</u>	<u>83,627</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>70,216</u>	<u>53,479</u>	<u>(16,737)</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	(70,216)	(53,479)	16,737
TOTAL OTHER FINANCING USES	<u>(70,216)</u>	<u>(53,479)</u>	<u>16,737</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	-	-	-
FUND BALANCE, JUNE 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - GEAUX CLEAN**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 733,975	\$ 733,975	\$ -
TOTAL REVENUES	<u>733,975</u>	<u>733,975</u>	<u>-</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	-	-	-
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	733,975	733,975	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>733,975</u>	<u>733,975</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	-	-	-
FUND BALANCE, JUNE 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - LDH COVID-19 TESTING**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 1,398,799	\$ 1,249,298	\$ (149,501)
TOTAL REVENUES	<u>1,398,799</u>	<u>1,249,298</u>	<u>(149,501)</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	30,333	26,821	3,512
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	270,470	251,581	18,889
Instructional staff services	15,167	13,411	1,756
General administration services	-	-	-
School administration services	985,801	871,689	114,112
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>1,301,771</u>	<u>1,163,502</u>	<u>138,269</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>97,028</u>	<u>85,796</u>	<u>(11,232)</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	(97,028)	(85,796)	11,232
TOTAL OTHER FINANCING USES	<u>(97,028)</u>	<u>(85,796)</u>	<u>11,232</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	-	-	-
FUND BALANCE, JUNE 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM****Baton Rouge, Louisiana****SPECIAL REVENUE FUND - TANF AND ECE****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****FISCAL YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Variance
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 4,787,753	\$ 4,695,944	\$ (91,809)
TOTAL REVENUES	<u>4,787,753</u>	<u>4,695,944</u>	<u>(91,809)</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	100,000	100,000	-
Special education programs	-	-	-
Other education programs	1,042,291	1,037,467	4,824
Support:			
Pupil support services	186,331	168,554	17,777
Instructional staff services	760,446	639,447	120,999
General administration services	2,639,918	2,724,678	(84,760)
School administration services	-	-	-
Business and central services	52,767	21,280	31,487
Plant operations and maintenance	6,000	4,517	1,483
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>4,787,753</u>	<u>4,695,943</u>	<u>91,810</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>1</u>	<u>1</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	-	(1)	(1)
TOTAL OTHER FINANCING USES	<u>-</u>	<u>(1)</u>	<u>(1)</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	-	-	-
FUND BALANCE, JUNE 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - CONTINUING EDUCATION**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 865,250	\$ 671,251	\$ (193,999)
TOTAL REVENUES	<u>865,250</u>	<u>671,251</u>	<u>(193,999)</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	665,185	450,205	214,980
Support:			
Pupil support services	-	-	-
Instructional staff services	163,074	193,984	(30,910)
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>828,259</u>	<u>644,189</u>	<u>184,070</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>36,991</u>	<u>27,062</u>	<u>(9,929)</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	(36,991)	(27,062)	9,929
TOTAL OTHER FINANCING USES	<u>(36,991)</u>	<u>(27,062)</u>	<u>9,929</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	-	-	-
FUND BALANCE, JUNE 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - BRBYTES**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Variance
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 17,345	\$ 17,345	\$ -
TOTAL REVENUES	17,345	17,345	-
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	17,345	17,345	-
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	17,345	17,345	-
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	-	-	-
FUND BALANCE, JUNE 30, 2023	\$ -	\$ -	\$ -

**EAST BATON ROUGE PARISH SCHOOL SYSTEM****Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - MAGNET SCHOOL ASSISTANCE PROGRAM**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 2,584,471	\$ 2,600,429	\$ 15,958
TOTAL REVENUES	<u>2,584,471</u>	<u>2,600,429</u>	<u>15,958</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	1,733,529	1,733,530	(1)
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	347,734	347,735	(1)
General administration services	513	513	-
School administration services	-	-	-
Business and central services	278,021	292,595	(14,574)
Plant operations and maintenance	-	-	-
Transportation	636	636	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>2,360,433</u>	<u>2,375,009</u>	<u>(14,576)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>224,038</u>	<u>225,420</u>	<u>1,382</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	<u>(224,038)</u>	<u>(225,420)</u>	<u>(1,382)</u>
TOTAL OTHER FINANCING USES	<u>(224,038)</u>	<u>(225,420)</u>	<u>(1,382)</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2023	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2023**

	Budget	Actual	Variance
<b><u>REVENUES</u></b>			
Local sources:			
Other	\$ 1,667,019	\$ 1,673,029	\$ 6,010
TOTAL REVENUES	<u>1,667,019</u>	<u>1,673,029</u>	<u>6,010</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	520,505	498,915	21,590
Special education programs	10,500	10,500	-
Other education programs	821,907	284,625	537,282
Support:			
Pupil support services	28,581	28,581	-
Instructional staff services	566,344	271,200	295,144
General administration services	150	89	61
School administration services	-	-	-
Business and central services	498	-	498
Plant operations and maintenance	-	-	-
Transportation	2,993	530	2,463
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>1,951,478</u>	<u>1,094,440</u>	<u>857,038</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(284,459)</u>	<u>578,589</u>	<u>863,048</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	200,000	200,000	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>200,000</u>	<u>200,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(84,459)</u>	<u>778,589</u>	<u>863,048</u>
Fund Balance, June 30, 2022	<u>327,612</u>	<u>327,612</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2023	<u>\$ 243,153</u>	<u>\$ 1,106,201</u>	<u>\$ 863,048</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM****Baton Rouge, Louisiana****SPECIAL REVENUE FUND - TITLE IV****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 1,812,485	\$ 1,552,503	\$ (259,982)
TOTAL REVENUES	<u>1,812,485</u>	<u>1,552,503</u>	<u>(259,982)</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	1,177,213	1,071,617	105,596
Support:			
Pupil support services	186,695	169,173	17,522
Instructional staff services	321,925	192,321	129,604
General administration services	-	-	-
School administration services	525	3,727	(3,202)
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>1,686,358</u>	<u>1,436,838</u>	<u>249,520</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>126,127</u>	<u>115,665</u>	<u>(10,462)</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	(126,127)	(115,665)	10,462
TOTAL OTHER FINANCING USES	<u>(126,127)</u>	<u>(115,665)</u>	<u>10,462</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	-	-	-
FUND BALANCE, JUNE 30, 2023	<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, 2023**

	Original Budget	Revised Budget	Actual	Variance
<b><u>REVENUES</u></b>				
Local sources:				
Other	\$ 116,000	\$ 159,256	\$ 150,603	\$ (8,653)
TOTAL REVENUES	116,000	159,256	150,603	(8,653)
<b><u>EXPENDITURES</u></b>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	109,400	171,486	159,560	11,926
Support:				
Pupil support services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	30	(30)
School administration services	-	-	-	-
Business and central services	-	-	-	-
Plant operations and maintenance	-	-	-	-
Transportation	-	-	-	-
Community service operations	-	-	-	-
Child nutrition	-	-	-	-
Appropriations:	-	-	-	-
Charter Schools - Type 1	-	-	-	-
Charter Schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
COVID-19 Stipends	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	109,400	171,486	159,590	11,896
EXCESS OF REVENUES OVER EXPENDITURES	6,600	(12,230)	(8,987)	3,243
<b><u>OTHER FINANCING USES</u></b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
NET CHANGE IN FUND BALANCE	6,600	(12,230)	(8,987)	3,243
Fund Balance, June 30, 2022	182,105	182,105	182,105	-
FUND BALANCE, JUNE 30, 2023	\$ 188,705	\$ 169,875	\$ 173,118	\$ 3,243

**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, 2023**

	Original Budget	Revised Budget	Actual	Variance
<b><u>REVENUES</u></b>				
Local sources:				
Other	\$ 190,313	\$ 170,669	\$ 209,411	\$ 38,742
TOTAL REVENUES	190,313	170,669	209,411	38,742
<b><u>EXPENDITURES</u></b>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	-	-	92,907	(92,907)
Support:				
Pupil support services	268,999	142,410	28,605	113,805
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
School administration services	-	-	-	-
Business and central services	-	-	-	-
Plant operations and maintenance	-	-	-	-
Transportation	-	-	-	-
Community service operations	-	-	-	-
Child nutrition	-	-	-	-
Appropriations:				
Charter Schools - Type 1	-	-	-	-
Charter Schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
COVID-19 Stipends	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	268,999	142,410	121,512	20,898
EXCESS OF REVENUES OVER EXPENDITURES	(78,686)	28,259	87,899	59,640
<b><u>OTHER FINANCING USES</u></b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
NET CHANGE IN FUND BALANCE	(78,686)	28,259	87,899	59,640
Fund Balance, June 30, 2022	296,944	296,944	296,944	-
FUND BALANCE, JUNE 30, 2023	\$ 218,258	\$ 325,203	\$ 384,843	\$ 59,640

**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, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 386,963	\$ 386,963	\$ -
TOTAL REVENUES	<u>386,963</u>	<u>386,963</u>	<u>-</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	95,456	95,457	(1)
Support:			
Pupil support services	232,222	232,223	(1)
Instructional staff services	30,214	30,211	3
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>357,892</u>	<u>357,891</u>	<u>1</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>29,071</u>	<u>29,072</u>	<u>1</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	(29,071)	(29,072)	(1)
TOTAL OTHER FINANCING USES	<u>(29,071)</u>	<u>(29,072)</u>	<u>(1)</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	-	-	-
FUND BALANCE, JUNE 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**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, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 4,709,622	\$ 4,208,753	\$ (500,869)
TOTAL REVENUES	<u>4,709,622</u>	<u>4,208,753</u>	<u>(500,869)</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	1,430,498	1,038,341	392,157
Special education programs	-	-	-
Other education programs	271,469	227,293	44,176
Support:			
Pupil support services	-	-	-
Instructional staff services	2,653,831	2,626,927	26,904
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>4,355,798</u>	<u>3,892,561</u>	<u>463,237</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>353,824</u>	<u>316,192</u>	<u>(37,632)</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	(353,824)	(316,192)	37,632
TOTAL OTHER FINANCING USES	<u>(353,824)</u>	<u>(316,192)</u>	<u>37,632</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	-	-	-
FUND BALANCE, JUNE 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - LOUISIANA HEALTHY SCHOOLS**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 10,000	\$ 10,000	\$ -
TOTAL REVENUES	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	8,978	8,976	2
Support:			
Pupil support services	-	-	-
Instructional staff services	1,022	1,024	(2)
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>10,000</u>	<u>10,000</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING USES</u></b>			
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, 2022	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM****Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - 21ST CENTURY COMMUNITY LEARNING**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 718,578	\$ 560,355	\$ (158,223)
TOTAL REVENUES	<u>718,578</u>	<u>560,355</u>	<u>(158,223)</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	419,115	364,115	55,000
Support:			
Pupil support services	5,317	-	5,317
Instructional staff services	118,052	79,945	38,107
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	122,082	74,201	47,881
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>664,566</u>	<u>518,261</u>	<u>146,305</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>54,012</u>	<u>42,094</u>	<u>(11,918)</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	<u>(54,012)</u>	<u>(42,094)</u>	<u>11,918</u>
TOTAL OTHER FINANCING USES	<u>(54,012)</u>	<u>(42,094)</u>	<u>11,918</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2023	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - LSU EDUCATION INNOVATION AND RESEARCH**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 70,289	\$ 70,289	\$ -
TOTAL REVENUES	<u>70,289</u>	<u>70,289</u>	<u>-</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	70,289	70,289	-
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>70,289</u>	<u>70,289</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING USES</u></b>			
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, 2022	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**SPECIAL REVENUE FUND - FESTIVAL OF FLAVORS**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>REVENUES</u></b>			
State and federal:			
Federal grants	\$ 17,196	\$ 17,196	\$ -
TOTAL REVENUES	<u>17,196</u>	<u>17,196</u>	<u>-</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	-	-	-
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
COVID-19 Stipends	-	-	-
Facilities and acquisition	17,196	17,196	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>17,196</u>	<u>17,196</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING USES</u></b>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2022	-	-	-
FUND BALANCE, JUNE 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

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

**WORKERS' COMPENSATION FUND**

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

**RISK MANAGEMENT FUND**

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

**MEDICAL INSURANCE FUND**

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM****Baton Rouge, Louisiana****PROPRIETARY FUND TYPE****INTERNAL SERVICE FUNDS****COMBINING STATEMENT OF NET POSITION****JUNE 30, 2023**

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<b><u>ASSETS</u></b>				
Current:				
Cash and cash equivalents	\$ 13,635,785	\$ 18,162,133	\$ 26,519,492	\$ 58,317,410
 TOTAL ASSETS	 \$ 13,635,785	 \$ 18,162,133	 \$ 26,519,492	 \$ 58,317,410
<b><u>LIABILITIES AND NET POSITION</u></b>				
Liabilities:				
Current:				
Accounts payable	\$ 227,628	\$ 590	\$ 56,978	\$ 285,196
Claims payable	3,357,236	1,364,042	2,931,527	7,652,805
Total current liabilities	3,584,864	1,364,632	2,988,505	7,938,001
Noncurrent:				
Claims payable	4,452,373	2,887,846	-	7,340,219
Total noncurrent liabilities	4,452,373	2,887,846	-	7,340,219
TOTAL LIABILITIES	8,037,237	4,252,478	2,988,505	15,278,220
 Net position - unrestricted	 5,598,548	 13,909,655	 23,530,987	 43,039,190
 TOTAL LIABILITIES AND NET POSITION	 \$ 13,635,785	 \$ 18,162,133	 \$ 26,519,492	 \$ 58,317,410

**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, 2023**

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<b><u>OPERATING REVENUES</u></b>				
Premiums received	\$ 4,362,715	\$ 2,253,639	\$ 68,390,775	\$ 75,007,129
Refunds received	856	14,201	-	15,057
 TOTAL OPERATING REVENUE	 4,363,571	 2,267,840	 68,390,775	 75,022,186
<b><u>OPERATING EXPENSES</u></b>				
Claims expense	3,726,718	2,636,192	70,359,058	76,721,968
Materials and supplies	-	-	145	145
Administrative fees	844	293,823	2,191,967	2,486,634
 TOTAL OPERATING EXPENSES	 3,727,562	 2,930,015	 72,551,170	 79,208,747
 NET OPERATING LOSS	 636,009	 (662,175)	 (4,160,395)	 (4,186,561)
<b><u>NON-OPERATING REVENUES</u></b>				
Interest income	-	-	-	-
TOTAL NON-OPERATING REVENUES	-	-	-	-
 LOSS BEFORE TRANSFERS	 636,009	 (662,175)	 (4,160,395)	 (4,186,561)
<b><u>TRANSFERS IN (OUT)</u></b>	 -	 -	 -	 -
 CHANGE IN NET POSITION	 636,009	 (662,175)	 (4,160,395)	 (4,186,561)
NET POSITION at JUNE 30, 2022	4,962,539	14,571,830	27,691,382	47,225,751
NET POSITION at JUNE 30, 2023	<u>\$ 5,598,548</u>	<u>\$ 13,909,655</u>	<u>\$ 23,530,987</u>	<u>\$ 43,039,190</u>



**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, 2023**

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>				
Cash premiums received	\$ 4,362,715	\$ 2,253,639	\$ 68,412,777	\$ 75,029,131
Cash refunds received	856	14,201	-	15,057
Cash paid in claims and benefits	(3,346,830)	(1,698,809)	(71,966,330)	(77,011,969)
Cash paid for expenses	<u>-</u>	<u>(293,233)</u>	<u>(3,245,045)</u>	<u>(3,538,278)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>1,016,741</u>	<u>275,798</u>	<u>(6,798,598)</u>	<u>(5,506,059)</u>
NET CHANGE IN CASH	1,016,741	275,798	(6,798,598)	(5,506,059)
Cash at beginning of year	<u>12,619,044</u>	<u>17,886,335</u>	<u>33,318,090</u>	<u>63,823,469</u>
CASH AT END OF YEAR	<u><u>\$ 13,635,785</u></u>	<u><u>\$ 18,162,133</u></u>	<u><u>\$ 26,519,492</u></u>	<u><u>\$ 58,317,410</u></u>
<b>Reconciliation of operating loss to net cash provided by (used in) operating activities</b>				
Operating income (loss)	\$ 636,009	\$ (662,175)	\$ (4,160,395)	\$ (4,186,561)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:				
Changes in:				
Reimbursement receivables	-	-	22,002	22,002
Accounts and claims payable	<u>380,732</u>	<u>937,973</u>	<u>(2,660,205)</u>	<u>(1,341,500)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u><u>\$ 1,016,741</u></u>	<u><u>\$ 275,798</u></u>	<u><u>\$ (6,798,598)</u></u>	<u><u>\$ (5,506,059)</u></u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**SCHEDULE OF BOARD MEMBERS' COMPENSATION**  
**FISCAL YEAR ENDED JUNE 30, 2023**

Name	Compensation Base	Additional Compensation (2)	Total
Mark Bellue	\$ 9,600	\$ -	\$ 9,600
Dadrius Lanus, President (1)	10,200	191	10,391
Tramelle Howard	4,800	110	4,910
Carla Powell	4,800	134	4,934
Dawn Collins	4,800	65	4,865
Shashonnie Steward	4,800	100	4,900
Evelyn Ware-Jackson	4,800	-	4,800
Cliff Lewis	4,800	-	4,800
Jill Dyason	4,800	584	5,384
Nathan Rust	4,800	-	4,800
Michael Gaudet	9,600	-	9,600
Connie Bernard	4,800	144	4,944
Katie Kennison	4,800		4,800
David Tatman, President (1)	5,400		5,400
Patrick Martin	4,800	-	4,800
	<u>\$ 87,600</u>	<u>\$ 1,328</u>	<u>\$ 88,928</u>

***Notes:***

(1) Board President receives an additional \$100 per month.  
David Tatman was President from July 2022 - December 2022  
Dadrius Lanus was President from January 2023 - June 2023

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

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER**  
**PAYMENTS TO THE SUPERINTENDENT**  
**FISCAL YEAR ENDED JUNE 30, 2023**

<b><u>Agency Head Name:</u></b>	<b><u>Sito Narcisse</u></b>
Salary	\$ 255,000
Performance Award	8,000
Employee Benefits	74,754
Tax Sheltered Annuity	18,700
Car Allowance	10,000
Electronic Allowance	3,000
Dues	7,470
	<u>\$ 376,924</u>



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

**DEBT CAPACITY**

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

- Ratios of Outstanding Debt by Type – Last Ten Fiscal Years
- Computation of Legal Debt Margin – Last Ten Fiscal Years
- Computation of Direct and Overlapping Debt – December 31, 2022

**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, 2023

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive 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>
2023		\$ 451,618,815	\$ 184,669,680	\$ (554,374,784)	\$ 81,913,711
2022		462,057,039	131,923,855	(697,149,962)	(103,169,068)
2021		460,694,751	95,696,363	(812,138,473)	(255,747,359)
2020	(2)	473,344,184	67,117,638	(825,321,842)	(284,860,020)
2019		467,566,535	66,534,320	(832,021,118)	(297,920,263)
2018		450,348,932	65,675,585	(806,378,981)	(290,354,464)
2017		412,740,027	68,333,468	(744,969,328)	(263,895,833)
2016	(1)	403,480,617	48,561,928	(716,940,070)	(264,897,525)
2015		396,856,443	29,106,862	(708,174,385)	(282,211,080)
2014		371,549,301	48,117,058	(162,376,039)	257,290,320

Source: Annual Comprehensive Financial Reports

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

(2) Amounts presented for 2020 are as previously reported. Beginning in fiscal year ended June 30, 2021, accounting changes were made to restate the beginning net position due to the implementation of GASB No. 84 *Fiduciary Activities*.



**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,				
	2023	2022	2021	2020	2019
<b>Expenses:</b>					
Instruction:					
Regular education programs	\$ 156,316,024	\$ 161,464,854	\$ 192,865,471	\$ 183,430,927	\$ 185,523,786
Special education programs	40,258,030	45,921,971	59,550,492	57,530,552	58,144,412
Other education programs	71,842,345	56,314,044	57,415,638	51,689,511	51,112,058
Support Services:					
Pupil support services	36,588,500	38,998,788	41,907,870	40,847,908	40,907,044
Instructional staff services	68,450,787	41,446,941	36,672,958	31,121,840	31,823,186
General administration services	17,631,995	15,130,153	14,090,078	11,490,742	13,672,238
School administration services	24,547,903	22,992,153	27,743,391	26,646,154	27,371,935
Business and central services	12,885,022	15,285,377	16,634,452	14,475,200	14,897,594
Plant operations and maintenance	50,088,644	54,111,860	46,841,363	44,419,427	47,871,663
Transportation	31,431,653	33,718,135	35,620,520	34,760,895	37,217,097
Child nutrition	26,529,322	38,746,891	38,618,183	47,554,184	30,443,276
Community service operations	12,350	12,350	12,350	12,350	12,350
Appropriations					
Charter schools - Type 1	90,354,894	75,672,567	57,423,453	50,290,095	41,387,463
Charter schools - Type 2	34,876,908	29,349,152	30,937,676	27,582,812	25,791,105
Office of Juvenile Justice	95,215	73,010	105,202	131,624	143,873
Magnet programs	-	-	-	-	-
Recovery School District	13,033,652	13,424,854	13,480,552	13,842,504	14,505,579
COVID-19 Stipends	-	1,129,701	1,808,004	-	-
Interest on long-term debt	379,393	380,419	284,532	244,430	285,610
Total expenses	675,322,637	644,173,220	672,012,185	636,071,155	621,110,269
<b>Program revenues:</b>					
Charges for services:					
Instruction	12,584,694	10,705,717	6,306,779	1,287,951	1,803,247
Plant operation and maintenance	-	-	-	-	-
Transportation	587,863	633,125	629,897	-	502,780
Child nutrition	3,058,030	390,456	525,649	781,278	581,867
Operating grants and contributions	200,583,956	171,570,549	122,216,068	103,518,362	85,438,981
Capital grants and contributions	789,353	5,062,469	78,830	2,792,070	6,922,486
Total program revenues	217,603,896	188,362,316	129,757,223	108,379,661	95,249,361
Net (expense) revenue	(457,718,741)	(455,810,904)	(542,254,962)	(527,691,494)	(525,860,908)
<b>General revenues and other changes in net assets:</b>					
Taxes:					
Ad valorem taxes	200,446,589	182,541,749	182,263,788	177,194,133	168,294,581
State revenue sharing	4,085,416	3,851,331	3,860,649	3,973,753	4,004,201
Sales and use taxes	229,605,427	225,383,582	194,691,444	178,160,214	182,207,657
State aid not restricted to specific programs (MFP)	194,250,907	187,546,304	176,818,555	174,817,783	154,821,849
Interest and investment earnings	7,863,659	945,498	411,373	2,149,614	3,048,423
Miscellaneous	6,549,522	8,120,731	6,875,955	4,456,240	5,918,398
Total general revenues and other changes in net position	642,801,520	608,389,195	564,921,764	540,751,737	518,295,109
<b>Change in net position</b>	<b>\$ 185,082,779</b>	<b>\$ 152,578,291</b>	<b>\$ 22,666,802</b>	<b>\$ 13,060,243</b>	<b>\$ (7,565,799)</b>

Source: Annual Comprehensive Financial Reports

Fiscal Year Ended June 30,				
2018	2017	2016	2015	2014
\$ 179,783,397	\$ 182,594,399	\$ 166,474,769	\$ 160,557,844	\$ 173,794,640
58,706,613	64,423,211	60,523,306	57,251,574	57,490,323
47,708,329	51,907,667	51,923,590	51,781,515	52,078,224
38,592,886	40,051,744	37,509,329	38,166,966	37,637,652
28,114,461	29,007,379	29,554,779	30,405,481	31,236,178
12,285,612	11,120,869	11,912,209	12,672,588	12,101,634
26,770,383	28,971,098	25,597,207	24,262,838	23,779,907
14,575,491	14,289,510	14,157,789	13,904,960	13,317,741
50,031,263	72,131,816	46,840,301	54,024,412	48,721,834
33,264,647	34,660,007	32,958,222	33,503,365	33,446,284
29,671,227	29,596,017	28,975,759	26,533,073	25,166,216
12,350	12,350	12,350	265,327	12,350
30,116,114	30,388,376	29,861,338	32,442,790	23,267,445
23,216,329	16,977,987	13,938,990	10,344,959	6,982,719
145,811	162,095	110,355	129,864	184,554
-	-	7,265,633	6,026,400	5,905,611
16,072,002	17,367,386	16,116,399	12,525,322	12,898,005
-	-	-	-	-
376,897	376,893	376,893	376,889	436,995
589,443,812	624,038,804	574,109,218	565,176,167	558,458,312
1,402,643	974,409	957,698	923,633	913,741
-	6,853,879	-	-	-
853,974	607,908	709,262	778,329	495,273
584,378	634,406	790,070	784,882	1,795,086
99,971,970	89,097,705	78,832,769	79,728,511	79,340,738
-	2,027,043	-	-	-
102,812,965	100,195,350	81,289,799	82,215,355	82,544,838
(486,630,847)	(523,843,454)	(492,819,419)	(482,960,812)	(475,913,474)
165,466,456	157,201,231	154,517,614	150,966,345	147,294,070
4,028,980	4,030,286	3,848,546	4,046,548	4,076,099
179,415,809	191,494,294	174,082,945	172,402,667	165,634,180
166,033,183	166,220,581	170,598,098	169,562,586	166,898,493
1,527,684	1,152,045	1,127,134	1,063,035	891,003
5,354,842	4,746,709	5,506,452	6,236,064	5,851,461
521,826,954	524,845,146	509,680,789	504,277,245	490,645,306
\$ 35,196,107	\$ 1,001,692	\$ 16,861,370	\$ 21,316,433	\$ 14,731,832

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

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

		Fiscal Year Ended June 30,				
As required by GASB 54		2023	2022	2021	2020 (1)	2019
<b>General Fund</b>						
Nondisposable	\$	76,856	\$ 84,624	\$ 158,918	\$ 180,902	\$ 46,171
Assigned		35,500,000	35,500,000	26,500,000	17,500,000	17,500,000
Unassigned		105,818,508	56,896,768	44,917,306	35,472,027	25,904,391
Total general fund		<u>141,395,364</u>	<u>92,481,392</u>	<u>71,576,224</u>	<u>53,152,929</u>	<u>43,450,562</u>
<b>All Other Governmental Funds*</b>						
Nondisposable	\$	2,498,359	\$ 1,450,271	\$ 1,537,494	\$ 2,032,502	\$ 1,398,715
Restricted		182,171,321	130,473,584	94,527,326	65,027,536	65,135,605
Assigned		2,293,811	685,872	506,353	304,964	309,998
Unassigned		-	-	(5,883,327)	(6,470,157)	(4,198,909)
Total all other governmental funds	\$	<u>186,963,491</u>	<u>132,609,727</u>	<u>90,687,846</u>	<u>\$ 60,894,845</u>	<u>\$ 62,645,409</u>

\* Includes Child Nutrition and Other Non Major Funds.

(1) Amounts presented for 2020 are as previously reported. Beginning in fiscal year ended June 30, 2021, accounting changes were made to restate the beginning fund balance due to the implementation of GASB No. 84 *Fiduciary Activities*.

Source: Annual Comprehensive Financial Reports

Fiscal Year Ended June 30,

2018	2017	2016	2015	2014
\$ 141,261	\$ 46,171	\$ 46,171	\$ 125,090	\$ 119,607
17,500,000	19,453,066	22,237,628	36,104,377	38,466,335
53,267,504	61,468,075	59,176,208	50,598,410	44,856,340
<u>70,908,765</u>	<u>80,967,312</u>	<u>81,460,007</u>	<u>86,827,877</u>	<u>83,442,282</u>
\$ 1,284,934	\$ 1,436,856	\$ 473,419	\$ 339,034	\$ 342,685
64,390,651	68,333,468	47,636,324	36,398,630	54,444,199
327,265	336,015	314,158	352,778	1,876,079
(4,760,502)	(4,741,281)	-	-	-
<u>\$ 61,242,348</u>	<u>\$ 65,365,058</u>	<u>\$ 48,423,901</u>	<u>\$ 37,090,442</u>	<u>\$ 56,662,963</u>

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

Baton Rouge, Louisiana

**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**

**LAST TEN FISCAL YEARS**

**(modified accrual basis of accounting)**

**(unaudited)**

	Fiscal Year Ended June 30,				
	2023	2022	2021	2020	2019
<b><u>REVENUES</u></b>					
Local sources:					
Ad valorem taxes	\$ 200,446,589	\$ 182,541,749	\$ 182,263,788	\$ 177,194,133	\$ 168,294,581
Sales and use taxes	229,605,427	225,383,582	194,691,444	178,160,214	182,207,657
Earnings on investments	7,863,659	944,981	410,521	2,127,469	3,016,176
Extended day program tuition	1,642,770	989,663	585,738	1,176,572	1,607,215
Student activities	10,791,321	9,565,561	5,591,994		
Other	10,426,441	9,298,065	8,195,461	5,348,897	7,211,076
State sources:					
Unrestricted state sources - MFP	194,250,907	187,546,304	176,818,555	174,817,783	154,821,849
Revenue sharing	4,085,416	3,851,331	3,860,649	3,973,753	4,004,201
Restricted grants-in-aid	8,015,263	7,944,823	7,985,012	9,222,403	5,276,607
Federal grants	193,358,046	168,688,195	113,109,886	97,062,754	87,084,861
<b>TOTAL REVENUES</b>	<b>860,485,839</b>	<b>796,754,254</b>	<b>693,513,048</b>	<b>649,083,978</b>	<b>613,524,223</b>
<b><u>EXPENDITURES</u></b>					
Current:					
Instruction:					
Regular education programs	163,913,949	165,724,937	160,823,935	153,488,329	160,293,766
Special education programs	53,450,933	57,921,906	58,444,483	57,150,513	59,309,280
Other education programs	79,375,893	66,518,776	58,450,853	51,847,413	53,211,330
Support:					
Pupil support services	45,073,053	47,766,177	41,608,521	40,829,705	42,329,687
Instructional staff services	76,830,736	48,950,259	36,564,934	31,021,837	33,036,709
General administration services	17,599,511	16,661,990	13,723,395	12,705,040	13,170,689
School administration services	31,324,759	28,946,054	27,404,945	26,474,754	28,272,989
Business and central services	15,479,284	15,902,215	16,559,040	14,329,509	15,134,254
Plant operations and maintenance	47,083,784	51,120,301	45,260,468	47,864,804	60,265,155
Transportation	36,329,524	33,034,874	32,951,543	35,556,198	34,939,176
Community Service Operations	12,350	12,350	12,350	12,350	12,350
Child nutrition	32,193,192	40,115,613	37,834,997	46,915,508	31,918,036
Appropriations					
Charter schools Type 1	90,354,894	75,672,567	57,423,453	50,290,095	41,387,463
Charter schools Type 2	34,876,908	29,349,152	30,937,676	27,582,812	25,791,105
Office of Juvenile Justice	95,215	73,010	105,202	131,624	143,873
Magnet programs		-	-	-	-
Recovery School District	13,033,652	13,424,854	13,480,552	13,842,504	14,505,579
COVID-19 Stipends	-	1,129,701	1,808,004		
Facilities and Acquisition	17,026,510	29,437,488	15,279,166	28,060,187	30,787,752
Debt service - Principal	2,784,563	2,784,563	2,784,562	2,784,562	2,784,562
Debt service - Interest	379,393	380,419	284,533	244,431	285,610
<b>TOTAL EXPENDITURES</b>	<b>757,218,103</b>	<b>724,927,206</b>	<b>651,742,612</b>	<b>641,132,175</b>	<b>647,579,365</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>103,267,736</b>	<b>71,827,048</b>	<b>41,770,436</b>	<b>7,951,803</b>	<b>(34,055,142)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Transfers in	24,276,022	19,470,352	11,485,747	4,874,406	21,489,461
Insurance proceeds	-	-	-	-	-
Transfers out	(24,276,022)	(28,470,352)	(11,485,747)	(4,874,406)	(13,489,461)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(9,000,000)</b>	<b>-</b>	<b>-</b>	<b>8,000,000</b>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<b>103,267,736</b>	<b>\$ 62,827,048</b>	<b>\$ 41,770,436</b>	<b>\$ 7,951,803</b>	<b>\$ (26,055,142)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>0.43%</b>	<b>0.46%</b>	<b>0.49%</b>	<b>0.50%</b>	<b>0.51%</b>

Source: Annual Comprehensive Financial Reports

Fiscal Year Ended June 30,				
2018	2017	2016	2015	2014
\$ 165,466,456	\$ 157,201,231	\$ 154,517,614	\$ 150,966,345	\$ 147,294,070
179,415,809	191,494,294	174,082,945	172,402,667	165,634,180
1,518,362	1,148,878	1,116,995	1,052,896	880,781
1,236,307	816,727	859,031	818,239	789,790
7,018,466	6,146,705	7,107,130	7,937,818	8,334,939
166,033,183	166,220,581	170,598,098	169,562,586	166,898,493
4,028,980	4,030,286	3,848,546	4,046,548	4,076,099
4,719,125	4,575,250	4,966,985	4,948,851	7,065,243
95,252,845	84,522,455	73,865,784	74,779,659	72,275,495
624,689,533	616,156,407	590,963,128	586,515,609	573,249,090
157,391,053	147,510,001	144,531,269	143,151,211	152,332,858
60,479,462	60,125,197	60,887,574	59,124,159	57,919,164
49,257,024	49,498,919	52,972,498	53,397,365	52,481,077
39,827,151	37,938,252	38,078,554	39,485,543	37,695,876
28,966,866	27,493,388	30,137,988	31,498,178	31,257,818
12,418,279	11,843,168	12,271,177	12,318,953	12,480,269
27,675,688	27,158,707	26,005,068	25,181,548	23,867,132
15,084,442	13,760,363	14,348,787	14,926,691	13,121,530
62,216,431	70,073,645	46,712,415	51,669,023	55,175,198
33,347,196	36,487,943	33,676,364	32,857,989	33,431,655
12,350	12,350	12,350	265,327	12,350
29,975,065	28,279,683	28,477,362	26,713,395	25,427,893
30,116,114	30,388,376	29,861,338	32,442,790	23,267,445
23,216,329	16,977,987	13,938,990	10,344,959	6,982,719
145,811	162,095	110,355	129,864	184,554
-	-	7,265,633	6,026,400	5,905,611
16,072,002	17,367,386	16,116,399	12,525,322	12,898,005
49,508,073	32,005,308	26,350,144	47,321,559	22,400,061
2,784,561	2,784,563	2,866,381	2,945,366	2,948,199
376,893	376,893	376,893	376,893	292,429
638,870,790	610,244,224	584,997,539	602,702,535	570,081,843
(14,181,257)	5,912,183	5,965,589	(16,186,926)	3,167,247
7,267,600	5,395,536	7,678,950	5,130,284	5,427,753
-	10,084,094	-	-	-
(7,267,600)	(5,395,536)	(7,678,950)	(5,130,284)	(6,927,753)
-	10,084,094	-	-	(1,500,000)
\$ (14,181,257)	\$ 15,996,277	\$ 5,965,589	\$ (16,186,926)	\$ 1,667,247
0.55%	0.55%	0.58%	0.60%	0.59%

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**  
**(unaudited)**

Fiscal Year Ended	Residential Property 10%	Public Services Property 25%	Personal/ Other Property 15%	Total Taxable Assessed Value	Add: Tax-Exempt Property	Estimated Actual Taxable Value	Total Direct Tax Rate (Note 2)
June 30,							
2014	\$ 2,886,279,250	\$ 343,803,540	\$ 1,617,074,540	\$ 4,847,157,330	\$ 678,870,550	\$ 5,526,027,880	12.73%
2015	2,952,471,820	347,183,560	1,629,608,530	4,929,263,910	681,677,500	5,610,941,410	11.72%
2016	2,995,864,318	521,723,990	1,650,662,678	5,168,250,986	677,338,960	5,845,589,946	13.11%
2017	2,947,870,970	358,236,930	1,281,919,610	4,588,027,510	686,575,189	5,274,602,699	12.57%
2018	2,760,432,884	324,949,140	1,178,839,200	4,264,221,224	691,504,130	4,955,725,354	12.53%
2019	2,863,275,371	350,700,550	1,260,911,700	4,474,887,621	690,341,884	5,165,229,505	12.58%
2020	3,039,801,388	342,044,400	1,443,970,230	4,825,816,018	850,831,070	5,676,647,088	12.56%
2021	3,234,273,031	351,773,620	1,288,319,200	4,874,365,851	704,750,653	5,579,116,504	12.40%
2022	3,397,206,260	346,380,800	1,341,461,390	5,085,048,450	709,013,471	5,794,061,921	12.34%
2023	3,392,490,835	367,274,630	1,335,703,840	5,095,469,305	709,391,476	5,804,860,781	12.39%

Source: Tax Assessor

Note 2: Direct rate uses weighted average of type of property component to total taxable assessed value applied to the type of property component tax rate. These results are added together to get the total direct tax rate.

**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, 2022			December 31, 2013		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
ExxonMobil Corporation	Petroleum Products	\$ 395,591,960	1	6.81 %	\$ 332,208,580	1	7.58 %
Entergy, Inc.	Electric and Gas Utility	\$ 134,429,600	2	2.32	\$ 98,090,370	2	2.24
J P Morgan/Chase	Bank	\$ 58,051,300	3	1.00	\$ 47,079,000	4	1.07
State Farm Mutual	Insurance	\$ 47,565,580	4	0.82	\$ 74,909,940	3	1.71
Formosa Plastics Corp	Plastics Fabrication	\$ 57,953,470	5	1.00	\$ -		--
Capital One	Bank	\$ 30,767,810	6	0.53	\$ 21,207,450	7	0.48
Bellsouth Communications	Telephone Utility	\$ 34,424,670	7	0.59	\$ 20,078,500	9	0.46
Baton Rouge Water Co	Water Utility	\$ 25,689,670	8	0.44	\$ 21,595,450	6	0.50
Honeywell International	Manufacturing and Technology Products	\$ 26,686,150	9	0.46	--		--
Dixie Electric Membership	Electric Utility	\$ 19,999,290	10	0.03	--		--
Georgia Pacific Corporation (2)	Pulp and Paper Products	--		--	\$ 35,100,100	5	0.80
Wal-Mart	Retail Store	--		--	\$ 20,869,800	8	0.48
Higman Barge Lines	Public Utility (Watercraft)	--		--	\$ 17,982,050	10	0.41
		<u>\$ 831,159,500</u>		<u>14.00 %</u>	<u>\$ 689,121,240</u>		<u>15.73 %</u>

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

(2) Includes the City of Zachary



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**PROPERTY TAX MILLAGES - DIRECT AND OVERLAPPING GOVERNMENTS<sup>(1)</sup>**

**(PER \$1,000 OF ASSESSED VALUE)**

**LAST TEN CALENDAR YEARS**

**(unaudited)**

Calendar Year	Direct - East Baton Rouge Parish School System			Overlapping		
	General Fund	Debt Service	Total	Parish	Law	Road
		Funds (2)			Enforcement	Lighting
2013	\$ 140,657,409	\$ -	\$ 140,657,409	\$ 15,068,687	\$ 65,662,678	\$ 785,329
2014	147,294,070	-	147,294,070	15,491,537	67,505,273	712,002
2015	150,966,345	-	150,966,345	15,762,356	68,685,384	722,075
2016	154,517,615	-	154,517,615	15,426,470	69,651,440	354,888
2017	161,593,602	-	161,593,602	16,156,091	72,945,725	383,791
2018	163,711,164	-	163,711,164	16,453,040	74,286,465	455,165
2019	171,888,329	-	171,888,329	17,148,567	77,426,813	472,671
2020	176,808,091	-	176,808,091	17,331,508	82,475,972	472,684
2021	179,272,804	-	179,272,804	17,574,309	83,631,394	472,955
2022	197,159,449	-	197,159,449	18,285,369	87,015,136	563,927

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

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

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

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

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

**Overlapping**

Recreation and Community Centers		Fire Protection	Levee & Diversion Canal	Cities (3)	Other	Total
\$		\$	\$	\$	\$	\$
61,492,507		37,929,227	3,852,633	13,581,260	93,277,970	432,307,700
63,218,080		39,164,671	3,929,668	14,068,430	95,981,406	447,365,137
66,270,628		43,536,637	3,983,829	14,438,182	97,894,285	462,259,721
67,202,720		32,579,578	3,784,935	14,592,432	112,128,173	470,238,251
70,381,189		35,247,566	4,229,731	29,273,985	86,655,097	476,866,777
71,674,793		37,077,470	4,598,711	31,701,349	89,357,114	489,315,271
74,704,737		38,523,642	4,734,341	32,474,501	88,333,864	505,707,465
75,389,311		42,970,252	4,721,297	33,490,359	92,542,961	526,202,435
80,691,184		43,779,103	1,420,886	33,712,156	93,922,368	534,477,159
81,765,964		45,189,051	1,491,273	35,639,268	97,791,078	564,900,515

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**PROPERTY TAX LEVIES AND COLLECTIONS**

**LAST TEN TAX YEARS**

**(December 31, 2013 through 2022)**

**(unaudited)**

<u>Tax Year</u>	<u>Total Tax Levy (1)</u>	<u>Current Tax Levy Collections (2)</u>	<u>Percent of Levy Collected</u>	<u>Prior Year Tax Collections (2)</u>	<u>Total Collections (2)</u>	<u>Ratio of Total Collections to Tax Levy</u>
2022	\$ 197,436,791	\$ 195,706,616	99.1%	\$ 313,114	\$ 196,019,730	99.3%
2021	179,272,804	177,959,214	99.3%	(306,506)	177,652,708	99.1%
2020	176,808,091	177,069,643	100.1%	238,096	177,307,739	100.3%
2019	172,065,647	170,152,875	98.9%	2,228,252	172,381,127	100.2%
2018	163,711,164	163,327,860	99.8%	334,579	163,662,439	99.9%
2017	161,593,602	160,667,810	99.4%	343,573	161,011,383	99.6%
2016	154,796,890	152,011,494	98.2%	1,486,757	153,498,251	99.2%
2015	151,342,078	150,586,972	99.5%	317,624	150,904,596	99.7%
2014	148,674,295	147,095,340	98.9%	354,984	147,450,324	99.2%
2013	144,115,626	143,431,161	99.5%	449,354	143,880,515	99.8%

- (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 FISCAL YEARS**  
(modified accrual basis of accounting)  
(unaudited)

<u>Fiscal</u> <u>Year</u>	<u>Ad Valorem</u> <u>Taxes</u>	<u>Sales</u> <u>Tax</u>	<u>Total</u> <u>Taxes</u>	<u>%</u> <u>Change P/Y</u>
2014	\$ 140,657,409	\$ 164,449,406	305,106,815	4.30%
2015	147,294,070	165,634,180	312,928,250	2.56%
2016	150,966,345	172,402,667	323,369,012	3.34%
2017	154,517,615	174,082,945	328,600,560	1.62%
2018	157,201,230	191,494,294	348,695,524	6.12%
2019	165,466,456	179,415,809	344,882,265	-1.09%
2020	177,194,133	178,160,214	355,354,347	3.04%
2021	182,263,788	194,691,444	376,955,232	6.08%
2022	182,541,749	225,383,582	407,925,331	8.22%
2023	200,446,589	229,605,427	430,052,016	5.42%
Change 2014-2023	42.51%	39.62%	40.95%	

Source: Information from the School System's financial statements

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

Standard Industrial Classification Code	Year ended December 31,				
	2022	2021	2020	2019	2018
Agriculture, Forestry, and Fishing	\$ 2,443	\$ 1,128	\$ 974	\$ 977	\$ 960
Mining	18,322	57,508	974	2,931	2,881
Construction	174,665	119,527	131,449	148,513	197,815
Manufacturing	1,063,870	852,477	877,299	939,932	894,007
Transportation and Public Utilities	41,529	40,594	35,053	34,197	40,331
Wholesale Trade	658,353	557,042	505,348	514,911	482,053
Other Retail Trade	5,734,637	5,437,360	4,450,760	4,383,091	4,439,305
Vehicle	1,036,998	1,037,406	890,931	793,373	729,801
Food Stores	668,125	632,592	618,296	569,626	575,199
Finance, Insurance, and Real Estate	316,352	264,990	263,871	280,416	270,795
Services	<u>2,499,056</u>	<u>2,275,527</u>	<u>1,961,995</u>	<u>2,102,633</u>	<u>1,969,503</u>
Total	<u>\$ 12,214,350</u>	<u>\$ 11,276,151</u>	<u>\$ 9,736,950</u>	<u>\$ 9,770,600</u>	<u>\$ 9,602,650</u>

Source: City-Parish Finance Revenue Division

Collector of EBR Parish-wide Sales &amp; Use Taxes

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

Year ended December 31,				
2017	2016	2015	2014	2013
\$ 1,949	\$ 1,954	\$ 1,850	\$ 1,800	\$ 1,750
974	1,954	1,850	-	875
155,892	155,379	140,606	148,517	156,627
855,457	843,345	843,637	830,797	866,260
52,614	46,907	49,027	36,004	38,500
435,523	420,207	405,168	416,749	389,379
4,555,944	4,483,508	4,237,608	4,105,379	4,003,171
826,228	1,008,496	555,024	542,763	500,506
562,186	563,859	796,459	760,589	725,383
278,657	281,441	299,713	298,835	252,003
<u>2,017,826</u>	<u>1,965,200</u>	<u>1,919,458</u>	<u>1,859,617</u>	<u>1,815,646</u>
<u>\$ 9,743,250</u>	<u>\$ 9,772,250</u>	<u>\$ 9,250,400</u>	<u>\$ 9,001,050</u>	<u>\$ 8,750,100</u>

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

Fiscal Year	Qualified School Construction Bond Program	Qualified Zone Academy Bond Program	Capital Leases	Certificates of Indebtedness	Total Debt (1)	Percentage of Personal Income (2)	Debt Per Capita (2)	Debt Per Student (2)
2023	\$ 8,353,683	\$ -	\$ -	\$ -	8,353,683	0.03%	18	156
2022	11,644,305	-	-	-	11,644,305	0.04%	26	298
2021	13,922,809	-	-	-	13,922,809	0.06%	32	268
2020	16,707,375	-	-	-	16,707,375	0.07%	38	313
2019	19,491,937	-	-	-	19,491,937	0.09%	44	370
2018	22,276,499	-	-	-	22,276,499	0.10%	50	426
2017	25,061,062	-	-	-	25,061,062	0.12%	56	477
2016	27,845,624	-	-	-	27,845,624	0.14%	62	519
2015	30,630,187	84,650	-	-	30,714,837	0.16%	69	568
2014	33,414,747	245,457	-	-	33,660,204	0.17%	76	625

(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 FISCAL YEARS  
(unaudited)

Legal Debt Margin Calculation for Fiscal Year 2023

Assessed Value	\$ 5,095,469,305
Debt Limit (35% of total assessed value)	1,783,414,257
Debt applicable to limitation:	
Total Bonded Debt	\$ -
Less: Sales Tax Revenue Bonds	
Excess Revenue Certificates	-
Total Debt Applicable to limitation	\$ -
Less Amounts Available in Debt Service Funds	
Total Available in Debt Service Funds	-
Less Amounts Attributable to	
Total Available in Debt Service for general obligation bonds	-
Net Bonded Debt	-

Legal Debt Margin

\$ 1,783,414,257
------------------

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt limit	\$ 1,296,327,169	\$ 1,338,569,134	\$ 1,365,140,998	\$ 1,246,925,467	\$ 1,302,021,306	\$ 1,318,728,950	\$ 1,386,026,652	\$ 1,706,028,048	\$ 1,779,766,958	\$ 1,783,414,257
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 1,296,327,169	\$ 1,338,569,134	\$ 1,365,140,998	\$ 1,246,925,467	\$ 1,302,021,306	\$ 1,318,728,950	\$ 1,386,026,652	\$ 1,706,028,048	\$ 1,779,766,958	\$ 1,783,414,257
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**

**DECEMBER 31, 2022**

**(unaudited)**

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Amount Applicable to Primary Government</u>
<b><u>Overlapping Debt:</u></b>			
Baton Rouge Recreation and Park Commission	\$ 12,950,000	100.00%	\$ 12,950,000
Central Community School System	47,155,000	5.00%	2,357,750
City of Zachary	19,977,192	3.00%	599,316
Hospital Service District No. 1 (Lane Memorial Hospital)	12,835,000	100.00%	12,835,000
Nineteenth Judicial District Court	152,535,000	100.00%	152,535,000
Zachary Community School Board	47,710,917	6.00%	2,862,655
City of Baton Rouge/Parish of EBR direct debt	372,587,077	100.00%	372,587,077
Total overlapping debt			556,726,798
East Baton Rouge Parish School System direct debt (2)			8,353,683
Total direct and overlapping debt			<u>\$ 565,080,481</u>

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

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

(2) The School System's outstanding debt relates to Qualified School Construction Bonds, as disclosed in Note 8 of the basic financial statements.

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**DEMOGRAPHIC STATISTICS**  
**LAST TEN FISCAL YEARS**  
**(December 31, 2013 through 2022)**  
**(unaudited)**

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income (3)</u>	<u>Per Capita Personal Income (3)</u>	<u>Median Age (1)</u>	<u>Public School Enrollment</u>	<u>EBR Parish Unemployment Rate (4)</u>	<u>Labor Market Area Unemployment Rate (5)</u>
2013	445,227	\$ 19,227,032,000	\$ 43,185	32.7	53,881	5.8	5.9
2014	446,042	19,227,032,000	43,106	32.9	54,055	5.8	5.8
2015	446,753	18,930,264,869	42,373	32.9	53,602	5.4	5.5
2016	447,037	21,756,396,716	48,668	32.8	52,540	5.1	5.2
2017	446,268	21,764,720,000	48,771	33.8	52,306	4.4	4.5
2018	440,956	23,059,353,064	52,294	32.9	52,698	4.3	4.4
2019	440,059	23,763,626,059	54,001	33.2	53,383	4.4	4.4
2020	439,729	24,017,118,522	54,618	33.5	52,044	7.8	7.4
2021	453,301	27,182,647,766	59,966	33.6	39,086	5.3	4.9
2022	450,544	28,032,847,680	(5) 62,220	(5) 33.8	(5) 39,525	(6) 3.5	3.3

All information is parishwide, with the exception of public school enrollment.

- (1) Estimates – U.S. Census
- (3) Estimates - Bureau of Economic Analysis
- (4) Louisiana Department of Labor - Benchmark rates for East Baton Rouge Parish only - These data are disaggregated using claims for unemployment compensation and population sharing ratios which are applied to present market area estimates and are valid only for the allocation of manpower revenue sharing funds.
- (5) Finance Department Estimate
- (6) Department of Education as of February 2022

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND NINE YEARS AGO**  
**(December 31, 2013 and 2022)**  
**(unaudited)**

December 31, 2022 (1)				December 31, 2013			
Employer	Number of Employees	Rank	Percent of Total	Employer	Number of Employees	Rank	Percent of Total
Louisiana State Government	21,784	1	8.25 %	Louisiana State Government	22,120	1	9.00 %
Turner Industries	8,830	2	3.35	Turner Industries	9,671	2	3.94
Our Lady of the Lake Regional Medical Center	6,105	3	2.31	Our Lady of the Lake Regional Medical Center	3,500	8	1.42
East Baton Rouge Parish School System	6,031	4	2.28	East Baton Rouge Parish School System	6,250	3	2.54
Louisiana State University	5,552	5	2.10	Louisiana State University	4,612	4	1.88
City-Parish Government	4,683	6	1.77	City-Parish Government	4,243	5	1.73
Baton Rouge General Medical Center	-	-	0	Baton Rouge General Medical Center	-	-	-
Oschner Medical Center	2,681	7	1.02	Oschner Medical Center	-	-	-
Woman's Hospital	2,286	8	0.87	Woman's Hospital	-	-	-
Performance Contractors	2,000	9	0.76	Performance Contractors	3,000	6	1.22
Blue Cross Blue Shield of Louisiana	1,951	10	0.74	The Shaw Group	-	-	-
	<u>61,903</u>		<u>23.45 %</u>		<u>53,396</u>		<u>21.73 %</u>

(1) Source 2022 Baton Rouge Tax Assessors Office:

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

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**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

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

Fiscal Year Ended June 30,					
	2023	2022	2021	2020	2019
<b><u>EXPENDITURES</u></b>					
Current:					
Instruction:					
Regular education programs	\$ 132,173,915 25.8%	\$ 127,154,861 26.0%	\$ 130,360,043 28.1%	\$ 130,729,149 29.0%	\$ 137,465,950 29.8%
Special education programs	45,664,152 8.9%	49,778,841 10.2%	50,131,342 10.8%	49,365,253 10.9%	51,512,975 11.2%
Other education programs	22,327,715 4.4%	17,406,619 3.6%	18,417,428 4.0%	20,909,002 4.6%	23,027,982 5.0%
Support:					
Pupil support services	29,620,010 5.8%	31,302,998 6.4%	29,475,933 6.4%	28,616,075 6.3%	30,814,367 6.7%
Instructional staff services	13,050,811 2.5%	12,597,907 2.6%	11,048,974 2.4%	10,724,386 2.4%	12,323,475 2.7%
General administration services	13,717,746 2.7%	13,404,849 2.7%	11,197,758 2.4%	10,924,579 2.4%	11,238,563 2.4%
School administration services	26,961,292 5.3%	25,906,735 5.3%	24,437,711 5.3%	23,408,203 5.2%	24,984,145 5.4%
Business and central services	10,843,946 2.1%	11,496,892 2.4%	12,112,971 2.6%	11,166,312 2.5%	12,224,326 2.7%
Plant operations and maintenance	43,478,679 8.5%	46,197,358 9.5%	40,289,849 8.7%	39,863,996 8.8%	40,354,747 8.8%
Transportation	33,577,745 6.6%	30,174,965 6.2%	29,503,980 6.4%	31,303,999 6.9%	31,217,888 6.8%
Community Service Operations	12,350 0.0%	12,350 0.0%	12,350 0.0%	12,350 0.0%	12,350 0.0%
Appropriations					
Charter schools Type 1	89,437,571 17.5%	75,611,133 15.5%	57,230,739 12.3%	49,801,949 11.0%	40,977,699 8.9%
Charter schools Type 2	34,876,908 6.8%	29,349,152 6.0%	30,937,676 6.7%	27,582,812 6.1%	25,791,105 5.6%
Office of Juvenile Justice	95,215 0.0%	73,010 0.0%	105,202 0.0%	131,624 0.0%	143,873 0.0%
Magnet programs	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Recovery School District	13,033,652 2.5%	13,424,854 2.7%	13,480,552 2.9%	13,842,504 3.1%	14,505,579 3.1%
COVID-19 Stipends	- 0.0%	1,129,701 0.2%	1,808,004 0.4%	- 0.0%	- 0.0%
Capital outlay	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Facilities acquisition	68,427 0.0%	24,788 0.0%	76,809 0.0%	5,200 0.0%	1,181,341 0.3%
Debt service - Principal	2,784,563 0.5%	2,784,563 0.6%	2,784,562 0.6%	2,784,562 0.6%	2,784,562 0.6%
Debt service - Interest	379,393 0.1%	380,419 0.1%	284,533 0.1%	244,431 0.1%	285,610 0.1%
Total	<u>512,104,090</u>	<u>\$ 488,211,995</u>	<u>\$ 463,696,416</u>	<u>\$ 451,416,386</u>	<u>\$ 460,846,537</u>
Pupil count - October 1	38,922	38,915	39,457	39,671	38,993
Average expenditures per pupil	\$ 13,157	\$ 12,546	\$ 11,752	\$ 11,379	\$ 11,819

Source: Comprehensive Annual Financial Reports

Fiscal Year Ended June 30,

2018	2017	2016	2015	2014
\$ 137,364,607	\$ 130,944,595	\$ 124,256,604	\$ 124,430,292	\$ 128,467,847
30.9%	30.2%	28.7%	29.7%	31.5%
52,888,149	52,627,737	52,821,415	51,168,380	50,115,050
11.9%	12.1%	12.2%	12.2%	12.3%
21,744,648	20,989,654	22,020,478	21,235,520	21,161,380
4.9%	4.8%	5.1%	5.0%	5.2%
29,049,518	27,925,408	27,857,420	28,284,749	26,923,738
6.5%	6.4%	6.4%	6.7%	6.6%
12,198,369	12,375,246	13,754,788	13,197,385	11,618,118
2.7%	2.9%	3.2%	3.1%	2.9%
11,389,242	10,756,252	11,402,883	11,447,738	11,609,299
2.6%	2.5%	2.6%	2.7%	2.9%
24,231,100	24,071,420	23,296,802	22,464,220	21,399,400
5.4%	5.5%	5.4%	5.3%	5.3%
12,631,588	11,700,600	12,395,396	12,916,540	11,181,785
2.8%	2.7%	2.9%	3.1%	2.7%
40,824,414	44,536,706	40,712,271	40,406,275	41,184,204
9.2%	10.3%	9.4%	9.6%	10.1%
30,090,447	28,102,493	31,354,411	30,348,299	31,521,512
6.8%	6.5%	7.2%	7.2%	7.7%
12,350	12,350	12,350	265,327	12,350
0.0%	0.0%	0.0%	0.1%	0.0%
29,605,456	29,951,784	29,283,399	32,074,417	22,870,404
6.7%	6.9%	6.8%	7.6%	5.6%
23,216,329	16,977,987	13,938,990	10,344,959	6,982,719
5.2%	3.9%	3.2%	2.5%	1.7%
145,811	162,095	110,355	129,864	184,554
0.0%	0.0%	0.0%	0.0%	0.0%
-	-	7,265,633	6,026,400	5,905,611
0.0%	0.0%	1.7%	1.4%	1.5%
16,072,002	17,367,386	16,116,399	12,525,322	12,898,005
3.6%	4.0%	3.7%	3.0%	3.2%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
334,645	2,132,042	2,653,667	-	-
0.1%	0.5%	0.6%	0.0%	0.0%
2,784,561	2,784,562	2,866,381	2,945,366	2,948,199
0.6%	0.6%	0.7%	0.7%	0.7%
376,893	376,893	376,893	376,893	292,429
0.1%	0.1%	0.1%	0.1%	0.1%
<u>\$ 444,960,129</u>	<u>\$ 433,795,210</u>	<u>\$ 432,496,535</u>	<u>\$ 420,587,946</u>	<u>\$ 407,276,604</u>
38,673	38,960	39,828	40,471	40,241
\$ 11,506	\$ 11,134	\$ 10,859	\$ 10,392	\$ 10,121

**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,				
	2023	2022	2021	2020	2019
<b><u>EXPENDITURES</u></b>					
Current:					
Instruction:					
Regular education programs	\$ 3,397 25.8%	\$ 3,269 26.1%	\$ 3,305 28.1%	\$ 3,299 29.0%	\$ 3,524 29.8%
Special education programs	1,173 8.9%	1,279 10.2%	1,271 10.8%	1,244 10.9%	1,320 11.2%
Other education programs	574 4.4%	447 3.6%	467 4.0%	527 4.6%	590 5.0%
Support:					
Pupil support services	761 5.8%	804 6.4%	747 6.4%	721 6.3%	790 6.7%
Instructional staff services	335 2.5%	324 2.6%	280 2.4%	270 2.4%	316 2.7%
General administration services	353 2.7%	345 2.7%	285 2.4%	276 2.4%	289 2.4%
School administration services	693 5.3%	666 5.3%	619 5.3%	590 5.2%	640 5.4%
Business and central services	279 2.1%	295 2.4%	307 2.6%	281 2.5%	313 2.7%
Plant operations and maintenance	1,116 8.5%	1,186 9.5%	1,020 8.7%	1,004 8.8%	1,033 8.7%
Transportation	863 6.6%	775 6.2%	748 6.4%	789 6.9%	800 6.8%
Appropriations					
Charter schools Type 1	2,298 17.5%	1,943 15.5%	1,450 12.3%	1,255 11.0%	1,050 8.9%
Charter schools Type 2	896 6.8%	754 6.0%	784 6.7%	695 6.1%	661 5.6%
Office of Juvenile Justice	2 0.0%	2 0.0%	3 0.0%	3 0.0%	4 0.0%
Magnet programs	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Recovery School District	335 2.5%	345 2.7%	342 2.9%	349 3.1%	372 3.1%
COVID-19 Stipends	- 0.0%	29 0.2%	46 0.4%	- 0.0%	- 0.0%
Capital outlay	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Facilities acquisition	- 0.0%	- 0.0%	- 0.0%	- 0.0%	30 0.3%
Debt service - Principal	72 0.5%	72 0.6%	71 0.6%	70 0.6%	71 0.6%
Debt service - Interest	11 0.1%	11 0.1%	7 0.1%	6 0.1%	7 0.1%
Total	<u>\$ 13,157</u>	<u>\$ 12,546</u>	<u>\$ 11,752</u>	<u>\$ 11,379</u>	<u>\$ 11,810</u>
Pupil count - October 1	38,922	38,915	39,457	39,671	38,993

Source: Annual Comprehensive Financial Reports

Fiscal Year Ended June 30,									
2018		2017		2016		2015		2014	
\$	3,550	\$	3,358	\$	3,122	\$	3,091	\$	3,195
	30.9%		30.2%		28.8%		29.7%		31.6%
	1,368		1,351		1,326		1,264		1,245
	11.9%		12.1%		12.2%		12.2%		12.3%
	562		539		553		525		526
	4.9%		4.8%		5.1%		5.1%		5.2%
	751		717		699		699		669
	6.5%		6.4%		6.4%		6.7%		6.6%
	315		318		345		326		289
	2.7%		2.9%		3.2%		3.1%		2.9%
	296		277		287		284		289
	2.6%		2.5%		2.6%		2.7%		2.9%
	627		618		585		555		532
	5.4%		5.5%		5.4%		5.3%		5.3%
	327		300		311		319		278
	2.8%		2.7%		2.9%		3.1%		2.7%
	1,055		1,142		1,021		997		1,022
	9.2%		10.3%		9.4%		9.6%		10.1%
	778		721		787		750		783
	6.8%		6.5%		7.2%		7.2%		7.7%
	766		769		735		793		568
	6.7%		6.9%		6.8%		7.6%		5.6%
	600		436		350		256		174
	5.2%		3.9%		3.2%		2.5%		1.7%
	4		4		3		3		5
	0.0%		0.0%		0.0%		0.0%		0.0%
	-		-		182		149		147
	0.0%		0.0%		1.7%		1.4%		1.5%
	416		446		405		309		321
	3.6%		4.0%		3.7%		3.0%		3.2%
	-		-		-		-		-
	0.0%		0.0%		0.0%		0.0%		0.0%
	-		-		-		-		-
	0.0%		0.0%		0.0%		0.0%		0.0%
	9		55		67		-		-
	0.1%		0.5%		0.6%		0.0%		0.0%
	72		71		72		63		73
	0.6%		0.6%		0.7%		0.6%		0.7%
	10		10		9		9		9
	0.1%		0.1%		0.1%		0.1%		0.1%
<u>\$</u>	<u>11,506</u>	<u>\$</u>	<u>11,134</u>	<u>\$</u>	<u>10,859</u>	<u>\$</u>	<u>10,392</u>	<u>\$</u>	<u>10,121</u>
	38,673		38,960		39,828		40,471		40,241



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

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

	Fiscal Year						
	2023	2022	2021	2020	2019	2018	2017
<b><u>Regular Employees: CERTIFICATED</u></b>							
<b>Instructional:</b>							
Supervising Instructors	-	0.4	3.6	1.2	0.4	4.2	12.4
Classroom Teachers - Regular Programs	1,788.3	1,941.1	1,918.0	1,927.6	2,033.4	1,979.9	1,937.7
Classroom Teachers - Special Education	505.8	556.0	554.3	571.2	603.1	629.2	643.9
Classroom Teachers - Vocational Education	107.7	113.4	109.9	114.4	123.0	107.2	106.3
Classroom Teachers - Other Instructional Programs	105.2	137.5	91.1	92.9	102.4	102.5	112.5
Classroom Teachers - Special Programs	120.7	155.6	161.0	154.2	161.1	163.2	173.7
Classroom Teachers - Adult/Continuing Ed Programs	2.0	2.0	3.0	3.8	4.1	3.8	3.6
Classroom Teachers - Community College Programs	28.4	31.1	29.3	29.6	27.6	26.6	24.2
<i>Total Classroom Teachers</i>	<u>2,658.1</u>	<u>2,936.7</u>	<u>2,866.6</u>	<u>2,893.7</u>	<u>3,054.7</u>	<u>3,012.4</u>	<u>3,001.9</u>
Therapist/Specialist/Counselor - Instructional Programs	-	-	7.9	8.0	0.9	2.1	3.7
Sabbatical Leave - Instructional Programs	-	-	17.8	12.6	9.6	12.6	15.3
<i>Total Certificated - Instructional Programs</i>	<u>2,658.1</u>	<u>2,937.1</u>	<u>2,895.9</u>	<u>2,915.5</u>	<u>3,065.6</u>	<u>3,031.3</u>	<u>3,033.3</u>
<b>Instructional Support:</b>							
Supervisors - Instructional Support Functions	129.8	101.6	68.7	73.9	75.1	58.0	55.8
Librarians/Media-based Teachers/Staff Instructors - Instr Spt	61.7	86.1	65.3	76.1	70.7	71.0	79.5
Therapist/Specialist/Counselor - Instructional Support Functi	505.1	510.5	563.3	434.7	448.2	413.1	435.6
Sabbatical Leave - Instructional Support Functions	-	-	4.4	4.5	6.2	6.4	5.4
<i>Total Certificated - Instructional Support</i>	<u>696.6</u>	<u>698.2</u>	<u>701.7</u>	<u>589.2</u>	<u>600.2</u>	<u>548.5</u>	<u>576.3</u>
<b>Support Services:</b>							
Superintendents	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant/Associate/Deputy Superintendents	10.8	11.6	5.8	4.9	5.7	4.8	4.0
School Principals	85.2	84.8	85.0	86.4	94.3	81.5	85.3
School Assistant Principals	112.1	102.0	90.6	91.2	96.1	85.8	91.4
Other School Administrators	7.9	5.6	2.5	2.0	1.4	-	-
Non-Classroom Teachers - Support Services	-	-	-	-	-	-	-
Sabbatical Leave - Support Services	-	-	0.5	-	0.7	1.0	1.0
<i>Total Certificated - Support Services</i>	<u>217.0</u>	<u>205.0</u>	<u>185.4</u>	<u>185.5</u>	<u>199.2</u>	<u>174.1</u>	<u>182.7</u>
<b>Total Certificated</b>	<u>3,571.7</u>	<u>3,840.3</u>	<u>3,783.0</u>	<u>3,690.2</u>	<u>3,865.0</u>	<u>3,753.9</u>	<u>3,792.3</u>

Source : East Baton Rouge Parish School System

Fiscal Year		
2016	2015	2014
15.0	-	5.0
1,953.0	1,932.0	1,917.0
632.0	591.0	564.0
96.0	84.0	87.0
129.0	140.0	76.0
198.0	202.0	194.0
3.0	5.0	4.0
23.0	24.0	24.0
3,034.0	2,978.0	2,866.0
2.0	3.0	-
7.0	13.0	7.0
3,058.0	2,994.0	2,878.0
62.0	66.0	63.0
65.0	71.0	85.0
456.0	466.0	449.0
6.0	6.0	4.0
589.0	609.0	601.0
1.0	1.0	1.0
3.0	5.0	5.0
88.0	83.0	79.0
87.0	87.0	76.0
1.0	-	2.0
-	-	-
1.0	2.0	-
181.0	178.0	163.0
3,828.0	3,781.0	3,642.0

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

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

	Fiscal Year						
	2023	2022	2021	2020	2019	2018	2017
<b><u>Regular Employees: NON-CERTIFICATED</u></b>							
<b><u>Instructional:</u></b>							
Aide - Instructional Programs	599.0	679.4	692.7	776.8	733.4	691.3	724.3
<i>Total Non-Certificated - Instructional Programs</i>	599.0	679.4	692.7	776.8	733.4	691.3	724.3
<b><u>Instructional Support:</u></b>							
Supervisors - Instructional Support Functions	129.8	-	68.7	-	-	-	-
Therapist/Specialist/Counselor - Instructional Support Functions	505.1	-	424.9	-	-	-	-
Clerical/Secretarial - Instructional Support Functions	59.3	50.2	45.1	44.0	50.4	55.6	54.5
Aide - Instructional Support Functions	20.8	21.7	18.2	30.2	15.0	17.6	21.4
Degreed Professional - Instructional Support Functions	8.4	2.0	1.0	2.5	2.3	6.4	13.3
Other Personnel - Instructional Support Functions	40.4	56.4	71.6	46.3	49.8	38.7	49.2
<i>Total Non-Certificated - Instructional Support</i>	763.8	130.3	629.5	123.0	117.5	118.3	138.4
<b><u>Support Services:</u></b>							
Supervisors/Managers/Administrators/Support Services	134.8	140.6	131.1	128.8	132.8	164.3	116.3
Clerical/Secretarial - Support Services	244.2	250.1	253.7	262.5	277.2	258.7	267.8
Aide - Support Services	64.5	65.2	68.5	76.8	73.5	63.4	59.1
Service Worker - Support Services	824.0	816.5	857.5	926.5	953.4	920.8	940.2
Skilled Craftsman - Support Services	31.9	32.4	28.8	26.3	29.2	27.5	26.3
Degreed Professional - Support Services	27.9	28.6	27.0	24.2	23.0	21.0	21.1
Other Personnel - Support Services	34.9	39.1	29.7	27.9	30.4	33.3	35.4
<i>Total Non-Certificated - Support Services</i>	1,362.2	1,372.5	1,396.3	1,473.0	1,519.5	1,489.0	1,466.2
<b>Total Non-Certificated</b>	2,725.0	2,182.2	2,718.5	2,372.8	2,370.4	2,298.6	2,328.9
<b>Total Regular Employees (Certificated and Non-Certificated)</b>	6,296.7	6,022.5	6,501.5	6,063.0	6,235.4	6,052.5	6,121.2
<b><u>Other Reported Personnel</u></b>							
School Board Member	9.0	9.0	9.0	9.0	11.0	9.0	9.0
<i>Total Other Reported Personnel</i>	9.0	9.0	9.0	9.0	11.0	9.0	9.0
<b>Grand Total</b>	6,305.7	6,031.5	6,510.5	6,072.0	6,246.4	6,061.5	6,130.2

Source : East Baton Rouge Parish School System

Fiscal Year		
2016	2015	2014
725.0	716.0	628.0
725.0	716.0	628.0
-	-	-
-	-	-
55.0	53.0	52.0
17.0	17.0	16.0
3.0	2.0	4.0
44.0	69.0	48.0
119.0	141.0	120.0
106.0	108.0	104.0
268.0	254.0	244.0
59.0	58.0	57.0
891.0	890.0	876.0
23.0	24.0	26.0
22.0	21.0	22.0
39.0	38.0	38.0
1,408.0	1,393.0	1,367.0
2,252.0	2,250.0	2,115.0
6,080.0	6,031.0	5,757.0
8.0	9.0	11.0
8.0	9.0	11.0
6,088.0	6,040.0	5,768.0

**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>
2013-2014	77.68%	6.03%	83.71%
2014-2015 (2)	94.40%	0.00%	94.40%
2015-2016 (3)	96.00%	0.00%	96.00%
2016-2017	100.00%	0.00%	100.00%
2017-2018	100.00%	0.00%	100.00%
2018-2019	100.00%	0.00%	100.00%
2019-2020	100.00%	0.00%	100.00%
2020-2021	100.00%	0.00%	100.00%
2021-2022	100.00%	0.00%	100.00%
2022-2023	100.00%	0.00%	100.00%

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

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

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

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

<u>School Year</u>	<u>Females</u>	<u>Males</u>	<u>Total</u>
2014	1,130	886	2,016
2015	1,160	928	2,088
2016	1,097	927	2,024
2017	1,149	929	2,078
2018	1,368	1,248	2,616
2019	1,259	1,055	2,314
2020	1,298	1,082	2,380
2021	1,188	1,000	2,188
2022	1,235	1,042	2,277
2023	1,134	994	2,128

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

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**

**Baton Rouge, Louisiana**

**CAPITAL ASSET INFORMATION - SCHOOL BUILDING INFORMATION**

**JUNE 30, 2023**

**(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	39,613	56,354	5.0	20	425
Bernard Terrace	1927	37,195	45,735	8.0	20	425
Baton Rouge FLAIM @ Valley Park	1967	86,264	89,082	23.4	34	750
Broadmoor	1956/2018	86,160	89,850	20.0	30	700
Brownfields	1956	35,372	51,176	12.0	25	531
Buchanan	1955	56,742	61,615	8.2	27	574
Capitol	2008	75,606	75,606	13.9	31	659
Cedarcrest Southmoor	1967	42,176	50,203	7.1	28	595
Claiborne	1954/2011	93,528	100,305	8.0	38	808
Crestworth	1968	35,936	40,492	15.0	21	446
Delmont Pre-K/K Center	1955	40,662	46,148	6.7	21	446
Forest Heights	1973	41,921	47,883	9.9	25	531
Glen Oaks Park	1973	46,325	53,305	9.2	25	531
Greenbrier	1960	45,522	51,592	8.8	27	574
Highland	1940	40,224	41,679	7.0	21	446
Howell Park	1955	36,074	50,683	12.9	22	468
Jefferson Terrace Academy	2020	125,049		17.7	41	917
LaBelle Aire	1973	64,910	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
McKinley ES	2023	93,025		8.9	38	790
Melrose	1955	55,080	55,080	8.0	32	680
Merrydale	1968	44,747	47,099	15.4	27	574
Northeast	2002	99,584	100,000	23.0	41	871
Park ES	2020	78,508	80,342	27.0	25	460
Park Forest	1976	50,900	50,900	9.7	33	701
Parkview	1974	44,453	47,928	8.1	28	595
Polk	1960	37,526	42,713	2.9	18	383
Progress	1959/2013	86,456	86,456	12.5	31	659
Riveroaks	1968	37,900	41,968	10.4	23	489
Ryan	1969	45,776	51,306	10.2	27	574
Sharon Hills	1964	44,835	60,212	10.0	25	531
Shenandoah	1972	45,979	45,979	7.0	27	574
South Boulevard	1945	27,155	32,119	2.4	12	255
The Dufrocq School	1923/2009	78,930	78,930	10.0	33	701
Twin Oaks	1974	42,411	50,520	7.0	28	595
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		2,548,871	2,597,882	530.2	1,274	27,128

Source : CSRS, Inc.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**Baton Rouge, Louisiana**

**CAPITAL ASSET INFORMATION**  
**JUNE 30, 2023**  
**(unaudited)**  
**(Continued)**

**Junior High/Middle Schools**

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms</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	212.3	452	9,906

**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	1,600
Belaire	1974	180,093	180,093	27.5	62	1,350
Broadmoor	1960	146,079	204,321	32.0	51	1,125
EBR C-Tech	2018	35,933	39,533	13.5	10	300
Glen Oaks	1960	197,323	258,925	40.5	47	1,039
Glen Oaks (new building)	2019	39,031			9	1,105
Istrouma	1947	199,832	222,343	30.0	70	1,548
Liberty High	1959/2016	191,740	191,740	26.0	45	1,250
McKinley	1961	150,988	174,913	18.9	58	1,275
Northeast	2003	141,811	146,564	50.0	43	950
Scotlandville	1960	182,020	182,020	35.1	70	1,550
Tara	1970	166,599	186,967	23.6	57	1,250
Woodlawn	2005	197,098	215,708	57.0	65	1,425
Totals		2,098,558	2,445,691	373.5	661	15,767

**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		53,798	64,337	14.2	31	658

Source : CSRS, Inc.



**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
Baton Rouge, Louisiana

**CAPITAL ASSET INFORMATION**  
**JUNE 30, 2023**  
**(unaudited)**  
**(Continued)**

<u>Alternatives</u>						
<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms</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>25.8</u>	<u>90</u>	<u>1,928</u>

<u>Charter Schools</u>						
<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms</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		<u>80,221</u>	<u>102,747</u>	<u>18.0</u>	<u>41</u>	<u>873</u>

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

<u>Closed Schools</u>						
<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms</u>	<u>Capacity</u>
Banks Elementary	1951	34,323	44,001	10.0	22	475
Totals		<u>34,323</u>	<u>44,001</u>	<u>10.0</u>	<u>22</u>	<u>475</u>

Source : CSRS, Inc.





East Baton Rouge Parish School System  
1050 South Foster Drive  
Baton Rouge, LA 70806