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EBR SCHOOLS

EAST BATON ROUGE PARISH SCHOOL SYSTEM
BATON ROUGE, LOUISIANA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2025





EAST BATON ROUGE PARISH SCHOOL SYSTEM BATON ROUGE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 2025

ANNUAL COMPREHENSIVE FINANCIAL REPORT

PREPARED BY

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INTRODUCTORY SECTION



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BATON ROUGE, LOUISIANA**

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2025

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EAST BATON ROUGE PARISH SCHOOL SYSTEM

BOARD MEMBERS



Lamont Cole
Superintendent

Carla Powell-Lewis
District 3
Board President



Patrick Martin
District 9
Vice President



Mark Bellue
District 1



Darius Lanus
District 2



Shashonnie Steward
District 4



Cliff Lewis
District 5



Nathan Rust
District 6



Michael Gaudet
District 7



Emily Soule
District 8



ADMINISTRATIVE OFFICERS

Superintendent of Schools

LaMont Cole

Deputy Superintendent of Schools

Adam Smith

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

Catasha Edwards

Admin Director Communications and Public Relations

Marlon Cousin & Taylor Gast

Chief of Schools

Laura Williams

Chief of Operations

John McCann

Chief of Human Resources

Lisa Smothers

Chief of Facilities

K.C. Gilbert



January 14, 2026

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, 2025, 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 2024 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 LLP, our independent auditors, are to be commended for the professional, thorough, and timely manner in which the audit was conducted.

Respectfully submitted,



LaMont Cole
EBRPSS Superintendent of Schools

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January 14, 2026

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, 2025, 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 the 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 38,000 students and employs approximately 5,500 people. Total enrollment includes students participating in regular and enriched academic education, alternative education, exceptional student services education for the handicapped from ages four to twenty-two, career and technical education and thirteen (13) charter schools (three elementary, two middle, three K-8, four 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 live streamed on YouTube and 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: 2025-2026, 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 58,300 jobs in 2024 and 2025. Baton Rouge is expected to be the third fastest growing area in Louisiana, with over 21,600 new jobs projected over the next two years. The region has \$20 billion in ongoing projects, including a 17,000 acre RiverPlex Mega Park mixed use development.

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 8,500. 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.

LOCAL SALES TAX AND MINIMUM FOUNDATION PROGRAM

Actual sales tax collections through June 2025 were finalized and received from the City Parish Government in August 2025. Actual collections increased by 1.9% for the fiscal year ended June 30, 2025. Sales tax collections represent a major component or 21% of general operating revenue for the District. In 2024, the East Baton Rouge Tax Assessor placed a value of \$7.9 billion on all taxable property located within the District's boundaries, up from \$210.9 million the previous year. Ad valorem tax collections represent a major component or 39% 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 2024-2025 was \$4,427. State Minimum Foundation Program (MFP) funding increased by approximately \$6.6 million when compared to the prior year. This increase in MFP funding was due to the wealth factor decrease from 2023-2024 that ended in the 2024-2025 fiscal year.

The June 2025 unemployment rate for Louisiana was 4.5%, an increase from the June 2024 rate of 4.4%. The national unemployment rate for June 2025 was 4.1%.

Student enrollment had declined with the increase in enrollment in private, parochial, and charter schools. Approximately 12,393 students were enrolled in a Type I, Type II, or Type V charters in the District as of February 2025. This decline in student enrollment has resulted in State funding to the District being reduced by millions of dollars. The October 1, 2024 enrollment approved for the purpose of funding by the State was 38,264 students, which was 798 students less than the October 1, 2023 state enrollment count due to the growth of charters within the District.

Currently 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 2024-2025 year, the District continued its efforts to improve student performance and community support through various programs.

Strategic Plan

In January of 2025, the Board formally updated the district's strategic plan. The District's Strategic Plan identifies three key commitments to cement our dedication and children of our community. The plan has a set of strategic initiatives and goals that will be used to guide the staff in pursuit of our desired outcomes.

The Three Key Commitments include the following:

- Student Achievement: We will ensure every child maximizes their education and personal potential by offering robust academic, vocational, and extracurricular programs.
- Operational Excellences: We will provide safe, secure and well-maintained learning environments by conducting regular assessments and proactive improvements.
- Employee Development: We will cultivate a culture of continuous growth and collaboration by fostering leadership and professional development pathways for all employees.

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 discipline programs and employee compensation at current levels for each Tax Plan phase. A Community Oversight Committee continues to ensure that the money approved by the voters is spent appropriately.

FACILITIES UPDATE 2024-2025 SCHOOL YEAR

- **Glen Oaks Middle School Demolition** – The former middle school was demolished due to a fire. The project is substantially complete.
- **Baton Rouge Center for Visual and Performing Arts** – The existing BRCVPA was 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. The project is completed and the new school is opened for the 2025-2026 school year.
- **Broadmoor Middle School Renovation** – The existing 86,455-sq. ft. facility, consisting of seven (7) on-site buildings, will be fully abated of hazardous materials and demolished. In its place, a new facility of approximately 30,000 sq. ft. will be constructed to mainly accommodate district elementary athletic programs, including E-sports, along with the necessary support spaces. The site development will also include football, soccer, and track & field infrastructure.
- **New Elementary School in the Southern Part of the District** – The new elementary school project in partnership with BREC is known currently as “School in the Park.” It is planned to house Pre-k to 5th grade for a population of approximately 500 scholars. The Construction Manager at Risk (CMAR) project is in the Design Development phase, with a solution that meets all Educational specifications for the East Baton Rouge Parish School System, while also incorporating recreational and environmental site elements that will meet BREC requirements. CMAR projects are when a Construction Manager is hired to oversee the project from design through construction. The goal of this project is an

innovative approach to education within an environment that promotes indoor and outdoor learning, exploration, and active play. The anticipated opening date is August 2027.

- **Woodlawn High School Classroom Addition** – The Woodlawn High School Addition project included creating a secured vestibule at the front entrance of the school and (4) new classrooms. The addition was outfitted with new collaborative style furniture that provides varied seating heights and easy mobility.
- **McKinley Senior High School** – The McKinley Senior High School project is planned for a major renovation. The goal of the project aims to focus on enhanced street appeal while addressing various aspects such as updating building systems, operational flow, ADA accessibility, and facility upgrades. The anticipated completion date is August 2027.

TECHNOLOGY INITIATIVE AND ONLINE TESTING

The East Baton Rouge Parish School System supports online testing for grades 3-12 through the Louisiana Department of Education's LEAP 2025 state-mandated assessments. To enhance readiness efforts, the District has implemented several key technology initiatives, including establishing a 1:1 Student-to-Chromebook device ratio with a sustainable refresh model to maintain an optimal ecosystem of devices.

In support of the 1:1 Learning Environment, the District developed several important resources: the 1:1 Handbook and Administrative Guidelines, the Strategic Plan for Technology Integration, and the Principal's Guide to Computer-Based Testing (CBT). Additionally, district-wide professional development focused on technology integration includes initial 1:1 Chromebook Training, Digital Literacy Guidelines, LDOE Technology Standards, and more, ensuring educators are equipped to maximize the benefits of technology in the classroom.

EBR Workforce Development Department

The EBRPSS Office of Workforce Development supports the Career and Technical Education Department, the Career and Technical Education Center (CTEC), Work-Based Learning Experiences (Internships), and JROTC, collectively focusing on equipping students with practical skills, industry-based credentials, and leadership abilities through internships and work-based learning. These programs ensure students are prepared for high-demand careers, higher education, and personal growth while aligning with the Capital Region's workforce needs and providing equitable access to LDOE-aligned College & Career Diploma Pathways. The Office of Workforce Development partners with BRAC and GBRIA to establish strong connections and provide seamless support for graduation pathways. This includes helping students earn industry-based credentials and gain work-based learning experiences that align with the demands of high-wage sectors.

CAREER & TECHNICAL EDUCATION

Career and Technical Education (CTE) Programs (Workforce Development): The East Baton Rouge Parish CTE Programs aim to equip students with essential skills, knowledge, and experiences for various careers and technical fields. These programs support College & Career Pathways at each high school within the District and internship experience in partnership with community businesses.

CTE Focus:

- **Skill Development:** Hands-on training aligned with LDOE career pathways such as Agriculture, Business Management, Health Sciences, and more.
- **Career Exploration:** Provides students insights into various industries, helping them make informed career decisions and improving graduation rates.
- **Industry-Relevant Education:** Collaborates with local businesses to keep the curriculum updated with current industry standards.
- **Certification and Credentials:** Offers industry-based credentials (IBCs) to enhance employability.
- **Work-Based Learning:** Includes internships and apprenticeships for real-world experience.
- **College and Career Readiness:** Prepares students for both higher education and immediate workforce entry.
- **Economic Development:** Contributes to local economic growth by training a skilled workforce.
- **Personal Growth:** Focuses on building self-confidence, leadership, and a strong work ethic.

Work-Based Learning Partnership: We work in partnership with Baton Rouge Area Chamber (BRAC), Baton Rouge Community College, and the Mayor's Office to align the educational needs of business and industry. This initiative allows business and industry to steer education to the specific industry's needs while training their future employees and ensuring we retain our talent. The network will bring workforce and education together to be solution oriented.

College and Career Pathways Supported are all tied to ensuring students are ready for the transition from high school to a high-wage career, a community college or vocational school experience, or university.

- LDOE Agriculture, Food & Natural Resources
- LDOE Architecture & Construction
- LDOE Arts AV Technology and Communication
- LDOE Business Management
- LDOE Health Sciences
- LDOE Hospitality and Tourism
- LDOE Information Technology
- LDOE Law, Public Safety, Corrections and Security
- LDOE Louisiana Pre-Educator Pathway
- LDOE Manufacturing
- LDOE Transportation, Distribution, and Logistics

- LDOE STEM Pathways
 - Computing/Cybersecurity
 - Digital Emergent
 - Pre-Engineering
 - Pre-Healthcare/Pre-Vetinary

EBR SCHOOL COLLEGE AND CAREER PATHWAYS

- **Arlington Preparatory:** Business Management | Hospitality & Tourism
- **Baton Rouge Magnet HS:** Arts, AV Technology, & Communication | Architecture | Business Management | Dedicated Magnet School
- **Belaire HS:** Arts, AV Technology, & Communication (Magnet Focus) | Architecture & Construction (Carpentry) | Business Management | Hospitality & Tourism | STEM Pre-Engineering
- **Broadmoor Senior HS:** Agriculture, Food, Natural Resources | Architecture & Construction (Welding) | Business Management | Hospitality & Tourism | JROTC
- **Capitol HS:** Arts, AV Technology, & Communication | Health Sciences (Innovative & Specialized Program) | Business Management
- **EBR Readiness HS:** Arts, AV Technology & Communication | Business Management
- **Glen Oaks Senior HS:** Architecture & Construction (Welding) | Arts, AV Technology, & Communication (Magnet Focus) | Business Management | Health Sciences (Magnet Focus) | JROTC
- **Istrouma HS:** Agriculture (Carpentry) | Arts, AV Technology, & Communication (Magnet Focus) | Hospitality & Tourism | Information Technology | JROTC
- **Liberty Magnet HS:** STEM Pathways | STEM Pre-Healthcare | STEM Pre-Engineering | STEM Computing/Cybersecurity | JROTC | Dedicated Magnet School
- **McKinley HS:** Arts, AV Technology, & Communication (Magnet Focus) | Transportation, Distribution, Logistics | Louisiana Pre-Educator Pathway (Magnet Focus) | JROTC
- **Northdale Superintendent's Academy:** Agriculture, Food, Natural Resources | Business Management
- **Northeast HS:** Agriculture, Food, Natural Resources | Business Management | Hospitality & Tourism | JROTC
- **Scotlandville HS:** Business Management (Magnet Focus) | Information Technology | Health Sciences | Law, Public Safety, Corrections & Security (Magnet Focus) | STEM Pre-Engineering (Magnet Focus) | JROTC
- **Tara HS:** Arts, AV Technology, & Communication | Business Management | Hospitality & Tourism | JROTC | Magnet Specialized Program
- **Woodlawn HS:** Agriculture, Food & Natural Resources (Carpentry) | Arts, AV Technology, & Communication | Business Management | Hospitality and Tourism | Louisiana Pre-Educator Pathway (Specialized Program) | STEM Pre-Engineering (Magnet Focus) | STEM Pre-Healthcare (Magnet Focus) | JROTC | Academic Magnet Focus

CAREER & TECHNICAL EDUCATION CENTER, CTEC

CTEC (Career and Technical Education Center) is a specialized educational facility that focuses on providing students with hands-on, career-focused training in various Pathways in technical and vocational fields NOT offered at their home school site.

EBR Career & Technical Education Center (CTEC): Arts, AV Technology, & Communication (TV & Film) | Architecture & Construction | Health Sciences (EMT, CNA-Pre LPN, Patient Care, Certified Medical Assist) | Hospitality & Tourism (ProStart) | Information Technology (Computer Networking or Programming) | Manufacturing (HVAC, NCCER Electrical, NCCER Instrumentation, Process Technology Oil & Gas) | Transportation (Automotive Technician)

The EBR Career & Technical Education Center (CTEC) serves as a vital regional hub aimed at enhancing career readiness and technical skills among high school students in the District. These programs ensure that all students throughout the District have equitable access to all [LDOE Career Diploma Jump Start Pathways](#) and [TOPS University Diploma](#) career courses regardless of which high school they attend. CTEC has a business-led advisory board to ensure programs are aligned to community and industry needs.

Purpose of CTEC:

- **High-Demand Job Training:** CTEC focuses on preparing students for high-demand, high-paying jobs by providing specialized training in various fields. This helps address local workforce needs and ensures students are equipped with skills that are sought after by employers.
- **Rigorous, Project-Based Instruction:** The center offers rigorous, project-based learning that provides practical experience and real-world application of skills. This approach helps students develop a deep understanding of their chosen field and enhances their problem-solving abilities.
- **Industry-Based Credentials (IBC):** CTEC provides opportunities for students to earn industry-recognized certifications and credentials. These credentials validate the students' skills and qualifications, improving their employability and career prospects.
- **Dual Enrollment Opportunities:** Students at CTEC can earn credits that count toward an associate degree while still in high school. This dual enrollment pathway accelerates their educational progress and provides a head start on higher education.
- **Equitable Access:** CTEC ensures that all students, regardless of their home high school, have access to high-level career pathways. This central program provides opportunities that might not be available at their individual schools, promoting equity in career education.

- **Partnerships and Collaboration:** CTEC programs are developed in partnership with local business and industry organizations, including the Baton Rouge Area Chamber (BRAC), Baton Rouge Area Foundation (BRAAF), and a business advisory board. These collaborations ensure that the training is relevant and aligns with current industry standards.
- **Work-Based Learning Experiences:** Internships and apprenticeships provide students with hands-on experience in real-world job environments, allowing them to apply classroom knowledge, develop professional skills, and gain valuable industry insights.
- **Impact on School Performance Scores:** Credentials earned through CTEC contribute to improving the School Performance Scores (SPS) of the students' home high schools, reflecting positively on both the individual students and their schools.

Student Experience:

Students enrolled in CTEC remain registered at their home high schools but attend CTEC for half a day every other day. This arrangement allows them to benefit from specialized training while maintaining their connection to their home school.

CTEC is designed to provide comprehensive career and technical education that aligns with regional industry needs, promotes equitable access to career pathways, and enhances both student outcomes and local economic development.

JROTC

EBRPSS Junior Reserve Officers' Training Corps (JROTC) Programs are educational programs offered at high schools that focus on developing leadership, citizenship, and personal responsibility through military-style training.

The following lists the purpose of JROTC Programs:

- **Leadership Development:** JROTC programs emphasize leadership skills, including decision-making, teamwork, and communication. Students learn how to lead and motivate others, both in and out of uniform.
- **Citizenship and Character Building:** The programs aim to instill a strong sense of civic responsibility and ethical behavior. They teach respect for others, the importance of community service, and the value of contributing positively to society.
- **Personal Growth:** JROTC helps students develop self-discipline, confidence, and time management skills. These attributes are crucial for success in both academic and professional settings.
- **Career Exploration:** While JROTC is affiliated with the military, it is not a recruitment program. Instead, it offers students insights into military careers and other career paths that benefit from military-style training and skills.
- **Academic Enhancement:** The program supports academic achievement through its structured environment, goal setting, and emphasis on responsibility. JROTC participants often develop better study habits and improved academic performance.
- **Physical Fitness:** Regular physical training is a component of JROTC, promoting health and wellness. Students engage in exercises and activities that build physical strength and endurance.

The program components and activities of the JROTC include:

- **Curriculum:** The JROTC Curriculum includes subjects such as leadership theory, military history, drill and ceremony, first aid, and navigation. The curriculum is designed to be engaging and relevant to students' lives.
- **Uniforms and Inspections:** Students wear uniforms and participate in regular inspections. This fosters a sense of discipline and helps students learn the importance of appearance and attention to detail.
- **Drill and Ceremony:** JROTC Programs incorporate drill and ceremony training, which involves precision marching and ceremonial practices. This training develops coordination, teamwork, and a sense of pride.
- **Community Service:** JROTC cadets are encouraged to participate in community service projects. These projects can range from volunteering at local events to organizing charitable drives, reinforcing the program's focus on civic duty.
- **Leadership Positions:** Students can take on leadership roles within the JROTC unit, such as squad leader or company commander. These positions provide hands-on leadership experience and responsibilities.
- **Extracurricular Activities:** The JROTC Programs offer extracurricular activities like color guard, marksmanship, and competitive drill teams. These activities allow students to apply their skills in different contexts and build camaraderie.

The benefits of JROTC Programs include:

- **College and Career Preparation:** JROTC helps students build a strong foundation for college and career success through leadership skills, discipline, and a sense of responsibility.
- **Scholarship Opportunities:** Students in JROTC may be eligible for scholarships and other educational benefits, particularly if they choose to pursue a career in the military.
- **Improved Academic Performance:** The structure and discipline of JROTC can lead to better academic performance and increased engagement in school.
- **Enhanced Social Skills:** Participation in JROTC helps students develop strong interpersonal skills and the ability to work effectively in teams.

District schools with JROTC Programs include Belaire High School, Broadmoor High School, Glen Oaks High School, Istrouma High School, Liberty Magnet High School, McKinley High School, Northeast High School, Scotlandville High School, Tara High School, and Woodlawn High School.

District JROTC Programs provide students with valuable life skills, a sense of purpose, and opportunities for personal and professional growth. They are designed to prepare students for success both in their future careers and as responsible, engaged citizens.

These programs bridge the gap between education and employment, providing students with the tools needed for successful careers while addressing regional workforce needs.

These programs are funded through a Carl Perkins Grant, Career Development Funds (CDF) apportioned by the LDOE through MFP funding, Federal Grants, and general fund vocational allotment.

Workforce Development Accomplishments for the 2024-2025 School Year

- Students took 8108 Career Development courses at middle and high schools across the district. These are courses that are aligned to progressions leading to successful completion of LDOE graduation pathways and preparation for high wage, high demand careers.
- **Industry-Based Credential Data**
 - 5139 state basic and state advanced (defined by the Louisiana Workforce Commission) Industry-Based Credentials (IBCs) were earning 2024-2025. 4415 of these credentials were at the state basic level and 730 were at the state advanced level.
 - Advanced Credential Gains = 458%
 - Basic Credential Gains = 61.45%
 - Schools that Increased Basic and Advanced Credentials = 81%
 - Schools that increased Advanced Credentials = 100%
- **Internship Data**
 - 210 CDF Internship during the 2024-2025 SY
 - 301 CDF Internship during the Summer of 2025
 - Summer Internship Participation increased by 629%
- **JROTC Data**
 - During the 2024-2025 school year the JROTC Enrollment was 1395 at 10 area high school sites.
- **ACT WorkKeys Data**
 - ACT WorkKeys Silver increased 21.01% from 2024 to 2025
 - ACT WorkKeys Gold increased 43.41% from 2024 to 2025
 - ACT WorkKeys Platinum increased 8.33% from 2024 to 2025
 - ACT WorkKeys Testers increased 15.44% from 2024 to 2025
- **CTEC Data**
 - CTEC Enrollment increased for 3rd consecutive year
 - 94% Dual Enrollment passage rate at CTEC
 - Increase in Community Outreach, Career Field Trips, and Recruitment Events
 - Increase in Industry-Based Credentials Earned at CTEC
- **Summer 2025**
 - 564 Students participated in Workforce Development summer programs and gained valuable college, career, and life skills. These students interns, earned high school credits, earned industry-based credentials, and participated in career awareness classes
 - 222 Students earned a high school credit, an Industry Based Credential, and \$1000 this summer from schools across the district
 - 70 Students earned an hourly wage through MYWE and an Industry Based Credential at BRCC this summer
 - Hundreds of student interned within EBR Departments, the LDOE, Exxon, and businesses across the Capital City this summer - Partnership with EBR, MYWE, & BRCC
 - ExxonMobil hosted a Career Awareness Camp at CTEC for students across the district this summer

TEACH BATON ROUGE

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

The focus of the program includes:

- Providing financial assistance and comprehensive training to aspiring teachers
- 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-fifth year of operation and has been responsible for bringing over four hundred teachers into the District's classrooms.

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 & Other Performance Scores

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.. High school students also participate in the LEAP 2025 End of Course Testing. Statewide assessments and other metrics are tracked for their impact on school and district performance scores. At the conclusion of SY 24-25 the district remains a C earning its highest district performance score to date and ranking as a top ten statewide school system for growth because of statewide assessment calculations.

Elementary and Middle Schools

As a whole in grades 3-8, the state's overall averages of Mastery & Above remained constant while the district decreased by -1% percentage point. ELA assessment data decreased by an average of -2%, and math scores grew by 1% in mastery and above across all grade levels. Overall science assessments across all grade levels declined by -1percentage point as well. Social Studies data experienced a lag after a pause in operational assessments with an overall 25% proficiency rating for grades 3-8. While Asian and African American subgroups did not demonstrate one year proficiency growth, both subgroups earned greater rates than their statewide peers. Hispanic/Latino and Students with Disabilities were the only two subgroups to demonstrate

gains. 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. In middle schools, the district earned an 'A' letter grade in the DCAI index.

High Schools

High school students participate in the LEAP 2025 High School Assessments and ACT assessments annually. When including high school testers, the percent scoring Mastery of Above in High School ELA assessment data decreased by -1 percentage point. Algebra proficiency levels also increased bringing the district's math content proficiency levels (inclusive of high school) to +3 percentage points. Biology data resulted in relatively no change in science proficiency rates. Social Studies data lagged in the statewide release of public data and is not comparable to previous year as there was no operational assessments for comparison. The last state reported composite average for District ACT participation (Class of 2025) is 17.9 average composite score as compared to the Louisiana average of 18.4 for statewide participants. Other state level data provides additional evidence of the District's efforts to promote college and career readiness. The most recently released graduation rate for the Class of 2025 is 76.3%, an increase and the district's highest graduation rate to date. Additionally, the district earned a letter grade of 'A' for the strength of diploma index for the first time in its history with 61.7% of graduates earning Basic+ Advanced credentials, a 15.6% increase from the previous year. 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 2024-2025 INCLUDED:

- Twenty-one Baton Rouge Magnet High School students were recently announced as semifinalists in the prestigious 2026 National Merit Scholarship Program. It is the most of any school in Louisiana.
- Eighteen students from Glen Oaks High School graduated with both their high school diploma and an associate degree from Baton Rouge Community College.
- Seventeen Baton Rouge Magnet High School students were selected as Presidential Scholars candidates by the U.S. Department of Education.
- Dufrocq School student Tiffany Prout publishes her first book, "Tiffany, the Dancer: A Magical Surprise!"
- Broadmoor High Student Abby Alvarado won first place at the Regional and National Marshall-Brennan Moot Court Competitions.
- Northeast High School began growing and selling food in a brand new greenhouse for the agriculture program

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 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 District 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 Schools 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 PreK-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. The programs are aligned with the medical programs offered at Baton Rouge General.

The District operates as the Lead Agency for one of the largest Early Childhood Networks in the state of which we just celebrated our 10-year anniversary as a network in December 2024. All public-funded birth to five-year-old seats receive an accountability rating published by the Louisiana Department of Education (LDOE) where we had a 5.60 High Proficient rating, above the state's overall average of 5.49 for the school year 2023-2024. Additionally, birth to pre-k 4-year-old classes in the network are required to implement a highly rated curriculum. The SmartTeach Assessment tool, mandated by the LDOE, is used to track student achievement for all children in the network. Some schools also offer a before and after-care program. Transportation is only provided to students residing in their attendance zones.

The District continues to work with community stakeholders to develop strategic plans to expand high-quality seats to families with children aged five and younger. With the collaboration of our Early Childhood Office and the EBR Foundation, we conducted tours for community stakeholders to provide an understanding of funding high-quality instructional settings for children aged four and under.

The District continues to expand partnerships in the network with Head Start, Early Head Start, childcare centers, charter schools, and private schools. Selected partners offer "Diverse Delivery" seats or "Microcenter" seats as another way to expand high-quality seats. The District uses state grant funds to cover additional PreK3 and PreK4 seats in childcare centers with a high-quality rating. Conversely, the microcenter concept allows childcare centers with high quality ratings to occupy available space in a District school. This expansion strategy also increases retention rates at the school. There are currently five microcenter locations - London Bridge at Baton Rouge Center for the Visual and Performing Arts (BRCVPA), Kidz Karousel at Crestworth and Baton Rouge Foreign Language Acquisition & Immersion Magnet (BRFLAIM), Little Dreamers at Northeast Elementary, and YWCA Early Head Start at Melrose Elementary.

Additional programming and support 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. Supplementary support offered to all pre-k families includes family engagement opportunities, family workshops, and support with the transition from pre-k to kindergarten.

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 into high-quality pre-kindergarten programs provides students with the foundational skills required to enter kindergarten. For example, during the first assessment period of the 2024-2025 school year, 32% of pre-k students meet grade-level expectations in literacy and 18% of pre-k students meet grade-level expectations in math. However, at the end of the school year, 89% of pre-k students met expectations in literacy and 80% of children met expectations in math.

CHILD NUTRITION PROGRAM

One goal of the District's Child Nutrition Program (CNP) is to serve students and staff nutritious, delicious, wholesome, affordable meals and offer exemplary customer service. 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. Fresh fruit and vegetable snacks are available in 26 economically disadvantaged schools. The U.S. Department of Agriculture (USDA) Community Eligibility Provision enables the Child Nutrition Program to offer students one free breakfast and one lunch at no charge to parents.

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 provides 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 contract language 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 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 2025-2026 fiscal year, HES requested additional funding for a cost-of-living increase for employees along with an additional custodial staff.

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 twelve 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 2024 Enrollment Number
K-10	BASIS Baton Rouge	2018	881
K-6	BASIS Mid City	2021	401
K-5	CSAL Elementary	2020	282
6-8	Community School for Apprenticeship	1997	283
K-3	Emerge School for Autism	2018	46
K-12	Helix Aviation	2021	376
6-8	Helix Legal	2021	114
K-12	IDEA – Bridge	2018	1,134
K-12	IDEA – Innovation	2018	776
K-8	Inspire Charter Academy	2010	634
K-8	Great Hearts Harveston	2023	539
9-12	Mentorship STEAM	2010	465
K-8	South Baton Rouge Charter Academy	2014	806
	Total		6,737

The total General Fund appropriation to the Type I charter schools for the 2024-2025 fiscal year was \$97,771,597 million.

Truancy Initiative

As school systems work to ensure that all students are on-track to graduate on time, it is critically important to identify students who are struggling with attendance issues and address the barriers that are preventing regular school attendance. Part of this effort is engaging with parents to ensure that they are aware of the Compulsory School Attendance Law, the definition of Chronic Absenteeism, Truancy and how each impacts their child’s academic success.

The District has chosen to work with EveryDay Labs to provide attendance support. EveryDay Labs uses data-driven professional learning with evidence-based strategies to improve attendance and engagement. The program provides an end-to-end attendance improvement platform with easy-to-understand attendance data, support coordination, and case management in one user-friendly platform. EveryDay Labs generates and disseminates periodic text nudges and chronic absence letters to parents for ongoing engagement. A resource support bot is also available to parents who have identified barriers to regular attendance. The EBR District will continue to partner with EveryDay Labs to provide support in middle and high schools for the 25-26 school year.

The EBR Child Welfare & Attendance Department implements the following strategies to address truancy and chronic absenteeism at the district level:

- School Based Attendance Teams (SBAT) are established at each school site. SBAT meetings are held monthly, at a minimum, to review attendance/truancy data, review resource options to address or mitigate attendance barriers for identified students and review discipline data and trends for continued support.
- Designated attendance clerks are assigned to all high schools. Attendance points of contact are designated for elementary and middle schools to address attendance matters.
- Attendance thresholds with targeted responses are monitored at the 3,5,7,10 and 20 day marks to include (but not limited to) robo calls and letter notifications of current attendance status, early intervention warning letters, truancy notifications, truancy workshop notifications and consecutive absence letters.
- Student attendance plans are generated for identified students.
- Quarterly Truancy Workshops are held to support parents of truant students as a pretrial diversion process. This process allows the parent to provide information regarding the students attendance barriers and assist with resolution.
- Weekly monitoring and review of attendance and truancy data to support students through attendance protocols.
- Interventions and parental engagement through telephone calls, home visits, school visits, letter notification, referral to school counselors, social workers and applicable resource options.
- Referral to EBR Truancy Court and Juvenile court Truancy Docket after all due diligence efforts have been exhausted and vetted.
- Providing school level attendance suggestions and incentives to promote attendance.
- Working with the ESL Department to remove language barriers for ESL students when addressing attendance matters (parent conferences, truancy workshops and departmental paperwork).
- Providing multiregional clerk training, and district in-services on attendance procedures with support materials and links.
- Providing office hours support for attendance clerks to ensure fidelity of attendance data entry.

OTHER INFORMATION

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 a fully automated accounting

system as well as an automated system of control for fixed assets and payroll. It is believed that the District's internal control adequately safeguards assets and provides 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 performed to determine that the District has complied with applicable laws, regulations, and grant agreements.

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.

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, 2025, the total General Fund balance was approximately \$143.5 million or 24% of total revenues. For the year ending June 30, 2024, the total General Fund balance was approximately \$140.7 million or 25% of total revenues.

OTHER INFORMATION

Independent Audit

State statutes require an annual audit by independent certified public accountants. The public accounting firm of EISNERAMPER,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, regulations, contracts, and grant agreements 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, 2024. This was the thirty-ninth 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 satisfies 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 2024-2025 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, 2024. This was the thirty-ninth consecutive year that the District has received this prestigious award. This award certifies that the ACFR, for the fiscal year ended June 30, 2024, substantially conforms to the principles and standards of financial reporting as recommended and adopted by 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 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, 2024, 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, EISNERAMPER, LLP, conducted the audit is also appreciated. 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, 2024

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, 2024.**

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



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'.

**Ryan S. Stechschulte
President**

A handwritten signature in black ink, reading 'James M. Rowan'.

**James M. Rowan, CAE, SFO
CEO/Executive Director**



EAST BATON ROUGE PARISH SCHOOL BOARD

LaMont Cole
Superintendent of Schools

Mona Barnes
*Confidential Assistant
to the
Superintendent*

Adam Smith
*Deputy
Superintendent*

Gwynn Shamlin
General Council

**Catasha
Edwards**

*Chief of
Academics*

**Andrea
O'Konski**

*Chief of
Accountability
& Assessment*

**Marlon Cousin
Taylor Gast**

*Director of
Communications
& Public Relations*

**Kelly
Lopez**

*Financial
Chief Officer*

**John
McCann**

*Interim Chief
Operations
Officer*

**Lisa
Smothers**

*Chief Human
Resources
Officer*

**James
Crochet**

*Chief of
Business
Operations*

**K.C.
Gilbert**

*Chief of
Facilities*

**Laura
Williams**

*Chief of
Schools*

**Stacey
Dupre**

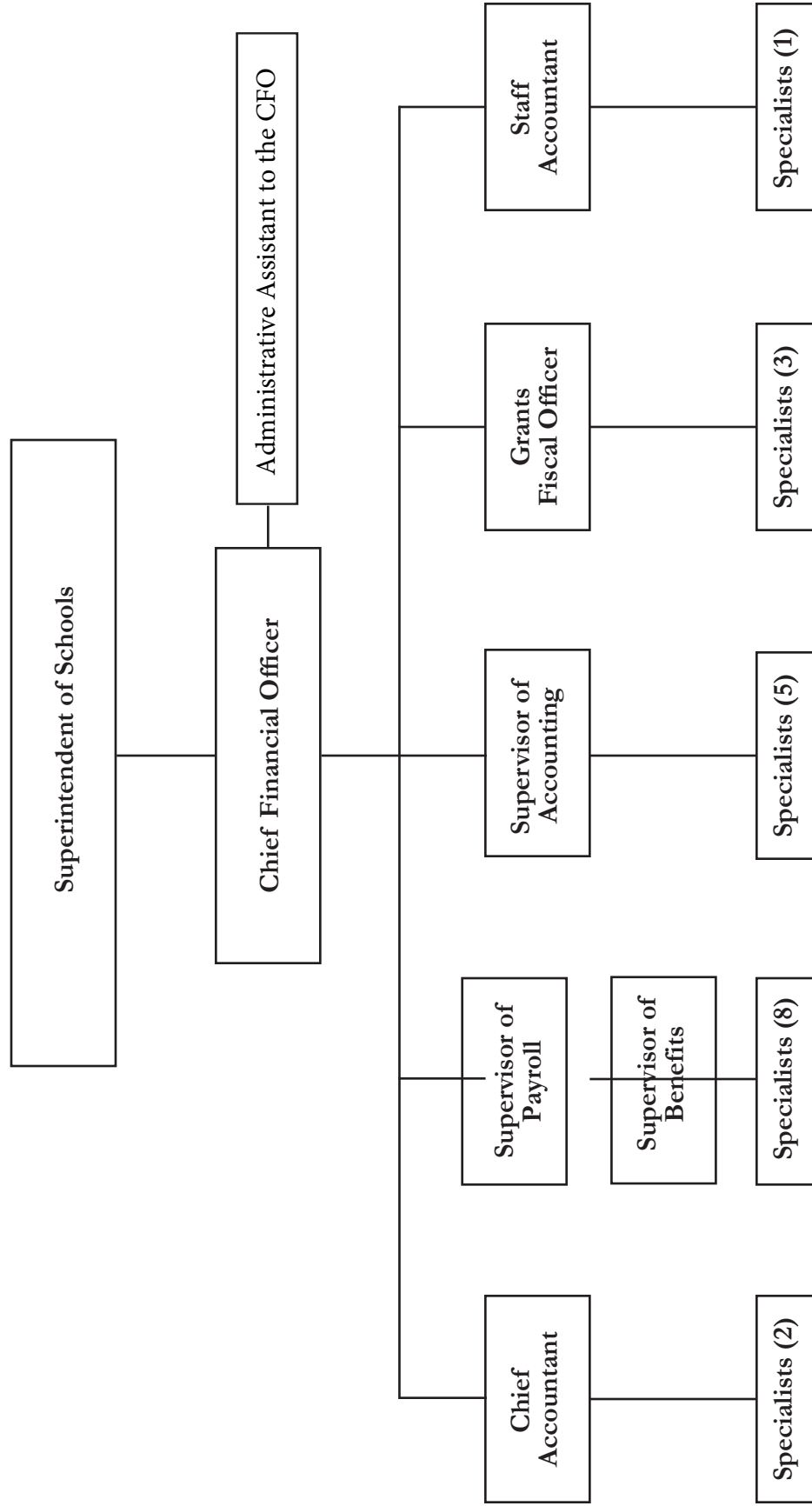
*Chief Officer
Support &
Special Projects*

**Amy
Jones**

*Chief
Technology
Officer*

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, 2025, 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, 2025, 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.

Change in Accounting Principle

As discussed in Note 2 to the financial statements, the School System adopted new accounting guidance in 2025, Governmental Accounting Standards Board (GASB) No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

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.

"EisnerAmper" is the brand name under which EisnerAmper LLP and Eisner Advisory Group LLC and its subsidiary entities provide professional services. EisnerAmper LLP and Eisner Advisory Group LLC are independently owned firms that practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper LLP is a licensed CPA firm that provides attest services, and Eisner Advisory Group LLC and its subsidiary entities provide tax and business consulting services. Eisner Advisory Group LLC and its subsidiary entities are not licensed CPA firms.

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 combining non-major fund financial statements and schedules, schedules of revenue, expenditures and changes in fund balance – budget and actual for non-major governmental funds, 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 combining non-major fund financial statements and schedules, schedules of revenue, expenditures and changes in fund balance – budget and actual for non-major governmental funds, 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 January 14, 2026 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
January 14, 2026



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REQUIRED SUPPLEMENTAL PART I

East Baton Rouge Parish School System

Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2025

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, 2025. 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 viii) 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, 2025 by \$165.2 million (net position). The unrestricted portion of net position was \$(540.4) million. Total net position is largely due to increased financial growth over several years. With the unrestricted indirect costs provided by the ESSERF funding, continued higher than average sales tax collections and increased property taxes, and reductions in pension liabilities, financial growth was possible.
2. Net position increased \$32.8 million during the year ended June 30, 2025, primarily because of increases in tax revenues and grant revenue and reduced pension liabilities.
3. Restricted net position increased by a net amount of \$24.6 million primarily from an increase in amounts held for capital improvements of \$21.9 million and compensation of \$4.5 million. Restricted net position for discipline decreased by \$1.4 million. The restricted net position for federal, state, and local grant programs decreased by \$0.8 million. The restricted net position for student activities increased by \$0.5 million.

USING THE BASIC FINANCIAL STATEMENTS

The District's basic financial statements consist of the government-wide financial statements, the fund financial statements, and the associated notes to those statements. The District adopted GASB 101 in the audited statements. GASB 101 establishes recognition and measurement guidance for compensated absences, including vacation, sick leave, and other paid time off. Alongside the basic financial statements, this report includes capital asset schedules, statistical schedules, required supplementary information such as the MD&A and budgetary comparison schedules for both major and non-major funds, as well as combining statements and administrative compensation details. 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 12-16) provide the next level of detail and look at the District's most major funds and a total of all other non-major funds.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT’S DISCUSSION AND ANALYSIS
June 30, 2025

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 2024-2025 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* recognizes 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.

The following table reflects the condensed Comparative Statement of Net Position for 2025 and 2024:

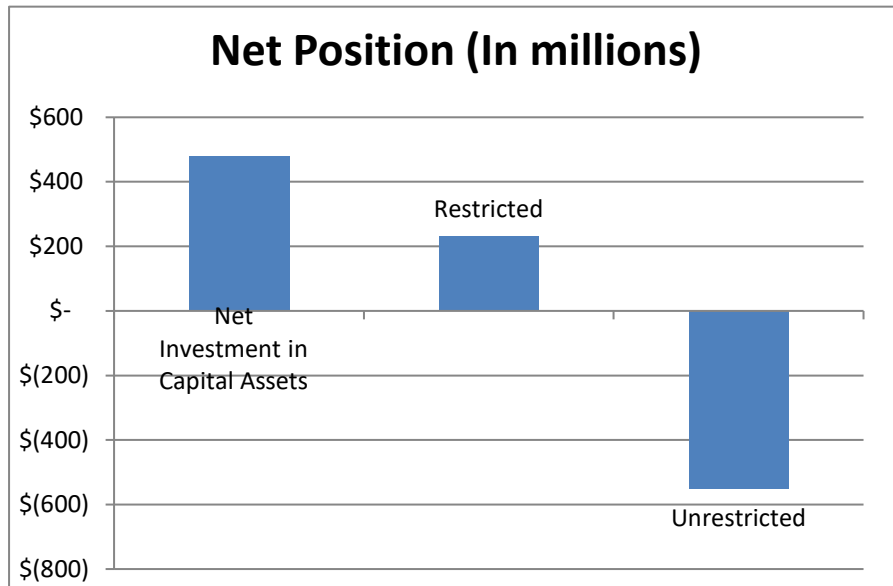
<u>Table I</u>			
Comparative Statement of Net Position			
Years-ended June 30, 2025 and 2024			
(In millions)			
	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>
<u>Assets</u>			
Current & Other Assets	\$ 469.9	\$ 454.5	\$ 15.4
Capital Assets	<u>484.8</u>	<u>472.1</u>	<u>12.7</u>
Total Assets	\$ 954.7	\$ 926.6	\$ 28.1
<u>Deferred Outflows of Resources</u>			
Deferred Outflow Amounts Related to OPEB Liability	\$ 53.3	\$ 77.4	\$ (24.1)
Deferred Outflow Amounts Related to Pension Liability	<u>146.7</u>	<u>153.9</u>	<u>\$ (7.2)</u>
Total Deferred Outflows of Resources	\$ 200.0	\$ 231.3	\$ (31.3)
<u>Liabilities</u>			
Current Liabilities	\$ 76.1	\$ 78.9	\$ (2.8)
Long-Term Liabilities	<u>793.8</u>	<u>838.5</u>	<u>(44.7)</u>
Total Liabilities	\$ 869.9	\$ 917.4	\$ (47.5)
<u>Deferred Inflows of Resources</u>			
Deferred Inflow Amounts Related to OPEB Liability	\$ 97.9	\$ 71.5	\$ 26.4
Deferred Inflow Amounts Related to Pension Liability	<u>\$ 21.7</u>	<u>\$ 31.0</u>	<u>(9.3)</u>
Total Deferred Inflows of Resources	\$ 119.6	\$ 102.5	\$ 17.1
<u>Net Position</u>			
Net Investment in Capital Assets	\$ 475.8	\$ 465.8	\$ 10.0
Restricted	229.8	205.2	24.6
Unrestricted	<u>(540.4)</u>	<u>(533.0)</u>	<u>(7.4)</u>
Total Net Position	<u>\$ 165.2</u>	<u>\$ 138.0</u>	<u>\$ 27.2</u>

For more detailed information refer to pages 1-2.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

The following table reflects an overview of Net Position for the year-ended June 30, 2025:



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

Total assets and deferred outflows of resources decreased by \$3.2 million from the previous fiscal year. Deferred outflows of resources decreased by \$31.3 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 \$31.8 million, while receivables decreased \$0.7 million. Sales tax receivable increased by \$1.7 million. Accounts and miscellaneous receivables decreased by \$2.4 million. Due from governments decreased by \$13.5 million mainly from fluctuations in outstanding grant reimbursement claims from ESSERF. The ESSERF funding ended September 30, 2024 and the District ensured that all funds were expended by that date.

Total liabilities and deferred inflows of resources decreased by a net amount of \$30.4 million from the previous fiscal year. The net pension liability decreased by \$14.9 million and related deferred inflows and outflows of resources had a net decrease of \$16.5 million. Additionally, the long-term obligation for retiree benefits other than pensions decreased by \$42.7 million and related deferred inflows and outflows of resources had a net increase of \$2.3 million due to changes in assumptions and other actuarial inputs.

As a result of debt service payments, a decrease of \$1.8 million in the long-term obligation of the Qualified School Construction Bonds (QSCB) occurred. The current portion of claims payable increased \$2.7 million, which was a result of additional claims in the Medical, Worker's Compensation and Risk Management Funds. Further, the long-term portion of claims payable increased \$2.2 million. Both the current portion of claims payable and long-term portion of claims payable have increased due to higher medical costs and the settling of worker's compensation cases.

East Baton Rouge Parish School System

Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2025

Governmental Activities

The Comparative 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, 2025, of \$854.0 million and \$821.3 million, which is a 2.4% decrease in revenues and a 0.4% 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 \$141.2 million subsidized certain programs of the District.

Title I is the largest federally funded program with \$34.1 million in federal revenue compared to the ESSERF program with \$10.8 million and the Child Nutrition Program with \$31.3 million. In addition, Charges for Services - such as fees from other governmental agencies, school systems, and students, for transportation services, school lunches, extended day tuition, summer school tuition, and student activity fees totaling \$14.0 million – were collected to help cover the costs of certain programs of the District.

The net decrease of \$49.6 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 2024-2025 fiscal year, the District had ESSERF grant expenditures totaling \$8.7 million and indirect costs to the General Fund of \$2.1 million. This is a decrease of \$53.7 million in ESSERF grant expenditures from the 2023-2024 fiscal year as the District worked to spend all funding by the deadline of September 30, 2024.

The District's expenses were also funded by the taxpayers in East Baton Rouge Parish through ad- valorem and sales and use taxes totaling \$476.1 million. The MFP revenue from the State of Louisiana was \$194.1 million, interest and investment earnings was \$13.3 million. E-Rate revenue, Medicaid reimbursement, and other general revenues contributed \$8.8 million. Ad valorem taxes increased by approximately \$26.0 million or 12.1% as compared to prior year collections, which reflects growth in both commercial and residential properties for the parish. The Board rolled forward the 2024 property reassessment in August 2024 which caused a significant increase in property taxes collected. Sales tax collections increased as compared to prior year's collections by \$4.5 million or 1.9%. Sales tax collections continue to be higher than collections prior to the pandemic. However, the growth has slowed and begun to flatten while not returning to pre pandemic levels.

State revenue sources from unrestricted grants-in-aid MFP, reflect a increase of \$6.6 million or 3.5%. This increase in MFP funding was due to the wealth factor decrease from 2023-2024 from sales tax collection in the 2021-2022 fiscal year and the continued decrease in school enrollment during the fiscal year. This is evident in the difference by the \$0.2 million difference. Earnings on investments decreased \$2.5 million or 15.8% compared to prior year due to changes in the Treasury bond rate. While the District continues investing in Insured Cash Sweep (ICS) accounts to receive higher interest rates on funds, the ending of ESSERF funding increased the use of the District's general fund.

Expenses, or costs of services, experienced a slight increase of \$1.9 million for 2025. Total instructional expenses decreased by \$1.5 million in 2024-2025, while total support service and appropriations expenses increased by a net of \$0.4 million. Instructional and support expense fluctuations were largely attributable to; 1) Decreased ESSERF funding for instructional costs increased and shifted the expenses to the general fund; 2) Increased population in the Type II charter schools and continued grade level growth within the Type I Charter schools decreases MFP funding for the traditional schools; and 3) Decreased general fund expenditures in facilities with no new schools returning to the District.

East Baton Rouge Parish School System

Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2025

The key elements of the increase of the District's Net Position for the year-ended June 30, 2025 with comparative figures from 2024 are as follows:

Table II

Comparative Statement of Changes in Net Position

Years-ended June 30, 2025 and 2024

	(In millions)		Increase
Revenue	2025	2024	(Decrease)
Program revenues:			
Charges for services	\$ 14.0	\$ 14.6	\$ (0.6)
Operating grants and contributions	141.2	190.8	(49.6)
Capital grants and contributions	1.0	0.7	0.3
General revenues:			
Ad Valorem taxes	240.4	214.4	26.0
Unrestricted intergovernmental revenues	5.5	5.4	0.1
Sales and use taxes	235.7	231.2	4.5
State aid not restricted (MFP)	194.1	187.5	6.6
Interest and investment earnings	13.3	15.8	(2.5)
Miscellaneous	8.8	15.1	(6.3)
Total revenues	<u>\$ 854.0</u>	<u>\$ 875.5</u>	<u>\$ (21.5)</u>
Expenses			
Instruction:			
Regular education programs	\$ 192.4	\$ 185.2	\$ 7.2
Special education programs	62.4	56.5	5.9
Other education programs	88.7	100.3	(11.6)
Support Services:			
Pupil support services	54.4	45.1	9.3
Instructional staff services	52.5	50.3	2.2
General administration services	21.9	34.4	(12.5)
School administration services	34.8	32.4	2.4
Business and central services	20.0	15.7	4.3
Plant operating and maintenance	64.6	70.0	(5.4)
Transportation	32.5	40.2	(7.7)
Child nutrition	39.4	39.4	-
Debt service - interest and bank charges	0.5	0.4	0.1
Appropriations:			
Charter Schools - Type 1	98.3	96.7	1.6
Charter Schools - Type 2	51.9	47.0	4.9
Office of Juvenile Justice	0.1	0.1	-
Recovery School District	6.9	5.7	1.2
COVID-19 Stipends	-	-	-
Total expenses	<u>\$ 821.3</u>	<u>\$ 819.4</u>	<u>\$ 1.9</u>
Change in net position	\$ 32.7	\$ 56.1	\$ (23.4)
Net Position - beginning	138.0	81.9	56.1
Change in Accounting Principle	(5.5)		
Net Position - ending	<u>\$ 165.2</u>	<u>\$ 138.0</u>	<u>\$ 32.7</u>

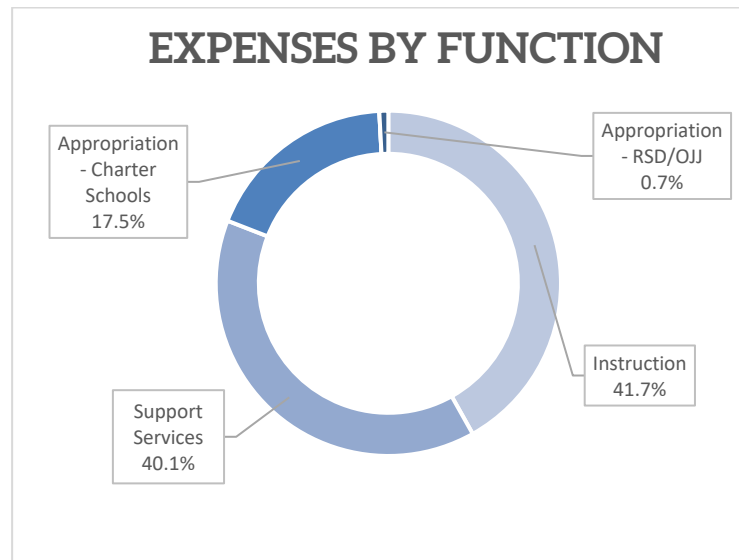
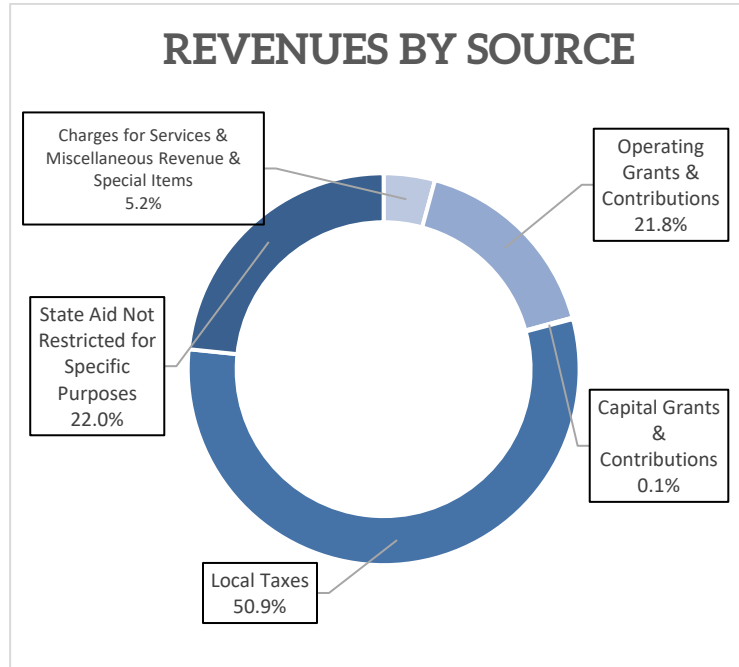
East Baton Rouge Parish School System

Baton Rouge, Louisiana

MANAGEMENT’S DISCUSSION AND ANALYSIS

June 30, 2025

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, 2025

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 major 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 major 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.

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, 2025, are as follows:

- As the District completed the fiscal year-ended June 30, 2025, its governmental funds report fund balances of \$377.3 million as compared to \$348.8 million as of June 30, 2024. The fund balances include the General Fund at \$143.5 million, Propositions 1, 2, and 3 at \$163.8 million, \$10.4 million and \$37.4 million, respectively, as of June 30, 2025. The Child Nutrition Fund reported a zero-fund balance as of June 30, 2025. The Flood Relief Capital Projects Fund reported a fund balance as of June 30, 2025, of \$3.2 million including all expenditures related to flood recovery, FEMA reimbursements, and insurance proceeds. The fund balance for all other non-major

East Baton Rouge Parish School System

Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2025

governmental funds as of June 30, 2025, is \$19.0 million. The fund balance for the Proposition 1, "Capital Projects Fund," increased by \$21.9 million when compared to the prior year, which is primarily a result of the increase in sales taxes for the fiscal year. However, encumbrances of \$27.5 million remain for the completion of Baton Rouge Center for Visual and Performing Arts in August 2025. The fund balance for the Child Nutrition Fund has a zero-fund balance due to a \$7.7 million transfer from the general fund to clear a negative fund balance. The fund balance for the Proposition 3, "Compensation Fund," increased by \$4.5 million, which is primarily attributable to the increases in sales taxes. The fund balance for the Proposition 2, "Discipline Fund," decreased by \$1.4 million due to an increase in alternative education expenditures.

- General Fund revenues increased \$34.2 million when compared to the prior year.
 - Ad valorem tax revenue increased \$25.6 million over last year with a 2025 assessment roll increase of approximately 12.1% and an overall collection rate of 99%. The parish has seen larger percentage increases in property taxes over the past several years. The Board did roll forward the 2024 reassessment in August 2024. This rolling forward to the full millage rate approved by voters allowed for a significant increase for the District by collecting both the full millage rate, as well as yearly increases in property taxes.
 - Sales tax collections increased as compared to prior year's collections by \$2.6 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 of \$6.8 million. This increase in MFP funding was due to the 2023-2024 decrease in MFP due to the wealth factor decrease from sales tax collection in the 2021-2022 fiscal year. The wealth factor did not apply during the 2024-2025 fiscal year. The continued decrease in enrollment was also a contributing factor.
 - Restricted state revenues decreased by \$0.9 million. The state stipends for certificated and non-certificated staff and the differentiated stipend approved by the Legislature were provided as restricted state revenues rather than as a part of the MFP formula. The MFP formula only contains the three consecutive year raises provided permanently by the Louisiana Department of Education.
 - Earnings on investments decreased \$0.9 million due to the decrease in earnings by the District from lower cash values in interest earning accounts due to lower indirect costs from ESSERF funds and a lower Treasury bond rate. During the 2024-2025 fiscal year, the District continued investing in Insured Cash Sweep (ICS) accounts to receive higher interest rates on funds.
- General Fund expenditures increased by \$19.9 million from the prior year. The most significant reasons for the increase in expenditures were:
 - Regular education, special education, and other education costs increased approximately \$21.8 million with the \$2,200 raise provided to all staff on the teacher salary schedule.
 - Charter school and RSD charter school appropriations increased approximately \$8.2 million.
- The General Fund's unassigned fund balance of \$108.0 million is approximately 18.13% of annual expenditures. This fund balance will be necessary to support increased retirement costs and other unforeseen emergencies.
- Non-major governmental fund balances were \$19.0 million for the fiscal year-ended June 30, 2025 as compared to \$19.2 million as of June 30, 2024. The increase is primarily because of the LA Public Charter Schools Program grant for Great Hearts at Harveston Type I charter school. As the LEA, all grants provided to the Type I charters must flow through the District.
- The Internal Service Funds ended the year with a combined net position at June 30, 2025 of \$35.5 million. The Worker's Compensation, Risk Management, and Medical Insurance Funds net position balances were \$3.3 million, \$12.7 million, and \$19.5 million, respectively.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT’S DISCUSSION AND ANALYSIS
June 30, 2025

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 June 20, 2024 and the final revised budget was adopted on May 15, 2025. A statement showing the District’s original and final budget compared with actual operating results is provided in this ACFR beginning on page 56. The District’s year-end actual results were improved when compared to the original 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 \$591.8 million failed to meet projections of \$592.3 million by \$0.5 million but increased \$34.2 million when compared to the prior year.

Sales tax collections of \$127.0 million increased as compared to prior year’s collections by \$2.6 million or 2.1% and fell short of projections of \$127.3 million by \$0.3 million or 0.3%. Sales tax continues to increase due to continued growth in the region.

Earnings on Investments decreased by \$70,913, when compared to the prior year, due to decrease in the Treasury bond rate. Other local revenue decreased by approximately \$1.2 million when compared to the prior year, which mainly represents decreases in administrative fees from charter schools and other miscellaneous revenues.

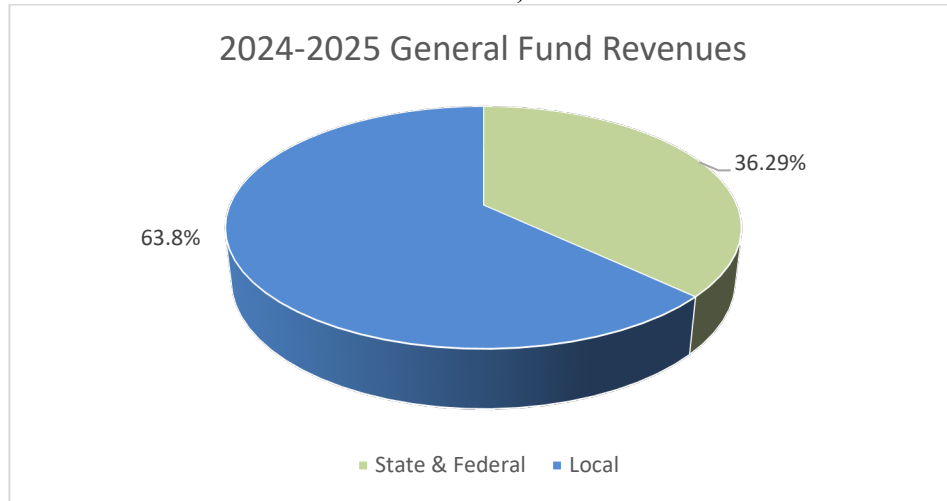
One of the more significant costs to the General Fund and to the School System as a whole are health benefits to current and retired employees. The District is constantly reviewing its health plan for cost avoidance and cost reduction measures, such as, the implementation of the Medicare Advantage Program effective January 1, 2014 for Medicare eligible retirees. The District transitioned to UnitedHealthcare for Medicare Advantage retirees under a single PPO plan in January 2023. Effective January 2025, the monthly rate per member increased from \$81 to \$213. To help offset this impact, the District implemented a \$50 per retiree member payment. The projected financial impact of this rate adjustment is approximately \$3.9 million in additional annual costs. In January 2025, the District also introduced alternative funding for specialty medications, resulting in an estimated \$4.1 million impact in the first year and projected savings of \$16.6 million over three years.

An analysis of the General Fund expenditures by function indicates actual expenditures were less than the revised budget expenditures by \$1.6 million. In keeping with the purpose of ESSERF dollars, the District worked to ensure that additional support was provided to all students to ensure that literacy initiatives were a top priority. Regular education and special education instruction costs were less than budgeted amounts by approximately \$1.9 and \$0.8 million respectively due to difficulties in staffing. Other education programs were less than budgeted amounts by \$0.8 million as ESSERF funding was used for several instructional contracts prior to the September 2024 end date. Plant operations and maintenance was less than budgeted amounts by approximately \$4.7 million. While the District realigned several school locations, no major repairs were completed during the fiscal year.

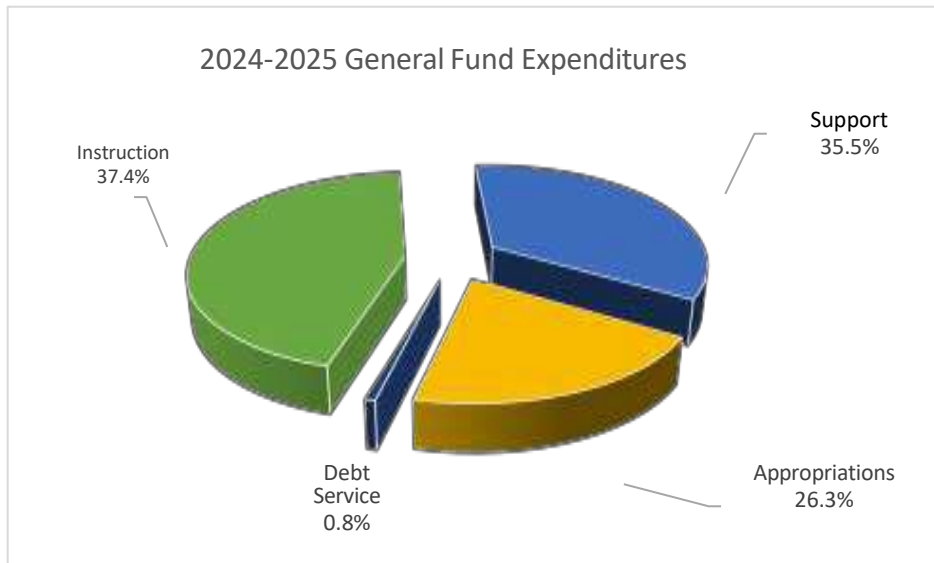
The appropriation – Type I charter schools’ expenditures increased by \$2.2 million as compared to the prior year. This increase is largely attributable to the growth of grade levels at two IDEA charter schools, BASIS Mid-City charter school, two Helix charter schools, CSAL elementary and Great Hearts at Harveston. The appropriation – Type II charter schools’ expenditures increased by \$4.8 million. The Type II charter model has become the preferred model by local and national authorizers as it allows the ability to enroll students beyond the District boundaries. The appropriation – Recovery School District expenditures increased by \$1.2 million due to increased enrollment at the Third Futures Charter school in the formerly Prescott Middle location.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025



For more detailed information, refer to page 56



For more detailed information, refer to page 56

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT’S DISCUSSION AND ANALYSIS
June 30, 2025

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2025, the District had approximately \$484.7 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 2024-2025 fiscal year, two major construction projects were occurring; The School in the Park Elementary began and Baton Rouge Center for Visual and Performing Arts Elementary was completed in August 2025.

Table III
Capital Assets
Years ended June 30, 2025 and June 30, 2024
(In Millions)

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>
Land	\$ 22.9	\$ 22.9	\$ -
Buildings and Improvements	406.6	398.9	7.7
Furniture and Equipment	23.0	23.8	(0.8)
Right of Use Leased Assets	4.5	-	4.5
Construction in Progress	<u>27.7</u>	<u>26.5</u>	<u>1.2</u>
TOTALS	<u>\$ 484.7</u>	<u>\$ 472.1</u>	<u>\$ 12.6</u>

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

Accumulated depreciation as of June 30, 2025 was \$481.1 million for buildings and improvements, \$54.0 million for furniture and equipment, and \$2.5 million for right-of-use leased assets. Major construction and renovation projects will continue for the 2025-2026 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. At June 30, 2025, the District had outstanding \$2.2 million and \$2.3 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 50% of the assessed value of the taxable property (including homestead exempt and nonexempt property) within the parish.

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 \$317.0 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

East Baton Rouge Parish School System

Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2025

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 \$450.3 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, 2025, of both current and long-term portions of these accrued benefits was \$36.5 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, 2024, student enrollment approved for the purpose of funding by the State was 38,264 students as compared to October 1, 2023, enrollment of 38,728 or 464 students below 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, 2025 is \$108.0 million. The 2025-2026 budgeted revenues are projected to decrease by \$11.1 million as compared to the actual prior year. This is largely attributable to decreases in State MFP revenue with continued decreased enrollment, lower interest on investments, and decreases in Medicaid revenue. The 2025-2026 budgeted expenditures are projected to decrease by \$13.2 million as compared to the prior year, which is largely attributable to decreases in staffing with lower enrollment in the 2025-2026 fiscal year.

The Teachers' Retirement System's rate decreased from 21.51% to 20.95% effective July 1, 2025. The Louisiana School Employees' Retirement System provided notification that the employer contribution rate decreased from 25.8% to 22.0% for the 2025- 2026 fiscal year. The change in retirement contribution rate effective July 1, 2025 will result in lower contributions.

All of the factors and conditions cited above are encompassed in the 2025-2026 budget, which projects an operating balance of approximately \$1.9 million. The general fund balance of \$143.5 million for fiscal year-ended 2024-2025 will be imperative for future budgets to support retirement costs, health care premiums, and other unforeseen emergencies.

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.



BASIC FINANCIAL STATEMENTS

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
STATEMENT OF NET POSITION
JUNE 30, 2025

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

ASSETS

Cash and cash equivalents	\$ 416,876,342
Receivables	
Accounts	2,356,103
Sales tax	31,097,455
Ad valorem tax	1,883,674
Due from governments	16,045,940
Inventory	1,612,400
Capital Assets	
Land and construction in progress	50,650,434
Buildings and equipment, net of accumulated depreciation	429,610,644
Right-of-use leased assets, net of accumulated depreciation	<u>4,516,873</u>
 TOTAL ASSETS	 <u>954,649,865</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflow amounts related to OPEB liability	53,333,178
Deferred outflow amounts related to pension liability	<u>146,676,305</u>
	<u>200,009,483</u>

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 1,154,659,348</u></u>
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The accompanying notes to the basic financial statements are an integral part of these statements.

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

LIABILITIES

Accounts, salaries and other payables	\$ 36,776,501
Unearned revenues	799,162
Accrued interest payable	17,550
Insurance claims payable	
Due within one year	10,013,195
Due in more than one year	9,528,010
Non-current liabilities:	
Due within one year (bonds, leases and compensated absences)	10,017,261
Total other post-employment benefit liability (OPEB) - due in one year	18,510,009
Due in more than one year (bonds, leases and compensated absences)	35,503,433
Total other post-employment benefit liability (OPEB) - due in more than one year	298,447,355
Net pension liability	450,275,949
TOTAL LIABILITIES	869,888,425

DEFERRED INFLOWS OF RESOURCES

Deferred inflow amounts related to OPEB liability	97,904,389
Deferred inflow amounts related to pension liability	21,659,729
	119,564,118

NET POSITION

Net investment in capital assets	475,762,252
Restricted for	
Capital improvements	163,849,051
Compensation	37,365,611
Discipline	10,351,737
Federal, state and local grant programs	10,542,546
Student activities	7,701,888
Unrestricted	(540,366,280)
TOTAL NET POSITION	165,206,805

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

\$ 1,154,659,348

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****STATEMENT OF ACTIVITIES****FOR THE YEAR ENDED JUNE 30, 2025**

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Unit
<u>Functions/Programs</u>					
Instruction:					
Regular education programs	\$ 192,444,795	\$ -	\$ 11,657,557	\$ -	\$ (180,787,238)
Special education programs	62,359,858	-	4,412,419	-	(57,947,439)
Other education programs	88,644,753	12,964,110	48,830,395	-	(26,850,248)
Support Services:					
Pupil support services	54,346,641	-	11,040,448	-	(43,306,193)
Instructional staff services	52,500,765	-	28,886,497	-	(23,614,268)
General administration services	21,893,798	-	3,643,588	-	(18,250,210)
School administration services	34,789,459	-	978,318	-	(33,811,141)
Business and central services	19,977,614	-	812,760	-	(19,164,854)
Plant operations and maintenance	64,630,399	-	329,221	438,573	(63,862,605)
Transportation	32,450,055	-	604,828	545,125	(31,300,102)
Child nutrition	39,424,509	1,033,805	29,994,860	-	(8,395,844)
Interest on long term debt	495,246	-	-	-	(495,246)
Community service	9,263	-	-	-	(9,263)
Appropriations- Charter education :					
Charter schools - Type 1	98,284,058	-	-	-	(98,284,058)
Charter schools - Type 2	51,879,359	-	-	-	(51,879,359)
Office of Juvenile Justice	126,648	-	-	-	(126,648)
Recovery School District	6,929,890	-	-	-	(6,929,890)
Total Governmental Activities	821,187,110	13,997,915	141,190,891	983,698	(665,014,606)
General Revenues					
Taxes:					
Ad valorem taxes					240,363,062
Sales and use taxes					235,700,616
State aid not restricted to specific programs (MFP)					194,096,349
Unrestricted intergovernmental revenues					5,473,967
Interest and investment earnings					13,318,193
Medicaid Reimbursement					2,943,325
Charter School Meals					775,155
Miscellaneous					5,116,866
Total general revenues					697,787,533
Change in Net Position					32,772,927
Net Position - July 1, 2024					137,923,370
Change in accounting principle Note 23					(5,489,492)
Net Position - July 1, 2024, (restated)					132,433,878
Net Position - June 30, 2025					\$ 165,206,805

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, 2025

	General	Title I	Proposition 1 Capital Projects	Proposition 2 Discipline
ASSETS				
Cash and cash equivalents	\$ 139,826,811	\$ -	\$ 160,607,631	\$ 9,216,160
Receivables:				
Accounts	1,367,518	13,641	-	-
Sales tax	16,929,342	-	7,293,137	1,152,360
Ad valorem tax	1,883,674	-	-	-
Due from other funds	21,076,849	-	-	-
Due from other governments	853,426	7,217,499	-	-
Inventory	-	-	-	-
TOTAL ASSETS	\$ 181,937,620	\$ 7,231,140	\$ 167,900,768	\$ 10,368,520
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 12,870,270	\$ 729,415	\$ 4,051,717	\$ 16,783
Salaries and benefits payable	17,852,937	-	-	-
Due to other funds	7,749,515	6,501,725	-	-
Unearned revenues	-	-	-	-
TOTAL LIABILITIES	38,472,722	7,231,140	4,051,717	16,783
Fund balances:				
Nonspendable				
Inventory	-	-	-	-
Restricted				
Grant programs and tax propositions	-	-	163,849,051	10,351,737
Student activities	-	-	-	-
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	107,964,898	-	-	-
TOTAL FUND BALANCES	143,464,898	-	163,849,051	10,351,737
TOTAL LIABILITIES AND FUND BALANCES	\$ 181,937,620	\$ 7,231,140	\$ 167,900,768	\$ 10,368,520

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
\$ 31,709,721	\$ 4,258	\$ -	\$ 2,637,528	\$ 18,458,249	\$ 362,460,358
-	12,440	-	-	113,655	1,507,254
5,714,783	-	-	-	7,833	31,097,455
-	-	-	-	-	1,883,674
-	7,749,515	-	-	-	28,826,364
-	678,674	-	568,630	6,727,711	16,045,940
-	1,612,400	-	-	-	1,612,400
<u>\$ 37,424,504</u>	<u>\$ 10,057,287</u>	<u>\$ -</u>	<u>\$ 3,206,158</u>	<u>\$ 25,307,448</u>	<u>\$ 443,433,445</u>
\$ 58,893	\$ 57,104	\$ -	\$ -	\$ 904,629	\$ 18,688,811
-	-	-	-	-	17,852,937
-	9,636,826	-	-	4,938,298	28,826,364
-	363,357	-	-	435,805	799,162
<u>58,893</u>	<u>10,057,287</u>	<u>-</u>	<u>-</u>	<u>6,278,732</u>	<u>66,167,274</u>
-	1,612,400	-	-		1,612,400
37,365,611	-	-	-	10,542,546	222,108,945
-	-	-	-	7,701,888	7,701,888
-	-	-	-	-	6,250,000
-	-	-	-	-	13,000,000
-	-	-	-	-	1,250,000
-	-	-	-	-	15,000,000
-	-	-	3,206,158	784,282	3,990,440
-	(1,612,400)	-	-	-	106,352,498
<u>37,365,611</u>	<u>-</u>	<u>-</u>	<u>3,206,158</u>	<u>19,028,716</u>	<u>377,266,171</u>
<u>\$ 37,424,504</u>	<u>\$ 10,057,287</u>	<u>\$ -</u>	<u>\$ 3,206,158</u>	<u>\$ 25,307,448</u>	<u>\$ 443,433,445</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, 2025

Total Fund Balances at June 30, 2025 - Governmental Funds		\$ 377,266,171
Cost of capital assets at June 30, 2025	1,022,412,154	
Less: Accumulated depreciation as of June 30, 2025:		
Buildings and improvements	(481,147,187)	
Right-of-use leased assets	(2,511,271)	
Machinery and equipment	<u>(53,975,745)</u>	\$484,777,951
Consolidation of internal service funds		35,488,875
Accrued interest lease payable		(17,550)
Elimination of interfund assets and liabilities		
Due from other funds	(28,826,364)	
Due to other funds	<u>28,826,364</u>	-
Long-term liabilities at June 30, 2025		
Compensated absences payable	(36,504,995)	
Lease liability	(4,548,746)	
Bonds payable - QSCB	<u>(4,466,953)</u>	<u>(45,520,694)</u>
Total post-employment benefit liabilities and deferred inflows of resources		
Total other post-employment benefit liability	(316,957,364)	
Deferred outflows of resources related to OPEB liability	53,333,178	
Deferred inflows of resources related to OPEB liability	<u>(97,904,389)</u>	<u>(361,528,575)</u>
Pension liabilities, deferred inflows and deferred outflows of resources		
Net pension liability	(450,275,949)	
Deferred outflow amounts related to pension liability	146,676,305	
Deferred inflow amounts related to pension liability	<u>(21,659,729)</u>	<u>(325,259,373)</u>
Total net position at June 30, 2025 - Governmental Activities		<u>\$ 165,206,805</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, 2025

	General	Title I	Proposition 1 Capital Projects	Proposition 2 Discipline
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ 236,475,240	\$ -	\$ -	\$ -
Sales and use taxes	126,999,422	-	55,438,658	8,696,237
Earnings on investments	6,528,645	-	5,212,625	394,743
Extended day program tuition	1,504,065	-	-	-
Student activity fees	-	-	-	-
Other	6,311,426	-	-	-
State sources:				
Unrestricted state sources - Minimum Foundation Program	193,793,349	-	-	-
Intergovernmental revenues	5,473,967	-	-	-
Restricted grants-in-aid	13,479,536	-	-	-
Federal grants	1,249,569	34,058,295	-	-
TOTAL REVENUES	591,815,219	34,058,295	60,651,283	9,090,980
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	142,001,968	-	-	-
Special education programs	53,317,084	-	-	86,196
Other education programs	27,451,057	22,473,777	-	6,719,248
Support:				
Pupil support services	37,191,058	917,611	-	1,941,321
Instructional staff services	17,212,749	7,440,867	-	1,006,580
General administration services	15,408,041	5,777	483,859	77,052
School administration services	29,976,768	264,566	-	616,769
Business and central services	14,138,876	8,802	3,366,112	56,058
Plant operations and maintenance	55,699,764	282,630	3,660,012	6,303
Transportation	33,797,717	387,293	-	-
Community service operations	9,263	-	-	-
Child nutrition	652,567	-	-	-
Intergovernmental:				
Appropriations- charter education:				
Charter Schools - Type 1	97,771,597	-	-	-
Charter Schools - Type 2	51,879,359	-	-	-
Office of Juvenile Justice	126,648	-	-	-
Recovery School District	6,929,890	-	-	-
Capital Outlay:				
Facilities and acquisition	7,028,144	-	31,207,389	-
Debt Service:				
Debt service - Principal retirement	4,329,059	-	-	-
Debt service - Interest and bank charges	477,696	-	-	-
TOTAL EXPENDITURES	595,399,305	31,781,323	38,717,372	10,509,527
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,584,086)	2,276,972	21,933,911	(1,418,547)

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
\$ -	\$ -	\$ -	\$ -	\$ 3,887,822	\$ 240,363,062
44,566,299	-	-	-	-	235,700,616
1,182,180	-	-	-	-	13,318,193
-	-	-	-	-	1,504,065
-	-	-	-	11,207,657	11,207,657
32,377	1,033,805	-	-	2,807,258	10,184,866
-	303,000	-	-	-	194,096,349
-	-	-	-	-	5,473,967
-	-	-	-	16,115,745	29,595,281
-	29,994,860	10,801,452	983,699	35,491,433	112,579,308
<u>45,780,856</u>	<u>31,331,665</u>	<u>10,801,452</u>	<u>983,699</u>	<u>69,509,915</u>	<u>854,023,364</u>
16,789,914	-	4,215,713	-	1,863,109	164,870,704
6,827,928	-	-	-	1,466,103	61,697,311
3,211,718	-	2,711,318	-	25,808,954	88,376,072
4,561,627	-	556,546	-	8,756,443	53,924,606
1,949,912	-	1,138,560	-	23,203,164	51,951,832
585,145	-	-	-	4,724,185	21,284,059
3,570,275	-	10,648	-	82,935	34,521,961
1,411,805	-	107,632	-	844,173	19,933,458
105,641	-	-	28,561	34,212	59,817,123
2,260,243	-	2,058	35,500	243,190	36,726,001
-	-	-	-	-	9,263
-	38,523,120	-	-	-	39,175,687
-	512,461	-	-	-	98,284,058
-	-	-	-	-	51,879,359
-	-	-	-	-	126,648
-	-	-	-	-	6,929,890
-	-	-	-	-	38,235,533
-	-	-	-	-	4,329,059
-	-	-	-	-	477,696
<u>41,274,208</u>	<u>39,035,581</u>	<u>8,742,475</u>	<u>64,061</u>	<u>67,026,468</u>	<u>832,550,320</u>
<u>4,506,648</u>	<u>(7,703,916)</u>	<u>2,058,977</u>	<u>919,638</u>	<u>2,483,447</u>	<u>21,473,044</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, 2025

	<u>General</u>	<u>Title I</u>	<u>Proposition 1 Capital Projects</u>	<u>Proposition 2 Discipline</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	\$ 7,037,338	\$ -	\$ -	\$ -
Transfers out	(7,749,515)	(2,276,972)	-	-
Proceeds from leases	<u>7,028,144</u>	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL OTHER FINANCING SOURCES (USES)	 <u>6,315,967</u>	 <u>(2,276,972)</u>	 <u>-</u>	 <u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	2,731,881	-	21,933,911	(1,418,547)
Fund balances, June 30, 2024	<u>140,733,017</u>	<u>-</u>	<u>141,915,140</u>	<u>11,770,284</u>
 FUND BALANCES, JUNE 30, 2025	 <u><u>\$ 143,464,898</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 163,849,051</u></u>	 <u><u>\$ 10,351,737</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>
\$ -	\$ 7,749,515	\$ -	\$ -	\$ -	\$ 14,786,853
-	-	(2,058,977)	-	(2,701,389)	(14,786,853)
-	-	-	-	-	7,028,144
-	7,749,515	(2,058,977)	-	(2,701,389)	7,028,144
4,506,648	45,599	-	919,638	(217,942)	28,501,188
32,858,963	(45,599)	-	2,286,520	19,246,658	348,764,983
<u>\$ 37,365,611</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,206,158</u>	<u>\$ 19,028,716</u>	<u>\$ 377,266,171</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, 2025

Net Change in Fund Balances - Total Governmental Funds		\$	28,501,188
Capital Assets:			
Capital outlay and other expenditures capitalized	45,720,812		
Amortization of leases	(2,511,271)		
Depreciation expense for year ended June 30, 2025	(31,074,968)		
Loss on sale of assets	551,122		
			12,685,695
Change in accrued interest payable			(17,550)
Change in net position of internal service funds			(6,077,350)
Pension contributions in excess of pension expense			17,097,622
Leases:			
Lease principal	2,479,398		
Proceeds from new leases during the year	(7,028,144)		
			(4,548,746)
Other post-employment benefit expense in excess of benefits paid			(7,775,466)
Long Term Debt:			
Principal portion of debt service payments	1,849,661		
Excess of compensated absences earned over amounts used	(8,942,127)		
			(7,092,466)
Change in Net Position - Governmental Activities		\$	<u>32,772,927</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, 2025

	Internal Service Funds
<u>ASSETS</u>	
Current:	
Cash and cash equivalents	\$ 54,415,984
Reimbursements receivable	848,849
TOTAL ASSETS	\$ 55,264,833
<u>LIABILITIES AND NET POSITION</u>	
Liabilities:	
Current:	
Accounts payable	\$ 234,753
Claims payable	10,013,195
Total current liabilities	10,247,948
Noncurrent:	
Claims payable	9,528,010
Total noncurrent liabilities	9,528,010
TOTAL LIABILITIES	19,775,958
Net Position:	
Unrestricted	35,488,875
TOTAL LIABILITIES AND NET POSITION	\$ 55,264,833

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, 2025

	Internal Service Funds
<u>OPERATING REVENUES</u>	
Premiums received	\$ 81,796,488
TOTAL OPERATING REVENUES	81,796,488
<u>OPERATING EXPENSES</u>	
Claims expense	82,365,333
Insurance premiums	3,029,717
Administrative fees	2,478,788
TOTAL OPERATING EXPENSES	87,873,838
NET OPERATING LOSS	(6,077,350)
LOSS BEFORE TRANSFERS	(6,077,350)
Transfers in (out)	-
Change in net position	(6,077,350)
Net Position, at June 30, 2024	41,566,225
NET POSITION, AT JUNE 30, 2025	\$ 35,488,875

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, 2025

	Internal Service Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Cash premiums received	\$ 80,928,833
Cash refunds received	18,806
Cash paid in claims and benefits	(80,500,576)
Cash paid for expenses	<u>(2,760,275)</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>(2,313,212)</u>
NET CHANGE IN CASH	(2,313,212)
Cash at beginning of year	<u>56,729,196</u>
Cash at end of year	<u><u>\$ 54,415,984</u></u>
<u>Reconciliation of operating loss to net cash</u> <u>used in operating activities</u>	
Operating loss	\$ (6,077,350)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Changes in:	
Accounts and claims payable	<u>3,764,138</u>
NET CASH USED IN OPERATING ACTIVITIES	<u><u>\$ (2,313,212)</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, 2025

	TASC Custodial Fund
<u>ASSETS</u>	
Due from other governments	\$ 447,037
TOTAL ASSETS	\$ 447,037
<u>LIABILITIES AND NET POSITION</u>	
Liabilities:	
Accounts Payable	\$ 447,037
TOTAL LIABILITIES	447,037
Net Position:	
Restricted	-
<u>TOTAL LIABILITIES AND NET POSITION</u>	\$ 447,037

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
FOR THE YEAR ENDED JUNE 30, 2025

	TASC Custodial Fund
<u>ADDITIONS</u>	
Reimbursements from other governments	\$ 447,037
TOTAL ADDITIONS	447,037
<u>DEDUCTIONS</u>	
Payments to Truancy Assessment and Service Center	447,037
TOTAL DEDUCTIONS	447,037
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.

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, 2025 was approximately 38,000 students in pre-kindergarten through Grade 12. The School System employs approximately 5,800 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 Codification Section 2100 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 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. The funding for school boards ended on September 30, 2024, which was the final obligation deadline for districts to commit their remaining funds.

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 are 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 food products and 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, 2025 was approximately twenty four 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**

GASB Statement No. 101, Compensated Absences, requires governments to accrue a liability for compensated absences leave that has not been used if all of the following are true (1) The leave attributable to services already rendered; (2) The leave accumulates; and (3) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through non-cash means.

The School System has recorded the following liabilities, including the salary-related benefits associated with the payment of compensated absences as of June 30, 2025:

- Sick leave that is expected to be used based on average of hours taken from what is earned over three year average multiplied by current year pay rates
- Vacation leave based on maximum vested amount multiplied by current year pay rates
- Sabbatical Leave and Extended sick leave is considered immaterial to the statements

In the Government Wide Financial Statements, the total compensated absences liability is recorded as an expense and a long-term obligation and allocated on a functional basis.

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 fringe benefits.

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.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

L. Estimates

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

M. Non-Operating and Operating Revenues – Proprietary Funds

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

N. Pension Plans

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

O. Leases

The School System enters into noncancellable lease agreements and records them in accordance with GASB Statement No. 87, *Leases*.

The School System recognizes a liability and intangible right-to-use asset in the financial statements for leased property for contracts with an initial individual value that is material to the financial statements and with periods greater than one year. At the commencement of a lease or contract, the School Board initially measures the liability at the present value of payments expected to be made during the lease or contract term. Subsequently, the liability is reduced by the principal portion of payments made. The right-to-use asset is initially measured as the initial amount of the lease, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Key estimates and judgments related to leases include (1) the discount rate used to present value the expected lease payment, (2) lease or contract term, and (3) payments.

The School System uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the School Board uses its estimated incremental borrowing rate as the discount rate for leases.

The lease terms include the noncancellable period of the lease and optional renewal periods. Lease payments included in the measurement of the lease liability are composed of fixed payments through the noncancellable term of the lease and renewal periods that management considers reasonably certain to be exercised.

The School System monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability.

Lease right-to-use assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

3. CASH AND CASH EQUIVALENTS

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

The carrying amount of the deposits at June 30, 2025 were as follows:

Governmental Funds:	
General Fund	\$ 139,826,811
Proposition 1 Fund	160,607,631
Proposition 2 Fund	9,216,160
Proposition 3 Fund	31,709,721
Child Nutrition Fund	4,258
Flood Relief Capital Projects	2,637,528
Other Non-Major Governmental Funds	18,458,249
Subtotal – Governmental Funds	<u>362,460,358</u>
Proprietary Fund Types:	
Workers' Compensation Fund	14,199,824
Medical Insurance Fund	22,566,597
Risk Management Fund	17,649,563
Subtotal – Proprietary Funds	<u>54,415,984</u>
 TOTAL	 <u>\$ 416,876,342</u>

Deposits

Custodial credit risk for deposits is the risk that in the event of financial institution failure, the School System's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. The School System 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, 2025.

Securities that may be pledged as collateral consist of obligations of the U.S. Government and its agencies, and 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. No investments currently are held that require interest rate risk disclosures.

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. No investments are currently held requiring credit risk disclosure.

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

4. AD VALOREM TAXES

Ad valorem taxes were levied by the School System on March 20, 2025, for the calendar year 2025, based on the assessed valuation of property as of January 1 of the calendar year. The taxes become due on December 1 of each year, and become delinquent on December 31. However, before the taxes can be collected, the assessment list (tax roll) must be submitted to the Louisiana Tax Commission for approval. From the day the tax roll is filed in the parish Clerk of Court's Office, it shall act as a lien on each specific piece of real estate thereon assessed, which shall be subject to a legal mortgage after the 31st day of December of the current year for the payment of the tax due on it. The taxes are generally collected in December, January, and February of the fiscal year. A list of property on which taxes have not been paid is published in the official journal by the East Baton Rouge Parish Tax Collector Office, which is a division of the East Baton Rouge Parish Sheriff's Department. If taxes are not paid within the period stipulated in the public notice, the property is sold for taxes due at a tax sale, usually held prior to the end of the School System's fiscal year.

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expires</u>
Parish-wide taxes:			
Constitutional tax	5.25	5.25	Not applicable
Special maintenance tax	1.04	1.04	2036
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	2038
Special tax – replacing reduced state and local receipts	4.98	4.98	2037
Special tax – employee salaries and benefits	5.99	5.99	2036
Special tax – employee salaries and benefits	7.19	7.19	2033
Special tax – support ADAPP	0.72	0.72	2036

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, 2025, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 22,916,203	\$ -	\$ -	\$ 22,916,203
Construction in progress	26,496,956	34,160,878	(32,923,603)	27,734,231
Total capital assets, not being depreciated	<u>49,413,159</u>	<u>34,160,878</u>	<u>(32,923,603)</u>	<u>50,650,434</u>
Capital assets, being depreciated:				
Buildings and improvements	860,036,513	32,422,669	(4,715,529)	887,743,653
Machinery and equipment	88,735,648	5,032,724	(16,778,449)	76,989,923
Right-of-use leased assets	-	7,028,144	-	7,028,144
Total capital assets, being depreciated	<u>948,772,161</u>	<u>44,483,537</u>	<u>(21,493,978)</u>	<u>971,761,720</u>
Total capital assets	998,185,320	78,644,415	(54,417,581)	1,022,412,154
Less accumulated depreciation for:				
Buildings and improvements	(461,168,211)	(24,952,642)	4,973,666	(481,147,187)
Machinery and equipment	(64,924,853)	(6,122,326)	17,071,434	(53,975,745)
Right-of-use leased assets	-	(2,511,271)	-	(2,511,271)
Total accumulated depreciation	<u>(526,093,064)</u>	<u>(33,586,239)</u>	<u>22,045,100</u>	<u>(537,634,203)</u>
Total capital assets, being depreciated, net	<u>422,679,097</u>	<u>10,897,298</u>	<u>551,122</u>	<u>434,127,517</u>
Governmental activities capital assets, net	<u>\$ 472,092,256</u>	<u>\$ 45,058,176</u>	<u>\$ (32,372,481)</u>	<u>\$ 484,777,951</u>

Net depreciation and amortization expense for the year ended June 30, 2025 was charged to the following governmental functions:

Instruction:

Regular education programs	\$ 26,725,927
Special education programs	5,869
Other educational programs	466,878

Support:

Instructional staff services	140,169
General administration services	90,848
Business and central services	127,149
Transportation	5,498,389
Child nutrition	531,010
	<u>\$ 33,586,239</u>

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.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLANS (continued)

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

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

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

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

Plan Descriptions:

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

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

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

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

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

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

² With actuarial reduced benefits

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

⁴ Benefit percent varies depending on when hired

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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.

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, 2025, for the School System and covered employees were as follows:

	<u>School System</u>	<u>Employees</u>
Teachers' Retirement System:		
Regular Plan	21.51%	8.00%
Plan A	21.51%	9.10%
School Employees' Retirement System	25.80%	7.50% - 8.00%
State Employees' Retirement System	34.74%	7.50% - 8.00% ¹

¹ 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>2025</u>	<u>2024</u>	<u>2023</u>
Teachers' Retirement System:			
Regular Plan	\$ 62,771,119	\$ 68,963,028	\$ 70,609,565
Plan A	26,334	43,505	54,388
School Employees' Retirement System	4,109,966	5,759,163	4,163,347
State Employees' Retirement System	217,373	265,531	227,891

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

The following schedule lists the School System's proportionate share of the Net Pension Liability allocated by each of the pension plans based on the June 30, 2024 measurement date. The School System uses this measurement to record its Net Pension Liability and associated amounts as of June 30, 2025 in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at June 30, 2024 along with the change compared to the June 30, 2023 rate. The School System's proportion of the Net Pension Liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

	Net Pension Liability at June 30, 2024	Allocation Rate at June 30, 2024	Increase (Decrease) to June 30, 2023 Rate
Teachers' Retirement System	\$ 421,122,690	4.8777%	0.0419%
School Employees' Retirement System	27,941,678	5.5096%	1.1319%
State Employees' Retirement System	<u>1,211,581</u>	.0223%	(0.0019%)
	<u>\$ 450,275,949</u>		

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, 2025:

Teachers' Retirement System	\$ 44,805,253
School Employees' Retirement System	4,879,451
State Employees' Retirement System	<u>349,178</u>
	<u>\$ 50,033,882</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLANS (continued)

At June 30, 2025, 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:

	TRSL	LSERS	LASERS	Total
Differences between expected and actual experience	\$ 23,902,214	\$ 678,957	\$ -	\$ 24,581,171
Changes of assumptions	11,272,257	-	8,469	11,280,726
Net difference between projected and actual earnings				
on pension plan investments	31,991,988	-	-	31,991,988
Changes in proportion	4,397,000	4,729,258	-	9,126,258
Differences between contributions and proportionate share				
of contributions	2,530,873	15,368	25,128	2,571,369
Employer contributions subsequent to the measurement date	62,797,454	4,109,966	217,373	67,124,793
Total	<u>\$ 136,891,786</u>	<u>\$ 9,533,549</u>	<u>\$ 250,970</u>	<u>\$ 146,676,305</u>

Deferred Inflows:

	TRSL	LSERS	LASERS	Total
Differences between expected and actual experience	\$ -	\$ -	\$ (5,358)	\$ (5,358)
Changes of assumptions	(10,782,858)	(1,194,055)	-	(11,976,913)
Net difference between projected and actual earnings				
on pension plan investments	-	(2,665,772)	(144,456)	(2,810,228)
Changes in proportion	(6,578,306)	-	(60,384)	(6,638,690)
Differences between contributions and proportionate share				
of contributions	(228,540)	-	-	(228,540)
Total	<u>\$ (17,589,704)</u>	<u>\$ (3,859,827)</u>	<u>\$ (210,198)</u>	<u>\$ (21,659,729)</u>

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 \$67,124,793 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2024 which will be recognized as a reduction in Net Pension Liability in the year ended June 30, 2026. The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan:

	Subsequent Contributions
Teachers' Retirement System	\$ 62,797,454
School Employees' Retirement System (LSERS)	4,109,966
State Employees' Retirement System (LASERS)	217,373
	<u>\$ 67,124,793</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLANS (continued)

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

Year	TRSL	LSERS	LASERS	Total
2025	\$ (1,362,651)	\$ (625,980)	\$ (122,124)	\$ (2,110,755)
2026	50,304,906	3,316,168	37,323	53,658,397
2027	4,007,626	(622,364)	(55,675)	3,329,587
2028	3,554,746	(504,068)	(36,124)	3,014,554
	<u>\$ 56,504,627</u>	<u>\$ 1,563,756</u>	<u>\$ (176,600)</u>	<u>\$ 57,891,783</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, 2024 are as follows:

	TRSL	LSERS	LASERS
Valuation Date	June 30, 2024	June 30, 2024	June 30, 2024
Actuarial Cost Method	Entry Age Normal	Entry Age Normal Cost	Entry Age Normal
Actuarial Assumptions:			
Expected Remaining Service Lives	5 years	3 years	2 years
Investment Rate of Return	7.25% net of investment expenses*	6.80%, net of investment expense	7.25% per annum, net of investment expenses*
Inflation Rate	2.4% per annum	2.50% per annum	2.4% per annum
Mortality	Active members – Pub2010T-Below Median Employee (amount weighted) tables for males and females, adjusted by 0.965 for males and by 0.942 for females. Non-Disabled retiree/inactive members – Pub2010T-Below Median Retiree (amount weighted) tables for males and females, adjusted by 1.173 for males and by 1.258 for females. Disability retiree mortality – Pub2010T-Disability (amount weighted) tables for males and females, adjusted by factors of 1.043 for males and by 1.092 for females. Contingent survivor mortality – Pub2010T-Below Median – Contingent Survivor (amount weighted) tables for males and females, adjusted by factors of 1.079 for males and by 0.919 for females. These base tables are adjusted from 2010 to 2019 (base year, representing the mid-point of the experience study) with continued future mortality improvement using the MP-2021 improvement table on a fully generational basis.	Pub-2010 Median Healthy Retiree Tables, Pub-2010 General Below Median Sex Distinct Employee Table, Pub-2010 Non-Safety Disabled Retiree Sex Distinct Table	Non-disabled members - The PubG-2010 Healthy Retiree on a fully generational basis by Mortality Improvement Scale MP-2021. Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.

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																		
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a 5-year (2018-2022) experience study of the System’s members.		Termination, disability, and retirement assumptions were projected based on a five-year (2020-2024) experience study of the System's members.																		
Salary Increases	2.41-4.85% varies depending on duration of service	3.75% based on the 2023 experience study (for the period 2018-2022) of the System’s members	Salary increases were projected based on a 2019-2023 experience study of the System’s members. The salary increase ranges for specific types of members are:																		
			<table><tr><th>Member Type</th><th>Lower Range</th><th>Upper Range</th></tr><tr><td>Regular</td><td>3.0%</td><td>14.0%</td></tr><tr><td>Judges</td><td>2.4 %</td><td>4.8%</td></tr><tr><td>Corrections</td><td>4.4%</td><td>15.3%</td></tr><tr><td>Hazardous Duty</td><td>4.4%</td><td>15.3%</td></tr><tr><td>Wildlife</td><td>4.4%</td><td>15.3%</td></tr></table>	Member Type	Lower Range	Upper Range	Regular	3.0%	14.0%	Judges	2.4 %	4.8%	Corrections	4.4%	15.3%	Hazardous Duty	4.4%	15.3%	Wildlife	4.4%	15.3%
Member Type	Lower Range	Upper Range																			
Regular	3.0%	14.0%																			
Judges	2.4 %	4.8%																			
Corrections	4.4%	15.3%																			
Hazardous Duty	4.4%	15.3%																			
Wildlife	4.4%	15.3%																			
Cost of Living Adjustments	None	Not substantively automatic. The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present value and accrued liabilities include future COLA, though not yet authorized by the legislature by including the recognition of the existing balance in the Experience Account together with the present value of future contributions to the account up to the maximum permissible value of the account based upon current amount limitations.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.																		

EAST BATON ROUGE PARISH SCHOOL SYSTEM
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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 and an adjustment for the effect of rebalancing/diversification. The resulting long-term geometric nominal expected rate of return was 8.68% for 2024.	The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation, of 2.50%. The resulting long-term arithmetic nominal expected return is 8.44%.	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 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term nominal rate of return is 8.15% for 2024.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
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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, 2024:

<u>Asset Class</u>	<u>Target Allocation</u>			<u>Return</u>		
	TRSL	LSERS	LASERS	TRSL	LSERS	LASERS
Cash	-	-	-	-	-	0.76%
Domestic equity	22.50%	-	34.00%	4.55%	-	4.29%
International equity	11.50%	-	17.00%	4.29%	-	5.22%
Equity	-	39.00%	-	-	2.66%	-
Domestic fixed income	8.00%	-	3.00%	2.79%	-	2.04%
International fixed income	6.00%	-	19.00%	1.66%	-	5.24%
Fixed income	-	26.00%	-	-	0.97%	-
Alternatives	-	23.00%	27.00%	-	1.81%	8.19%
Alternative - private equity	37.00%	-	-	8.24%	-	-
Alternative - other equity	15.00%	-	-	4.51%	-	-
Real estate	-	12.00%	-	-	0.60%	-
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>			
Inflation				<u>N/A</u>	<u>2.40%</u>	<u>N/A</u>
Expected Arithmetic Nominal Return				<u>N/A</u>	<u>8.44%</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%, 6.80% and 7.25%, respectively for the year ended June 30, 2025. The discount rates for TRSL, LSERS and LASERS remained the same 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	\$ 610,300,578	\$ 421,122,690	\$ 262,072,811
LSERS			
Rates	5.80%	6.80%	7.80%
EBRPSS Share of NPL	\$ 42,527,301	\$ 27,941,678	\$ 15,439,909
LASERS			
Rates	6.25%	7.25%	8.25%
EBRPSS Share of NPL	\$ 1,673,161	\$ 1,211,581	\$ 819,344

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, 2025 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, 2025 is as follows:

	<u>June 30, 2025</u>
TRSL	\$ 2,019,804
LSERS	138,345
LASERS	53,954
	<u>\$ 2,212,103</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 claims subsidies and member contributions. The eligible retirees are offered multiple plan options for pre-Medicare and additional Medicare options.

Retiree claims 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, 2025 total OPEB liability was determined using the July 1, 2024 actuarial valuation that included the following employees covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	5,501
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>5,684</u>
Total	<u>11,185</u>

Total OPEB Liability

The School System's total OPEB liability of \$316,957,364 was measured as of June 30, 2025 and was determined by an actuarial valuation as of July 1, 2024, a rolled forward to June 30, 2025 using standard actuarial techniques.

Actuarial Assumptions and other inputs – The total OPEB liability as of June 30, 2025 was based on an actuarial valuation dated July 1, 2024 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.7%
Salary increases	2.86% TRSL, 3.75% Other
Discount rate	3.93% annually (beginning of year to determine ADC) 5.20% (as of end of year measurement date)
Health care 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 0.30% each year for ten years and 0.10% thereafter until reaching the ultimate trend rate.

Expense Type	Select	Ultimate
Pre-Medicare Medical and Rx Benefits	7.75%	4.0%
Medicare Benefits	6.75%	4.0%
Stop Loss Fees	7.75%	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 Bond Buyers' 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, 2024 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2025.

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

Changes in the Total OPEB Liability

Balance at June 30, 2024	\$ 359,647,611
Changes for the year:	
Service cost	10,648,719
Interest	14,198,486
Difference between expected and actual experience	-
Changes in assumptions	(49,514,074)
Benefit payments	(18,023,378)
Net changes	<u>(42,690,247)</u>
Balance at June 30, 2025	<u><u>\$ 316,957,364</u></u>

The amount of total OPEB liability estimated to be due and payable within one year is \$18,510,009 with \$298,447,355 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 (4.20%) or 1-percentage-point higher (6.20%) than the current discount rate:

	1.0% Decrease (4.20%)	Current Discount Rate (5.20 %)	1.0% Increase (6.20%)
Total OPEB liability	<u>\$ 359,285,000</u>	<u>\$ 316,957,364</u>	<u>\$ 282,237,000</u>

Sensitivity of the total OPEB liability to changes in the health care 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 health care cost trend rates that are 1-percentage-point lower (6.75%) or 1-percentage-point higher (8.75%) than the current health care trend rates:

	1.0% Decrease (6.75%)	Current Health care Cost Trend Rate (7.75%)	1.0% Increase (8.75%)
Total OPEB liability	<u>\$ 279,968,000</u>	<u>\$ 316,957,364</u>	<u>\$ 362,242,000</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, 2025, the School System recognized OPEB expense of \$25,798,843. At June 30, 2025, 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	\$ 19,261,585	\$ (30,277,564)
Changes in assumptions	34,071,593	(67,626,825)
Total	<u>\$ 53,333,178</u>	<u>\$ (97,904,389)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense over the estimate average remaining service life of 8.1 years as follows:

<u>Years ending June 30:</u>	
2026	\$ (5,938,761)
2027	(5,938,761)
2028	(16,057,860)
2029	(8,041,004)
2030	(1,335,225)
Thereafter	<u>(7,259,600)</u>
	<u>\$ 44,571,211</u>

8. LONG-TERM LIABILITIES

The following is a summary of the changes in general long-term obligations for the year ended June 30, 2025:

	Balance Beginning of Year, restated	Additions	Reductions	Balance End of Year	Due Within One Year
Compensated Absences*	\$ 27,562,868	\$ 8,942,127	\$ -	\$ 36,504,995	\$ 2,943,146
Lease Liability	-	7,028,144	(2,479,398)	4,548,746	2,607,162
Qualified School Construction					
Bonds:					
2009 Series	3,062,545	-	(865,189)	2,197,356	2,197,356
2010 Series	3,254,069	-	(984,472)	2,269,597	2,269,597
Subtotal	<u>33,879,482</u>	<u>15,970,271</u>	<u>(4,329,059)</u>	<u>45,520,694</u>	<u>10,017,261</u>
Total Postemployment					
Benefits Liability	<u>359,647,611</u>	-	(42,690,247)	<u>316,957,364</u>	<u>18,510,009</u>
Net Pension Liability	<u>465,225,283</u>	-	(14,949,334)	<u>450,275,949</u>	-
Total	<u>\$ 858,752,376</u>	<u>\$ 15,970,271</u>	<u>\$ (61,968,640)</u>	<u>\$ 812,754,007</u>	<u>\$ 28,527,270</u>

* - The change in compensated absences above is a net change for the year.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

The net change in compensated absences during the fiscal year is included in additions to long-term liabilities in the schedule shown above. 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.

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 \$20,726,758 and \$20,547,935, for the Series 2010 and 2009 bonds, respectively, as of June 30, 2025 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, 2025, 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	\$ 107,165	\$ 2,197,356
Qualified School Construction Bonds, Series 2010 dated August 1, 2010	21,675,000	0.75	Dec. 16, 2025	88,055	2,269,597
	<u>\$ 43,108,000</u>			<u>\$ 195,220</u>	<u>\$ 4,466,953</u>

The School Board's outstanding bonds are 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:

<u>Years Ending</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 4,466,953	\$ 195,220	\$ 4,662,173

In accordance with LSA-R.S. 39:562(L), the School System is legally restricted from incurring long-term bonded debt in excess of 50 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, 2025, were as follows:

	<u>Ad Valorem</u> <u>Taxes Paid in</u> <u>Protest</u>	<u>Miscellaneous</u> <u>Other</u>	<u>Total</u>
Major Governmental Funds:			
General Fund	\$ -	\$ -	\$ -
Child Nutrition	-	363,357	363,357
	-	363,357	363,357
Non-major Governmental			
LDH COVID-19 Testing	-	435,805	435,805
Subtotal – Non-major Governmental Funds	-	435,805	435,805
Total	\$ -	\$ 799,162	\$ 799,162

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.

10. **LEASES**

The School Board leases various buses and equipment used in the buses for transportation purposes. These leases range in terms from 1 to 4 years, with various renewal options available, and payment terms vary in both frequency and amounts.

As of June 30, 2025 the combined value of the lease liabilities was \$4,548,746. In determining the present values, discount rates of 1.57% to 2.89% were applied, depending on the duration of the lease agreement and other factors. The recorded value of the right-to-use assets as of the end of the current fiscal year was \$7,028,144 and accumulated amortization of these assets were \$2,511,271. The future principal and interest lease payments as of June 30, 2025, are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 2,614,224	\$ 88,326	\$ 2,702,550
2027	748,862	44,863	793,725
2028	650,019	26,181	676,200
2029	535,641	7,346	542,987
Total	\$ 4,548,746	\$ 166,716	\$ 4,715,462

EAST BATON ROUGE PARISH SCHOOL SYSTEM
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NOTES TO BASIC FINANCIAL STATEMENTS

10. **LEASES** (continued)

The following is a schedule of the recorded amounts and accumulated amortization of leased assets by underlying asset class:

	<u>Recorded amount</u>	<u>Accumulated amortization</u>	<u>Net right-to-use asset</u>	<u>2025 Amortization</u>
<u>Right to use assets:</u>				
Vehicles	\$ 3,989,722	\$ 1,882,632	\$ 2,107,090	\$ 1,882,632
Equipment	3,038,422	628,639	2,409,783	628,639
	<u>\$ 7,028,144</u>	<u>\$ 2,511,271</u>	<u>\$ 4,516,873</u>	<u>\$ 2,511,271</u>

11. **INTERFUND TRANSFERS**

Interfund transfers for the year ended June 30, 2025, were as follows:

	<u>General Fund</u>	<u>Title I</u>	<u>Transfer to: ESSERF</u>	<u>Non-major Gov't</u>	<u>Total</u>
Transfers in:					
General Fund	\$ -	\$ 2,276,972	\$ 2,058,977	\$ 2,701,389	\$ 7,037,338
Child Nutrition	7,749,515	-	-	-	7,749,515
Non-major					
Governmental Funds	-	-	-	-	-
Proprietary Funds	-	-	-	-	-
Total	<u>\$ 7,749,515</u>	<u>\$ 2,276,972</u>	<u>\$ 2,058,977</u>	<u>\$ 2,701,389</u>	<u>\$ 14,786,853</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.

The General fund will be reimbursed for the funds transferred to the Child Nutrition Program once the funds become available.

12. **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, 2025, which represent short-term loans, are as follows:

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

12. DUE TO/FROM OTHER FUNDS (continued)

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Major Governmental Funds:		
General Fund	\$ 21,076,849	\$ (7,749,515)
Title I Fund	-	(6,501,725)
Child Nutrition Fund	7,749,515	(9,636,826)
Subtotal – Major Governmental Funds	<u>28,826,364</u>	<u>(23,888,066)</u>
Non-Major Governmental Funds:		
Career and Technical Education	-	(78,492)
Continuing Education	-	(73,164)
LPCSP	-	(269,733)
Exceptional Education Program	-	(2,129,657)
Striving Readers	-	(1,231,929)
TANF and ECE	-	(77,064)
MSAP	-	(256,506)
Title II	-	(280,487)
Title III	-	(80,251)
Title IV	-	(142,932)
Title X	-	(85,222)
21st Century	-	(232,861)
Subtotal – Non-Major Governmental Funds	<u>-</u>	<u>(4,938,298)</u>
Total - Governmental Funds	<u>\$ 28,826,364</u>	<u>\$ (28,826,364)</u>

13. 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.

14. COMMITMENTS

At June 30, 2025, the School System had construction commitments of approximately \$27,500,000. These commitments will ultimately be paid out of the Proposition 1 Capital Projects Fund.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

15. **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

15. **RISK MANAGEMENT** (continued)

A reconciliation of the unpaid claims liabilities as of June 30, 2025 follows:

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
Unpaid claims as of July 1, 2024	\$ 7,809,609	\$ 4,209,388	\$ 2,627,734	\$ 14,646,731
Current year premiums, claims incurred and changes in estimates	7,543,868	3,280,109	74,571,073	85,395,050
Claims paid	(4,409,103)	(2,627,364)	(73,464,109)	(80,500,576)
	3,134,765	652,745	1,106,964	4,894,474
Unpaid claims as of June 30, 2025	\$ 10,944,374	\$ 4,862,133	\$ 3,734,698	\$ 19,541,205

A reconciliation of the unpaid claims liabilities as of June 30, 2024 follows:

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
Unpaid claims as of July 1, 2023	\$ 7,809,609	\$ 4,251,888	\$ 2,931,527	\$ 14,993,024
Current year premiums, claims incurred and changes in estimates	4,227,198	2,022,856	65,246,219	71,496,273
Claims paid	(4,227,198)	(2,065,356)	(65,550,012)	(71,842,566)
	-	(42,500)	(303,793)	(346,293)
Unpaid claims as of June 30, 2024	\$ 7,809,609	\$ 4,209,388	\$ 2,627,734	\$ 14,646,731

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, 2025				
Current	\$ 4,708,059	\$ 1,570,438	\$ 3,734,698	\$ 10,013,195
Long - Term	6,236,315	3,291,695	-	9,528,010
Total	\$ 10,944,374	\$ 4,862,133	\$ 3,734,698	\$ 19,541,205

EAST BATON ROUGE PARISH SCHOOL SYSTEM
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NOTES TO BASIC FINANCIAL STATEMENTS

16. 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	\$ -	\$ -	\$ -	\$ -	\$ 1,612,400	\$ -	\$ -	\$ 1,612,400
Restricted								
Tax Propositions	-	163,849,051	10,351,737	37,365,611	-	-	-	211,566,399
State Grants	-	-	-	-	-	-	4,229,038	4,229,038
Alcohol and Drug Abuse	-	-	-	-	-	-	4,753,723	4,753,723
Local Grants	-	-	-	-	-	-	1,559,785	1,559,785
Student activities	-	-	-	-	-	-	7,701,888	7,701,888
Total Restricted	-	163,849,051	10,351,737	37,365,611	-	-	18,244,434	229,810,833
Assigned								
Coverage of medical claims	6,250,000	-	-	-	-	-	-	6,250,000
Coverage of risk management claims	13,000,000	-	-	-	-	-	-	13,000,000
Facilities	1,250,000	-	-	-	-	-	-	1,250,000
Current operations	15,000,000	-	-	-	-	-	-	15,000,000
Other								
Summer School	-	-	-	-	-	-	260,029	260,029
WBRH Radio Station	-	-	-	-	-	-	524,253	524,253
Flood Relief	-	-	-	-	-	3,206,158	-	3,206,158
Total Assigned	35,500,000	-	-	-	-	3,206,158	784,282	39,490,440
Unassigned	107,964,898	-	-	-	(1,612,400)	-	-	106,352,498
Total fund balances	\$ 143,464,898	\$ 163,849,051	\$ 10,351,737	\$ 37,365,611	\$ -	\$ 3,206,158	\$ 19,028,716	\$ 377,266,171

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, 2025:

General Fund	\$ 2,678,868
Title I	698
Proposition 1 Capital Projects	27,458,964
Proposition 2 Discipline	2,058
Child Nutrition	67,434
Other Non-major Governmental	4,602
Total governmental fund encumbrances	<u>\$ 30,212,624</u>

The Child Nutrition Funds Balance Sheet shows a deficit unassigned balance of \$1,612,400. The School System intends to monitor closely the budget and use commodities and current inventory more efficiently.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

17. EDUCATION EXCELLENCE FUND

Pursuant to Act #161 of the 2002 First Extraordinary Session of the Legislature, the State of Louisiana established the Education Excellence Fund (EEF) for the oversight, appropriation, and disposition of proceeds from the tobacco settlements. These funds are dedicated for use in educational programs, and are available to local school districts, subject to the approval of an expenditure plan by the Louisiana Department of Education. The funds are held and invested by the Treasurer of the State of Louisiana on behalf of local school districts and are disbursed in accordance with approved expenditure plans. At June 30, 2025, the School System's EEF funds invested through the Treasurer totaled approximately \$134,000. These funds are recognized as revenue to the School System upon submission and subsequent approval of an annual expenditure plan. The School System expended approximately \$961,000 during the 2024-2025 fiscal year in accordance with its respective expenditure plan.

18. RECOVERY SCHOOL DISTRICT

The Board of Elementary and Secondary Education (BESE) previously placed eight (8) School System schools under the jurisdiction of the Recovery School District (RSD) as provided by law. The schools are as follows: (1) Prescott Middle School, (2) Glen Oaks Middle School, (3) Capitol High School, (4) Dalton Elementary, (5) Lanier Elementary, (6) Crestworth Middle, (7) Kenilworth Middle, and (8) Istrouma High School. 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. 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 allows the school to offer a medical component for those students interested in pursuing a career in either the medical field or hospital administration. As of July 1, 2025, the schools remaining in the RSD are, Prescott Academy Pre K-8, Dalton Elementary, Lanier Elementary, and North Banks.

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, 2025, the School System was reimbursed \$124,532 for services provided to these schools. An appropriation of \$6,929,890 has been recorded for the RSD schools at June 30, 2025 to record the transfer of sales and ad valorem taxes.

19. 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, 2025, \$27,698,134 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

20. DISAGGREGATION OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts, salaries and other payables as of June 30, 2025, were as follows:

<u>Governmental Funds</u>	
Vendors	\$ 17,010,457
Salaries and benefits	17,852,937
Retainage payable	1,507,169
Sales tax payable	171,185
Total governmental fund liabilities	<u>\$ 36,541,748</u>
<u>Internal Service Funds</u>	
Vendors	<u>\$ 234,753</u>
Total governmental activity liabilities	<u>\$ 36,776,501</u>

21. APPROPRIATIONS TO CHARTER SCHOOLS

Appropriations to Type I and Type 2 Charter Schools during the year ended June 30, 2025 were as follows:

	<u>General Fund</u>	<u>Child Nutrition</u>	<u>Total</u>
Type I Charter Schools			
BASIS Baton Rouge	\$ 18,561,701	\$ 9,734	\$ 18,571,435
Community School for Apprenticeship	7,290,315	471,277	7,761,592
Emerge School for Autism	846,506	377	846,883
Great Hearts Harveston	7,941,984	5,354	7,947,338
Helix Network of Educational Choices	14,411,575	7,789	14,419,364
IDEA Schools	28,184,754	7,017	28,191,771
Inspire Charter Academy	9,384,528	5,075	9,389,603
South Baton Rouge Charter Academy	11,150,234	5,838	11,156,072
Subtotal - Type I Charter Schools	<u>97,771,597</u>	<u>512,461</u>	<u>98,284,058</u>
Type 2 Charter Schools			
Advantage Charter Academy	4,032,396	-	4,032,396
Collegiate Academy	4,928,872	-	4,928,872
Discover Ochsner Baton Rouge	1,786,686	-	1,786,686
GEO Next Generation High	4,373,874	-	4,373,874
GEO Prep Academy	7,112,122	-	7,112,122
GEO Prep Baker	615,250	-	615,250
GEO Prep Mid City	6,536,416	-	6,536,416
Iberville Charter Academy	994,244	-	994,244
Impact Charter	1,910,162	-	1,910,162
Kenilworth Science and Technology Academy	6,649,622	-	6,649,622
Lafayette Renaissance	275,632	-	275,632
Louisiana Key Academy	2,465,922	-	2,465,922
Louisiana Virtual Charter Academy	1,390,958	-	1,390,958
Madison Prep Academy	5,626,608	-	5,626,608
Rebirth Blended Learning Academy	194,911	-	194,911
University View Academy	2,985,684	-	2,985,684
Subtotal - Type 2 Charter Schools	<u>51,879,359</u>	<u>-</u>	<u>51,879,359</u>
Grand Total	<u>\$ 149,650,956</u>	<u>\$ 512,461</u>	<u>\$ 150,163,417</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

22. 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 No. 103, *Financial Reporting Model Improvements*. This statement establishes new accounting and financial reporting requirements - or modifies existing requirements - related to the following: (a) Management's discussion and analysis (MD&A), (b) Unusual or infrequent items, (c) Presentation of the Proprietary fund statement of revenues, expenses, and changes in fund net position, (d) Information about major component units in basic financial statements, (e) Budgetary comparison information and (f) Financial trends information in the statistical section. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025. The School System will implement for the fiscal year June 30, 2026.

The Governmental Accounting Standards Board issued GASB Statement 104, *Disclosure of Certain Capital Assets*. This statement, requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by GASB Statement 34, including leases and subscription-based information technology arrangements. This Statement also requires additional disclosures for capital assets held for sale. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025. The School System will implement for the fiscal year June 30, 2026.

GASB Statement No. 105, issued in December 2025, significantly updates guidance for Subsequent Events, defining them as events after year-end but before financial statements are issued, clarifying recognized vs. nonrecognized events, and requiring disclosure of the date events were evaluated, aiming to improve consistency and user understanding. It supersedes older rules (like parts of Statement 56), modifies other GASB pronouncements, and is effective for fiscal years starting after June 15, 2026

23. CHANGE IN ACCOUNTING PRINCIPLE

The School System adopted GASB 101 – *Compensated Absences* that was effective July 1, 2024. The impact on the net position of the School System as of June 30, 2025, is as follows:

Governmentwide (Governmental Activities)

Net position, as previously reported, June 30, 2024	\$ 137,923,370
Change in accounting principle	<u>(5,489,492)</u>
Net position, as restated, June 30, 2025	<u>\$ 132,433,878</u>

There was no impact to fund balances of the School System's governmental funds.

24. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the financial statements were available to be issued, January 14, 2026, and determined that the following disclosure is necessary.

On November 13, 2025, the East Baton Rouge Parish School Board entered into a Bond Purchase Agreement for the sale of \$40,000,000 Limited Tax Bonds, Series 2025. The bonds are to help fund projects to improve Baton Rouge area high schools. The Bonds mature annually from March 1, 2026, through March 1, 2045, bearing fixed interest rates ranging from 5.000% with a reoffering premium and optional redemption provisions beginning March 1, 2035.

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REQUIRED SUPPLEMENTAL PART II



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, 2025

Financial statement reporting date Measurement date	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
Service cost	\$ 6,798,646	\$ 6,910,221	\$ 7,588,376	\$ 7,661,175	\$ 7,958,188	\$ 11,614,631	\$ 10,108,520	\$ 10,648,719
Interest	15,127,048	14,285,293	15,551,473	10,983,958	9,418,136	13,788,870	11,520,712	14,198,486
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)	-	22,221,292	-
Changes of assumptions	-	89,636,070	12,531,757	38,698,922	(46,238,969)	(4,796,293)	18,815,454	(49,514,074)
Benefit payments	(18,304,488)	(17,868,243)	(22,259,327)	(20,909,483)	(16,794,947)	(13,521,554)	(17,091,576)	(18,023,378)
Net change in total OPEB liability	(7,520,117)	104,426,353	(49,202,266)	32,187,635	(106,304,957)	(70,589,034)	45,574,402	(42,690,247)
Total OPEB liability - beginning	411,075,595	403,555,478	507,981,831	458,779,565	490,967,200	384,662,243	314,073,209	359,647,611
Total OPEB liability - ending	\$ 403,555,478	\$ 507,981,831	\$ 458,779,565	\$ 490,967,200	\$ 384,662,243	\$ 314,073,209	\$ 359,647,611	\$ 316,957,364

Covered-employee payroll	\$ 189,487,389	\$ 193,376,201	\$ 194,873,949	\$ 202,668,907	\$ 245,418,751	\$ 252,781,000	\$ 283,338,303	\$ 293,963,490
Total OPEB liability as a percentage of covered - employee payroll	212.97%	262.69%	235.42%	242.25%	156.74%	124.25%	126.93%	107.82%

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.
- The average remaining service life changed from 7.4 years to 8.1 years for the measurement date 6/30/24.

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
6/30/2025	5.20%	MP-2021	Variable	2.86 TRSL; 3.75% Other
6/30/2024	3.93%	MP-2021	Variable	2.86 TRSL; 3.75% Other
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>
<u>TRSL</u>					
2025	4.8777%	\$ 421,122,690	\$ 285,810,926	147.3431%	76.00%
2024	4.8358%	437,125,778	268,161,943	163.0081%	74.30%
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%
<u>LSERS</u>					
2025	5.5096%	27,941,678	20,519,605	136.1706%	79.52%
2024	4.3776%	26,484,089	15,084,590	175.5705%	78.48%
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%
<u>LASERS</u>					
2025	0.0223%	1,211,581	608,923	198.9710%	70.12%
2024	0.0241%	1,615,483	564,087	286.3890%	68.40%
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%

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO THE RETIREMENT SYSTEMS

	<u>Contractually Required Contribution ¹</u>	<u>Contributions in relation to the actuarially determined Contribution ²</u>	<u>Contribution deficiency/ (excess)</u>	<u>Covered payroll ³</u>	<u>Contributions as a percentage of Covered Payroll</u>
<u>TRSL</u>					
2025	\$ 62,797,454	\$ 62,797,454	\$ -	\$ 291,258,561	21.5607%
2024	69,006,533	69,006,533	-	285,810,926	24.1441%
2023	70,663,953	70,663,953	-	268,161,943	26.3512%
2022	64,923,003	64,923,003	-	256,477,082	25.3134%
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%
<u>LSERS</u>					
2025	4,109,966	4,109,966	-	15,840,458	25.9460%
2024	5,759,163	5,759,163	-	20,519,605	28.0666%
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%
<u>LASERS</u>					
2025	217,373	217,373	-	625,322	34.7618%
2024	265,531	265,531	-	608,923	43.6067%
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%

For reference only:

¹ Employer contribution rate multiplied by employer's covered payroll

² Actual employer contributions remitted to LASERS

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

BUDGETARY COMPARISON SCHEDULES
MAJOR FUND DESCRIPTIONS

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

GENERAL FUND

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

TITLE I FUND

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

PROPOSITION 2 - DISCIPLINE FUND

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

PROPOSITION 3 - COMPENSATION FUND

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

CHILD NUTRITION FUND

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

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, 2025**

	Original	Final	Actual	Variance with Final Budget
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ 233,727,797	\$ 234,657,022	\$ 236,475,240	\$ 1,818,218
Sales and use taxes	127,561,566	127,327,755	126,999,422	(328,333)
Earnings on investments	3,802,000	5,503,500	6,528,645	1,025,145
Extended day program tuition	-	-	1,504,065	1,504,065
Other	9,820,000	10,550,687	6,311,426	(4,239,261)
State sources:				
Unrestricted state sources - Minimum Foundation Program	193,631,957	193,558,617	193,793,349	234,732
Intergovernmental revenues	4,000,000	6,243,710	5,473,967	(769,743)
Restricted grants-in-aid	1,607,373	13,318,149	13,479,536	161,387
Federal grants	1,100,000	1,100,000	1,249,569	149,569
TOTAL REVENUES	<u>575,250,693</u>	<u>592,259,440</u>	<u>591,815,219</u>	<u>(444,221)</u>
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	136,121,642	143,871,985	142,001,968	1,870,017
Special education programs	53,457,995	54,070,409	53,317,084	753,325
Other education programs	29,468,801	28,265,615	27,451,057	814,558
Support:				
Pupil support services	34,512,015	36,350,155	37,191,058	(840,903)
Instructional staff services	19,243,065	16,548,009	17,212,749	(664,740)
General administration services	15,503,931	15,473,241	15,408,041	65,200
School administration services	29,253,013	28,457,111	29,976,768	(1,519,657)
Business and central services	14,671,354	14,796,823	14,138,876	657,947
Plant operations and maintenance	56,906,115	60,395,808	55,699,764	4,696,044
Transportation	34,803,467	36,831,346	33,797,717	3,033,629
Community service operations	12,350	12,350	9,263	3,087
Child Nutrition	-	-	652,567	(652,567)
Appropriations- charter education:				
Charter schools - Type 1	100,186,012	98,032,917	97,771,597	261,320
Charter schools - Type 2	47,974,515	51,879,359	51,879,359	-
Office of Juvenile Justice	123,664	126,648	126,648	-
Recovery School District	5,155,758	6,929,890	6,929,890	-
COVID Stipends	225,000	2,468,710	-	2,468,710
Facilities and acquisition	-	-	7,028,144	(7,028,144)
Debt service - Principal retirement	2,784,562	2,191,565	4,329,059	(2,137,494)
Debt service - Interest and bank charges	285,000	285,000	477,696	(192,696)
TOTAL EXPENDITURES	<u>580,688,259</u>	<u>596,986,941</u>	<u>595,399,305</u>	<u>1,587,636</u>
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,437,566)</u>	<u>(4,727,501)</u>	<u>(3,584,086)</u>	<u>1,143,415</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	3,600,000	5,300,000	7,037,338	1,737,338
Transfers out	(1,527,373)	(2,859,203)	(7,749,515)	(4,890,312)
Proceeds from leases	-	-	7,028,144	7,028,144
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,072,627</u>	<u>2,440,797</u>	<u>6,315,967</u>	<u>3,875,170</u>
NET CHANGE IN FUND BALANCE	<u>(3,364,939)</u>	<u>(2,286,704)</u>	<u>2,731,881</u>	<u>5,018,585</u>
Fund balance, June 30, 2024	<u>140,733,017</u>	<u>140,733,017</u>	<u>140,733,017</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2025	<u>\$ 137,368,078</u>	<u>\$ 138,446,313</u>	<u>\$ 143,464,898</u>	<u>\$ 5,018,585</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****TITLE I****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2025**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-
Earnings on investments	-	-	-	-
Extended day program tuition	-	-	-	-
Student activities	-	-	-	-
Other	-	-	-	-
State sources:				
Unrestricted state sources - other	-	-	-	-
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	30,776,532	30,776,532	34,058,295	3,281,763
TOTAL REVENUES	<u>30,776,532</u>	<u>30,776,532</u>	<u>34,058,295</u>	<u>3,281,763</u>
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	18,541,036	18,541,036	22,473,777	(3,932,741)
Support:				
Pupil support services	1,042,404	1,042,404	917,611	124,793
Instructional staff services	6,550,995	6,550,995	7,440,867	(889,872)
General administration services	15,000	15,000	5,777	9,223
School administration services	242,858	242,858	264,566	(21,708)
Business and central services	52,958	52,958	8,802	44,156
Plant operations and maintenance	340,835	340,835	282,630	58,205
Transportation	1,932,877	1,932,877	387,293	1,545,584
Community service operations	-	-	-	-
Child nutrition	-	-	-	-
Appropriations- charter education:				
Charter schools - Type 1	-	-	-	-
Charter schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	<u>28,718,963</u>	<u>28,718,963</u>	<u>31,781,323</u>	<u>(3,062,360)</u>
 (DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,057,569</u>	<u>2,057,569</u>	<u>2,276,972</u>	<u>219,403</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	(2,057,569)	(2,057,569)	(2,276,972)	(219,403)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,057,569)</u>	<u>(2,057,569)</u>	<u>(2,276,972)</u>	<u>(219,403)</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2025	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPOSITION 2- DISCIPLINE FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2025**

	Original	Final	Actual	Variance with Final Budget
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	8,624,200	8,623,856	8,696,237	72,381
Earnings on investments	350,000	375,000	394,743	19,743
Extended day program tuition	-	-	-	-
Student activities	-	-	-	-
Other	-	-	-	-
State sources:				
Unrestricted state sources - other	-	-	-	-
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	-	-	-	-
TOTAL REVENUES	8,974,200	8,998,856	9,090,980	92,124
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	49,740	86,196	(36,456)
Other education programs	3,878,300	5,397,500	6,719,248	(1,321,748)
Support:				
Pupil support services	1,704,627	2,877,720	1,941,321	936,399
Instructional staff services	649,950	1,360,432	1,006,580	353,852
General administration services	52,000	54,050	77,052	(23,002)
School administration services	326,000	579,468	616,769	(37,301)
Business and central services	-	24,762	56,058	(31,296)
Plant operations and maintenance	69,000	6,328	6,303	25
Transportation	-	-	-	-
Community service operations	-	-	-	-
Child Nutrition	-	-	-	-
Appropriations- charter education:				
Charter schools - Type 1	-	-	-	-
Charter schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	6,679,877	10,350,000	10,509,527	(159,527)
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,294,323	(1,351,144)	(1,418,547)	(67,403)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	2,294,323	(1,351,144)	(1,418,547)	(67,403)
Fund balance, June 30, 2024	10,217,423	11,770,284	11,770,284	-
FUND BALANCE, JUNE 30, 2025	\$ 12,511,746	\$ 10,419,140	\$ 10,351,737	\$ (67,403)

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPOSITION 3- COMPENSATION FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2025**

	Original	Final	Actual	Variance with Final Budget
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	44,148,973	44,148,237	44,566,299	418,062
Earnings on investments	3,500,000	1,250,000	1,182,180	(67,820)
Extended day program tuition	-	-	-	-
Student activities	-	-	-	-
Other	50,000	50,000	32,377	(17,623)
State sources:				
Unrestricted state sources - other	-	-	-	-
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	-	-	-	-
TOTAL REVENUES	47,698,973	45,448,237	45,780,856	332,619
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	14,775,290	18,678,034	16,789,914	1,888,120
Special education programs	6,696,805	7,751,568	6,827,928	923,640
Other education programs	2,383,275	3,400,522	3,211,718	188,804
Support:				
Pupil support services	3,363,932	4,065,424	4,561,627	(496,203)
Instructional staff services	1,648,375	2,027,680	1,949,912	77,768
General administration services	490,889	569,086	585,145	(16,059)
School administration services	2,975,764	3,461,238	3,570,275	(109,037)
Business and central services	1,169,988	1,365,302	1,411,805	(46,503)
Plant operations and maintenance	65,650	101,976	105,641	(3,665)
Transportation	1,840,170	2,267,984	2,260,243	7,741
Community service operations	-	-	-	-
Child nutrition	-	-	-	-
Appropriations- charter education:				
Charter schools - Type 1	-	-	-	-
Charter schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Stipends	6,000,000	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	41,410,138	43,688,814	41,274,208	2,414,606
 (DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	 6,288,835	 1,759,423	 4,506,648	 2,747,225
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
 NET CHANGE IN FUND BALANCE	 6,288,835	 1,759,423	 4,506,648	 2,747,225
Fund balance, June 30, 2024	31,224,441	32,858,963	32,858,963	-
 FUND BALANCE, JUNE 30, 2025	 \$ 37,513,276	 \$ 34,618,386	 \$ 37,365,611	 \$ 2,747,225

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****CHILD NUTRITION FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2025**

	Original	Final	Actual	Variance with Final Budget
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-
Earnings on investments	-	-	-	-
Extended day program tuition	-	-	-	-
Student activities	-	-	-	-
Other	1,500,000	970,478	1,033,805	63,327
State sources:				
Unrestricted state sources - other	303,000	366,327	303,000	(63,327)
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	32,033,582	29,994,860	29,994,860	-
TOTAL REVENUES	33,836,582	31,331,665	31,331,665	-
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	-	-	-	-
Support:				
Pupil support services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
School administration services	-	-	-	-
Business and central services	-	-	-	-
Plant operations and maintenance	-	-	-	-
Transportation	-	-	-	-
Community service operations	-	-	-	-
Child nutrition	32,788,610	36,194,627	38,523,120	(2,328,493)
Appropriations- charter education:				
Charter schools - Type 1	-	-	-	-
Charter schools - Type 2	600,000	34,936	512,461	(477,525)
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	33,388,610	36,229,563	39,035,581	(2,806,018)
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	447,972	(4,897,898)	(7,703,916)	(2,806,018)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	4,897,898	7,749,515	2,851,617
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	4,897,898	7,749,515	2,851,617
NET CHANGE IN FUND BALANCE	447,972	-	45,599	45,599
Fund balance, June 30, 2024	(45,599)	(45,599)	(45,599)	-
FUND BALANCE, JUNE 30, 2025	\$ 402,373	\$ (45,599)	\$ -	\$ 45,599

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****ESSERF****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2025**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-
Earnings on investments	-	-	-	-
Extended day program tuition	-	-	-	-
Student activities	-	-	-	-
Other	-	-	-	-
State sources:				
Unrestricted state sources - other	-	-	-	-
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	10,884,738	10,884,738	10,801,452	(83,286)
TOTAL REVENUES	<u>10,884,738</u>	<u>10,884,738</u>	<u>10,801,452</u>	<u>(83,286)</u>
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	4,193,211	4,193,211	4,215,713	(22,502)
Special education programs	-	-	-	-
Other education programs	2,790,224	2,790,224	2,711,318	78,906
Support:				
Pupil support services	556,546	556,546	556,546	-
Instructional staff services	1,143,371	1,143,371	1,138,560	4,811
General administration services	-	-	-	-
School administration services	10,647	10,647	10,648	(1)
Business and central services	124,122	124,122	107,632	16,490
Plant operations and maintenance	-	-	-	-
Transportation	2,059	2,059	2,058	1
Community service operations	-	-	-	-
Child nutrition	-	-	-	-
Appropriations- charter education:				
Charter schools - Type 1	-	-	-	-
Charter schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	<u>8,820,180</u>	<u>8,820,180</u>	<u>8,742,475</u>	<u>77,705</u>
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,064,558</u>	<u>2,064,558</u>	<u>2,058,977</u>	<u>(5,581)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	(2,064,558)	(2,064,558)	(2,058,977)	5,581
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,064,558)</u>	<u>(2,064,558)</u>	<u>(2,058,977)</u>	<u>5,581</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
Fund balance, June 30, 2024	-	-	-	-
FUND BALANCE, JUNE 30, 2025	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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 \$17.0 million and an increase of total budgeted expenditures of approximately \$16 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>		
2024	7.250%	0.000%	2024	6.800%	0.000%
2023	7.250%	0.000%	2023	6.800%	0.000%
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>					
2024	7.250%	0.000%			
2023	7.250%	0.000%			
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>		
2024	2.400%	0.000%	2024	2.500%	0.000%
2023	2.400%	0.100%	2023	2.500%	0.200%
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>					
2024	2.400%	0.100%			
2023	2.300%	0.000%			
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>	
2024	No change	2024	No change
2023	2.41% to 4.85%	2023	3.25% to 3.75%
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>			
2024	No change		
2023	3.00% to 13.90 %		
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:

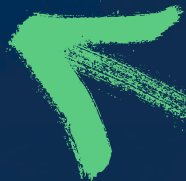
<u>Year</u>	<u>Discount Rate</u>	<u>Mortality</u>	<u>Healthcare Trend</u>	<u>Salary Scale</u>
2025	5.20%	PUB-2010 headcount using Scale MP-2021	Variable beginning at 7.75% and grading down 0.25% per year until reaching 4%	2.86% TRSL and 3.75 Other
2024	3.93%	PUB-2010 headcount using Scale MP-2021	Variable beginning at 7.75% and grading down 0.25% per year until reaching 4%	2.86% TRSL and 3.75 Other
2023	3.65%	PUB-2010 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-2010 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>
2025	8.1
2024	8.1
2023	7.4
2022	7.4
2021	5.0
2020	5.0
2019	9.0
2018	9.0



SUPPLEMENTAL INFORMATION





COMBINING & INDIVIDUAL NON-MAJOR FUND STATEMENTS AND 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.

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.

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.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

CONTINUING EDUCATION

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

MAGNET SCHOOL ASSISTANCE PROGRAM

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

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.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

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.

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.

21st CENTURY COMMUNITY LEARNING

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

LOUISIANA PUBLIC CHARTER SCHOOLS PROGRAM (LPCSP) IMPLEMENTATION 1

The Louisiana Public Charter Schools Program (LPCSP) Implementation 1 is the operational phase of Louisiana's federal Charter Schools Program grant. It provides funding for charter schools to move beyond planning into full implementation—covering classroom instruction, staffing, facilities, and student services. The goal is to expand access to high-quality charter school seats, particularly for disadvantaged students, while ensuring accountability and improved educational outcomes

SCHOOL ACTIVITY ACCOUNTS

School Activity Funds were created by R.S. 17:414.3, which mandates that every public-school principal 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.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS-
COMBINING BALANCE SHEET
JUNE 30, 2025

	Title II	Exceptional Education Program	State Grants	Alcohol and Drug Abuse	Career and Technical Education
<u>ASSETS</u>					
Cash	\$ -	\$ -	\$ 3,790,309	\$ 4,759,916	\$ -
Receivables:					
Accounts	2,816	7,251	2,785	10,035	1,234
Sales tax	-	-	-	7,833	-
Ad valorem tax	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	362,697	2,273,906	492,212	-	79,296
TOTAL ASSETS	<u>\$ 365,513</u>	<u>\$ 2,281,157</u>	<u>\$ 4,285,306</u>	<u>\$ 4,777,784</u>	<u>\$ 80,530</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	85,026	151,500	56,268	24,061	2,038
Salaries payable	-	-	-	-	-
Due to other funds	280,487	2,129,657	-	-	78,492
Unearned revenues	-	-	-	-	-
TOTAL LIABILITIES	<u>365,513</u>	<u>2,281,157</u>	<u>56,268</u>	<u>24,061</u>	<u>80,530</u>
Fund balances:					
Restricted	-	-	4,229,038	4,753,723	-
Assigned	-	-	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>4,229,038</u>	<u>4,753,723</u>	<u>-</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 365,513</u>	 <u>\$ 2,281,157</u>	 <u>\$ 4,285,306</u>	 <u>\$ 4,777,784</u>	 <u>\$ 80,530</u>

(Continued)

Title X	LDH COVID-19 Testing	TANF and ECE	Continuing Education	Magnet Schools Assistance Program
\$ -	\$ 435,805	\$ -	\$ -	\$ -
2,567	-	1,383	-	29,788
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
88,577	-	75,731	76,668	245,129
<u>\$ 91,144</u>	<u>\$ 435,805</u>	<u>\$ 77,114</u>	<u>\$ 76,668</u>	<u>\$ 274,917</u>

5,922	-	50	3,504	18,411
-	-	-	-	-
85,222	-	77,064	73,164	256,506
-	435,805	-	-	-
<u>91,144</u>	<u>435,805</u>	<u>77,114</u>	<u>76,668</u>	<u>274,917</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 91,144</u>	<u>\$ 435,805</u>	<u>\$ 77,114</u>	<u>\$ 76,668</u>	<u>\$ 274,917</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****NON-MAJOR GOVERNMENTAL FUNDS-****COMBINING BALANCE SHEET****JUNE 30, 2025**

	Local Grants	Title IV	Summer School	WBRH Radio Station Training Program	Literacy Challenge (Title III)
<u>ASSETS</u>					
Cash	\$ 984,052	\$ -	\$ 259,533	\$ 526,746	\$ -
Receivables:					
Accounts	9,251	-	-	-	-
Sales tax	-	-	-	-	-
Ad valorem tax	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	585,391	163,487	1,000	-	86,000
TOTAL ASSETS	<u>\$ 1,578,694</u>	<u>\$ 163,487</u>	<u>\$ 260,533</u>	<u>526,746</u>	<u>\$ 86,000</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	18,909	20,555	504	2,493	5,749
Salaries payable	-	-	-	-	-
Due to other funds	-	142,932	-	-	80,251
Unearned revenues	-	-	-	-	-
TOTAL LIABILITIES	<u>18,909</u>	<u>163,487</u>	<u>504</u>	<u>2,493</u>	<u>86,000</u>
Fund balances:					
Restricted	1,559,785	-	-	-	-
Assigned	-	-	260,029	524,253	-
TOTAL FUND BALANCES	<u>1,559,785</u>	<u>-</u>	<u>260,029</u>	<u>524,253</u>	<u>-</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 1,578,694</u>	 <u>\$ 163,487</u>	 <u>\$ 260,533</u>	 <u>\$ 526,746</u>	 <u>\$ 86,000</u>

(Continued)

Striving Readers Comprehensive Literacy	21st Century Community Learning	Louisiana Public Charter Schools Program (LPCSP) Implementation 1	School Activity Accounts	Total
\$ -	\$ -	\$ -	\$ 7,701,888	\$ 18,458,249
31,399	15,146	-	-	113,655
-	-	-	-	7,833
-	-	-	-	-
-	-	-	-	-
1,371,423	235,584	590,610	-	6,727,711
<u>\$ 1,402,822</u>	<u>\$ 250,730</u>	<u>\$ 590,610</u>	<u>\$ 7,701,888</u>	<u>\$ 25,307,448</u>
170,893	17,869	320,877	-	904,629
-	-	-	-	-
1,231,929	232,861	269,733	-	4,938,298
-	-	-	-	435,805
<u>1,402,822</u>	<u>250,730</u>	<u>590,610</u>	<u>-</u>	<u>6,278,732</u>
-	-	-	7,701,888	18,244,434
-	-	-	-	784,282
<u>-</u>	<u>-</u>	<u>-</u>	<u>7,701,888</u>	<u>19,028,716</u>
<u>\$ 1,402,822</u>	<u>\$ 250,730</u>	<u>\$ 590,610</u>	<u>\$ 7,701,888</u>	<u>\$ 25,307,448</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, 2025

	Title II	Exceptional Education Program	State Grants	Alcohol and Drug Abuse	Career and Technical Education
<u>REVENUES</u>					
Local sources:					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 3,887,822	\$ -
Sales and use tax	-	-	-	-	-
Earnings on investments	-	-	-	-	-
Extended day tuition	-	-	-	-	-
Student activities	-	-	-	-	-
Other	-	-	-	89,005	-
State and federal:					
Unrestricted state sources - other	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Restricted grants-in-aid	-	-	16,017,227	-	-
Federal grants	2,649,772	14,880,118	-	-	843,278
TOTAL REVENUES	2,649,772	14,880,118	16,017,227	3,976,827	843,278
<u>EXPENDITURES</u>					
Current					
Instruction:					
Regular education programs	-	-	339,586	-	-
Special education programs	-	1,387,445	73,094	-	-
Other education programs	13,070	-	8,230,467	-	797,457
Support:					
Pupil support services	-	3,487,701	508,501	2,907,789	-
Instructional staff services	2,459,055	8,869,436	2,634,904	11,211	42,591
General administration services	497	2,375	4,531,754	108,380	136
School administration services	-	602	-	-	-
Business and central services	-	49,465	65,172	24,262	3,000
Plant operations and maintenance	-	5,569	-	23,141	-
Transportation	-	103,020	8,727	3,948	94
Child nutrition	-	-	-	-	-
Facilities and acquisition	-	-	-	-	-
TOTAL EXPENDITURES	2,472,622	13,905,613	16,392,205	3,078,731	843,278
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	177,150	974,505	(374,978)	898,096	-
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	-	-	-	-
Transfers out	(177,150)	(974,505)	(13,744)	(499,573)	-
Proceeds from leases	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(177,150)	(974,505)	(13,744)	(499,573)	-
NET CHANGE IN FUND BALANCE	-	-	(388,722)	398,523	-
Fund balance, June 30, 2024	-	-	4,617,760	4,355,200	-
FUND BALANCE, JUNE 30, 2025	\$ -	\$ -	\$ 4,229,038	\$ 4,753,723	\$ -

(Continued)

Title X	LDH COVID-19 Testing	TANF and ECE	Continuing Education	Magnet Schools Assistance Program
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
383,759	244,111	754,069	789,791	3,673,013
383,759	244,111	754,069	789,791	3,673,013
-	-	-	-	1,384,783
-	-	-	-	-
275,754	-	231,025	424,218	-
45,562	244,111	138,377	-	98,443
-	-	285,900	329,946	1,511,025
-	-	80,116	-	-
-	-	-	-	-
1,421	-	18,651	-	421,565
-	-	-	-	-
13,618	-	-	-	282
-	-	-	-	-
-	-	-	-	-
336,355	244,111	754,069	754,164	3,416,098
47,404	-	-	35,627	256,915
-	-	-	-	-
(47,404)	-	-	(35,627)	(256,915)
-	-	-	-	-
(47,404)	-	-	(35,627)	(256,915)
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -

(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, 2025**

	Local Grants	Title IV	Summer School	WBRH Radio Station Training Program	Technology Literacy Challenge (Title III)
<u>REVENUES</u>					
Local sources:					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use tax	-	-	-	-	-
Earnings on investments	-	-	-	-	-
Tuition	-	-	-	-	-
Student activities	-	-	-	-	-
Other	2,369,184	-	252,388	96,681	-
State and federal:					
Unrestricted state sources - other	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Restricted grants-in-aid	-	-	-	98,518	-
Federal grants	-	2,553,786	-	-	519,988
TOTAL REVENUES	2,369,184	2,553,786	252,388	195,199	519,988
<u>EXPENDITURES</u>					
Current					
Instruction:					
Regular education programs	12,663	-	-	-	-
Special education programs	5,564	-	-	-	-
Other education programs	2,108,405	1,433,042	179,163	82,102	192,709
Support:					
Pupil support services	534,658	520,506	-	9,299	261,496
Instructional staff services	400,023	427,385	-	-	31,020
General administration services	135	-	792	-	-
School administration services	-	2,199	-	-	-
Business and central services	152,338	-	-	-	-
Plant operations and maintenance	-	-	5,502	-	-
Transportation	13,850	-	-	-	-
Child nutrition	-	-	-	-	-
Facilities and acquisition	-	-	-	-	-
TOTAL EXPENDITURES	3,227,636	2,383,132	185,457	91,401	485,225
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(858,452)	170,654	66,931	103,798	34,763
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	-	-	-	-
Transfers out	-	(170,654)	-	-	(34,763)
Proceeds from leases	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(170,654)	-	-	(34,763)
NET CHANGE IN FUND BALANCE	(858,452)	-	66,931	103,798	-
Fund balance, June 30, 2024	2,418,237	-	193,098	420,455	-
FUND BALANCE, JUNE 30, 2025	\$ 1,559,785	\$ -	\$ 260,029	\$ 524,253	\$ -

(Continued)

Striving Readers Comprehensive Literacy	21st Century Community Learning	Louisiana Public Charter Schools Program (LPCSP) Implementation 1	School Activity Account	Total
\$ -	\$ -	\$ -	\$ -	\$ 3,887,822
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	11,207,657	11,207,657
-	-	-	-	2,807,258
-	-	-	-	-
-	-	-	-	-
-	-	-	-	16,115,745
6,683,217	722,066	794,465	-	35,491,433
6,683,217	722,066	794,465	11,207,657	69,509,915
126,077	-	-	-	1,863,109
-	-	-	-	1,466,103
-	487,833	606,032	10,747,677	25,808,954
-	-	-	-	8,756,443
6,114,653	86,015	-	-	23,203,164
-	-	-	-	4,724,185
-	-	80,134	-	82,935
-	-	108,299	-	844,173
-	-	-	-	34,212
-	99,651	-	-	243,190
-	-	-	-	-
-	-	-	-	-
6,240,730	673,499	794,465	10,747,677	67,026,468
442,487	48,567	-	459,980	2,483,447
-	-	-	-	-
(442,487)	(48,567)	-	-	(2,701,389)
-	-	-	-	-
(442,487)	(48,567)	-	-	(2,701,389)
-	-	-	459,980	(217,942)
-	-	-	7,241,908	19,246,658
\$ -	\$ -	\$ -	\$ 7,701,888	\$ 19,028,716

(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, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 3,230,701	\$ 2,649,772	\$ (580,929)
TOTAL REVENUES	<u>3,230,701</u>	<u>2,649,772</u>	<u>(580,929)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	13,070	(13,070)
Support:			
Pupil support services	-	-	-
Instructional staff services	3,004,711	2,459,055	545,656
General administration services	10,000	497	9,503
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>3,014,711</u>	<u>2,472,622</u>	<u>542,089</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>215,990</u>	<u>177,150</u>	<u>(38,840)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(215,990)	(177,150)	38,840
TOTAL OTHER FINANCING USES	<u>(215,990)</u>	<u>(177,150)</u>	<u>38,840</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2024	-	-	-
FUND BALANCE, JUNE 30, 2025	<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, 2025

	Budget	Actual	Variance
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 11,586,305	\$ 14,880,118	\$ 3,293,813
TOTAL REVENUES	11,586,305	14,880,118	3,293,813
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	1,423,800	1,387,445	36,355
Other education programs	-	-	-
Support:			
Pupil support services	2,639,000	3,487,701	(848,701)
Instructional staff services	6,528,550	8,869,436	(2,340,886)
General administration services	7,000	2,375	4,625
School administration services	-	602	(602)
Business and central services	25,000	49,465	(24,465)
Plant operations and maintenance	-	5,569	(5,569)
Transportation	131,625	103,020	28,605
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:	-	-	-
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	10,754,975	13,905,613	(3,150,638)
EXCESS OF REVENUES OVER EXPENDITURES	831,330	974,505	143,175
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(831,330)	(974,505)	(143,175)
TOTAL OTHER FINANCING USES	(831,330)	(974,505)	(143,175)
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2024	-	-	-
FUND BALANCE, JUNE 30, 2025	\$ -	\$ -	\$ -

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, 2025**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Unrestricted state sources - other	\$ -	\$ -	\$ -
State support	16,109,055	16,017,227	(91,828)
TOTAL REVENUES	<u>16,109,055</u>	<u>16,017,227</u>	<u>(91,828)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	353,534	339,586	13,948
Special education programs	544,492	73,094	471,398
Other education programs	11,167,993	8,230,467	2,937,526
Support:			
Pupil support services	511,241	508,501	2,740
Instructional staff services	3,086,705	2,634,904	451,801
General administration services	4,903,748	4,531,754	371,994
School administration services	-	-	-
Business and central services	35,900	65,172	(29,272)
Plant operations and maintenance	-	-	-
Transportation	4,003	8,727	(4,724)
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>20,607,616</u>	<u>16,392,205</u>	<u>4,215,411</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>(4,498,561)</u>	 <u>(374,978)</u>	 <u>4,123,583</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(16,867)	(13,744)	3,123
TOTAL OTHER FINANCING USES	<u>(16,867)</u>	<u>(13,744)</u>	<u>3,123</u>
 NET CHANGE IN FUND BALANCE	 (4,515,428)	 (388,722)	 4,126,706
Fund Balance, June 30, 2024	<u>4,617,760</u>	<u>4,617,760</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2025	<u>\$ 102,332</u>	<u>\$ 4,229,038</u>	<u>\$ 4,126,706</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, 2025

	Budget	Actual	Variance
<u>REVENUES</u>			
Local sources:			
Ad valorem taxes	\$ 3,375,482	\$ 3,887,822	\$ 512,340
Other	-	89,005	89,005
TOTAL REVENUES	<u>3,375,482</u>	<u>3,976,827</u>	<u>601,345</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	1,613,241	2,907,789	(1,294,548)
Instructional staff services	779,206	11,211	767,995
General administration services	188,975	108,380	80,595
School administration services	9,000	-	9,000
Business and central services	121,000	24,262	96,738
Plant operations and maintenance	160,000	23,141	136,859
Transportation	-	3,948	(3,948)
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>2,871,422</u>	<u>3,078,731</u>	<u>(207,309)</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>504,060</u>	 <u>898,096</u>	 <u>394,036</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	<u>(450,000)</u>	<u>(499,573)</u>	<u>(49,573)</u>
 TOTAL OTHER FINANCING USES	 <u>(450,000)</u>	 <u>(499,573)</u>	 <u>(49,573)</u>
 NET CHANGE IN FUND BALANCE	 54,060	 398,523	 344,463
 Fund Balance, June 30, 2024	 <u>4,355,200</u>	 <u>4,355,200</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 2025	 <u>\$ 4,409,260</u>	 <u>\$ 4,753,723</u>	 <u>\$ 344,463</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, 2025

	Budget	Actual	Variance
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 975,719	\$ 843,278	\$ (132,441)
TOTAL REVENUES	975,719	843,278	(132,441)
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	885,219	797,457	87,762
Support:			
Pupil support services	-	-	-
Instructional staff services	83,822	42,591	41,231
General administration services	250	136	114
School administration services	-	-	-
Business and central services	3,000	3,000	-
Plant operations and maintenance	-	-	-
Transportation	3,428	94	3,334
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	975,719	843,278	132,441
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2024	-	-	-
FUND BALANCE, JUNE 30, 2025	\$ -	\$ -	\$ -

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, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 423,409	\$ 383,759	\$ (39,650)
TOTAL REVENUES	<u>423,409</u>	<u>383,759</u>	<u>(39,650)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	311,258	275,754	35,504
Support:			-
Pupil support services	35,974	45,562	(9,588)
Instructional staff services	4,960	-	4,960
General administration services	-	-	-
School administration services	-	-	-
Business and central services	2,500	1,421	1,079
Plant operations and maintenance	-	-	-
Transportation	18,662	13,618	5,044
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>373,354</u>	<u>336,355</u>	<u>36,999</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>50,055</u>	<u>47,404</u>	<u>(2,651)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(50,055)	(47,404)	2,651
TOTAL OTHER FINANCING USES	<u>(50,055)</u>	<u>(47,404)</u>	<u>2,651</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2024	-	-	-
FUND BALANCE, JUNE 30, 2025	<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, 2025

	Budget	Actual	Variance
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ -	\$ 244,111	\$ 244,111
TOTAL REVENUES	-	244,111	244,111
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	244,111	244,111	-
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 education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	244,111	244,111	-
EXCESS OF REVENUES OVER EXPENDITURES	(244,111)	-	244,111
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	-	-	-
NET CHANGE IN FUND BALANCE	(244,111)	-	244,111
Fund Balance, June 30, 2024	-	-	-
FUND BALANCE, JUNE 30, 2025	\$ (244,111)	\$ -	\$ 244,111

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, 2025

	Budget	Actual	Variance
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 821,414	\$ 754,069	\$ (67,345)
TOTAL REVENUES	821,414	754,069	(67,345)
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	100,000	-	100,000
Special education programs	-	-	-
Other education programs	144,149	231,025	(86,876)
Support:			
Pupil support services	162,232	138,377	23,855
Instructional staff services	307,949	285,900	22,049
General administration services	80,025	80,116	(91)
School administration services	-	-	-
Business and central services	27,059	18,651	8,408
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	821,414	754,069	67,345
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2024	-	-	-
FUND BALANCE, JUNE 30, 2025	\$ -	\$ -	\$ -

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, 2025

	Budget	Actual	Variance
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 792,178	\$ 789,791	\$ (2,387)
TOTAL REVENUES	792,178	789,791	(2,387)
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	430,286	424,218	6,068
Support:			
Pupil support services	-	-	-
Instructional staff services	326,265	329,946	(3,681)
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	756,551	754,164	2,387
EXCESS OF REVENUES OVER EXPENDITURES	35,627	35,627	-
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(35,627)	(35,627)	-
TOTAL OTHER FINANCING USES	(35,627)	(35,627)	-
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2024	-	-	-
FUND BALANCE, JUNE 30, 2025	\$ -	\$ -	\$ -

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, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 5,953,069	\$ 3,673,013	\$ (2,280,056)
TOTAL REVENUES	<u>5,953,069</u>	<u>3,673,013</u>	<u>(2,280,056)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	2,639,489	1,384,783	1,254,706
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	189,358	98,443	90,915
Instructional staff services	1,766,976	1,511,025	255,951
General administration services	1,693	-	1,693
School administration services	480	-	480
Business and central services	959,132	421,565	537,567
Plant operations and maintenance	-	-	-
Transportation	1,607	282	1,325
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>5,558,735</u>	<u>3,416,098</u>	<u>2,142,637</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>394,334</u>	<u>256,915</u>	<u>(137,419)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(394,334)	(256,915)	137,419
TOTAL OTHER FINANCING USES	<u>(394,334)</u>	<u>(256,915)</u>	<u>137,419</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2024	-	-	-
FUND BALANCE, JUNE 30, 2025	<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, 2025**

	Budget	Actual	Variance
<u>REVENUES</u>			
Local sources:			
Other	\$ 2,185,916	\$ 2,369,184	\$ 183,268
TOTAL REVENUES	<u>2,185,916</u>	<u>2,369,184</u>	<u>183,268</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	5,230	12,663	(7,433)
Special education programs	5,565	5,564	1
Other education programs	3,258,282	2,108,405	1,149,877
Support:			
Pupil support services	534,539	534,658	(119)
Instructional staff services	735,094	400,023	335,071
General administration services	12,100	135	11,965
School administration services	-	-	-
Business and central services	203,784	152,338	51,446
Plant operations and maintenance	7,000	-	7,000
Transportation	16,287	13,850	2,437
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>4,777,881</u>	<u>3,227,636</u>	<u>1,550,245</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(2,591,965)</u>	<u>(858,452)</u>	<u>1,733,513</u>
<u>OTHER FINANCING USES</u>			
Transfers in	200,000	-	(200,000)
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
NET CHANGE IN FUND BALANCE	<u>(2,391,965)</u>	<u>(858,452)</u>	<u>1,533,513</u>
Fund Balance, June 30, 2024	<u>2,418,237</u>	<u>2,418,237</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2025	<u>\$ 26,272</u>	<u>\$ 1,559,785</u>	<u>\$ 1,533,513</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, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 2,196,942	\$ 2,553,786	\$ 356,844
TOTAL REVENUES	<u>2,196,942</u>	<u>2,553,786</u>	<u>356,844</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	1,280,583	1,433,042	(152,459)
Support:			
Pupil support services	470,696	520,506	(49,810)
Instructional staff services	296,699	427,385	(130,686)
General administration services	-	-	-
School administration services	3,500	2,199	1,301
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>2,051,478</u>	<u>2,383,132</u>	<u>(331,654)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>145,464</u>	<u>170,654</u>	<u>25,190</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(145,464)	(170,654)	(25,190)
TOTAL OTHER FINANCING USES	<u>(145,464)</u>	<u>(170,654)</u>	<u>(25,190)</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2024	-	-	-
FUND BALANCE, JUNE 30, 2025	<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, 2025**

	Original Budget	Revised Budget	Actual	Variance
<u>REVENUES</u>				
Local sources:				
Other	\$ 217,000	\$ 119,000	\$ 252,388	\$ 133,388
TOTAL REVENUES	217,000	119,000	252,388	133,388
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	218,425	410,329	179,163	231,166
Support:				
Pupil support services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	792	(792)
School administration services	-	-	-	-
Business and central services	-	650	-	650
Plant operations and maintenance	-	-	5,502	(5,502)
Transportation	-	-	-	-
Community service operations	-	-	-	-
Child nutrition	-	-	-	-
Appropriations- charter education:	-	-	-	-
Charter Schools - Type 1	-	-	-	-
Charter Schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	218,425	410,979	185,457	225,522
EXCESS OF REVENUES OVER EXPENDITURES	(1,425)	(291,979)	66,931	358,910
<u>OTHER FINANCING USES</u>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
NET CHANGE IN FUND BALANCE	(1,425)	(291,979)	66,931	358,910
Fund Balance, June 30, 2024	193,098	193,098	193,098	-
FUND BALANCE, JUNE 30, 2025	\$ 191,673	\$ (98,881)	\$ 260,029	\$ 358,910

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, 2025

	Original Budget	Revised Budget	Actual	Variance
<u>REVENUES</u>				
Local sources:				
Sales and use tax	\$ -	\$ -	\$ -	-
Other	195,000	214,671	96,681	(117,990)
State and federal:				
Restricted grants-in-aid	-	-	98,518	98,518
TOTAL REVENUES	195,000	214,671	195,199	(19,472)
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	-	-	82,102	(82,102)
Support:				
Pupil support services	189,300	138,440	9,299	129,141
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 education:				
Charter Schools - Type 1	-	-	-	-
Charter Schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	189,300	138,440	91,401	47,039
EXCESS OF REVENUES OVER EXPENDITURES	5,700	76,231	103,798	27,567
<u>OTHER FINANCING USES</u>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
NET CHANGE IN FUND BALANCE	5,700	76,231	103,798	27,567
Fund Balance, June 30, 2024	420,455	420,455	420,455	-
FUND BALANCE, JUNE 30, 2025	\$ 426,155	\$ 496,686	\$ 524,253	\$ 27,567

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, 2025

	Budget	Actual	Variance
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 502,932	\$ 519,988	\$ 17,056
TOTAL REVENUES	502,932	519,988	17,056
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	179,758	192,709	(12,951)
Support:			
Pupil support services	262,985	261,496	1,489
Instructional staff services	26,565	31,020	(4,455)
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	469,308	485,225	(15,917)
 EXCESS OF REVENUES OVER EXPENDITURES	 33,624	 34,763	 1,139
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(33,624)	(34,763)	(1,139)
TOTAL OTHER FINANCING USES	(33,624)	(34,763)	(1,139)
 NET CHANGE IN FUND BALANCE	 -	 -	 -
Fund Balance, June 30, 2024	-	-	-
 FUND BALANCE, JUNE 30, 2025	 \$ -	 \$ -	 \$ -

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, 2025

	Budget	Actual	Variance
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 7,411,600	\$ 6,683,217	\$ (728,383)
TOTAL REVENUES	<u>7,411,600</u>	<u>6,683,217</u>	<u>(728,383)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	136,149	126,077	10,072
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	6,779,947	6,114,653	665,294
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>6,916,096</u>	<u>6,240,730</u>	<u>675,366</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>495,504</u>	<u>442,487</u>	<u>(53,017)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	<u>(495,504)</u>	<u>(442,487)</u>	<u>53,017</u>
TOTAL OTHER FINANCING USES	<u>(495,504)</u>	<u>(442,487)</u>	<u>53,017</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2024	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2025	<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, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 773,506	\$ 722,066	\$ (51,440)
TOTAL REVENUES	<u>773,506</u>	<u>722,066</u>	<u>(51,440)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	506,654	487,833	18,821
Support:			
Pupil support services	-	-	-
Instructional staff services	101,987	86,015	15,972
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	113,608	99,651	13,957
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>722,249</u>	<u>673,499</u>	<u>48,750</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>51,257</u>	<u>48,567</u>	<u>(2,690)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(51,257)	(48,567)	2,690
TOTAL OTHER FINANCING USES	<u>(51,257)</u>	<u>(48,567)</u>	<u>2,690</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2024	-	-	-
FUND BALANCE, JUNE 30, 2025	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - LPCSP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2025

	Budget	Actual	Variance
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 1,599,871	\$ 794,465	\$ (805,406)
TOTAL REVENUES	1,599,871	794,465	(805,406)
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	1,104,401	606,032	498,369
Support:			
Pupil support services	-	-	-
Instructional staff services	56,000	-	56,000
General administration services	-	-	-
School administration services	307,470	80,134	227,336
Business and central services	132,000	108,299	23,701
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	1,599,871	794,465	805,406
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2024	-	-	-
FUND BALANCE, JUNE 30, 2025	\$ -	\$ -	\$ -

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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, 2025**

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<u>ASSETS</u>				
Current:				
Cash and cash equivalents	\$ 14,199,824	\$ 17,649,563	\$ 22,566,597	\$ 54,415,984
Reimbursement receivable	-	-	848,849	848,849
 TOTAL ASSETS	 \$ 14,199,824	 \$ 17,649,563	 \$ 23,415,446	 \$ 55,264,833
<u>LIABILITIES AND NET POSITION</u>				
Liabilities:				
Current:				
Accounts payable	\$ -	\$ 43,083	191,670	\$ 234,753
Claims payable	4,708,059	1,570,438	3,734,698	10,013,195
Total current liabilities	4,708,059	1,613,521	3,926,368	10,247,948
Noncurrent:				
Claims payable	6,236,315	3,291,695	-	9,528,010
Total noncurrent liabilities	6,236,315	3,291,695	-	9,528,010
TOTAL LIABILITIES	10,944,374	4,905,216	3,926,368	19,775,958
 Net position - unrestricted	 3,255,450	 12,744,347	 19,489,078	 35,488,875
 TOTAL LIABILITIES AND NET POSITION	 \$ 14,199,824	 \$ 17,649,563	 \$ 23,415,446	 \$ 55,264,833

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, 2025

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<u>OPERATING REVENUES</u>				
Premiums received	\$ 4,807,548	\$ 2,841,618	\$ 74,147,322	\$ 81,796,488
TOTAL OPERATING REVENUE	4,807,548	2,841,618	74,147,322	81,796,488
<u>OPERATING EXPENSES</u>				
Claims expense	6,983,385	3,278,911	72,103,037	82,365,333
Insurance premiums	560,483	1,198	2,468,036	3,029,717
Administrative fees	47,401	77,545	2,353,842	2,478,788
TOTAL OPERATING EXPENSES	7,591,269	3,357,654	76,924,915	87,873,838
NET OPERATING LOSS	(2,783,721)	(516,036)	(2,777,593)	(6,077,350)
<u>NON-OPERATING REVENUES</u>				
TOTAL NON-OPERATING REVENUES	-	-	-	-
LOSS BEFORE TRANSFERS	(2,783,721)	(516,036)	(2,777,593)	(6,077,350)
<u>TRANSFERS IN (OUT)</u>	-	-	-	-
CHANGE IN NET POSITION	(2,783,721)	(516,036)	(2,777,593)	(6,077,350)
NET POSITION at JUNE 30, 2024	6,039,171	13,260,383	22,266,671	41,566,225
NET POSITION at JUNE 30, 2025	\$ 3,255,450	\$ 12,744,347	\$ 19,489,078	\$ 35,488,875

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, 2025

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>				
Cash premiums received	\$ 4,807,548	\$ 2,822,812	\$ 73,298,473	\$ 80,928,833
Cash refunds received	-	18,806	-	18,806
Cash paid in claims and benefits	(4,409,103)	(2,627,364)	(73,464,109)	(80,500,576)
Cash paid for expenses	(47,401)	(79,212)	(2,633,662)	(2,760,275)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	351,044	135,042	(2,799,298)	(2,313,212)
NET CHANGE IN CASH	351,044	135,042	(2,799,298)	(2,313,212)
Cash at beginning of year	13,848,780	17,514,521	25,365,895	56,729,196
CASH AT END OF YEAR	<u>\$ 14,199,824</u>	<u>\$ 17,649,563</u>	<u>\$ 22,566,597</u>	<u>\$ 54,415,984</u>
Reconciliation of operating loss to net cash provided by (used in) operating activities				
Operating income (loss)	\$ (2,783,721)	\$ (516,036)	\$ (2,777,593)	\$ (6,077,350)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:				
Changes in:				
Accounts and claims payable	3,134,765	651,078	(21,705)	3,764,138
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ 351,044</u>	<u>\$ 135,042</u>	<u>\$ (2,799,298)</u>	<u>\$ (2,313,212)</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO THE SUPERINTENDENT
FISCAL YEAR ENDED JUNE 30, 2025

<u>Agency Head Name:</u>	<u>Adam Smith (July 2024)</u>
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Salary	\$ 19,632
Employee Benefits	2,693
Car Allowance	385
Electronic Allowance	115
	<u>\$ 22,825</u>

<u>Agency Head Name:</u>	<u>LaMont Cole (August 2024-June 2025)</u>
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Salary	\$ 259,066
Employee Benefits	82,014
Car Allowance	16,615
	<u>\$ 357,695</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SCHEDULE OF BOARD MEMBERS' COMPENSATION
FISCAL YEAR ENDED JUNE 30, 2025

<u>Name</u>	<u>Compensation Base</u>	<u>Additional Compensation (2)</u>	<u>Total</u>
Mark Bellue	\$ 9,600	\$ -	\$ 9,600
Dadrius Lanus	9,900	240	10,140
Carla Powell, President (1)	10,300	436	10,736
Shashonie Steward, President (1)	10,100	336	10,436
Cliff Lewis	9,600	-	9,600
Nathan Rust	9,600	-	9,600
Michael Gaudet	9,600	-	9,600
Emily Soule	9,600	582	10,182
Patrick Martin	9,600	-	9,600
	<u>\$ 87,900</u>	<u>\$ 1,594</u>	<u>\$ 89,494</u>

Notes:

(1) Board President receives an additional \$100 per month.
Shashonnie Steward was President from January 2025- June 2025
Carla Powell was President from February 2024 - January 2025

(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.



STATISTICAL SECTION

(Unaudited)



EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

STATISTICAL SCHEDULE DESCRIPTIONS

This part of the School System's annual comprehensive 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, 2024

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, 2025

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>
2025		\$ 475,762,252	\$ 229,810,833	\$ (540,366,280)	\$ 165,206,805
2024		465,775,642	205,177,492	(533,029,764)	137,923,370
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)

Source: Annual Comprehensive Financial Reports

(1) In 2016, the net position 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,				
	2025	2024	2023	2022	2021
Expenses:					
Instruction:					
Regular education programs	\$ 192,444,795	\$ 185,182,029	\$ 156,316,024	\$ 161,464,854	\$ 192,865,471
Special education programs	62,359,858	56,516,066	40,258,030	45,921,971	59,550,492
Other education programs	88,644,753	100,315,563	71,842,345	56,314,044	57,415,638
Support Services:					
Pupil support services	54,346,641	45,070,391	36,588,500	38,998,788	41,907,870
Instructional staff services	52,500,765	50,256,121	68,450,787	41,446,941	36,672,958
General administration services	21,893,798	34,346,051	17,631,995	15,130,153	14,090,078
School administration services	34,789,459	32,423,913	24,547,903	22,992,153	27,743,391
Business and central services	19,977,614	15,679,434	12,885,022	15,285,377	16,634,452
Plant operations and maintenance	64,630,399	69,996,206	50,088,644	54,111,860	46,841,363
Transportation	32,450,055	40,346,568	31,431,653	33,718,135	35,620,520
Child nutrition	39,424,509	39,347,834	26,529,322	38,746,891	38,618,183
Community service operations	9,263	15,438	12,350	12,350	12,350
Appropriations- charter education:					
Charter schools - Type 1	98,284,058	96,698,080	90,354,894	75,672,567	57,423,453
Charter schools - Type 2	51,879,359	47,042,017	34,876,908	29,349,152	30,937,676
Office of Juvenile Justice	126,648	126,704	95,215	73,010	105,202
Magnet programs	-	-	-	-	-
Recovery School District	6,929,890	5,740,132	13,033,652	13,424,854	13,480,552
COVID-19 Stipends	-	-	-	1,129,701	1,808,004
Interest on long-term debt	495,246	379,736	379,393	380,419	284,532
Total expenses	821,187,110	819,482,283	675,322,637	644,173,220	672,012,185
Program revenues:					
Charges for services:					
Instruction	12,964,110	12,830,857	12,584,694	10,705,717	6,306,779
Plant operation and maintenance	-	-	-	-	-
Transportation	-	-	587,863	633,125	629,897
Child nutrition	1,033,805	1,751,118	3,058,030	390,456	525,649
Operating grants and contributions	141,190,891	190,857,287	200,583,956	171,570,549	122,216,068
Capital grants and contributions	983,698	682,212	789,353	5,062,469	78,830
Total program revenues	156,172,504	206,121,474	217,603,896	188,362,316	129,757,223
Net (expense) revenue	(665,014,606)	(613,360,809)	(457,718,741)	(455,810,904)	(542,254,962)
General revenues and other changes in net position:					
Taxes:					
Ad valorem taxes	240,363,062	214,373,753	200,446,589	182,541,749	182,263,788
State revenue sharing	5,473,967	5,427,321	4,085,416	3,851,331	3,860,649
Sales and use taxes	235,700,616	231,158,032	229,605,427	225,383,582	194,691,444
State aid not restricted to specific programs (MFP)	194,096,349	187,522,758	194,250,907	187,546,304	176,818,555
Interest and investment earnings	13,318,193	15,757,652	7,863,659	945,498	411,373
Miscellaneous	8,835,346	15,130,952	6,549,522	8,120,731	6,875,955
Total general revenues and other changes in net position	697,787,533	669,370,468	642,801,520	608,389,195	564,921,764
Change in net position	\$ 32,772,927	\$ 56,009,659	\$ 185,082,779	\$ 152,578,291	\$ 22,666,802

Source: Annual Comprehensive Financial Reports

Fiscal Year Ended June 30,				
2020	2019	2018	2017	2016
\$ 183,430,927	\$ 185,523,786	\$ 179,783,397	\$ 182,594,399	\$ 166,474,769
57,530,552	58,144,412	58,706,613	64,423,211	60,523,306
51,689,511	51,112,058	47,708,329	51,907,667	51,923,590
40,847,908	40,907,044	38,592,886	40,051,744	37,509,329
31,121,840	31,823,186	28,114,461	29,007,379	29,554,779
11,490,742	13,672,238	12,285,612	11,120,869	11,912,209
26,646,154	27,371,935	26,770,383	28,971,098	25,597,207
14,475,200	14,897,594	14,575,491	14,289,510	14,157,789
44,419,427	47,871,663	50,031,263	72,131,816	46,840,301
34,760,895	37,217,097	33,264,647	34,660,007	32,958,222
47,554,184	30,443,276	29,671,227	29,596,017	28,975,759
12,350	12,350	12,350	12,350	12,350
50,290,095	41,387,463	30,116,114	30,388,376	29,861,338
27,582,812	25,791,105	23,216,329	16,977,987	13,938,990
131,624	143,873	145,811	162,095	110,355
-	-	-	-	7,265,633
13,842,504	14,505,579	16,072,002	17,367,386	16,116,399
-	-	-	-	-
244,430	285,610	376,897	376,893	376,893
636,071,155	621,110,269	589,443,812	624,038,804	574,109,218
1,287,951	1,803,247	1,402,643	974,409	957,698
-	-	-	6,853,879	-
-	502,780	853,974	607,908	709,262
781,278	581,867	584,378	634,406	790,070
103,518,362	85,438,981	99,971,970	89,097,705	78,832,769
2,792,070	6,922,486	-	2,027,043	-
108,379,661	95,249,361	102,812,965	100,195,350	81,289,799
(527,691,494)	(525,860,908)	(486,630,847)	(523,843,454)	(492,819,419)
177,194,133	168,294,581	165,466,456	157,201,231	154,517,614
3,973,753	4,004,201	4,028,980	4,030,286	3,848,546
178,160,214	182,207,657	179,415,809	191,494,294	174,082,945
174,817,783	154,821,849	166,033,183	166,220,581	170,598,098
2,149,614	3,048,423	1,527,684	1,152,045	1,127,134
4,456,240	5,918,398	5,354,842	4,746,709	5,506,452
540,751,737	518,295,109	521,826,954	524,845,146	509,680,789
\$ 13,060,243	\$ (7,565,799)	\$ 35,196,107	\$ 1,001,692	\$ 16,861,370

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	2025	2024	2023	2022	2021
General Fund					
Nonspendable	\$ -	\$ 76,963	\$ 76,856	\$ 84,624	\$ 158,918
Assigned	35,500,000	35,500,000	35,500,000	35,500,000	26,500,000
Unassigned	107,964,898	105,156,054	105,818,508	56,896,768	44,917,306
Total general fund	<u>143,464,898</u>	<u>140,733,017</u>	<u>141,395,364</u>	<u>92,481,392</u>	<u>71,576,224</u>
All Other Governmental Funds*					
Nonspendable	\$ 1,612,400	\$ 4,088,683	\$ 2,498,359	\$ 1,450,271	\$ 1,537,494
Restricted	229,810,833	205,177,492	182,171,321	130,473,584	94,527,326
Assigned	3,990,440	2,900,073	2,293,811	685,872	506,353
Unassigned	(1,612,400)	(4,134,282)	-	-	(5,883,327)
Total all other governmental funds	<u>\$ 233,801,273</u>	<u>\$ 208,031,966</u>	<u>\$ 186,963,491</u>	<u>\$ 132,609,727</u>	<u>\$90,687,846</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,				
2020 (1)	2019	2018	2017	2016
\$ 180,902	\$ 46,171	\$ 141,261	\$ 46,171	\$ 46,171
17,500,000	17,500,000	17,500,000	19,453,066	22,237,628
35,472,027	25,904,391	53,267,504	61,468,075	59,176,208
<u>53,152,929</u>	<u>43,450,562</u>	<u>70,908,765</u>	<u>80,967,312</u>	<u>81,460,007</u>
\$ 2,032,502	\$ 1,398,715	\$ 1,284,934	\$ 1,436,856	\$ 473,419
65,027,536	65,135,605	64,390,651	68,333,468	47,636,324
304,964	309,998	327,265	336,015	314,158
(6,470,157)	(4,198,909)	(4,760,502)	(4,741,281)	-
<u>\$60,894,845</u>	<u>\$ 62,645,409</u>	<u>\$ 61,242,348</u>	<u>\$ 65,365,058</u>	<u>\$ 48,423,901</u>

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,				
	2025	2024	2023	2022	2021
<u>REVENUES</u>					
Local sources:					
Ad valorem taxes	\$ 240,363,062	\$ 214,373,753	\$ 200,446,589	\$ 182,541,749	\$ 182,263,788
Sales and use taxes	235,700,616	231,184,942	229,605,427	225,383,582	194,691,444
Earnings on investments	13,318,193	15,757,652	7,863,659	944,981	410,521
Extended day program tuition	1,504,065	1,174,696	1,642,770	989,663	585,738
Student activities	11,207,657	11,417,510	10,791,321	9,565,561	5,591,994
Other	10,184,866	14,684,219	10,426,441	9,298,065	8,195,461
State sources:					
Unrestricted state sources - MFP	194,096,349	187,522,758	194,250,907	187,546,304	176,818,555
Revenue sharing	5,473,967	5,427,321	4,085,416	3,851,331	3,860,649
Restricted grants-in-aid	29,595,281	29,251,422	8,015,263	7,944,823	7,985,012
Federal grants	112,579,308	162,288,077	193,358,046	168,688,195	113,109,886
TOTAL REVENUES	854,023,364	873,082,350	860,485,839	796,754,254	693,513,048
<u>EXPENDITURES</u>					
Current:					
Instruction:					
Regular education programs	164,870,704	164,815,096	163,913,949	165,724,937	160,823,935
Special education programs	61,697,311	59,499,958	53,450,933	57,921,906	58,444,483
Other education programs	88,376,072	102,811,108	79,375,893	66,518,776	58,450,853
Support:					
Pupil support services	53,924,606	50,219,012	45,073,053	47,766,177	41,608,521
Instructional staff services	51,951,832	52,019,319	76,830,736	48,950,259	36,564,934
General administration services	21,284,059	33,766,490	17,599,511	16,661,990	13,723,395
School administration services	34,521,961	34,042,641	31,324,759	28,946,054	27,404,945
Business and central services	19,933,458	16,378,610	15,479,284	15,902,215	16,559,040
Plant operations and maintenance	59,817,123	66,522,073	47,083,784	51,120,301	45,260,468
Transportation	36,726,001	47,057,013	36,329,524	33,034,874	32,951,543
Community Service Operations	9,263	15,438	12,350	12,350	12,350
Child nutrition	39,175,687	40,218,255	32,193,192	40,115,613	37,834,997
Appropriations- charter education:					
Charter schools Type 1	98,284,058	96,698,080	90,354,894	75,672,567	57,423,453
Charter schools Type 2	51,879,359	47,042,017	34,876,908	29,349,152	30,937,676
Office of Juvenile Justice	126,648	126,704	95,215	73,010	105,202
Magnet programs	-	-	-	-	-
Recovery School District	6,929,890	5,740,132	13,033,652	13,424,854	13,480,552
COVID-19 Stipends	-	-	-	1,129,701	1,808,004
Facilities and Acquisition	38,235,533	35,697,065	17,026,510	29,437,488	15,279,166
Debt service - Principal	4,329,059	2,037,069	2,784,563	2,784,563	2,784,562
Debt service - Interest	477,696	379,736	379,393	380,419	284,533
TOTAL EXPENDITURES	832,550,320	855,085,816	757,218,103	724,927,206	651,742,612
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	21,473,044	17,996,534	103,267,736	71,827,048	41,770,436
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	14,786,853	18,986,182	24,276,022	19,470,352	11,485,747
Transfers out	(14,786,853)	(18,986,182)	(24,276,022)	(28,470,352)	(11,485,747)
Proceeds from leases	7,028,144				
Insurance proceeds	-	2,409,592	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	7,028,144	2,409,592	-	(9,000,000)	-
<u>NET CHANGE IN FUND BALANCES</u>	28,501,188	20,406,126	103,267,736	\$ 62,827,048	\$ 41,770,436
Debt service as a percentage of noncapital expenditures	0.62%	0.30%	0.43%	0.46%	0.49%

Source: Annual Comprehensive Financial Reports

Fiscal Year Ended June 30,				
2020	2019	2018	2017	2016
\$ 177,194,133	\$ 168,294,581	\$ 165,466,456	\$ 157,201,231	\$ 154,517,614
178,160,214	182,207,657	179,415,809	191,494,294	174,082,945
2,127,469	3,016,176	1,518,362	1,148,878	1,116,995
1,176,572	1,607,215	1,236,307	816,727	859,031
5,348,897	7,211,076	7,018,466	6,146,705	7,107,130
174,817,783	154,821,849	166,033,183	166,220,581	170,598,098
3,973,753	4,004,201	4,028,980	4,030,286	3,848,546
9,222,403	5,276,607	4,719,125	4,575,250	4,966,985
97,062,754	87,084,861	95,252,845	84,522,455	73,865,784
649,083,978	613,524,223	624,689,533	616,156,407	590,963,128
153,488,329	160,293,766	157,391,053	147,510,001	144,531,269
57,150,513	59,309,280	60,479,462	60,125,197	60,887,574
51,847,413	53,211,330	49,257,024	49,498,919	52,972,498
40,829,705	42,329,687	39,827,151	37,938,252	38,078,554
31,021,837	33,036,709	28,966,866	27,493,388	30,137,988
12,705,040	13,170,689	12,418,279	11,843,168	12,271,177
26,474,754	28,272,989	27,675,688	27,158,707	26,005,068
14,329,509	15,134,254	15,084,442	13,760,363	14,348,787
47,864,804	60,265,155	62,216,431	70,073,645	46,712,415
35,556,198	34,939,176	33,347,196	36,487,943	33,676,364
12,350	12,350	12,350	12,350	12,350
46,915,508	31,918,036	29,975,065	28,279,683	28,477,362
50,290,095	41,387,463	30,116,114	30,388,376	29,861,338
27,582,812	25,791,105	23,216,329	16,977,987	13,938,990
131,624	143,873	145,811	162,095	110,355
-	-	-	-	7,265,633
13,842,504	14,505,579	16,072,002	17,367,386	16,116,399
28,060,187	30,787,752	49,508,073	32,005,308	26,350,144
2,784,562	2,784,562	2,784,561	2,784,563	2,866,381
244,431	285,610	376,893	376,893	376,893
641,132,175	647,579,365	638,870,790	610,244,224	584,997,539
7,951,803	(34,055,142)	(14,181,257)	5,912,183	5,965,589
4,874,406	21,489,461	7,267,600	5,395,536	7,678,950
(4,874,406)	(13,489,461)	(7,267,600)	(5,395,536)	(7,678,950)
-	-	-	10,084,094	-
-	8,000,000	-	10,084,094	-
\$ 7,951,803	\$ (26,055,142)	\$ (14,181,257)	\$ 15,996,277	\$ 5,965,589
0.50%	0.51%	0.55%	0.55%	0.58%

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 June 30,	Residential Property 10%	Public Services Property 25%	Personal/ Other Property 15%	Total Taxable Assessed Value	Add: Tax-Exempt Property	Estimated Actual Value	Total Direct Tax Rate (Note 2)
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%
2024	4,061,202,435	342,522,170	1,783,068,858	6,186,793,463	708,944,340	6,895,737,803	12.27%
2025	4,522,739,544	394,639,460	2,215,238,215	7,132,617,219	719,743,085	7,852,360,304	12.38%

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, 2024			December 31, 2015		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
ExxonMobil Corporation	Petroleum Products	\$ 663,959,337	1	9.31%	\$ 348,011,910	1	7.60%
Entergy, Inc.	Electric and Gas Utility	135,391,068	2	1.90%	103,601,680	2	2.26%
J P Morgan/Chase	Bank	76,110,515	3	1.07%	47,068,750	3	1.03%
Formosta Plastics	Plastics Manufacturer	40,250,407	4	0.56%	18,261,350	4	0.40%
Honeywell International	Software Industrial	38,973,142	5	0.55%	--	--	--
State Farm Insurance	Insurance	31,868,489	6	0.45%	23,344,350	5	0.51%
Capital One	Bank	27,490,608	7	0.39%	21,336,300	6	0.47%
Coca-Cola Bottling Company United	Manufacturing	23,687,234	8	0.33%	--	--	--
Syngenta Crop Protection, LLC	Produces Insecticide	20,153,121	9	0.28%	--	--	--
Hancock Whitney	Bank	19,025,152	10	0.27%	--	--	--
Bellsouth Communications	Telephone Utility	--	--	--	\$ 35,239,900	7	0.77%
Higman Barge Lines	Public Utility (Watercraft)	--	--	--	\$ 24,562,590	8	0.55%
Wal-Mart	Retail Store	--	--	--	\$ 19,516,500	9	0.43%
Baton Rouge Water Company	Water Utility	--	--	--	\$ 15,554,280	10	0.48%
		<u>\$ 1,076,909,073</u>		<u>15.10%</u>	<u>\$ 656,497,610</u>		<u>14.50%</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⁽¹⁾
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN CALENDAR YEARS
(unaudited)

Calendar Year	Direct - East Baton Rouge Parish School System			Overlapping		
	General Fund	Debt Service Funds (2)	Total	Parish	Law Enforcement	Road Lighting
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
2023	237,888,716	-	237,888,716	22,095,337	105,142,837	555,223
2024	240,363,062	-	240,363,062	22,549,261	116,717,108	574,706

(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
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
94,974,472	55,277,086	1,625,481	20,304,610	115,848,964	653,712,726
110,180,384	62,117,029	1,833,940	18,576,788	118,775,018	691,687,296

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN TAX YEARS

(December 31, 2015 through 2024)

(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>
2024	\$ 236,011,609	\$ 234,058,147	99.2%	\$ 567,562	\$ 234,625,709	99.4%
2023	211,392,614	209,012,011	98.9%	31,647	209,043,658	98.9%
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%

- (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)

Fiscal Year	Ad Valorem Taxes	Sales Tax	Total Taxes	% Change P/Y
2016	\$ 150,966,345	\$ 172,402,667	323,369,012	2.56%
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%
2024	214,373,753	231,158,032	445,531,785	3.60%
2025	240,363,062	235,700,616	476,063,678	6.85%
Change 2016-2024	59.22%	36.72%	47.22%	

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,					
	2024	2023	2022	2021	2020	2019
Agriculture, Forestry, and Fishing	\$ 1,246	\$ 1,225	\$ 2,443	\$ 1,128	\$ 974	\$ 977
Mining	3,739	4,901	18,322	57,508	974	2,931
Construction	176,997	154,368	174,665	119,527	131,449	148,513
Manufacturing	1,005,889	1,040,144	1,063,870	852,477	877,299	939,932
Transportation and Public Utilities	38,640	41,655	41,529	40,594	35,053	34,197
Wholesale Trade	690,536	683,628	658,353	557,042	505,348	514,911
Other Retail Trade	5,799,755	5,694,451	5,734,637	5,437,360	4,450,760	4,383,091
Vehicle	1,037,051	1,015,641	1,036,998	1,037,406	890,931	793,373
Food Stores	710,479	689,754	668,125	632,592	618,296	569,626
Finance, Insurance, and Real Estate	330,311	317,311	316,352	264,990	263,871	280,416
Services	<u>2,669,907</u>	<u>2,608,323</u>	<u>2,499,056</u>	<u>2,275,527</u>	<u>1,961,995</u>	<u>2,102,633</u>
Total	<u>\$ 12,464,550</u>	<u>\$ 12,251,401</u>	<u>\$ 12,214,350</u>	<u>\$ 11,276,151</u>	<u>\$ 9,736,950</u>	<u>\$ 9,770,600</u>

Source: City-Parish Finance Revenue Division
Collector of EBR Parish-wide Sales & Use Taxes
Based on 2% general sales and use tax with no exceptions for food and drugs.

Year ended December 31,			
2018	2017	2016	2015
\$ 960	\$ 1,949	\$ 1,954	\$ 1,850
2,881	974	1,954	1,850
197,815	155,892	155,379	140,606
894,007	855,457	843,345	843,637
40,331	52,614	46,907	49,027
482,053	435,523	420,207	405,168
4,439,305	4,555,944	4,483,508	4,237,608
729,801	826,228	1,008,496	555,024
575,199	562,186	563,859	796,459
270,795	278,657	281,441	299,713
1,969,503	2,017,826	1,965,200	1,919,458
<u>\$ 9,602,650</u>	<u>\$ 9,743,250</u>	<u>\$ 9,772,250</u>	<u>\$ 9,250,400</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)
2025	\$ 4,466,953	\$ -	\$ 4,548,746	\$ -	9,015,699	0.03%	20	238
2024	6,316,614	-	-	-	6,316,614	0.03%	18	147
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

(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 DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 2024
(unaudited)

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Amount Applicable to Primary Government</u>
<u>Overlapping Debt:</u>			
Baton Rouge Recreation and Park Commission	\$ 4,405,000	100.00%	\$ 4,405,000
Central Community School System	40,435,000	5.00%	2,021,750
City of Zachary	17,201,389	3.00%	516,042
Hospital Service District No. 1 (Lane Memorial Hospital)	56,290,378	100.00%	56,290,378
Nineteenth Judicial District Court	94,380,000	100.00%	94,380,000
Zachary Community School Board	36,252,224	6.00%	2,175,133
City of Baton Rouge/Parish of EBR direct debt	524,950,566	100.00%	524,950,566
Total overlapping debt			684,738,869
East Baton Rouge Parish School System direct debt (2)			9,015,699
Total direct and overlapping debt			<u>\$ 693,754,568</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. The School System's debt is stated as year end of June 30, 2025.

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, 2015 through 2024)
(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>
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	62,220	33.8	39,525	3.5	3.3
2023	448,467	27,182,481,804	60,612	34	38,728	5.7	5.8
2024	453,022	33,283,526,340 (5)	73,740 (5)	34.1 (5)	37,911 (6)	4.2	4.1

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 2023

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(December 31, 2015 and 2024)
(unaudited)

(1) Source 2024 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,

EXPENDITURES

Current:

Instruction:

Regular education programs	\$ 142,001,968 23.8%	\$ 127,547,849 22.2%	\$ 132,173,915 25.8%	\$ 127,154,861 26.0%	\$ 130,360,043 28.1%
Special education programs	53,317,084 9.0%	49,936,071 8.7%	45,664,152 8.9%	49,778,841 10.2%	50,131,342 10.8%
Other education programs	27,451,057 4.6%	23,439,638 4.1%	22,327,715 4.4%	17,406,619 3.6%	18,417,428 4.0%

Support:

Pupil support services	37,191,058 6.2%	33,849,228 5.9%	29,620,010 5.8%	31,302,998 6.4%	29,475,933 6.4%
Instructional staff services	17,212,749 2.9%	15,105,284 2.6%	13,050,811 2.5%	12,597,907 2.6%	11,048,974 2.4%
General administration services	15,408,041 2.6%	27,091,285 4.7%	13,717,746 2.7%	13,404,849 2.7%	11,197,758 2.4%
School administration services	29,976,768 5.0%	29,407,474 5.1%	26,961,292 5.3%	25,906,735 5.3%	24,437,711 5.3%
Business and central services	14,138,876 2.4%	11,936,857 2.1%	10,843,946 2.1%	11,496,892 2.4%	12,112,971 2.6%
Plant operations and maintenance	55,699,764 9.4%	62,366,919 10.8%	43,478,679 8.5%	46,197,358 9.5%	40,289,849 8.7%
Transportation	33,797,717 5.7%	43,256,105 7.5%	33,577,745 6.6%	30,174,965 6.2%	29,503,980 6.4%
Community Service Operations	9,263 0.0%	15,438 0.0%	12,350 0.0%	12,350 0.0%	12,350 0.0%
Child nutrition	652,567 0.1%	82,970 0.0%	- 0.0%	- 0.0%	- 0.0%

Appropriations- charter education:

Charter schools Type 1	97,771,597 16.4%	95,550,290 16.6%	89,437,571 17.5%	75,611,133 15.5%	57,230,739 12.3%
Charter schools Type 2	51,879,359 8.7%	47,042,017 8.2%	34,876,908 6.8%	29,349,152 6.0%	30,937,676 6.7%
Office of Juvenile Justice	126,648 0.0%	126,704 0.0%	95,215 0.0%	73,010 0.0%	105,202 0.0%
Magnet programs	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Recovery School District	6,929,890 1.2%	5,740,132 1.0%	13,033,652 2.5%	13,424,854 2.7%	13,480,552 2.9%
COVID-19 Stipends	- 0.0%	- 0.0%	- 0.0%	1,129,701 0.2%	1,808,004 0.4%

Capital outlay

	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
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Facilities acquisition

	7,028,144 1.2%	557,927 0.1%	68,427 0.0%	24,788 0.0%	76,809 0.0%
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Debt service - Principal

	4,329,059 0.7%	2,037,069 0.4%	2,784,563 0.5%	2,784,563 0.6%	2,784,562 0.6%
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Debt service - Interest

	477,696 0.1%	379,736 0.1%	379,393 10.0%	380,419 0.1%	284,533 0.1%
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Total

	<u>595,399,305</u>	<u>\$ 575,468,993</u>	<u>\$ 512,104,090</u>	<u>\$ 488,211,995</u>	<u>\$ 463,696,416</u>
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Pupil count - October 1

	38,264	38,728	38,922	38,915	39,457
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Average expenditures per pupil

	\$ 15,560	\$ 14,859	\$ 13,157	\$ 12,546	\$ 11,752
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Source: Annual Comprehensive Financial Reports

Fiscal Year Ended June 30,				
2020	2019	2018	2017	2016
\$ 130,729,149	\$ 137,465,950	\$ 137,364,607	\$ 130,944,595	\$ 124,256,604
29.0%	29.8%	30.9%	30.2%	28.7%
49,365,253	51,512,975	52,888,149	52,627,737	52,821,415
10.9%	11.2%	11.9%	12.1%	12.2%
20,909,002	23,027,982	21,744,648	20,989,654	22,020,478
4.6%	5.0%	4.9%	4.8%	5.1%
28,616,075	30,814,367	29,049,518	27,925,408	27,857,420
6.3%	6.7%	6.5%	6.4%	6.4%
10,724,386	12,323,475	12,198,369	12,375,246	13,754,788
2.4%	2.7%	2.7%	2.9%	3.2%
10,924,579	11,238,563	11,389,242	10,756,252	11,402,883
2.4%	2.4%	2.6%	2.5%	2.6%
23,408,203	24,984,145	24,231,100	24,071,420	23,296,802
5.2%	5.4%	5.4%	5.5%	5.4%
11,166,312	12,224,326	12,631,588	11,700,600	12,395,396
2.5%	2.7%	2.8%	2.7%	2.9%
39,863,996	40,354,747	40,824,414	44,536,706	40,712,271
8.8%	8.8%	9.2%	10.3%	9.4%
31,303,999	31,217,888	30,090,447	28,102,493	31,354,411
6.9%	6.8%	6.8%	6.5%	7.2%
12,350	12,350	12,350	12,350	12,350
0.0%	0.0%	0.0%	0.0%	0.0%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
49,801,949	40,977,699	29,605,456	29,951,784	29,283,399
11.0%	8.9%	6.7%	6.9%	6.8%
27,582,812	25,791,105	23,216,329	16,977,987	13,938,990
6.1%	5.6%	5.2%	3.9%	3.2%
131,624	143,873	145,811	162,095	110,355
0.0%	0.0%	0.0%	0.0%	0.0%
-	-	-	-	7,265,633
0.0%	0.0%	0.0%	0.0%	1.7%
13,842,504	14,505,579	16,072,002	17,367,386	16,116,399
3.1%	3.1%	3.6%	4.0%	3.7%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
5,200	1,181,341	334,645	2,132,042	2,653,667
0.0%	0.3%	0.1%	0.5%	0.6%
2,784,562	2,784,562	2,784,561	2,784,562	2,866,381
0.6%	0.6%	0.6%	0.6%	0.7%
244,431	285,610	376,893	376,893	376,893
0.1%	0.1%	0.1%	0.1%	0.1%
<u>\$ 451,416,386</u>	<u>\$ 460,846,537</u>	<u>\$ 444,960,129</u>	<u>\$ 433,795,210</u>	<u>\$ 432,496,535</u>
39,671	38,993	38,673	38,960	39,828
\$ 11,379	\$ 11,819	\$ 11,506	\$ 11,134	\$ 10,859

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,				
	2024	2024	2023	2022	2021
<u>EXPENDITURES</u>					
Current:					
Instruction:					
Regular education programs	\$ 3,728 24.0%	\$ 3,309 22.3%	\$ 3,397 25.8%	\$ 3,269 28.1%	\$ 3,305 29.0%
Special education programs	1,393 9.0%	1,289 8.7%	1,173 8.9%	1,279 10.8%	1,271 10.9%
Other education programs	717 4.6%	605 4.1%	574 4.4%	447 4.0%	467 4.6%
Support:					
Pupil support services	972 6.2%	874 5.9%	761 5.8%	804 6.4%	747 6.3%
Instructional staff services	450 2.9%	390 2.6%	335 2.5%	324 2.4%	280 2.4%
General administration services	404 2.6%	701 4.6%	353 2.6%	345 2.4%	285 2.4%
School administration services	783 5.0%	759 5.1%	693 5.3%	666 5.3%	619 5.2%
Business and central services	370 2.4%	308 2.1%	279 2.1%	295 2.6%	307 2.5%
Plant operations and maintenance	1,455 9.3%	1,609 10.8%	1,116 8.5%	1,186 8.7%	1,020 8.8%
Transportation	883 5.7%	1,117 7.5%	863 6.6%	775 6.4%	748 6.9%
Appropriations- charter education:					
Charter schools Type 1	2,555 16.4%	2,467 16.6%	2,298 17.5%	1,943 12.3%	1,450 11.0%
Charter schools Type 2	1,356 8.7%	1,215 8.2%	896 6.8%	754 6.7%	784 6.1%
Office of Juvenile Justice	3 0.0%	3 0.0%	2 0.0%	2 0.0%	3 0.0%
Magnet programs	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Recovery School District	181 1.2%	148 1.0%	334 2.5%	345 2.9%	342 3.1%
COVID-19 Stipends	- 0.0%	- 0.0%	- 0.0%	29 0.4%	46 0.0%
Capital outlay	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Facilities acquisition	184 1.2%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Debt service - Principal	113 0.7%	53 0.4%	72 0.5%	72 0.6%	71 0.6%
Debt service - Interest	12 0.1%	12 0.1%	11 0.1%	11 0.1%	7 0.1%
Total	<u>\$ 15,560</u>	<u>\$ 14,859</u>	<u>\$ 13,157</u>	<u>\$ 12,546</u>	<u>\$ 11,752</u>
Pupil count - October 1	38,264	38,728	38,922	39,457	39,671

Source: Annual Comprehensive Financial Reports

Fiscal Year Ended June 30,				
2020	2019	2018	2017	2016
\$ 3,299	\$ 3,523	\$ 3,549	\$ 3,363	\$ 3,126
29.8%	29.8%	30.8%	30.3%	28.8%
1,244	1,321	1,368	1,351	1,326
11.2%	11.2%	11.9%	12.1%	12.2%
527	591	562	539	553
5.0%	5.0%	4.9%	4.8%	5.2%
721	790	751	717	699
6.7%	6.7%	6.5%	6.4%	6.4%
270	316	315	318	345
2.7%	2.7%	2.7%	2.9%	3.2%
276	289	296	277	287
2.4%	2.4%	2.6%	2.5%	2.6%
590	641	627	618	585
5.4%	5.4%	5.4%	5.5%	5.4%
281	314	327	300	311
2.7%	2.7%	2.8%	2.7%	2.9%
1,004	1,034	1,055	1,142	1,021
8.7%	8.7%	9.2%	10.3%	9.4%
789	801	778	721	787
6.8%	6.8%	6.8%	6.5%	7.2%
1,255	1,051	766	769	735
8.9%	8.9%	6.7%	6.9%	6.8%
695	661	600	436	350
5.6%	5.6%	5.2%	3.9%	3.2%
3	4	4	4	3
0.0%	0.0%	0.0%	0.0%	0.0%
-	-	-	-	182
0.0%	0.0%	0.0%	0.0%	1.7%
349	372	416	446	405
3.1%	3.1%	3.6%	4.0%	3.7%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
-	30	9	55	67
0.3%	0.3%	0.1%	0.5%	0.6%
70	71	72	71	62
0.6%	0.6%	0.6%	0.6%	0.6%
6	7	10	10	9
0.1%	0.1%	0.1%	0.1%	0.1%
<u>\$ 11,379</u>	<u>\$ 11,819</u>	<u>\$ 11,506</u>	<u>\$ 11,134</u>	<u>\$ 10,859</u>
38,993	38,993	38,673	38,960	39,828

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year				
	2025	2024	2023	2022	2021
<u>Regular Employees: CERTIFICATED</u>					
Instructional:					
Supervising Instructors	-	-	-	0.4	3.6
Classroom Teachers - Regular Programs	1,811.0	1,656.4	1,788.3	1,941.1	1,918.0
Classroom Teachers - Special Education	555.0	520.7	505.8	556.0	554.3
Classroom Teachers - Vocational Education	112.0	114.6	107.7	113.4	109.9
Classroom Teachers - Other Instructional Programs	172.0	119.5	105.2	137.5	91.1
Classroom Teachers - Special Programs	133.0	198.3	120.7	155.6	161.0
Classroom Teachers - Adult/Continuing Ed Programs	2.0	2.7	2.0	2.0	3.0
Classroom Teachers - Community College Programs	-	-	28.4	31.1	29.3
<i>Total Classroom Teachers</i>	<u>2,785.0</u>	<u>2,612.2</u>	<u>2,658.1</u>	<u>2,936.7</u>	<u>2,893.7</u>
Therapist/Specialist/Counselor - Instructional Programs	-	-	-	-	7.9
Sabbatical Leave - Instructional Programs	-	-	-	-	17.8
<i>Total Certificated - Instructional Programs</i>	<u>2,785.0</u>	<u>2,612.2</u>	<u>2,658.1</u>	<u>2,937.1</u>	<u>2,915.5</u>
Instructional Support:					
Supervisors - Instructional Support Functions	131.1	130.4	129.8	101.6	68.7
Librarians/Media-based Teachers/Staff Instructors - Instr Spt	69.0	62.5	61.7	86.1	65.3
Therapist/Specialist/Counselor - Instructional Support Functions	405.5	464.3	505.1	510.5	563.3
Sabbatical Leave - Instructional Support Functions	-	-	-	-	4.4
<i>Total Certificated - Instructional Support</i>	<u>605.7</u>	<u>657.2</u>	<u>696.6</u>	<u>698.2</u>	<u>589.2</u>
Support Services:					
Superintendents	1.0	2.0	1.0	1.0	1.0
Assistant/Associate/Deputy Superintendents	9.0	7.3	10.8	11.6	5.8
School Principals	79.0	75.1	85.2	84.8	85.0
School Assistant Principals	117.0	93.8	112.1	102.0	90.6
Other School Administrators	-	-	7.9	5.6	2.5
Non-Classroom Teachers - Support Services	-	-	-	-	-
Sabbatical Leave - Support Services	-	-	-	-	0.5
<i>Total Certificated - Support Services</i>	<u>206.0</u>	<u>178.2</u>	<u>217.0</u>	<u>205.0</u>	<u>185.5</u>
Total Certificated	<u>3,596.7</u>	<u>3,447.6</u>	<u>3,571.7</u>	<u>3,840.3</u>	<u>3,690.2</u>

Source : East Baton Rouge Parish School System

Fiscal Year				
2020	2019	2018	2017	2016
1.2	0.4	4.2	12.4	15.0
1,927.6	2,033.4	1,979.9	1,937.7	1,953.0
571.2	603.1	629.2	643.9	632.0
114.4	123.0	107.2	106.3	96.0
92.9	102.4	102.5	112.5	129.0
154.2	161.1	163.2	173.7	198.0
3.8	4.1	3.8	3.6	3.0
29.6	27.6	26.6	24.2	23.0
2,893.7	3,054.7	3,012.4	3,001.9	3,034.0
8.0	0.9	2.1	3.7	2.0
12.6	9.6	12.6	15.3	7.0
2,915.5	3,065.6	3,031.3	3,033.3	3,058.0
73.9	75.1	58.0	55.8	62.0
76.1	70.7	71.0	79.5	65.0
434.7	448.2	413.1	435.6	456.0
4.5	6.2	6.4	5.4	6.0
589.2	600.2	548.5	576.3	589.0
1.0	1.0	1.0	1.0	1.0
4.9	5.7	4.8	4.0	3.0
86.4	94.3	81.5	85.3	88.0
91.2	96.1	85.8	91.4	87.0
2.0	1.4	-	-	1.0
-	-	-	-	-
-	0.7	1.0	1.0	1.0
185.5	199.2	174.1	182.7	181.0
3,690.2	3,865.0	3,753.9	3,792.3	3,828.0

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year				
	2025	2024	2023	2022	2021
<u>Regular Employees: NON-CERTIFICATED</u>					
<u>Instructional:</u>					
Aide - Instructional Programs	663.9	606.7	599.0	679.4	692.7
<i>Total Non-Certificated - Instructional Programs</i>	<u>663.9</u>	<u>606.7</u>	<u>599.0</u>	<u>679.4</u>	<u>776.8</u>
<u>Instructional Support:</u>					
Supervisors - Instructional Support Functions	-	-	129.8	-	68.7
Therapist/Specialist/Counselor - Instructional Support Functions	-	-	505.1	-	424.9
Clerical/Secretarial - Instructional Support Functions	225.7	46.4	59.3	50.2	45.1
Aide - Instructional Support Functions	12.1	14.2	20.8	21.7	18.2
Degreed Professional - Instructional Support Functions	1.0	1.6	8.4	2.0	1.0
Other Personnel - Instructional Support Functions	30.1	30.0	40.4	56.4	71.6
<i>Total Non-Certificated - Instructional Support</i>	<u>268.9</u>	<u>92.2</u>	<u>763.8</u>	<u>130.3</u>	<u>629.5</u>
<u>Support Services:</u>					
Supervisors/Managers/Administrators/Support Services	128.7	131.6	134.8	140.6	131.1
Clerical/Secretarial - Support Services	69.0	55.2	244.2	250.1	253.7
Aide - Support Services	79.7	67.5	64.5	65.2	68.5
Service Worker - Support Services	800.4	801.4	824.0	816.5	857.5
Skilled Craftsman - Support Services	22.2	22.6	31.9	32.4	28.8
Degreed Professional - Support Services	29.2	27.1	27.9	28.6	27.0
Other Personnel - Support Services	109.3	30.0	34.9	39.1	29.7
<i>Total Non-Certificated - Support Services</i>	<u>1,238.5</u>	<u>1,135.4</u>	<u>1,362.2</u>	<u>1,372.5</u>	<u>1,473.0</u>
Total Non-Certificated	<u>2,171.2</u>	<u>1,834.3</u>	<u>2,725.0</u>	<u>2,182.2</u>	<u>2,372.8</u>
Total Regular Employees (Certificated and Non-Certificated)	<u>5,767.9</u>	<u>5,281.9</u>	<u>6,296.7</u>	<u>6,022.5</u>	<u>6,063.0</u>
<u>Other Reported Personnel</u>					
School Board Member	9.0	9.0	9.0	9.0	9.0
<i>Total Other Reported Personnel</i>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>
Grand Total	<u>5,776.9</u>	<u>5,290.9</u>	<u>6,305.7</u>	<u>6,031.5</u>	<u>6,072.0</u>

Source : East Baton Rouge Parish School System

Fiscal Year				
2020	2019	2018	2017	2016
776.8	733.4	691.3	724.3	725.0
776.8	733.4	691.3	724.3	725.0
-	-	-	-	-
-	-	-	-	-
44.0	50.4	55.6	54.5	55.0
30.2	15.0	17.6	21.4	17.0
2.5	2.3	6.4	13.3	3.0
46.3	49.8	38.7	49.2	44.0
123.0	117.5	118.3	138.4	119.0
128.8	132.8	164.3	116.3	106.0
262.5	277.2	258.7	267.8	268.0
76.8	73.5	63.4	59.1	59.0
926.5	953.4	920.8	940.2	891.0
26.3	29.2	27.5	26.3	23.0
24.2	23.0	21.0	21.1	22.0
27.9	30.4	33.3	35.4	39.0
1,473.0	1,519.5	1,489.0	1,466.2	1,408.0
2,372.8	2,370.4	2,298.6	2,328.9	2,252.0
6,063.0	6,235.4	6,052.5	6,121.2	6,080.0
9.0	11.0	9.0	9.0	8.0
9.0	11.0	9.0	9.0	8.0
6,072.0	6,246.4	6,061.5	6,130.2	6,088.0

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>
2015-2016 (2)	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%
2023-2024	100.00%	0.00%	100.00%
2024-2025	100.00%	0.00%	100.00%

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

(2) 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>
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	1,128	2,116	3,244
2024	1,007	1,111	2,118
2025	1,241	1,150	2,391

(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, 2025

(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	58,870	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	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
		2,548,871	2,749,777	530.2	1,274	27,128

Source : CSRS, Inc.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION
JUNE 30, 2025
(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	15,768

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, 2025

(unaudited)

(Continued)

Alternatives

Schools	Year Opened	Square Footage	Square Footage with Covered Walkways	Acreage	Classrooms	Capacity
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>

Charter Schools

Schools	Year Opened	Square Footage	Square Footage with Covered Walkways	Acreage	Classrooms	Capacity
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>

Recovery Schools

Schools	Year Opened	Square Footage	Square Footage with Covered Walkways	Acreage	Classrooms	Capacity
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>

Closed Schools

Schools	Year Opened	Square Footage	Square Footage with Covered Walkways	Acreage	Classrooms	Capacity
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>

(concluded)

Source : CSRS, Inc.

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