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Release Date 1-19-2000

Comprehensive ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 1999

East Baton Rouge Parish School Board
Baton Rouge, Louisiana

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**Comprehensive
ANNUAL
FINANCIAL
REPORT**

Of the
East Baton Rouge Parish School Board
Baton Rouge, Louisiana

For the Fiscal Year Ended June 30, 1999

Prepared by the Finance and Budget Management Staff
James P. Crochet, CPA, Director for Finance and Purchasing

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**INTRODUCTORY
SECTION**

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

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East Baton Rouge Parish School Board Members

Roger A. Moser. - President

Jacqueline Mims - Vice-President

William P. "Bill" Black

Dalton "Jay" Devall

Noel Hammatt

Daniel R. Henderson

Ingrid Kelley

Eldon R. Ledoux

Patrice Niquille

Warren L. Pratt, Jr.

Press L. Robinson, Sr., Ph.D

Patricia Haynes-Smith

Gary S. Mathews, Ph.D. - Superintendent



East Baton Rouge Parish School Board Administrative Officers

Superintendent of Schools
General Counsel
Public Information Officer

Gary S. Mathews, Ph.D.

Maxwell Kees

Julie Madere

Associate Superintendent for Curriculum and Instruction

Don Mercer

Executive Director Elementary School Programs

Frances Price

Executive Director Middle School Programs

Ruthie Smith-Stevenson

Executive Director High School/ Alternative Programs

David Corona

Executive Director Special Programs

Gwynn Shamlin

Director of Federal Programs

Richard Capps

Director of Special Education

Sharon Cray

Director of Academic Accountability

Jennifer Baird

Director of Staff Development

Amy Allen

Associate Superintendent for Human Resources and Technology

Clayton M. Wilcox

Director of Personnel Services

Annette Mire

Administrative Director of Technology Management

Harry Ingalls

Associate Superintendent for Operations and Budget Management

Charlotte D. Placide

Administrative Director of Physical Plant Services

Robert Cooper

Administrative Director of Transportation

Kenneth Payne

Administrative Director of Child Nutrition Programs

Gail Johnson

Director of Finance and Purchasing

James P. Crochet, CPA

Director of Warehousing and Administrative Services

Reginald F. Ratcliff, Sr.

Internal Auditor

Brenda Williams, CPA



East Baton Rouge Parish School System

1050 South Foster Drive, Baton Rouge, Louisiana 70806
P.O. Box 2950, Baton Rouge, Louisiana 70821-2950
Phone (225) 922-5400, Fax (225) 922-5411

Gary S. Mathews, Ph.D., Superintendent

December 16, 1999

President and Members
East Baton Rouge Parish School Board

Dear Board Members:

The Comprehensive Annual Financial Report of the East Baton Rouge Parish School Board for the fiscal year ended June 30, 1999, is presented herewith. This financial report represents a comprehensive portrait of the School Board's financial condition. It is structured in such a manner as to make it a very useful management instrument as well as an informative public document.

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

The fiscal year 1998 Comprehensive Annual Financial Report received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association and the Association of School Business Officials, respectively. This was the thirteenth consecutive year that both these prestigious awards were received by the School Board.

The Operations and Budget Management Staff and Finance Department 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.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Gary S. Mathews', written over a large, stylized, horizontal flourish.

Gary S. Mathews
Superintendent



East Baton Rouge Parish School System

1050 South Foster Drive, Baton Rouge, Louisiana 70806
P.O. Box 2950, Baton Rouge, Louisiana 70821-2950
Phone (225) 922-5400, Fax (225) 922-5411

Gary S. Mathews, Ph.D., Superintendent

December 16, 1999

President and Members
East Baton Rouge Parish School Board

The Comprehensive Annual Financial Report (CAFR) of the East Baton Rouge Parish School Board (School Board), for the fiscal year ended June 30, 1999, is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rest with management of the School Board. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the School Board. All disclosures necessary to enable the reader to gain an understanding of the School Board's financial activities have been included.

The CAFR is presented in three sections: Introductory Section, Financial Section and Statistical Section. The Introductory Section includes the table of contents, this transmittal letter, the Superintendent's transmittal letter, the School Board's organizational chart and a list of principal officials. The Financial Section includes the general purpose financial statements, the combining, individual fund and account group statements and schedules, as well as the independent auditors' report on the financial statements and schedules. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

The School Board is required to undergo an annual single audit in conformity with the provisions of Single Audit Act Amendments of 1996 and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Information related to this single audit, including the schedule of expenditures of federal awards and independent auditors' reports on the internal control structure and compliance with applicable laws and regulations, is included in a separate single audit report.

This report includes all funds and account groups of the School Board. The School Board is a political subdivision of the State of Louisiana created under the Constitution of Louisiana. It has the power to sue and be sued and 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 twelve 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 a local supplement to their salaries. Additionally, the School Board selects the Superintendent of Schools to serve as the system's chief executive officer.

The School Board operates the second largest school district in the State and is near the top fifty nationally in terms of student enrollment. The School Board provides a full range of public education services at all grade levels ranging from pre-kindergarten through grade twelve to approximately 55,500 students. This total enrollment includes students participating in regular and enriched academic education, alternative education, special education for the handicapped to age twenty-two, vocational education and three Charter Schools (two elementary and one middle). In addition, the School Board serves approximately 6,000 adult education students annually and employs approximately 7,600 persons. Services provided to students include instructional staff, instructional materials, instructional facilities, administrative support, business services, food services, system operations, facility maintenance, and bus transportation.

ECONOMIC CONDITION AND OUTLOOK

The School Board 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 and Louisiana State University. The Baton Rouge Community College, a two-year institution of higher education, opened in the Fall of 1998 and is jointly under the control, supervision and management of the Board of Supervisors of Southern University and Louisiana State University.

Baton Rouge is the home of one of the largest oil refining and petrochemical centers in the nation and is the hub of the industrial region that stretches eighty miles to New Orleans. Located 270 river miles (434 kilometers) above the mouth of the Mississippi River, with a 45-foot channel, Baton Rouge is the furthest inland deepwater port on the Gulf of Mexico via the Mississippi River and is America's fifth largest domestic port in the nation. The Greater Baton Rouge area is designated as a U.S. Customs Port of Entry and with a position of 229 river miles from the Gulf, the Port of Greater Baton Rouge is a strategic gateway for the handling of international and domestic commerce.

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. Facilities such as these will continue to boost the local economy. Many of the processes and applications associated with these facilities are charting new directions in nutrition and preventative medicine, along with the enhancement of industrial competitiveness through increased technological breakthroughs in X-ray beams.

Driven by employment increases and retail sales, the Baton Rouge area economy moved into its twelfth consecutive year of economic expansion. Employment rose approximately 5.0% when compared to last year and accounted for about two-thirds of job growth for the entire state according to a local economist. The local economy added approximately 13,000 more nonagricultural new jobs as compared to a year ago, while trades and services exhibited the largest gain. Construction and manufacturing also noted gains over the previous year's levels. The unemployment rate for June 1999 was 4.2%.

Retail sales were up approximately 4.0% when compared to a year ago. The Baton Rouge area continues substantial gains in retail sales. The addition of the \$300.0 million Mall of Louisiana (1.4 million square feet mall), which opened October 1997, has also contributed to increased spending in East Baton Rouge Parish. Economists indicate that the Baton Rouge economy is still strong and forecast continued increases in retail spending with expected increases in residential construction and expansion of commercial projects.

The Greater Baton Rouge Airport District is currently involved in a major capital improvements program that is expected to increase air traffic into Baton Rouge. The Airport District is in the process of renovating the airport terminal complex and has completed construction on a public parking garage.

Several years ago, the Legislature approved a revision to the State Minimum Foundation Program (MFP) for elementary and secondary education that has and will continue to greatly impact the School Board. This MFP formula establishes a standard of local support for each school system based on the State average local support relative to the system's capacity to raise local funds. The formula provides that no school system will receive less State funds than the MFP formula provided to them in 1991-92, unless there is a decline in student enrollment. However, this formula provides no additional revenues to the School Board. A "hold-harmless" clause, currently in the formula, provides assurance that the School Board would not lose an estimated \$37.0 million in the 1998-99 fiscal year. This system is one of approximately eleven of the sixty-six school systems in the State that will not receive an increase in State funding until this "hold harmless" amount has been absorbed. A reduction of this amount can only be accomplished through additional revenues, increased student enrollment and increased expenditures. The Legislature has designated limited increases in state funding in recent years to those districts with a "hold harmless" clause. The increases to these districts have been designated for the purpose of increasing teacher compensation in conjunction with a move by the Legislature and the Governor to improve teacher compensation statewide.

The philosophy of the MFP formula is to provide greater equity in the distribution of State funds to local School Boards. Under this philosophy, the School Board was receiving a disproportionate share of State funds. This disproportionate share is reflected by the "hold-harmless" amount. If this clause were to be removed from the formula, this system would be faced with the challenge of replacing State funding with local funding of approximately \$37.0 million.

Constantly increasing expenditures and instructional needs, reduced state revenue and limited additional revenue sources are just a few of the components of the revised State funding formula that have adversely impacted the General Fund Budget. In addition to these constraints, a concern that constantly impacts the budget and the efficient operation of this school system is the continued deterioration of aging facilities and equipment. The General Fund Budget suffered substantial cuts to programs and employee reductions in previous years. However, the continued record setting economic growth is having a positive impact on the General Fund local revenues and making funds available to support some of the facility needs and educational programs.

Following the November 1997 defeat by the voters of a major Education and Capital Facilities Plan (Tax Plan), in the Spring of 1998, the School Board began the development of a much smaller three part "pay as you go" plan to improve facilities/technology, discipline and compensation in the school district. This plan was to be funded by the proceeds from a one-cent sales tax levied over a five-year period for a total of approximately \$287.1 million. Food, medicine and drugs, utilities, gasoline, newspapers and prescribed medical supplies would be exempt from this tax. The plan was comprised of three components with each requiring a separate vote. On Tuesday, November 3, 1998, the East Baton Rouge Parish voters approved all three school propositions with approximately 60.0% of the voters in support of the tax. A capital improvement tax had not passed since February 1969, even though the School Board had offered the public several opportunities to provide additional revenues for the purpose of providing additional equipment and improvements to School Board facilities. The School Board and staff are extremely excited to receive such outstanding public support with this recent election.

Proposition 1 (\$148.2 million/0.51-cent sales tax) will provide funding for school repairs and renovations, new classroom construction and four new schools (one elementary, one middle and two high). Also, included in this proposition are improvements to technology to install computers in all schools and in all classrooms, with a system-wide network that will allow Internet access and hands-on computer experiences for all students. Proposition 2 (\$22.2 million/0.08-cent sales tax) will provide funding to establish elementary, middle and high school discipline centers and or classrooms, a second alternative school for over-age students in grades five through eight and an expanded and enhanced truancy program. Proposition 3 (\$116.7 million/0.41-cent sales tax) will provide funding to improve compensation for all employees and becomes effective July 1, 1999. The average raise for teachers is approximately \$3,700 per year. This will allow the school system to be more competitive in recruiting and retaining the most qualified teachers throughout the area.

Collections from the additional sales tax for compensation began April 1, 1999. Implementation of all programs, renovations, construction and increased compensation becomes effective July 1, 1999 with the exception of the additional classrooms, which is pending court approval under the current Consent Decree. An Oversight Committee was also established by the School Board as required in the Tax Plan to review semi-annual reports and provide any reports or comments it deems necessary regarding this plan.

A Special Maintenance Tax of 7.14 Mills to maintain employee salaries and benefits expired with the 1998 tax roll. In April 1999, a special election was held for the renewal of this millage projected at approximately \$10,460,000. The voters of East Baton Rouge Parish approved this renewal with approximately 60% of the voters in support of the renewal.

Student enrollment has continued to decline for the last several years resulting in a decrease of approximately 3,500 students since 1994. This decline in student enrollment has resulted in State funding to the School Board being reduced by millions of dollars.

MAJOR INITIATIVES

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

Test Scores

This year the system realized improved scores on the Iowa Tests of Basic Skills at all grade levels. There were seventeen National Merit Semifinalists and fourteen National Achievement Semifinalists recognized. Average American College Test (ACT) scores have risen such that they are now greater than or equal to surrounding parishes and 55 out of the 66 school systems in the State. East Baton Rouge's ACT scores resulted in an average of 19.8 compared to the State average of 19.6. ACT scores for African American students exceeded state and national averages.

Educational Programs

Educational choice through magnet programs has resulted in approximately 30 magnet programs being developed and implemented since 1996. Enhanced instructional and magnet programs such as Montessori, Dyslexia, Visual and Performing Arts, Architectural Design, Sports Medicine, Extended Day, Pre-Kindergarten, Medical/Health, Engineering, Computer Science and Technology, Math/Science, Foreign Language & International Studies and Environmental Science are just a few of the instructional programs being offered at various levels throughout the school system. The School Board is privileged to be the first public school system in the State and one of the few in the nation to offer many of these programs.

An elective program, Junior Reserve Officer Training Corp (JROTC) was started by the School Board in 1969 and is currently offered in nine high schools with approximately 1,600 students participating. JROTC promotes and encourages citizenship, develops leadership, improves physical fitness, promotes high school completion and provides incentives to live drug-free. Annual program evaluations for school year 98-99 awarded all nine schools "Honor Unit with Distinction". This status is achieved by only a small percentage of JROTC units annually and clearly demonstrates exceptionally high standards of military training and discipline.

The School Board's enrollment in Career and Technical Education (formerly vocational education) includes approximately 13,000 high school students and 5,000 middle school students. Some funding for career and technical programs is obtained through the Carl Perkins III Applied Technology Act. The Basic Grant and Tech Prep initiatives resulted in funding to this district of approximately \$765,000 for Fiscal Year 98-99. The goals of this department are accomplished by providing students with assistance in: career development activities, development of five year career plans, purposeful course selection that develops academic and technical skills, development of employability skills, and providing opportunities for post secondary education and/or immediate entry into the workforce.

The School Board serves as the fiscal agent for the Gateway Regional Workforce Development Partnership. The grant was initially awarded April 1, 1997, and was renewed at a funding level of \$760,000 for the period, January 1, 1999 through December 31, 1999, with possible refunding through December 31, 2001. The purpose of the Gateway Partnership is to direct the design and implementation of school-to-work opportunities in the "Gateway" Partnership member parishes including Ascension, East Baton Rouge, Iberville, Livingston, Pointe Coupee, West Baton Rouge and West Feliciana. This partnership is an employer led, broad-based oversight group, with representation from employers, organized labor non-managerial employee groups, secondary and post secondary education training entities, community-based youth-serving organizations, parents and students. Through this partnership, thousands of students learn the skills necessary to secure jobs in local industry or further their education at a variety of post secondary institutions.

The School Board completed its fifth year, in January 1999, of a five-year \$1.7 million grant from the National Science Foundation (NSF) to improve physical science education in grades K-3. The program was entitled Primarily Physical Science and focused on improved training for science teachers in the primary grades in 60 elementary schools. By improving the science instruction in the schools, students received a better foundation in science and stimulated their interest in continuing science education. A major element of the five-year program in science education reform was the use of science kits. Through the generosity of Dow Chemical, the

School System received \$40,000 each year for five years for the purchase of teaching kits. This grant was unusual in that it was approved on its first submission and was awarded to a School System rather than to a university, as is the case with most NSF grants.

The Legislature established a K-3 Reading and Mathematics Fund to provide funding for instructional materials and teacher training that would assist students "at risk" of not reading on level by the end of grade three and improve performance of students in kindergarten through third grade. The School Board has received a total State grant award of approximately \$3.3 million over the past two fiscal years based on its eligible student population for this category of students. The Legislature also established a Classroom Based Technology Fund to enhance technology in the State's public and approved non-public schools. Through a competitive application process, the School Board's Office of Technology Management chose several schools that demonstrated a commitment to technology as a part of the learning process to participate in this project and serve as a model for future technology implementations. The School Board has received State grant awards for approximately \$3.7 million during the past two years and has established technology rich teaching environments at the project schools following the pattern established by the parish-wide technology plan adopted by the School Board in July 1997. A Teacher Supply Fund was established by the Legislature to provide a per-pupil allotment to eligible teachers for the purpose of purchasing classroom supplies traditionally paid for with personal funds. The School Board received grant awards for approximately \$1.5 million during the past two fiscal years for distribution to over 3,000 eligible teachers.

Standard Elementary School Uniform Policy Approved

On May 28, 1998, the School Board approved a mandatory policy for all elementary school students, including Pre-Kindergarten and Kindergarten, to use a "standard uniform" beginning in August 1998. Under the School Board Policy, the uniform for elementary school students is navy blue bottoms and white tops. Many donations from individuals and businesses were also made to purchase uniforms for deserving students.

Charter School Demonstration Programs

During the 1995 Louisiana Legislative Session, the Legislature passed Senate Bill 1305 (Act 192 of 1995) which established a Charter School Demonstration (pilot) program and gives parents, teachers and citizens an opportunity to create independent public schools. Charter schools are designed to encourage innovative strategies to meet the needs of students and those particularly at risk. Under the new law, up to eight Louisiana School Boards can volunteer to participate in the pilot program. The School Board received BESE approval to be one of the eight demonstration districts and began operation of three Charter Schools in the Fall of 1997.

The School Board approved the Children's Charter (elem.), J.K. Haynes Foundation (elem.), and Community School for Apprenticeship Learning (middle) Charter Schools in the Spring of 1997. The three charter schools began operation in the Fall of 1997, each with approximately 54 students. In the Spring of 1998, the Board approved an increase in student enrollment of 25 for each of the elementary schools and 76 for the middle school. The total General Fund appropriation to the Charter Schools for the 1998-99 fiscal year was \$1,282,140.

Consent Decree

Following fifteen years of forced school busing, on August 1, 1996, the U.S. District Judge approved a court agreement (Consent Decree), negotiated by the School Board, the U.S. Justice Department and the local branch of the NAACP. Many months and long hours were spent by the parties, along with substantial public input, negotiating changes to a proposal approved by the School Board on April 30, 1996.

- In 1996, the School Board eliminated forced busing by redrawing the former attendance zones for elementary schools into community sensitive attendance zones so as to maximize the sense of community and increase ownership of the schools. New zones for middle and high schools became effective in September of 1997.
- The School Board implemented a voluntary transfer policy to allow for more choice for students who wished to attend a specialized program in a school outside their attendance zone.

- School Town Meetings continue to be held to involve citizens who wish to increase their involvement in making students and schools more academically successful.

The full implementation of this plan requires the appropriation of not less than \$3.0 million during each of the first three years and a substantial increase thereafter for the remaining life of the Consent Decree for the enhancement of the racially identifiable black schools. The annual \$3.0 million appropriation shall be allocated for the first three years as follows:

1. Appropriate not less than \$600,000 annually for the purpose of effecting necessary enhancements to racially identifiable black schools.
2. Appropriate not less than \$1.5 million annually to reduce the pupil teacher ratio at racially identifiable black schools for the purpose of supplementing the faculty.
3. Appropriate \$900,000 annually for the achievement of educational equity for racially identifiable black schools.

There are currently 33 schools targeted for this annual appropriation. Actual spending for the 1998-99 fiscal year including the above items and various other required Consent Decree spending was \$10,770,582.

Employee Raises/Supplements Approved

Pursuant to House Concurrent Resolution 104 of the 1998 Regular Session, the Legislature appropriated funds to provide a minimum raise of \$800 for eligible full-time certificated employees and \$400 for eligible part-time/sabbatical teachers, therapists/specialists/counselors, librarians, school site-based principals, assistants principals, other school administrators, and nurses. The State funding provided for this raise was approximately \$3.9 million. Pursuant to HB1 of the 1998 Regular Session of the Legislature, a one-time supplement of non-certificated support staff was funded for 1998-99. Eligible full time and part-time support staff received a one-time pay supplement of \$300 and \$150 respectively with State funding of approximately \$0.9 million to fund this supplement.

Facilities Management Partnership Contract Negotiated

The School Board negotiated a five-year partnership arrangement with ServiceMaster to provide Facilities Management Services. The five-year contract, with an effective date of March 1, 1999, includes facility management services at all locations, employee training, and additional equipment to the School Board.

For the Future

Standard Middle School Uniform Policy Approved

On November 19, 1998, the School Board approved a mandatory policy for all middle school students, grades 6-8, beginning in August with the 1999-2000 school year. Under the School Board Policy, the uniform for middle school students is khaki bottoms and navy tops.

Year 2000 Compliance Update

In its efforts to address Year 2000 Compliance issues and improve operational efficiency, on November 19, 1998, the School Board approved final contracts for the purchase of student management software, financial, human resources, payroll, inventory and procurement applications. All 99 school sites and various administrative sites are scheduled to be on-line with all applications effective with the 1999-2000 school year. The School Board has received certification from the vendor that all applications are Year 2000 compliant. Computers located at various sites that maintain essential data base information have been verified by Technology Management to also be Year 2000 compliant.

Tax Plan Progress

With the recent approval of the one-cent sales tax approved by the voters, several major projects will begin in the 1999-2000 fiscal year:

- Actual repairs and renovations will begin in March 2000, including fire code violations, roofs, heating and air systems, plumbing and electrical upgrades and handicapped accessible restrooms.
- Technology wiring has begun at the first 35 schools for the purpose of installing local area networks in the classrooms during the 1999-2000 fiscal year.
- Property sites are being selected for four of the new schools, with one site still being negotiated. Architects have been selected and site-work on Northeast Elementary is scheduled to begin in the Spring of 2000.
- The second Alternative School for over-age middle school students has been selected. Staring Education Center is scheduled to open in January 2000.
- Elementary, middle and high school discipline centers will be established at various sites around the parish.
- A Truancy Center will also open in the Fall of 2000 to handle the volume of truant students.
- Employee compensation increases became effective July 1, 1999, allowing the school system to be more competitive in recruiting and retaining the best and brightest throughout the area.
- Court approval is expected in the Spring of 2000 to levy the remaining .06% of Proposition 1 approved in the Tax Plan for the construction of 25 additional classrooms at various elementary sites.

FINANCIAL INFORMATION

Internal Control

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

Single Audit

As a recipient of federal and state financial assistance, the School Board is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to these programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff of the School Board.

As a part of the School Board's single audit described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs and to determine that the School Board has complied with applicable laws and regulations. The results of the School Board's single audit, for the fiscal year ended June 30, 1999, provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

Budgeting Controls

The School Board maintains budgetary controls. The objective of this system is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the School Board's governing body. Activities of the General Fund and Special Revenue Funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot exceed the appropriated amount) is established at the individual fund level for all funds. The School Board also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts in the General Fund are reported as reservations of fund balance and generally are re-appropriated as part of the next year's budget.

GENERAL GOVERNMENT FUNCTIONS

General Fund

For the year ended June 30, 1999, General Fund revenues totaled \$290,490,251 and increased over prior year revenues by \$16,978,721 or 6.21%. Revenues from various sources and the comparable increase or decrease over last year are shown in the following tabulation:

	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From 1998</u>	<u>Percent of Increase (Decrease)</u>
Revenue:				
From Local Sources:				
Ad Valorem Taxes	\$66,270,647	22.81 %	\$3,697,384	5.91 %
Sales and Use Taxes	71,015,058	24.45	9,260,454	15.00
Interest on Investments	1,838,639	0.63	(172,640)	(8.58)
Extended Day Program	482,772	0.17	(13,470)	(2.71)
Other	<u>4,019,602</u>	<u>1.38</u>	<u>1,871,439</u>	87.12
Total Local	<u>\$143,626,718</u>	<u>49.44</u>	<u>\$14,643,167</u>	11.35
From State Sources:				
State Equalization	\$137,333,645	47.28	\$1,713,654	1.26
Revenue Sharing	3,671,399	1.26	(60,338)	(1.62)
Non-Public Transportation	1,176,275	0.41	(3,357)	(0.28)
Other State Support	<u>4,263,706</u>	<u>1.47</u>	<u>767,084</u>	21.94
Total State	<u>\$146,445,025</u>	<u>50.42</u>	<u>\$2,417,043</u>	1.68
From Federal Sources	<u>418,508</u>	<u>0.14</u>	<u>(81,489)</u>	(16.30)
Total	<u>\$290,490,251</u>	<u>100.00 %</u>	<u>\$16,978,721</u>	6.21 %

The most significant components of local revenue sources are property taxes and sales and use taxes. Property taxes increased by \$3,697,384 or 5.91% over last year. This increase also reflects a growth of approximately 6.0% in the 1998 parish assessment roll and an overall collection rate of approximately 99%. Property tax millages are established by the State Constitution and the voter approved tax propositions.

The School Board collects 1.0% sales and use tax as allowed by State law and 0.41% sales tax for Proposition 3 as approved by the voters in November 1998. Sales Tax collections reflect a \$9,260,454 or 15.00% increase over prior year collections. This increase is supported by: (1) the continued improvement in Baton Rouge's economy; and (2) the collection of the additional .41% sales tax effective April 1, 1999 totaling approximately \$5,695,000. Interest on Investments decreased by \$172,640 or 8.58% as a result of lower investment rates and less funds available to invest. Other Local Receipts increased by \$1,871,439 primarily as a result of the receipt of approximately \$2,052,000 in E-Rate funds. This amount represents discounts for the School Board attributable to the Universal Access Fund, more commonly known as the E-Rate. Through legislation, Congress authorized the Federal Communications Commission (FCC) to create the Universal Access Fund by collecting fees from the nation's telecommunications carriers. Revenue from this fund is earmarked to pay for generous discounts on telecommunications and for implementing Local Area Networks (LAN) used by schools and libraries to access the Internet. Discounts up to 90% are based on the number of students in a given district or school who qualify for free and reduced lunches. The focus of the funding is to enhance instructional opportunities by providing access to the Internet for every classroom. A corresponding expenditure increase is included in the School Administration and Business and Central Services expenditure categories.

State Equalization Receipts reflect an increase of \$1,713,654 or 1.26% from the previous year as a result of a State funded annual raise of \$800 for eligible full-time employees and \$400 for eligible part-time and sabbatical employees mentioned earlier. Equalization receipts reflect the funding level included in the Department of Education's Circular No. 991 Budget Letter, dated January 29, 1999, as appropriated in Act 19 (Fiscal year 1998-99) by the Legislature. Base receipts are distributed on a per pupil basis to the School Board and were reduced as a result of a decrease in student enrollment as of October 1, 1998 from the previous year.

Other State Support increased by \$767,084 mainly as a result of the one-time supplement for non-certificated support staff mentioned earlier. The State funding provided for this raise was approximately \$1,015,000. Revenue from State Sources represents the major portion of General Fund revenues with a 1.68% increase in total receipts. This increase represents the increased appropriation by the Legislature to fund the cost of employee raises. The current State funding formula does not provide for any increases related to operations, inflation or the additional costs that may be necessary to address many of the educational needs for children. State revenue sources continue to provide the majority of the General Fund's total revenues at 50.42% compared to 52.66% last year.

Federal revenue sources decreased by \$81,489 as a result of the staffing changes in the Reserve Officers Training Corp (ROTC) program. Graphic summaries of changes in General Fund revenue by major sources are presented on the following page.

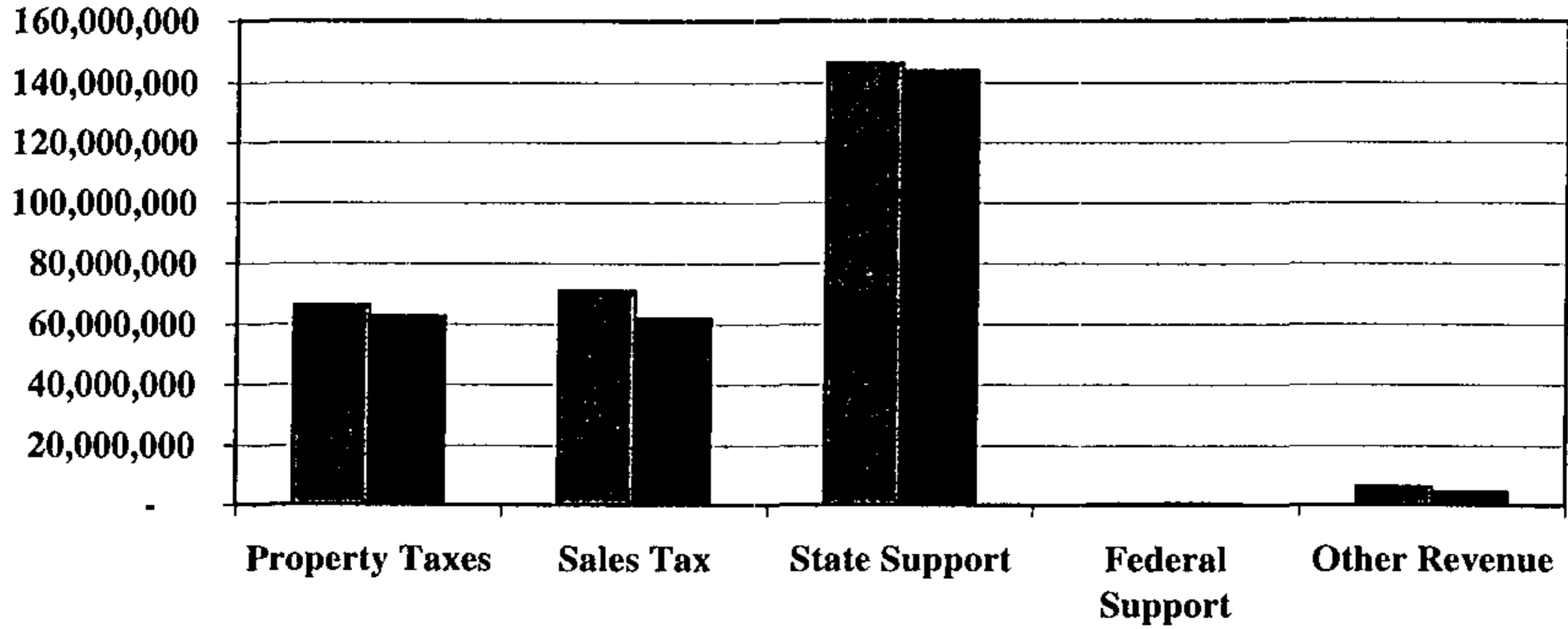
GENERAL FUND REVENUES

REVENUE BY MAJOR SOURCE

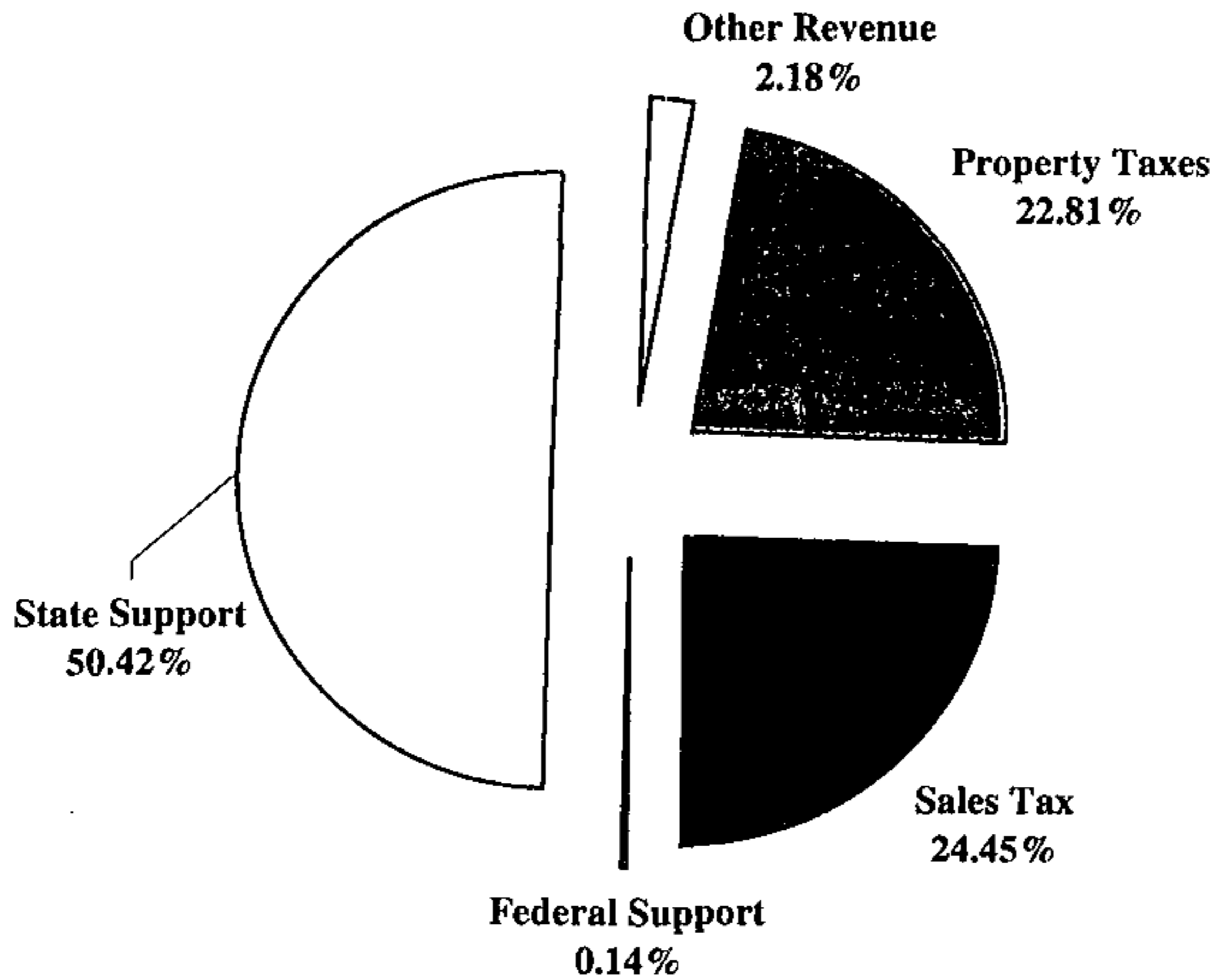
FY 98-99 VS. FY 97-98

(Dollars)

■ 1998-99 ■ 1997-98



1998-99 REVENUES



General Fund expenditures totaled \$284,928,535 and increased \$12,407,678 or 4.55% from the prior year. The following tabulation reflects the details by category of this increase:

	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From 1998</u>	<u>Percent of Increase (Decrease)</u>
Expenditures:				
Instruction				
Regular & Special Education	\$147,498,203	51.77 %	\$6,217,325	4.40 %
Other Education Programs	14,028,846	4.92	1,419,022	11.25
Support				
Pupil Support Services	13,745,210	4.82	614,115	4.68
School Administration	17,603,225	6.18	546,610	3.20
Instructional Staff Services	9,273,896	3.26	1,841,546	24.78
General Administration	6,782,735	2.38	103,190	1.54
Business and Central Services	7,591,991	2.67	944,540	14.21
Plant Operation & Maint.	33,234,697	11.66	(1,964,901)	(5.58)
Transportation	16,845,443	5.91	1,467,241	9.54
Appropriations – Charter Schools	1,282,140	0.45	505,373	65.06
Consent Decree	10,770,582	3.78	1,892,264	21.31
Capital Outlay	5,219,785	1.83	703,786	15.58
Debt Service	<u>1,051,782</u>	<u>0.37</u>	<u>(1,882,433)</u>	<u>(64.15)</u>
Total	<u>\$284,928,535</u>	<u>100.00 %</u>	<u>\$12,407,678</u>	<u>4.55 %</u>

The majority of the increases in expenditures, other than those noted below, are representative of the State funded employee pay-raise previously mentioned. In addition, the School Board approved a one-time salary supplement for teachers, librarians, counselors, therapists and certificated management of \$700.

Instructional Staff Services increased by \$1,841,546 mainly as a result of costs to complete the Wide Area Network to all sites in the system. This will bring all sites on-line with the Central Office for data transmission of student and employee information. All school and administrative sites will enjoy a high-speed data connection and have the necessary equipment to meet the needs of their Local Area Network. Business and Central services increased by \$944,540 mainly as a result of cost to fund the purchase of the Year 2000 compliant software and hardware for the various applications mentioned earlier. Maintenance and Operations decreased by \$1,964,901 mainly as a result of the transfer of the identified roof replacement costs to the Tax Plan as approved by the voters and the Oversight Committee. Transportation expenditures increased by \$1,467,241 as a result of an increase of approximately 38 bus drivers from the previous year and the one-time state supplement mentioned earlier. The increase in the Appropriation to the Charter Schools reflects the increase in the per-pupil allotment and the increased enrollment as approved by the School Board. Consent Decree costs increased by \$1,892,264 and were expended in accordance with the court agreement reached in 1996 and includes an increase in the number of positions allotted and magnet programs implemented.

A detailed line item analysis of expenditures will continue in 1999-2000 by the School Board to implement every cost containment measure possible in the General Fund. Reserves of \$2,311,809 and \$4,574,777 have been established for inventory and encumbrances respectively. Conservative projections, creative efforts to reduce expenditures and an economic upswing have provided for a much needed increase in fund balance. The ending undesignated fund balance of approximately \$18.3 million, reflects approximately 6.4% of the total budget and is necessary to support the many needs of this school system. Graphic illustrations of changes in General fund expenditures by major category are presented on the following page.

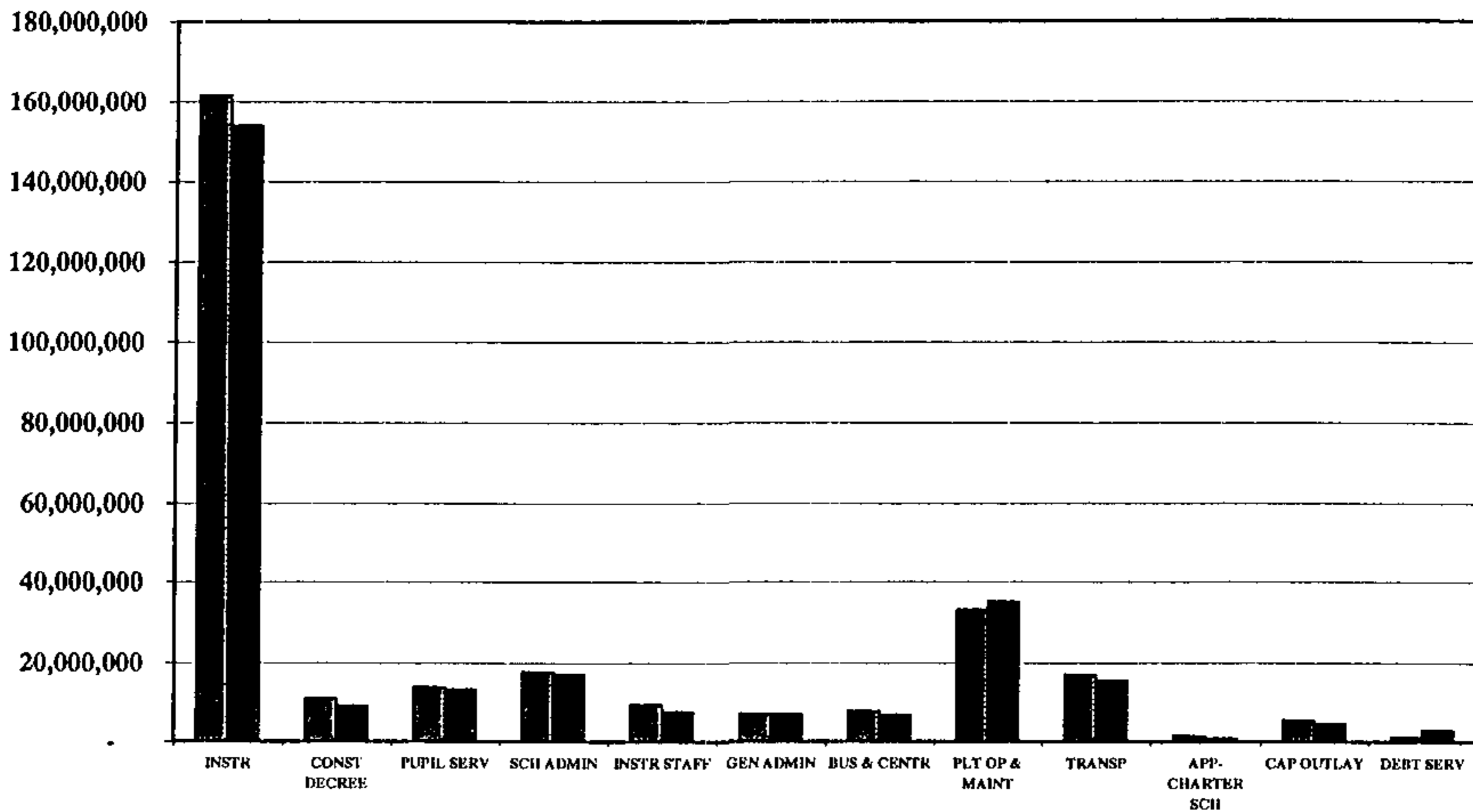
GENERAL FUND EXPENDITURES

EXPENDITURES BY MAJOR CATEGORY

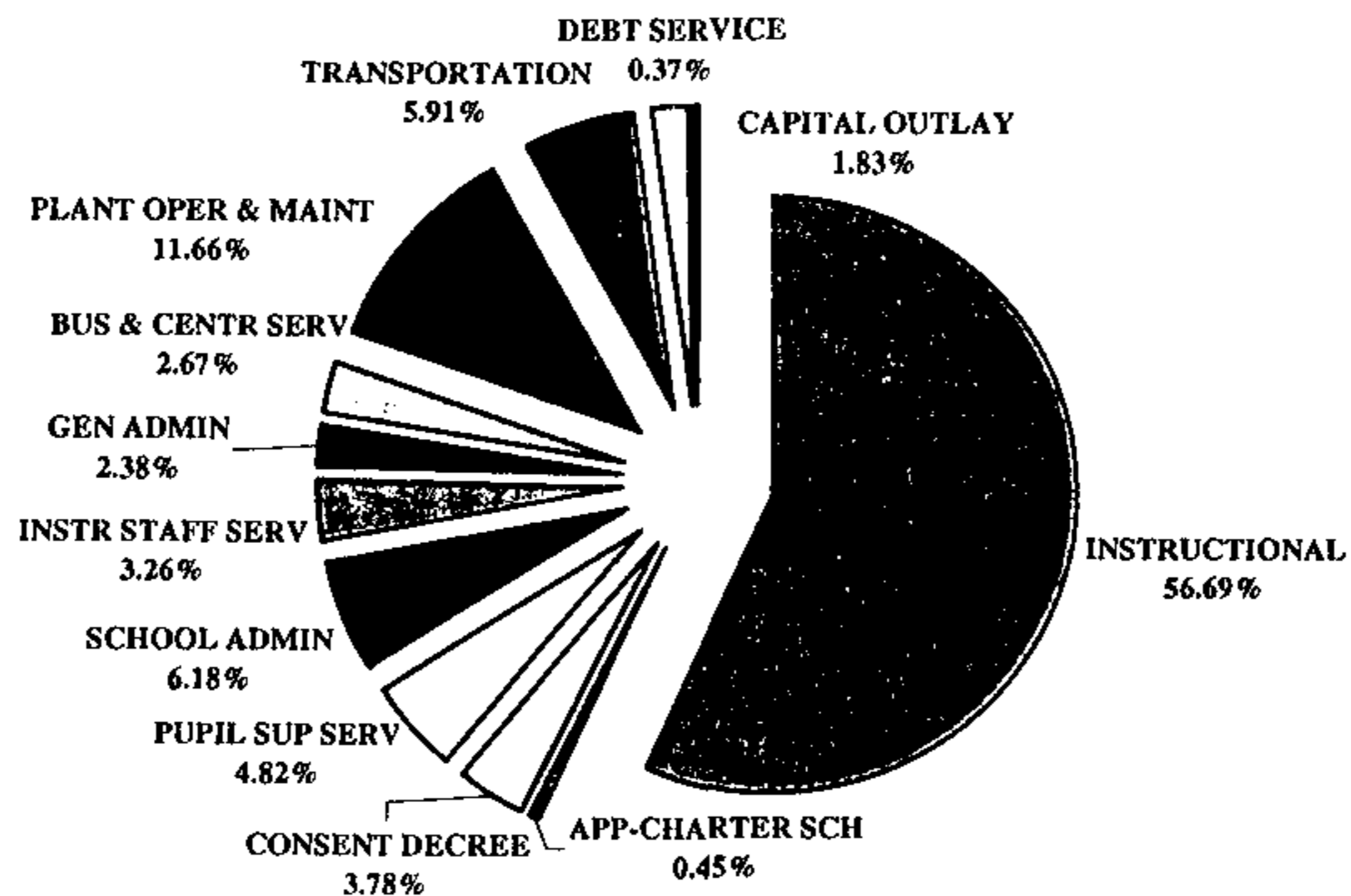
FY 98-99 VS. FY 97-98

(Dollars)

■ 1998-99 ■ 1997-98



1998-99 EXPENDITURES



Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Total revenues received from all sources, for the year ended June 30, 1999, amounted to \$55,304,658 compared to \$50,517,948 the previous year. This increase in revenue is mainly a result of education initiatives passed by the Legislature and appropriated by the State. Additional revenue increases were also reflected in many of the major programs such as Title I, Special Education and Child Nutrition programs. A combined fund balance of \$3,777,286 compared to \$5,125,018 a year ago is reflected in the special revenue funds.

Debt Administration

Total debt outstanding at June 30, 1999 included capital leases for computer equipment, expiring June 30, 1999. In August 1997, the School Board issued \$3,025,000 of certificates of indebtedness for purchasing new buses as well as paying off prior lease obligations on buses. Certificates of Indebtedness for \$1,100,000 were also issued for the purchase of modular classrooms during the 1996-97 fiscal year. These obligations are scheduled for repayment in 2002.

Cash Management

Cash temporarily idle during the year was invested in interest-bearing accounts and time certificates of deposits. The School Board's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Total investment income for all funds decreased by \$172,640 from a year ago as a result of lower interest rates and funds available for investment.

Cash balances run very low during many of the months from July through December. For the past nine years, the School Board has participated in an Advance Funding Program of the Louisiana Public Facility Authority (LPFA) in an effort to minimize this problem.

In October 1998, the School Board entered into a short-term Advance Funding Agreement with LPFA for \$5,000,000 at an interest rate of 3.835%. That loan was successfully repaid by April 1, 1999. This program has been very beneficial to this School Board and has provided funds to facilitate the adverse "cash flow" problems brought on by the cyclical nature of the receipt of ad valorem revenues. The School Board will again participate in the program for the 1999-2000 fiscal year.

The School Board's consolidated bank account holds the cash of all funds. Temporary negative cash balances may occur in various funds during the year pending reimbursements from state and federal grants, as these grants are awarded on a reimbursement basis. The General Fund finances these temporary situations in the majority of the cases.

Fiduciary Fund - Expendable Trust Fund

The Revenue Contingency Fund was established by the School Board several years ago. These funds were designated to cover substantial shortfalls in revenue in order to maintain programs and services as originally budgeted. The original appropriation to this fund of \$2,900,000, less operating transfers to the General Fund Budget during the past years, plus interest accumulation, leaves a remaining fund balance of \$404,259 as of June 30, 1999.

General Fixed Assets

The general fixed assets of the School Board are those fixed assets used in the performance of general School Board functions. This amount represents the original cost of the assets and is considerably less than their present value. Depreciation of general fixed assets is not recognized in the accounting system as explained in the notes to the financial statements.

Risk Management

The School Board's administration is charged with the responsibility of supervising the protection of the district's assets by implementing various risk management techniques and procedures to reduce, absorb, minimize or transfer risk. A full time Risk Manager and support staff is in place to manage this process, and includes contracted support to assist management with measures to identify and reduce the system's exposure to loss. The School Board continues to carry various forms of liability insurance including, but not limited to, excess workers' compensation coverage, property and casualty, errors and omissions, auto liability and general liability. The School Board adopted a self-insurance program for general liability, property and fleet vehicle insurance. Annual appropriations continue to be approved by the School Board to fund this program.

The medical insurance program includes health, life and other benefits for all full-time employees. The School Board approved plan modifications and premium increases effective January 1, 2000 in an effort to eliminate the Retained Earnings Deficit in this program.

OTHER INFORMATION

Independent Audit

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

AWARDS

Government Finance Officers Association

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the School Board for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 1998. This was the thirteenth consecutive year that the School Board has received this prestigious award. In order to be awarded a Certificate of Achievement, the School Board published an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Management believes that the 1998-1999 Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to determine its eligibility for another certificate.

Association of School Business Officials

The School Board has again received the Association of School Business Officials (ASBO) Certificate of Excellence in Financial Reporting for the fiscal year ended June 30, 1998. This was the thirteenth consecutive year that the School Board has received this prestigious award. This award certifies that the Comprehensive Annual Financial Report, for the fiscal year ended June 30, 1998, substantially conforms to the principles and standards of financial reporting as recommended and adopted by the Association of School Business Officials International. The award is granted only after an intensive technical review of financial reports by an expert panel of certified public accountants and practicing school business officials has been made. The Certificate of Excellence is the highest form of recognition in school financial reporting issued by the Association of School Business Officials International. Management believes that the Comprehensive Annual Financial Report, for the fiscal year ended June 30, 1999, which will be submitted to ASBO for review, also conforms to their principles and standards.

ACKNOWLEDGEMENTS

It is our desire that this report contain the necessary information and data that will provide a better understanding of the operations of the School Board. It is further hoped that this report has been designed in a manner to be used as an administrative tool and general source of information so as to enhance our accountability to the public.

We would like to take this opportunity to express our sincere appreciation to the entire Budget Management staff and the Finance Department, whose extraordinary efforts and dedication contributed significantly in the timely preparation of this report. Our Graphic Arts Department is to be commended on their creative input in the design and timely reproduction of this document.

We would like to thank the members of the School Board for their interest and support in planning and conducting the financial operations of the East Baton Rouge Parish School System in a responsible and progressive manner. Without their leadership and support, this report would not have been possible.

Sincerely,



Charlotte D. Placide
Associate Superintendent for
Operations and Budget Management

Certificate of Achievement for Excellence in Financial Reporting

Presented to

East Baton Rouge Parish
School Board,
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1998

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



Cary Brueck
President

Jeffrey L. Esser
Executive Director

**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to

EAST BATON ROUGE PARISH SCHOOL BOARD

For its Comprehensive Annual Financial Report (CAFR)

For the Fiscal Year Ended June 30, 1998

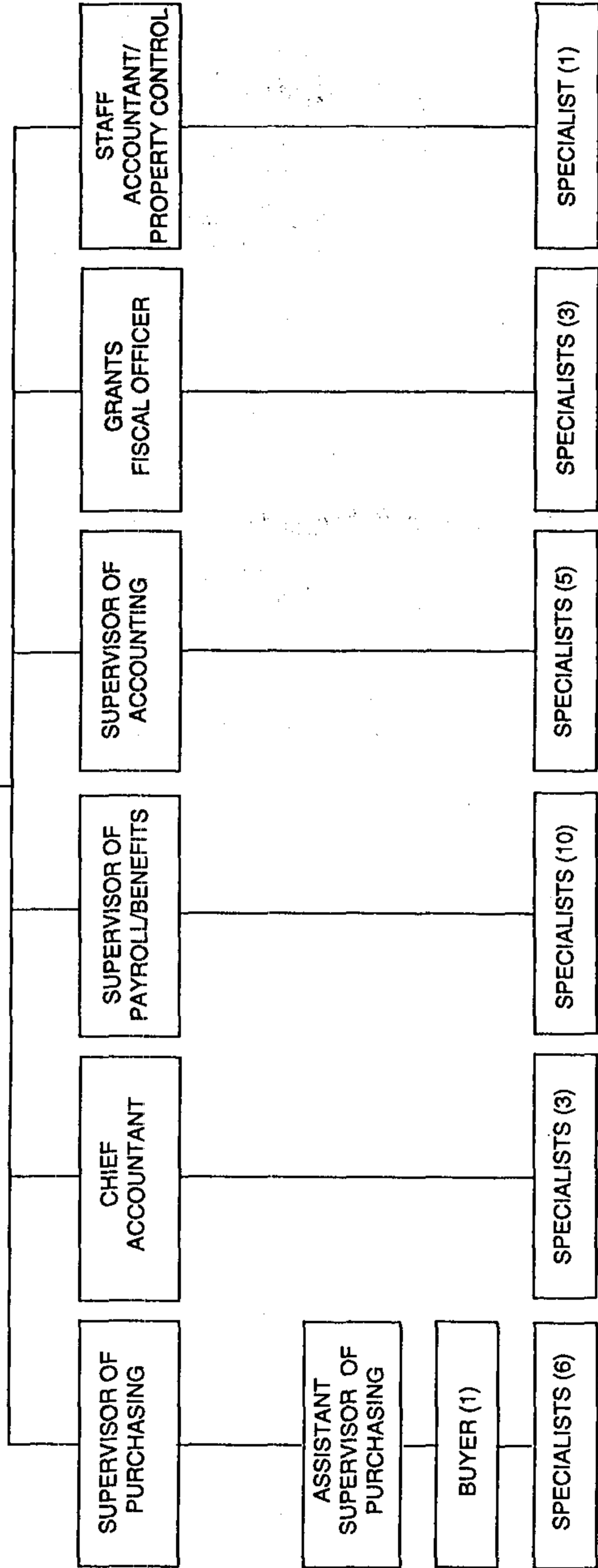
Upon recommendation of the Association's Panel of Review which has judged that the Report substantially conforms to principles and standards of ASBO's Certificate of Excellence Program

Glenn A. Kewhin
President

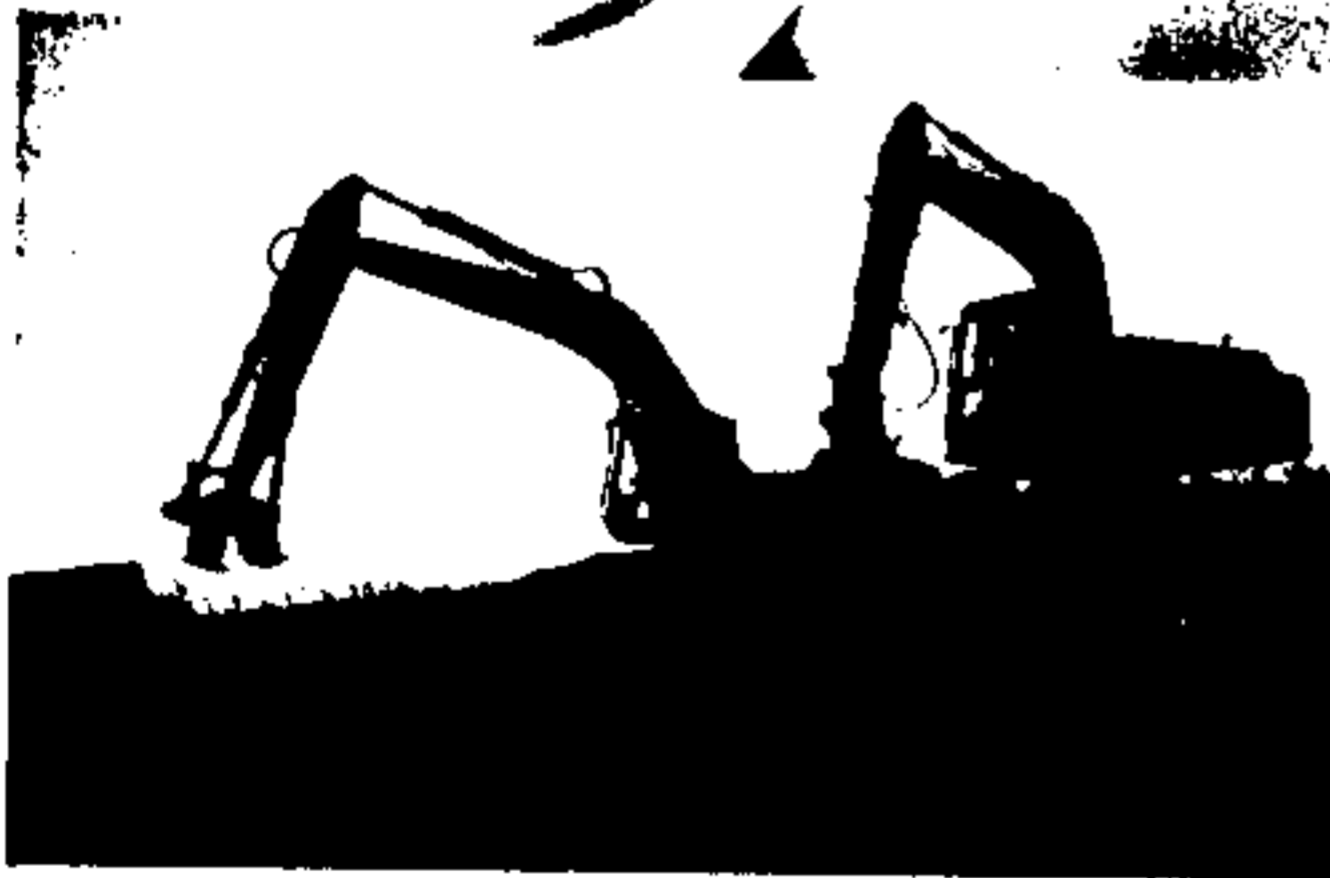
Don L. Harger
Executive Director

DIRECTOR
FOR
FINANCE AND PURCHASING

FINANCE SUPPORT
SPECIALISTS (2)



EBR



**FINANCIAL
SECTION**



Postlethwaite & Netterville
A Professional Accounting Corporation

8550 United Plaza Blvd., Suite 1001 • Baton Rouge, Louisiana 70809
Telephone (225) 922-4600 • FAX (225) 922-4611
www.pncpa.com

INDEPENDENT AUDITORS' REPORT

The East Baton Rouge Parish School Board

We have audited the accompanying general purpose financial statements of the East Baton Rouge Parish School Board as of and for the year ended June 30, 1999 as listed in the table of contents. These general purpose financial statements are the responsibility of the School Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the East Baton Rouge Parish School Board as of June 30, 1999, and the results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 1999, on our consideration of the East Baton Rouge Parish School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The Year 2000 supplementary information on page 31 is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the East Baton Rouge Parish School Board is or will become Year 2000 compliant, that the East Baton Rouge Parish School Board's Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the East Baton Rouge Parish School Board does business are or will become Year 2000 compliant.

- 1 -



Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements, schedules, and statistical data listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the East Baton Rouge Parish School Board. The combining and individual fund and account group financial statements and schedules have been subjected to the auditing procedures applied in the general purpose financial statements and, in our opinion, are fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. The statistical data has not been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund and account group financial statements, and, accordingly, we express no opinion on it.

Pestlethwaite & Methuilly

Baton Rouge, Louisiana
November 19, 1999

EBR



**General Purpose
Financial Statements**

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	<u>Governmental Fund Types</u>		<u>Proprietary Fund Type</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Internal Service</u>
<u>ASSETS AND OTHER DEBITS</u>			
Cash and cash equivalents	\$ 24,956,702	\$ -	\$ 7,367,333
Receivables:			
Accounts	891,580	180,620	-
Sales tax	9,437,701	-	-
Ad valorem tax	835,182	-	-
Due from other funds	285,475	4,433,902	9,539,396
Due from other governments	-	16,472,521	-
Inventory	2,311,808	297,239	-
Land	-	-	-
Buildings and improvements	-	-	-
Furniture and equipment	-	-	-
Amount to be provided for certificates of indebtedness	-	-	-
Amount to be provided for capital lease obligations	-	-	-
Amount to be provided for compensated absences	-	-	-
	<u>\$ 38,718,448</u>	<u>\$ 21,384,282</u>	<u>\$ 16,906,729</u>
 <u>LIABILITIES, EQUITY AND OTHER CREDITS</u>			
Liabilities:			
Accounts payable	3,970,215	3,443,202	54,655
Salaries payable	-	28,628	-
Payroll withholdings payable	172,476	-	-
Due to other funds	2,205,636	14,027,051	9,775,845
Amounts held for other groups	-	-	-
Deferred revenues	-	108,115	-
Claims payable	-	-	7,759,587
Certificate of Indebtedness obligations	-	-	-
Capital lease obligations	-	-	-
Compensated absences payable	-	-	-
	<u>6,348,327</u>	<u>17,606,996</u>	<u>17,590,087</u>

The accompanying notes are an integral part of this statement.

Fiduciary Fund Type	Account Groups		Total	
	General Fixed Assets	General Long-Term Debt	(Memorandum Only) 1999	1998
\$ 4,491,134	\$ -	\$ -	\$ 36,815,169	\$ 33,587,850
1,147	-	-	1,073,347	1,188,674
-	-	-	9,437,701	8,141,010
-	-	-	835,182	638,373
11,749,759	-	-	26,008,532	20,417,403
-	-	-	16,472,521	15,590,523
-	-	-	2,609,047	2,810,503
-	11,776,899	-	11,776,899	11,776,758
-	101,936,160	-	101,936,160	101,870,566
-	81,571,922	-	81,571,922	78,750,722
-	-	2,590,000	2,590,000	3,375,000
-	-	-	-	92,801
-	-	17,442,470	17,442,470	16,880,065
<u>\$ 16,242,040</u>	<u>\$ 195,284,981</u>	<u>\$ 20,032,470</u>	<u>\$ 308,568,950</u>	<u>\$ 295,120,248</u>
3,867,120	-	-	11,335,192	7,359,003
6,400,082	-	-	6,428,710	6,462,433
1,514,947	-	-	1,687,423	1,814,238
-	-	-	26,008,532	20,417,403
4,055,632	-	-	4,055,632	3,969,226
-	-	-	108,115	102,653
-	-	-	7,759,587	7,832,310
-	-	2,590,000	2,590,000	3,375,000
-	-	-	-	92,801
-	-	17,442,470	17,442,470	16,880,065
<u>15,837,781</u>	<u>-</u>	<u>20,032,470</u>	<u>77,415,661</u>	<u>68,305,132</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	<u>Governmental Fund Types</u>		<u>Proprietary Fund Type</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Internal Service</u>
Fund balances and other credits:			
Investment in general fixed assets	\$ -	\$ -	\$ -
Retained earnings (deficit):	-	-	(683,358)
Fund balances:			
Reserve for inventory	2,311,809	297,239	-
Reserve for encumbrances	4,574,777	-	-
Unreserved:			
Designated for revenue deficiency	-	-	-
Designated for salary supplements	5,636,914	-	-
Designated for costs required under consent decree	1,501,362	-	-
Undesignated	18,345,259	3,480,047	-
TOTAL FUND EQUITIES AND OTHER CREDITS	32,370,121	3,777,286	(683,358)
TOTAL LIABILITIES, FUND EQUITIES AND OTHER CREDITS	\$ 38,718,448	\$ 21,384,282	\$ 16,906,729

The accompanying notes are an integral part of this statement.

Fiduciary Fund Type	Account Groups		Total	
	General Fixed Assets	General Long-Term Debt	(Memorandum Only) 1999	1998
\$ -	\$ 195,284,981	\$ -	\$ 195,284,981	\$ 192,398,046
-	-	-	(683,358)	(347,428)
-	-	-	2,609,048	2,810,503
-	-	-	4,574,777	4,960,813
404,259	-	-	404,259	380,594
-	-	-	5,636,914	-
-	-	-	1,501,362	1,679,716
-	-	-	21,825,306	24,932,872
<u>404,259</u>	<u>195,284,981</u>	<u>-</u>	<u>231,153,289</u>	<u>226,815,116</u>
\$ <u>16,242,040</u>	\$ <u>195,284,981</u>	\$ <u>20,032,470</u>	\$ <u>308,568,950</u>	\$ <u>295,120,248</u>

(Concluded)

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND

FISCAL YEAR ENDED JUNE 30, 1999

(WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED JUNE 30, 1998)

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>REVENUES</u>		
Local sources:		
Ad valorem taxes	\$ 66,270,647	\$ 1,116,660
Sales and use tax	71,015,058	-
Earnings on investments	1,838,639	-
Extended Day Program tuition	482,772	-
Other	4,019,602	5,438,592
State sources:		
Unrestricted grants-in-aid, MFP	137,333,645	4,727,190
Revenue sharing	3,671,399	-
Restricted grants-in-aid	5,439,981	6,076,781
Federal grants	418,508	37,945,435
	<u>290,490,251</u>	<u>55,304,658</u>
 TOTAL REVENUES		
 <u>EXPENDITURES</u>		
Current:		
Instruction:		
Regular education programs	106,151,610	5,080,804
Special education programs	41,346,593	3,254,177
Other education programs	14,028,846	20,973,629
Support:		
Pupil support services	13,745,210	1,857,540
Instructional staff services	9,273,896	2,583,179
General administration services	6,782,735	106,485
School administration services	17,603,225	-
Business and central services	7,591,991	875,589
Plant operation and maintenance	33,234,697	258,787
Transportation	16,845,443	192,197
Child nutrition services	-	23,920,484
Appropriation-Charter schools	1,282,140	-
Consent Decree	10,770,582	-
Capital outlay	5,219,785	-
Debt service	1,051,782	-
	<u>284,928,535</u>	<u>59,102,871</u>
 TOTAL EXPENDITURES		
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		
	<u>5,561,716</u>	<u>(3,798,213)</u>

The accompanying notes are an integral part of this statement.

Fiduciary Fund Type	Total	
	(Memorandum Only)	
	1999	1998
Expendable Trust		
\$ -	\$ 67,387,307	\$ 63,627,613
-	71,015,058	61,754,604
23,665	1,862,304	2,035,517
-	482,772	496,242
-	9,458,194	6,932,014
-	142,060,835	140,417,052
-	3,671,399	3,731,737
-	11,516,762	11,335,712
-	38,363,943	33,723,225
<u>23,665</u>	<u>345,818,574</u>	<u>324,053,716</u>
-	111,232,414	101,423,896
-	44,600,770	39,856,982
-	35,002,475	34,040,971
-	15,602,750	13,131,095
-	11,857,075	7,432,350
-	6,889,220	8,767,619
-	17,603,225	17,056,615
-	8,467,580	6,647,451
-	33,493,484	35,853,993
-	17,037,640	15,378,202
-	23,920,484	21,601,065
-	1,282,140	797,486
-	10,770,582	8,878,318
-	5,219,785	10,174,766
-	1,051,782	2,934,216
-	<u>344,031,406</u>	<u>323,975,025</u>
<u>23,665</u>	<u>1,787,168</u>	<u>78,691</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND
FISCAL YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED JUNE 30, 1998)

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in	\$ 545,469	\$ 3,030,460
Operating transfers out	(2,995,950)	(579,979)
Proceeds from issuance of debt	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,450,481)	2,450,481
 <u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	 3,111,235	 (1,347,732)
 Fund balances, June 30, 1998	29,258,886	5,125,018
 FUND BALANCES, JUNE 30, 1999	\$32,370,121	\$ 3,777,286

The accompanying notes are an integral part of this statement.

Fiduciary Fund Type	Total	
	(Memorandum Only)	
Expendable Trust	1999	1998
\$ -	\$ 3,575,929	\$ 3,030,604
-	(3,575,929)	(3,030,604)
-	-	3,025,000
-	-	3,025,000
23,665	1,787,168	3,103,691
380,594	34,764,498	31,660,807
<u>\$ 404,259</u>	<u>\$ 36,551,666</u>	<u>\$ 34,764,498</u>

(Concluded)

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 1999**

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
Local sources:			
Ad valorem taxes	\$ 66,540,000	\$ 66,270,647	\$ (269,353)
Sales and use taxes	64,225,000	71,015,058	6,790,058
Earnings on investments	1,800,000	1,838,639	38,639
Extended Day Program	400,000	482,772	82,772
Other	3,455,000	4,019,602	564,602
State sources:			
Unrestricted grants-in-aid, MFP	137,333,645	137,333,645	-
Revenue sharing	3,671,000	3,671,399	399
Restricted grants-in-aid	5,262,183	5,439,981	177,798
Federal grants	401,000	418,508	17,508
TOTAL REVENUES	<u>283,087,828</u>	<u>290,490,251</u>	<u>7,402,423</u>
<u>EXPENDITURES</u>			
Instruction:			
Regular education programs	106,661,750	106,151,610	510,140
Special education programs	41,399,000	41,346,593	52,407
Other education programs	14,452,900	14,028,846	424,054
Support:			
Pupil support services	13,567,702	13,745,210	(177,508)
Instructional staff services	10,019,839	9,273,896	745,943
General administration services	6,883,070	6,782,735	100,335
School administration services	17,846,450	17,603,225	243,225
Business and central services	7,932,122	7,591,991	340,131
Plant operations and maintenance	36,086,280	33,234,697	2,851,583
Transportation	16,570,100	16,845,443	(275,343)
Child nutrition services	-	-	-
Appropriations-Charter schools	1,350,000	1,282,140	67,860
Consent Decree	11,066,500	10,770,582	295,918
Capital outlay	4,820,000	5,219,785	(399,785)
Debt service	1,029,623	1,051,782	(22,159)
TOTAL EXPENDITURES	<u>289,685,336</u>	<u>284,928,535</u>	<u>4,756,801</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,597,508)</u>	<u>5,561,716</u>	<u>12,159,224</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	525,000	545,469	20,469
Operating transfers out	(2,075,000)	(2,995,950)	(920,950)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,550,000)</u>	<u>(2,450,481)</u>	<u>(900,481)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(8,147,508)</u>	<u>3,111,235</u>	<u>11,258,743</u>
Fund balance at June 30, 1998	29,258,886	29,258,886	-
FUND BALANCE AT JUNE 30, 1999	<u>\$ 21,111,378</u>	<u>\$ 32,370,121</u>	<u>\$ 11,258,743</u>

The accompanying notes are an integral part of this statement.

Special Revenue Funds			Total (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 1,166,621	\$ 1,116,660	\$ (49,961)	\$ 67,706,621	\$ 67,387,307	\$ (319,314)
-	-	-	64,225,000	71,015,058	6,790,058
-	-	-	1,800,000	1,838,639	38,639
-	-	-	400,000	482,772	82,772
4,849,451	5,438,592	589,141	8,304,451	9,458,194	1,153,743
4,797,060	4,727,190	(69,870)	142,130,705	142,060,835	(69,870)
-	-	-	3,671,000	3,671,399	399
6,085,189	6,151,781	66,592	11,347,372	11,591,762	244,390
39,409,700	37,870,435	(1,539,265)	39,810,700	38,288,943	(1,521,757)
<u>56,308,021</u>	<u>55,304,658</u>	<u>(1,003,363)</u>	<u>339,395,849</u>	<u>345,794,909</u>	<u>6,399,060</u>
2,391,602	5,080,804	(2,689,202)	109,053,352	111,232,414	(2,179,062)
3,329,037	3,254,177	74,860	44,728,037	44,600,770	127,267
23,520,779	20,973,629	2,547,150	37,973,679	35,002,475	2,971,204
2,079,618	1,857,540	222,078	15,647,320	15,602,750	44,570
2,852,693	2,583,179	269,514	12,872,532	11,857,075	1,015,457
154,395	106,485	47,910	7,037,465	6,889,220	148,245
-	-	-	17,846,450	17,603,225	243,225
148,124	875,589	(727,465)	8,080,246	8,467,580	(387,334)
333,023	258,787	74,236	36,419,303	33,493,484	2,925,819
193,759	192,197	1,562	16,763,859	17,037,640	(273,781)
23,665,572	23,920,484	(254,912)	23,665,572	23,920,484	(254,912)
-	-	-	1,350,000	1,282,140	67,860
-	-	-	11,066,500	10,770,582	295,918
-	-	-	4,820,000	5,219,785	(399,785)
-	-	-	1,029,623	1,051,782	(22,159)
<u>58,668,602</u>	<u>59,102,871</u>	<u>(434,269)</u>	<u>348,353,938</u>	<u>344,031,406</u>	<u>4,322,532</u>
(2,360,581)	(3,798,213)	(1,437,632)	(8,958,089)	1,763,503	10,721,592
2,075,000	3,030,460	955,460	2,600,000	3,575,929	975,929
(681,615)	(579,979)	101,636	(2,756,615)	(3,575,929)	(819,314)
<u>1,393,385</u>	<u>2,450,481</u>	<u>1,057,096</u>	<u>(156,615)</u>	-	<u>156,615</u>
(967,196)	(1,347,732)	(380,536)	(9,114,704)	1,763,503	10,878,207
3,905,328	5,125,018	1,219,690	33,164,214	34,383,904	1,219,690
<u>\$ 2,938,132</u>	<u>\$ 3,777,286</u>	<u>\$ 839,154</u>	<u>\$ 24,049,510</u>	<u>\$ 36,147,407</u>	<u>\$ 12,097,897</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS (DEFICIT)-
PROPRIETARY FUND TYPE
FISCAL YEAR ENDED JUNE 30, 1999

	<u>Internal Service 1999</u>
<u>OPERATING REVENUES</u>	
Premiums received	\$ 45,587,765
TOTAL OPERATING REVENUES	<u>45,587,765</u>
<u>OPERATING EXPENSES</u>	
Claims expense	22,123,450
Insurance premiums	2,492,934
Capitation payments	18,601,944
Administrative fees	3,072,539
TOTAL OPERATING EXPENSES	<u>46,290,867</u>
NET OPERATING LOSS	(703,102)
<u>NON-OPERATING REVENUES</u>	
Interest income	<u>367,172</u>
TOTAL NON-OPERATING INCOME	<u>367,172</u>
NET LOSS	(335,930)
Retained Earnings (Deficit) at June 30, 1998	<u>(347,428)</u>
RETAINED EARNINGS (DEFICIT) AT JUNE 30, 1999	<u><u>\$ (683,358)</u></u>

The accompanying notes are an integral part of this statement.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana
STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE
FISCAL YEAR ENDED JUNE 30, 1999

	<u>Internal Service 1999</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Net operating loss	\$ (703,102)
Adjustment to reconcile net operating loss to net cash used in operating activities:	
Changes in:	
Due from other funds	(9,539,396)
Accounts payable	54,655
Claims payable	(72,723)
Due to general fund	3,124,692
	<hr/>
NET CASH USED IN OPERATING ACTIVITIES	(7,135,874) <hr/>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Interest income	367,172 <hr/>
NET CASH PROVIDED BY INVESTING ACTIVITIES	367,172 <hr/>
Net decrease in cash	(6,768,702)
Cash at beginning of year	14,136,035 <hr/>
CASH AT END OF YEAR	\$ 7,367,333 <hr/> <hr/>

The accompanying notes are an integral part of this statement.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

1. **GENERAL INFORMATION**

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

The school system is composed of a central office, 99 schools and 11 support facilities. Student enrollment as of October 1998 was approximately 55,500. The School Board employs approximately 7,600 persons, of which 4,700 are directly involved in the instructional process. The remainder provide ancillary support such as general administration, repair and maintenance, bus transportation and food service. The regular school term normally begins during the latter half of August and runs until the beginning of June.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The School Board complies with Generally Accepted Accounting Principles (GAAP). The School Board's reporting entity applies to all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The following is a summary of the School Board's significant policies.

A. **Financial Reporting Entity**

GASB Statement 14 establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the School Board is considered a *primary government*, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement 14, fiscally independent means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The School Board also has no *component units*, defined by GASB Statement 14 as other legally separate organizations for which the elected School Board members are financially accountable. There are no other primary governments with which the School Board has a significant relationship.

Certain units of local government over which the School Board exercises no authority, such as the City-Parish government and other independently elected officials, are excluded from the accompanying financial statements. These units of government are considered separate from those of the parish School Board. The School Board is not a component unit of any other entity and does not have any component units which require inclusion in the general purpose financial statements.

B. **Fund Accounting**

The financial transactions of the School Board are recorded in individual funds and account groups, 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, fund balances, revenues and expenditures, or expenses as appropriate. Each account group represents a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not affect net expendable available financial resources.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

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

B. **Fund Accounting** (continued)

The various funds and account groups are reported by type in the combined financial statements. The amounts shown in the "Total (Memorandum Only)" columns in the accompanying general purpose financial statements represent a summation of the combined financial statement line items of the fund types and account groups and are presented only for analytical purposes. This summation includes fund types and account groups that use different bases of accounting, both restricted and unrestricted amounts, interfund transactions that have not been eliminated and the caption "amounts to be provided" which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to consolidated financial statements prepared in accordance with generally accepted accounting principles and do not represent the total resources available or total revenues and expenditures/expenses of the School Board. Certain amounts and balances in the 1998 "Total (Memorandum Only)" column have been reclassified to conform with the 1999 presentation.

The School Board uses the following fund categories, fund types and account groups:

Governmental Fund Types:

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

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

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.

Fiduciary Fund Types:

Expendable Trust and Agency Funds - Expendable Trust and Agency Funds are used to account for assets held by the School Board in a trustee capacity or as an agent for individuals, private organizations or other governmental units and/or other funds.

Account Groups:

General Fixed Assets Account Group - The General Fixed Assets Account Group is used to account for all fixed assets of the School Board.

General Long-Term Debt Account Group - The General Long-Term Debt Account Group is used to account for all long-term obligations of the School Board.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

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

C. **Basis of Accounting/Measurement Focus**

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

The Proprietary Fund type is accounted for on a flow of economic resources measurement focus. 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.

Governmental, Expendable Trust and Agency Funds are accounted for on the modified accrual basis of accounting. Governmental and Expendable Trust Fund revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become measurable and available to pay current period liabilities. Such revenue items are ad valorem taxes, sales taxes and state and federal entitlements. Sales and use taxes and ad valorem taxes are considered "available" when expected to be collected within the next two months. Revenue from state and federal grants are recorded when the reimbursable expenditures have been incurred.

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.

The Proprietary Fund type is accounted for using the accrual basis of accounting; revenues are recognized when earned and expenses are recognized when incurred.

D. **Budget and Budgetary Accounting**

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

The General Fund and the Special Revenue Funds are the only funds with legally required budgets. All of the Special Revenue Funds have legally required budgets. The General Fund budget and the Special Revenue Funds' budgets are adopted on an annual basis.

Prior to September 30, the Superintendent submits to the ad hoc budget committee a proposed annual appropriated budget for the General Fund for the fiscal year commencing the prior July 1.

The operating budgets include proposed expenditures and the means of financing them. 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.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

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

D. **Budget and Budgetary Accounting** (continued)

Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds and the Capital Projects Fund. Formal budgetary integration is not employed for the Internal Service Funds or the Expendable Trust and Agency Funds because operational activity is minimal each year.

The General Fund budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Unencumbered appropriations in the General Fund lapse at the end of the fiscal year. Encumbered appropriations at year end are expended during the next fiscal year's operations. 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 Board 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 Board approves budgets at the fund level and management can transfer amounts between line items.

Special Revenue Funds' budgets that are not grant-oriented have annual appropriated budgets adopted prior to September 30 by the Board. *Grant funds are included in Special Revenue Funds, and their budgets are adopted at the time the grant applications are approved by the grantor.* Unencumbered appropriations of grant-oriented Special Revenue Funds are reappropriated at the beginning of the following fiscal year. Unencumbered appropriations of certain nongrant-oriented Special Revenue Funds lapse at the end of the fiscal year. These budgets are adopted on a basis consistent with GAAP.

All budget amounts presented in the combined financial statements have been adjusted for legally authorized revisions of the annual budgets during the year. These revisions were considered insignificant by the Board. All budget revisions are approved by the Board.

E. **Encumbrances**

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

F. **Cash and Cash Equivalents**

Cash and cash equivalents include amounts in demand deposits and certificates of deposits with maturity dates within three months of the dates of acquisition.

The School Board is authorized to invest in U.S. Government securities, certificates of deposit, and other allowable obligations issued or guaranteed by Federal agencies provided such obligations are backed by the full faith and credit of the United States of America.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

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

F. **Cash and Cash Equivalents** (continued)

The School Board maintains three checking accounts, exclusive of the individual schools' bank accounts, with the School Board'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 during the year was distributed to the individual funds based on the invested balance of the participating fund during the year.

G. **Inventory**

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

H. **Fixed Assets**

All fixed assets acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and are capitalized in the General Fixed Assets Account Group at historical cost. Donated fixed assets are recorded at estimated fair market value at the time received. Infrastructure assets (sidewalks, roads, etc.) are not recorded.

I. **Depreciation**

No depreciation is provided on general fixed assets.

J. **Reserves and Designations**

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

K. **Interfund Transactions**

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

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

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

L. **Compensated Absences**

Teachers and other school employees accrue from 10 to 12 days of sick leave per year depending upon the number of months worked. Sick leave may be accumulated without limitation. Upon employees' death or retirement, unused accumulated sick leave of up to 25 days is paid to employees or their heirs at the employees' current rate of pay. The accrual computation for earned sick leave is calculated on a 25-day maximum per employee and includes related benefits. 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.

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

In Governmental Fund types, sick and vacation leave that has been claimed by employees as of the end of the fiscal year is recorded as an expenditure in the year claimed. Sick and vacation leave accrued as of the end of the fiscal year is valued using employees' current rates of pay. The School Board has deemed amounts for sick and vacation leave expected to be paid with current expendable available financial resources to be immaterial; therefore, the total sick and vacation leave accrued at June 30, 1999, is included in the General Long-Term Debt Account Group. Accrued sick and vacation leave will be paid from future years' resources. No allowance is made for the immaterial amounts of sick leave forfeited when employees resign or retire.

Sabbatical leave may be granted only for rest and recuperation or for professional and cultural improvement. Any employee with a teaching certificate is entitled, subject to approval by the School Board, 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. According to GASB Statement 16, sabbatical leave which involves professional and cultural improvement provides a continuing benefit to the employer and should not be accrued. Since sabbatical leave for purposes of rest and recuperation requires a doctor's certificate prior to its 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 period paid.

M. **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure 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.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

3. DEPOSITS AND INVESTMENTS

Deposits

At year end, the carrying amount of the School Board's deposits was \$36,815,169 and the bank balance was \$42,603,352. Of the bank balance, \$1,111,684 was collateralized by federal depository insurance, \$41,166,589 was collateralized by securities held by the pledging financial institutions' trust department or agent in the name of the School Board (GASB Category 2), and \$325,079 was collateralized by securities held by the financial institutions or by its trust department or agent, but not in the board's name (GASB Category 3). 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.

Investments

The School Board also invested \$1,000,000 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. LAMP is administered by LAMP, Inc., which is a nonprofit corporation organized under the laws of the State of Louisiana which was formed by an initiative of the State Treasurer in 1993. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP deposits may be redeemed at par at any time without penalty or loss of interest. Due to the short-term nature of the LAMP portfolio and the immediate access at par feature, investments in LAMP are considered cash equivalents by the School Board. (GASB Category 3)

4. AD VALOREM TAXES

All taxable property in Louisiana is required by law to be assessed annually at a percentage of its fair market value by the Parish Assessor except for public utility property, which is assessed by the Louisiana Tax Commission.

The 1974 Louisiana Constitution, (Article 7 Section 18) provides that land and improvements for residential purposes be assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15% and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessor of the parish on all property subject to taxation except public service properties, which is valued by the Louisiana Tax Commission (LRS 47:1957). The correctness of assessments by the assessor is subject to review and certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property subject to taxation at intervals of not more than four years.

The School Board is permitted by constitutional and statutory authority of the State to levy taxes up to \$43.45 per \$1,000 of assessed valuation for operations other than the payment of principal and interest on long-term debt. This rate was levied for fiscal year 1999.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

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

The Sheriff of East Baton Rouge Parish, as provided by State law, is the official tax collector of general property taxes levied by the School Board.

Taxes are due and payable by December 31 of the assessment year. The 1999 property tax calendar was as follows:

Millage rates adopted	May 14, 1998
Levy date	May 14, 1998
Tax bills mailed	December 1, 1998
Due date	December 31, 1998
Lien date	January 1, 1999

State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of one and one-fourth percent per month until taxes are paid. After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed.

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.

5. **SALES AND USE TAX**

The School Board levies sales and use taxes. The taxes are collected by the City of Baton Rouge, Parish of East Baton Rouge, Sales Tax Department. For most of the fiscal year ended June 30, 1999, the sales tax levied was one percent. This tax is a continuance of a previously approved tax. The proceeds of the tax are dedicated and used for the payment of salaries and/or for the expenses of operating the schools.

In November of 1998, the voters approved an additional one percent sales tax divided among three propositions as follows:

Proposition 1 - Improvement and Construction of Facilities	.51%
Proposition 2 - School Discipline Programs	.08%
Proposition 3 - Salary Increases	.41%
	1.00%

Proposition 3 was levied in its entirety effective April 1, 1999. Portions of Proposition 1 and 2 have been challenged by plaintiffs in the desegregation suit(see note 10) and levy of those portions has been delayed. However, the .46% and .07% portions of propositions 1 and 2, respectively were levied effective July 1, 1999.

Sales tax revenues are included in the General Fund.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

6. CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets are as follows:

	Balance July 1, 1998	Adjustments and Additions	Disposals	Balance June 30, 1999
Land	\$ 11,776,758	\$ 141	\$ -	\$ 11,776,899
Buildings and improvements	101,870,566	86,191	(20,597)	101,936,160
Furniture and equipment	<u>78,750,722</u>	<u>4,070,068</u>	<u>(1,248,868)</u>	<u>81,571,922</u>
	<u>\$ 192,398,046</u>	<u>\$ 4,156,400</u>	<u>(\$ 1,269,465)</u>	<u>\$ 195,284,981</u>

7. DEFINED BENEFIT PENSION PLANS

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

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

Teachers Retirement System -	8401 United Plaza Blvd. P. O. Box 94123, Baton Rouge, Louisiana 70804-9123 (225) 925-6446
School Employees' Retirement System -	8660 United Plaza Blvd. Baton Rouge, LA 70809 (225) 925-6484

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

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

Funding Policy - Contributions to the plans are required and determined by State statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended June 30, 1999, for the School Board and covered employees were as follows:

	<u>School Board</u>	<u>Employees</u>
Teachers' Retirement System:		
Regular Plan	16.50%	8.00%
Plan A	16.50%	9.10%
School Employees' Retirement System	6.00%	6.35%

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

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

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Teachers' Retirement System:			
Regular Plan	\$ 25,362,367	\$ 24,367,613	\$ 22,847,023
Plan A	689,120	727,184	769,340
School Employees' Retirement System	1,309,965	1,304,307	1,233,488

8. **POST RETIREMENT BENEFITS**

The School Board in accordance with State statutes, provides certain postretirement health care and life insurance benefits to its retired employees. Substantially all of the School Board's employees may become eligible for such benefits upon reaching retirement age. For the year ended June 30, 1999, the School Board paid approximately 90% of the health insurance premiums for retired employees. The cost of retirement health care is recognized as an expenditure as premiums are paid. For fiscal year 1999, the School Board's cost for providing all health care and life insurance benefits to the 3,628 retired employees and their dependents amounted to \$12,384,128.

The School Board has a continuing future obligation for life insurance and health care benefits for retired teachers and noninstructional employees and their dependents. This future liability is not funded but will be payable by the General Fund out of future years' operations. Although actuarial consultants estimated that this future liability is significant, current generally accepted accounting principles as set forth by the Governmental Accounting Standards Board do not require the recording of this liability in the general purpose financial statements. Retirees contribute 10% of the retiree only coverage and one-half of the cost of dependent coverage. Retirees who are eligible for Parts A and B of Medicare are exempt from the 10% contribution.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

9. GENERAL LONG-TERM DEBT AND DEBT SERVICE EXPENDITURES

The following is a summary of the changes in general long-term debt for the year ended June 30, 1999:

	<u>Capital Lease Obligations</u>	<u>Compensated Absences</u>	<u>Certificates of Indebtedness</u>	<u>Total</u>
Balance at July 1, 1998	\$ 92,801	\$ 16,880,065	\$ 3,375,000	\$ 20,347,866
Additions	-	11,839,250	-	11,839,250
Deductions	(92,801)	(11,276,845)	(785,000)	(12,154,646)
Balance at June 30, 1999	<u>\$ -</u>	<u>\$ 17,442,470</u>	<u>\$ 2,590,000</u>	<u>\$ 20,032,470</u>

Debt Service Expenditures consisted of the following:

	<u>Capital Lease Obligations</u>	<u>Certificates of Indebtedness</u>	<u>Total</u>
Principal	\$ 92,801	785,000	877,801
Interest	1,682	172,299	173,981
	<u>\$ 94,483</u>	<u>\$ 957,299</u>	<u>\$ 1,051,782</u>

Certificates of Indebtedness

For the purpose of purchasing temporary buildings, the School Board has issued \$1,100,000 of certificates of indebtedness, bearing interest at a stated rate of 4.98% which are scheduled to mature serially over a five year period ending February 1, 2002. Terms of the certificates call for semi-annual interest payments and annual principal payments.

For the purpose of purchasing new busses as well as paying off prior lease obligations on busses, the School Board issued \$3,025,000 of certificates of indebtedness. These certificates bear interest at 5.15% and are scheduled to mature serially over a 4 year period ending February 1, 2002. Terms call for semi-annual interest payments and annual principal payments.

The scheduled payments, including interest of \$268,835 under the terms of the outstanding certificates as of year-end are scheduled to occur as follows:

<u>Year Ended June 30</u>	<u>Payment Amount</u>
2000	\$ 952,237
2001	955,382
2002	951,216
	<u>\$ 2,858,835</u>

The certificates are secured by excess revenues of the general fund as defined in the certificate agreements.

The legal debt margin of the School Board is equal to 25% of the assessed value of the parish less total bonded debt or \$527,630,985.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

10. DUE TO/FROM OTHER FUNDS

The school board'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 other funds. Positive book cash balances are displayed on the combined balance sheet as "Due from other funds", while negative cash balances are included in "Due to other Funds" on the combined balance sheet.

Individual balances due to/from other funds at June 30, 1999, are as follows:

	<u>Due To Other Funds</u>	<u>Due From Other Funds</u>
Governmental Fund Types:		
General Fund	\$ 2,205,636	\$ 285,475
Title I	7,315,687	-
Title VI	249,624	-
Emergency Immigration Education	107,183	-
Title II	113,799	-
Special Education	1,086,262	-
America Reads	5,030	-
Alcohol and Drug Abuse	-	396,345
Job Training Program	46,129	-
Vocational Education	908,755	-
Starting Points	357,959	-
Continuing Education	531,908	-
Title IV	350,804	-
Learn 21 st Century	260,156	-
YWCA	86,822	-
Local Foundations	-	107,777
Direct Federal	96,354	-
Child Nutrition	-	3,540,885
Summer School	-	342,348
Radio Station	-	46,547
Serve! Baton Rouge	131,453	-
State Grants	1,904,799	-
Gateway	89,826	-
Title III	384,501	-
Fiduciary Fund Types		
Revenue Contingency	-	14,259
Consolidated Payroll	-	11,735,500
Proprietary Fund Types		
Workmen's Compensation Fund	-	7,215,008
Risk Management	-	2,324,388
Group Health Insurance	<u>9,775,845</u>	<u>-</u>
TOTAL	<u>\$ 26,008,532</u>	<u>\$ 26,008,532</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

11. LITIGATION AND CONTINGENCIES

The School System is a defendant in several workers' compensation, personal injury and certain personnel action lawsuits. Management and legal counsel for the School System believe that the potential claims against the School System, not covered by insurance, would not materially affect the System's financial position. The School System, a defendant in a long-standing school desegregation case, has recently entered into a Consent Decree with the plaintiffs. Management and legal counsel for the School System believe that the System is in compliance with the existing Consent Decree which encompasses previous court orders. The Consent Decree requires the School Board to appropriate funds annually for facility enhancement and supplementing the faculty at the racially identifiable black schools. The cost of the facility enhancement is significant. The School Board expended the following amounts for the purpose of compliance with the consent decree:

Textbooks	\$ 64,164
Materials of Instruction/Staff Development	42,440
Library Books	288,747
Technology	225,020
Instructional Equity Account	888,697
Salary Supplements – Racially Identifiable Black Schools (Y-Factor)	3,853,423
Facility Enhancements	989,165
New Magnet Programs	4,395,710
Middle School Reform	9,975
Special Education Assistance	<u>13,241</u>
	<u>\$ 10,770,582</u>

The School System may be liable for certain legal fees and costs related to the prosecution of the litigation by attorneys for the plaintiffs in this case.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

12. INTERFUND TRANSFERS

Operating transfers for the year ended June 30, 1999, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 545,469	\$ 2,995,950
Special Revenue Funds:		
Continuing Education	175,000	6,503
State Grants	2,855,460	-
Title I	-	221,648
Title VI	-	12,932
Emergency Immigration Education	-	2,845
Title II	-	8,960
Special Education	-	91,118
Title IV	-	15,206
Learn 21 st Century	-	5,959
Direct Federal	-	2,496
Gateway Fund	-	5,545
Alcohol and Drug Abuse	-	10,000
Child Nutrition	-	196,767
Total Special Revenue Funds	<u>3,030,460</u>	<u>579,979</u>
Total	<u>\$ 3,575,929</u>	<u>\$ 3,575,929</u>

13. SUBSEQUENT EVENT

On October 12, 1999, the School Board borrowed \$5,000,000 from the Louisiana Public Facilities Authority. Due to the cyclical nature of ad valorem tax revenues, this amount was borrowed to provide short-term financing of operating requirements. The loan bears interest at an annual rate of 3.18%. These borrowings are due to be repaid in entirety of principal plus interest on April 14, 2000.

14. DEFERRED COMPENSATION PLAN

In October, 1991 the School Board created a deferred compensation plan under Internal Revenue Section 457. Generally, all part-time, seasonal, and temporary employees of the School Board who are not covered by the retirement plans are required to participate in the deferred compensation plan. The plan permits them to defer a portion of their compensation until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseen emergency. The contribution requirement is 7.5% of gross compensation. Of this amount 1.3% is contributed by the School Board and 6.2% is contributed by the employees.

Contributions made by the employees and the investment of the funds are managed by a third party administrator selected by the School Board. The assets and corresponding liability of this plan are not included in the combined balance sheet.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

15. RISK MANAGEMENT

The School Board 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 Board 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 Board's workers' compensation claims. The workers' compensation limit for each accident is the statutory amount. The School Board's self-insured retention is \$300,000 per accident.

b. **Risk Management Fund**

The Risk Management Fund accounts for the School Board's property, general liability and automobile liability. The School Board has a self-insured retention of \$100,000 per occurrence. The maximum cumulative amount of self-retention which could be paid by the School Board in any one year is \$1,800,000. The School Board has purchased commercial insurance for claims in excess of those amounts from commercial insurance carriers with a \$1,000,000 per occurrence limit.

c. **Medical Insurance Fund**

The Medical Insurance Fund accounts for the School Board's group health insurance program for its active and retired employees. The School Board has specific stop loss coverage of \$250,000 per individual, per year, for those items not covered in the facility capitation arrangement with the carrier. The School Board has purchased commercial insurance for claims in excess of the specific stop loss coverage, with maximum benefit of \$2,000,000 lifetime benefit per employee.

For the past three fiscal years, no claims have been settled for amounts in excess of insurance coverage for any of the above types of risk.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

NOTES TO COMBINED FINANCIAL STATEMENTS

15. **RISK MANAGEMENT** (continued)

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

	1999			Total
	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	
Unpaid claims as of July 1, 1998	\$ 3,366,743	\$ 2,451,468	\$ 2,014,099	\$ 7,832,310
Current year claims and changes in estimates	686,597	632,209	20,312,154	21,630,960
Claims paid	(1,362,417)	(963,001)	(19,378,265)	(21,703,683)
Unpaid claims as of June 30, 1999	<u>\$ 2,690,923</u>	<u>\$ 2,120,676</u>	<u>\$ 2,947,988</u>	<u>\$ 7,759,587</u>

	1998			Total
	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	
Unpaid claims as of July 1, 1997	\$ 4,057,892	\$ 1,430,209	\$ 2,175,722	\$ 7,663,823
Current year claims and changes in estimates	959,931	2,049,136	18,933,832	21,942,899
Claims paid	(1,651,080)	(1,027,877)	(19,095,455)	(21,774,412)
Unpaid claims as of June 30, 1998	<u>\$ 3,366,743</u>	<u>\$ 2,451,468</u>	<u>\$ 2,014,099</u>	<u>\$ 7,832,310</u>

16. **DEFICIT FUND EQUITY**

The Medical Insurance Fund's deficit balance as of June 30, 1999 in retained earnings of \$6,243,564 is the result of related expenses exceeding premium revenues in the current fiscal year as well as prior years. Plans to bring the fund out of a deficit position include cost-cutting through benefits restructuring, as well as increasing premiums. Deficit fund balances as of June 30, 1999 of \$967,574 and \$6,388 in the State Grants fund and Radio Station fund, respectively, are the results of expenditures exceeding revenues for the current fiscal year. These fund deficits will ultimately be covered by the general fund.

SUPPLEMENTAL INFORMATION

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

REQUIRED SUPPLEMENTAL INFORMATION -
DISCLOSURE OF YEAR 2000 READINESS

The Year 2000 Issue consists of two shortcomings that make computer processing systems unable to read year-date data beyond the year 1999. The first shortcoming is many computer programs contain abbreviated dates which eliminate the first two digits of the year. Therefore, some computer programs may recognize January 1, 2000 as January 1, 1900 and process data incorrectly or stop processing altogether. The second shortcoming is that some computers will be unable to detect that the year 2000 is a leap year and may not register the additional day and thus, data calculations may be incorrect.

The School System has implemented a new financial, payroll, and human resource system that is Year 2000 compliant. The financial system was installed May 1, 1999. The payroll and human resource system was installed July 1, 1999. The School System has received certification from the vendor that the financial, payroll, human resources and student systems are Year 2000 compliant.

Computers located at school sites which maintain essential data base information have been verified to be year 2000 compliant. Other computers at school sites which do not maintain such essential data base information, are under evaluation, with remedies being sought as needed.

EBR



**Combining,
Individual Fund
and Account Group
Statements and Schedules**

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

GENERAL FUND

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

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Local Sources:			
Ad valorem taxes			
Constitutional tax	\$ 8,200,000	\$ 8,142,309	\$ (57,691)
Renewable taxes	58,340,000	58,128,338	(211,662)
Sales and use taxes	64,225,000	71,015,058	6,790,058
Earnings on investments	1,800,000	1,838,639	38,639
Tuition-extended day program	400,000	482,772	82,772
Other	3,455,000	4,019,602	564,602
TOTAL LOCAL SOURCES	<u>136,420,000</u>	<u>143,626,718</u>	<u>7,206,718</u>
State sources:			
Unrestricted grants-in aid			
State equalization	137,333,645	137,333,645	-
Restricted grants-in-aid			
Pips salary increment	2,400,000	2,486,410	86,410
Non public transportation	1,176,275	1,176,275	-
Other	1,685,908	1,777,296	91,388
Revenue in lieu of taxes			
Revenue sharing	3,671,000	3,671,399	399
TOTAL STATE SOURCES	<u>146,266,828</u>	<u>146,445,025</u>	<u>178,197</u>
Federal sources:			
Impact aide	1,000	-	(1,000)
ROTC	400,000	418,508	18,508
TOTAL FEDERAL SOURCES	<u>401,000</u>	<u>418,508</u>	<u>17,508</u>
TOTAL REVENUES	<u>283,087,828</u>	<u>290,490,251</u>	<u>7,402,423</u>

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN

FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>EXPENDITURES</u>			
Instruction:			
Regular education programs			
Salaries	\$ 79,890,000	\$ 79,324,620	\$ 565,380
Sabbatical	1,300,000	1,086,330	213,670
Employee benefits	23,656,000	23,867,320	(211,320)
Materials and supplies	1,650,000	1,822,522	(172,522)
Equipment	113,050	22,815	90,235
Other	52,700	28,003	24,697
TOTAL REGULAR EDUCATION PROGRAMS	<u>106,661,750</u>	<u>106,151,610</u>	<u>510,140</u>
Special education programs			
Salaries	29,450,000	29,432,985	17,015
Sabbatical	365,000	331,545	33,455
Employee benefits	10,719,000	10,740,484	(21,484)
Materials and supplies	65,500	40,665	24,835
Equipment	15,000	12,172	2,828
Other	784,500	788,742	(4,242)
TOTAL SPECIAL EDUCATION PROGRAMS	<u>41,399,000</u>	<u>41,346,593</u>	<u>52,407</u>
Other education programs			
Salaries	10,800,800	10,246,214	554,586
Sabbatical	10,000	-	10,000
Employee benefits	2,862,035	3,067,460	(205,425)
Materials and supplies	288,600	285,354	3,246
Equipment	184,870	159,415	25,455
Other	306,595	270,403	36,192
TOTAL OTHER EDUCATION PROGRAMS	<u>14,452,900</u>	<u>14,028,846</u>	<u>424,054</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN

FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Support:			
Pupil support services			
Child welfare and attendance services			
Salaries	\$ 191,350	\$ 182,720	\$ 8,630
Employee benefits	52,830	47,674	5,156
Materials and supplies	8,000	6,919	1,081
Equipment	-	-	-
Other	4,000	302	3,698
Guidance services			
Salaries	5,470,000	5,496,715	(26,715)
Employee benefits	1,866,900	1,952,160	(85,260)
Health services			
Salaries	709,237	705,229	4,008
Employee benefits	224,450	235,123	(10,673)
Materials and supplies	13,000	6,674	6,326
Equipment	5,000	695	4,305
Other	15,750	11,278	4,472
Pupil assessment and appraisal services			
Salaries	2,742,600	2,798,306	(55,706)
Sabbatical	70,000	60,642	9,358
Employee benefits	871,100	914,929	(43,829)
Materials and supplies	20,000	25,196	(5,196)
Other	12,000	10,889	1,111
Technical services	5,000	12,018	(7,018)
Other pupil support services			
Salaries	1,135,980	1,129,705	6,275
Employee benefits	144,005	134,984	9,021
Materials and supplies	4,000	7,187	(3,187)
Equipment	-	-	-
Other	2,500	5,865	(3,365)
TOTAL PUPIL SUPPORT SERVICES	<u>13,567,702</u>	<u>13,745,210</u>	<u>(177,508)</u>

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN

FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Instructional staff services			
Salaries - directors and supervisors	\$ 1,269,084	\$ 1,283,952	\$ (14,868)
Salaries - secretarial	354,500	361,425	(6,925)
Employee benefits	354,925	346,932	7,993
Materials and supplies	60,000	60,254	(254)
Equipment	47,000	59,936	(12,936)
Other	15,000	10,975	4,025
Materials and supplies-training services	132,815	190,106	(57,291)
School library services			
Salaries	4,018,490	3,887,211	131,279
Employee benefits	1,269,900	1,283,196	(13,296)
Materials and supplies	-	-	-
Equipment	2,500	1,049	1,451
Other	250	250	-
Books and periodicals	140,000	113,536	26,464
Other educational media services			
Salaries	613,800	663,997	(50,197)
Employee benefits	175,575	194,715	(19,140)
Materials and supplies	64,000	70,759	(6,759)
Equipment	1,500,000	739,010	760,990
Other	2,000	6,593	(4,593)
TOTAL INSTRUCTIONAL STAFF SERVICES	<u>10,019,839</u>	<u>9,273,896</u>	<u>745,943</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN

FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Administration-General			
Board of Education			
Salaries - Board members	\$ 132,000	\$ 116,400	\$ 15,600
Salaries - secretarial	26,500	26,851	(351)
Employee benefits	78,475	83,578	(5,103)
Legal services			
Salaries	97,100	97,022	78
Contracts	700,000	681,606	18,394
Judgements	-	-	-
Equipment	2,150	-	2,150
Other	30,500	63,330	(32,830)
Audit services	18,000	19,750	(1,750)
Insurance	2,500,000	2,480,320	19,680
Repairs and maintenance	2,000	5,044	(3,044)
Election fees	375,000	178,793	196,207
Tax assessment and collection services			
Property taxes			
Sheriff's fees	30,000	28,720	1,280
Pension fund	1,807,700	1,807,668	32
Sales and use tax	720,000	827,998	(107,998)
Office of the superintendent			
Salaries	252,120	263,562	(11,442)
Employee benefits	51,025	50,012	1,013
Materials and supplies	40,000	35,615	4,385
Equipment	6,000	3,475	2,525
Other	5,500	3,991	1,509
Vehicle allowance	9,000	9,000	-
TOTAL GENERAL ADMINISTRATION	<u>6,883,070</u>	<u>6,782,735</u>	<u>100,335</u>
Administration-School			
Salaries	13,740,000	13,596,209	143,791
Sabbatical	165,000	57,422	107,578
Employee benefits	3,881,450	3,946,899	(65,449)
Materials and supplies	60,000	2,695	57,305
TOTAL SCHOOL ADMINISTRATION	<u>17,846,450</u>	<u>17,603,225</u>	<u>243,225</u>

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN

FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Business and Central Services			
Fiscal services			
Salaries	\$ 1,144,384	\$ 1,143,117	\$ 1,267
Employee benefits	355,450	368,723	(13,273)
Materials and supplies	45,000	66,754	(21,754)
Other	15,000	15,262	(262)
Technical services	45,000	30,827	14,173
Interest on short term loans	90,550	90,549	1
Equipment	7,500	8,481	(981)
Purchasing services			
Salaries	254,240	258,281	(4,041)
Employee benefits	86,250	89,523	(3,273)
Materials and supplies	25,000	18,448	6,552
Equipment	45,000	4,791	40,209
Other	28,000	25,149	2,851
Postage	125,000	169,981	(44,981)
Repairs and maintenance	5,000	8,088	(3,088)
Warehousing and distributing services			
Salaries	593,156	552,017	41,139
Employee benefits	153,300	153,159	141
Materials and supplies	20,000	20,765	(765)
Other	600	99	501
Printing and binding	5,000	1,141	3,859
Equipment	7,000	10,519	(3,519)
Printing and publishing			
Salaries	198,000	195,271	2,729
Employee benefits	68,500	69,725	(1,225)
Materials and supplies	45,000	31,682	13,318
Other	4,000	1,469	2,531
Printing and binding	75,000	120,585	(45,585)
Rental of equipment	6,000	-	6,000
Repairs and maintenance	10,000	7,500	2,500
Equipment	10,000	-	10,000

(Continued)

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN

FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Planning, Research and Development			
Salaries	\$ 95,900	\$ 95,507	\$ 393
Employee benefits	31,380	31,577	(197)
Materials and supplies	112,000	106,296	5,704
Consulting	20,500	20,135	365
Other	5,400	9,314	(3,914)
Public Information Services			
Salaries	46,760	38,861	7,899
Employee benefits	10,900	9,933	967
Advertising	125,500	96,586	28,914
Materials and supplies	97,000	55,635	41,365
Equipment	2,500	5,521	(3,021)
Other	51,700	51,769	(69)
Personnel services			
Salaries	1,002,500	911,860	90,640
Employee benefits	255,625	261,553	(5,928)
Materials and supplies	98,985	60,862	38,123
Other	33,500	50,669	(17,169)
Fingerprinting, background check and drug screening	60,000	24,000	36,000
Equipment	-	9,037	(9,037)
Information systems			
Salaries	745,000	734,192	10,808
Employee benefits	234,525	233,055	1,470
Materials and supplies	600,000	556,996	43,004
Equipment	-	-	-
Other	30,000	4,358	25,642
Repairs and maintenance	100,000	73,614	26,386
Technical services	650,000	576,000	74,000
Rental of equipment	55,517	112,755	(57,238)
TOTAL BUSINESS AND CENTRAL SERVICES	<u>7,932,122</u>	<u>7,591,991</u>	<u>340,131</u>

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN

FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Operation and maintenance of plant services			
Salaries	\$ 14,353,000	\$ 13,606,775	\$ 746,225
Employee benefits	3,719,500	3,988,028	(268,528)
Equipment	-	-	-
Other	381,000	143,322	237,678
Rental of equipment	45,000	2,856	42,144
Materials and supplies-custodial	400,000	271,646	128,354
Materials and supplies-building repairs and reroofing	3,066,000	2,983,691	82,309
Materials and supplies-energy conservation	100,000	3,791	96,209
Materials and supplies-facilities	2,375,000	1,687,503	687,497
Program management	826,780	826,780	-
Repairs and maintenance	-	256,675	(256,675)
Gasoline\fuel	100,000	59,158	40,842
Operation of buildings			
Water\sewerage	450,000	356,259	93,741
Disposal services	150,000	213,034	(63,034)
Repairs and maintenance	220,000	513,176	(293,176)
Insurance	525,000	525,000	-
Telephone	1,625,000	1,280,726	344,274
Natural gas	660,000	386,443	273,557
Electricity	4,800,000	4,156,102	643,898
Care and upkeep of grounds	250,000	153,805	96,195
Care and upkeep of equipment	1,650,000	1,466,017	183,983
Vehicle operation and maintenance			
Insurance	165,000	165,000	-
Repairs and maintenance	225,000	188,910	36,090
TOTAL OPERATION AND MAINTENANCE OF PLANT SERVICES	<u>36,086,280</u>	<u>33,234,697</u>	<u>2,851,583</u>
Transportation services			
Supervision of student transportation			
Salaries	585,000	568,820	16,180
Employee benefits	151,100	159,236	(8,136)
Other	6,000	12,082	(6,082)
Regular transportation services			
Salaries	9,305,000	9,160,723	144,277
Employee benefits	3,493,000	3,882,026	(389,026)
Materials and supplies	1,450,000	1,539,242	(89,242)
Other	30,000	30,137	(137)
Insurance	275,000	275,000	-
Equipment	-	-	-
Gasoline\fuel	1,275,000	1,218,177	56,823
TOTAL TRANSPORTATION SERVICES	<u>16,570,100</u>	<u>16,845,443</u>	<u>(275,343)</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Appropriations-Charter schools	\$ 1,350,000	\$ 1,282,140	\$ 67,860
Consent Decree	11,066,500	10,770,582	295,918
Capital Outlay	4,820,000	5,219,785	(399,785)
Debt Service	1,029,623	1,051,782	(22,159)
TOTAL EXPENDITURES	289,685,336	284,928,535	4,756,801
EXCESS OF REVENUES OVER EXPENDITURES	(6,597,508)	5,561,716	12,159,224
OTHER FINANCING SOURCES AND (USES):			
Operating transfers out	(2,075,000)	(2,995,950)	(920,950)
Operating transfers in	525,000	545,469	20,469
Proceeds of capital lease	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,550,000)	(2,450,481)	(900,481)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(8,147,508)	3,111,235	11,258,743
Fund balance, June 30, 1998	29,258,886	29,258,886	-
FUND BALANCE, JUNE 30, 1999	\$ 21,111,378	\$ 32,370,121	\$ 11,258,743

(Concluded)

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUNDS

TITLE I

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 funding for teachers, aides, instructional materials, equipment and parental involvement.

TITLE VI

The Title VI federally funded block grant provides local discretion for a variety of programs. The funding provides for staff development, additional basic skills resource teachers, time-out rooms teachers and assistance with the Dial-A-Teacher and Volunteers in Public Schools programs.

EMERGENCY IMMIGRATION EDUCATION

The Emergency Immigration Education is a federally funded program to provide bilingual instruction for children of limited English proficiency, in-service training for members of the bilingual staff and curricula coordinated with native language.

TITLE II

The Title II Fund consists of several small federal awards of consortia grants to provide math, science and writing in-service training, and a medical/health awareness program.

SPECIAL EDUCATION

Public Law 101-476 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.

AMERICA READS

America Reads is a federally funded program through the *America Reads Challenge* project that provides tutoring in reading for at-risk children. This national program is supported by many literacy organizations and universities across the United States.

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 donations and ad valorem taxes.

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

SPECIAL REVENUE FUNDS

JOB TRAINING PROGRAM

The *Job Training Program Fund* under the project Job Partnership Training Act (JPTA) is a federally funded program which provides opportunities for disadvantaged students to prepare for careers in clerical, marketing, child care, auto mechanic, body repair, nursing assistance, and food service through on-the-job training and placement.

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.

STARTING POINTS

The *Early Childhood Starting Points Preschool Program* provides a full-day preschool program for at-risk four-year old students.

STATE GRANTS

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

CONTINUING EDUCATION

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

TITLE IV

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

YWCA

Even Start

Even Start is a Family Life-Long Learning Program which is funded primarily through federal grants; however, local matching funds are also used. The goal of Even Start as a family literacy program is to break the cycle of under-education and poverty by helping families to help themselves.

Head Start

The objectives of the *Head Start Program* are to provide comprehensive health, educational, nutritional, social and other services primarily to economically disadvantaged preschool children so that the children will attain overall social competence. Parents also participate in various decision making processes related to the operation of the program.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUNDS

LEARN 21st CENTURY

The primary goals of the *Learn 21st Century* grant are to (1) increase academic achievement through curriculum improvements that focus on preparing students for productive living and better allocation of resources; (2) improve school climate and ensure that students are provided a secure, healthful, drug and violence free environment that is conducive to learning; (3) stimulate communication within the school system with the goal of continuous quality educational improvement; and (4) build partnerships through involving all stakeholders as active partners in the reform of education. Parents, business representatives, and community members must be involved in the establishment of school improvement plans, which meet individual school needs.

LOCAL FOUNDATIONS

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

DIRECT FEDERAL PROGRAMS

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

The *National Science Foundation* grant funds Physical Science Programs for grades K - 3.

Project Ignite is a pre-gifted program in order for LEP (limited English speaking) students to develop greater proficiency in the second language; foster creativity and the capability to produce quality products performance, build and extend cultural awareness and an experiential base to form connections between native culture and new culture, give LEP students a more equal footing to access gifted programs and to boost students self-confidence.

CHILD NUTRITION

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 is 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 food habits with the ultimate goal of physically fit adults.

SUMMER SCHOOL

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

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

SPECIAL REVENUE FUNDS

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

SERVE! BATON ROUGE

SERVE! Baton Rouge is a program funded by a grant from the Louisiana Serve Commission that provides tutoring and mentoring to academically at-risk youth at twelve elementary schools in the East Baton Rouge Parish School System.

GATEWAY SCHOOL-TO-CAREER REGIONAL PARTNERSHIP

The *Gateway School-to-Career Partnership* is a federally funded collaboration of school districts designed to provide students with relevant education, work-readiness skills, and valued credentials that will prepare them for careers in a global economy.

TECHNOLOGY LITERACY CHALLENGE (TITLE III)

The *Technology Literacy Challenge Fund* is a federally funded program focused toward providing staff development in multimedia technology for classroom teachers and other instructional personnel.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	<u>Title I</u>	<u>Title VI</u>	<u>Emergency Immigration Education</u>
<u>ASSETS</u>			
Cash	\$ -	\$ -	\$ -
Receivables:			
Accounts	10,717	54,408	-
Due from other funds	-	-	-
Due from other governments	7,618,973	214,770	110,493
Inventory	-	-	-
TOTAL ASSETS	<u>7,629,690</u>	<u>269,178</u>	<u>110,493</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	313,509	19,554	2,514
Salaries payable	494	-	756
Due to other funds	7,315,687	249,624	107,183
Deferred revenues	-	-	40
TOTAL LIABILITIES	<u>7,629,690</u>	<u>269,178</u>	<u>110,493</u>
Fund balances:			
Reserved for investment in inventory	-	-	-
Unreserved - undesignated	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,629,690</u>	<u>\$ 269,178</u>	<u>\$ 110,493</u>

<u>Title II</u>	<u>Special Education</u>	<u>America Reads</u>	<u>Alcohol and Drug Abuse</u>	<u>Job Training Program</u>	<u>Career and Technical Education</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,548	41,964	-	14,143	1,600	12,021
-	-	-	396,345	-	-
139,378	1,184,889	5,030	-	46,259	969,527
-	-	-	-	-	-
<u>142,926</u>	<u>1,226,853</u>	<u>5,030</u>	<u>410,488</u>	<u>47,859</u>	<u>981,548</u>
29,127	136,535	-	11,853	1,728	72,793
-	4,056	-	-	-	-
113,799	1,086,262	5,030	-	46,129	908,755
-	-	-	-	2	-
<u>142,926</u>	<u>1,226,853</u>	<u>5,030</u>	<u>11,853</u>	<u>47,859</u>	<u>981,548</u>
-	-	-	-	-	-
-	-	-	398,635	-	-
-	-	-	<u>398,635</u>	-	-
<u>\$ 142,926</u>	<u>\$ 1,226,853</u>	<u>\$ 5,030</u>	<u>\$ 410,488</u>	<u>\$ 47,859</u>	<u>\$ 981,548</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Starting Points	State Grants	Continuing Education
<u>ASSETS</u>			
Cash	\$ -	\$ -	\$ -
Receivables:			
Accounts	-	-	-
Due from other funds	-	-	-
Due from other governments	357,959	3,045,080	725,149
Inventory	-	-	-
TOTAL ASSETS	357,959	3,045,080	725,149
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	-	2,102,790	50,604
Salaries payable	-	2,110	201
Due to other funds	357,959	1,904,798	531,908
Deferred revenues	-	2,956	-
TOTAL LIABILITIES	357,959	4,012,654	582,713
Fund balances:			
Reserved for investment in inventory	-	-	-
Unreserved - undesignated	-	(967,574)	142,436
TOTAL FUND BALANCES	-	(967,574)	142,436
TOTAL LIABILITIES AND FUND BALANCE	\$ 357,959	\$ 3,045,080	\$ 725,149

<u>Title IV</u>	<u>YWCA Programs</u>	<u>Learn 21st Century</u>	<u>Local Foundations</u>	<u>Direct Federal</u>	<u>Child Nutrition</u>	<u>Summer School</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,050	-	-	-	1,436	26,632	-
-	-	-	107,777	-	3,540,885	342,348
350,817	87,161	273,295	4,192	136,277	472,907	-
-	-	-	-	-	297,239	-
<u>352,867</u>	<u>87,161</u>	<u>273,295</u>	<u>111,969</u>	<u>137,713</u>	<u>4,337,663</u>	<u>342,348</u>
2,063	125	13,139	7,066	41,359	465,919	3,915
-	-	-	-	-	-	-
350,804	86,822	260,156	-	96,354	-	-
-	214	-	104,903	-	-	-
<u>352,867</u>	<u>87,161</u>	<u>273,295</u>	<u>111,969</u>	<u>137,713</u>	<u>465,919</u>	<u>3,915</u>
-	-	-	-	-	297,239	-
-	-	-	-	-	3,574,505	338,433
-	-	-	-	-	3,871,744	338,433
<u>\$ 352,867</u>	<u>\$ 87,161</u>	<u>\$ 273,295</u>	<u>\$ 111,969</u>	<u>\$ 137,713</u>	<u>\$ 4,337,663</u>	<u>\$ 342,348</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Radio Station WBRH	Serve! Baton Rouge	Gateway	Technology Literacy Challenge (Title III)
<u>ASSETS</u>				
Cash	\$ -	\$ -	\$ -	\$ -
Receivables:				
Accounts	-	-	5,213	6,888
Due from other funds	46,547	-	-	-
Due from other governments	-	132,891	170,365	427,109
Inventory	-	-	-	-
	46,547	132,891	175,578	433,997
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	31,924	1,438	85,752	49,495
Salaries payable	21,011	-	-	-
Due to other funds	-	131,453	89,826	384,502
Deferred revenues	-	-	-	-
	52,935	132,891	175,578	433,997
Fund balances:				
Reserved for investment in inventory	-	-	-	-
Unreserved - undesignated	(6,388)	-	-	-
	(6,388)	-	-	-
	\$ 46,547	\$ 132,891	\$ 175,578	\$ 433,997

	Total	
	1999	1998
\$	-	\$ 3,304,775
	180,620	1,078,996
	4,433,902	-
	16,472,521	15,368,389
	297,239	372,043
	<u>21,384,282</u>	<u>20,124,203</u>
	3,443,202	1,130,687
	28,628	-
	14,027,051	13,765,844
	108,115	102,654
	<u>17,606,996</u>	<u>14,999,185</u>
	297,239	372,043
	3,480,047	4,752,975
	<u>3,777,286</u>	<u>5,125,018</u>
\$	<u>21,384,282</u>	<u>\$ 20,124,203</u>

(Concluded)

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, &
CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Title I	Title VI	Bilingual Education
<u>REVENUES</u>			
Local sources:			
Ad valorem taxes	\$ -	\$ -	\$ -
Other	-	-	-
State and federal:			
State equalization	-	-	-
Other state support	-	-	-
Federal grants	12,983,404	502,494	130,956
TOTAL REVENUES	12,983,404	502,494	130,956
<u>EXPENDITURES</u>			
Instruction:			
Regular Education Programs	-	-	-
Special Education Programs	-	-	-
Other Education Programs	10,481,512	386,242	128,031
Support:			
Pupil Support Services	116,700	-	-
Instructional Staff Services	1,214,703	102,367	-
Administrative	64,949	700	80
Business and Central Services	756,806	194	-
Plant Operations and Maintenance	80,731	59	-
Transportation	45,725	-	-
Child nutrition	630	-	-
Capital outlay	-	-	-
Appropriations - Charter Schools	-	-	-
TOTAL EXPENDITURES	12,761,756	489,562	128,111
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	221,648	12,932	2,845
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	(221,648)	(12,932)	(2,845)
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	(221,648)	(12,932)	(2,845)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	-	-
Fund balance, June 30, 1998	-	-	-
FUND BALANCE, JUNE 30, 1999	\$ -	\$ -	\$ -

<u>Title II</u>	<u>Special Education</u>	<u>Foreign Language Incentive</u>	<u>Alcohol and Drug Abuse</u>	<u>Job Training Program</u>	<u>Career and Technical Education</u>
\$ -	\$ -	\$ -	\$ 1,116,660	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	20,116	-	-	-	-
307,923	3,821,139	5,030	-	146,041	969,527
<u>307,923</u>	<u>3,841,255</u>	<u>5,030</u>	<u>1,116,660</u>	<u>146,041</u>	<u>969,527</u>
-	-	-	-	-	-
-	3,029,900	-	-	-	-
297,515	-	5,030	-	136,833	931,468
-	146,192	-	853,938	-	-
-	429,123	-	-	9,208	22,730
600	2,600	-	30,559	-	1,400
848	26,352	-	49,082	-	9,121
-	1,012	-	28,113	-	-
-	114,958	-	-	-	4,808
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>298,963</u>	<u>3,750,137</u>	<u>5,030</u>	<u>961,692</u>	<u>146,041</u>	<u>969,527</u>
<u>8,960</u>	<u>91,118</u>	<u>-</u>	<u>154,968</u>	<u>-</u>	<u>-</u>
(8,960)	(91,118)	-	(10,000)	-	-
-	-	-	-	-	-
<u>(8,960)</u>	<u>(91,118)</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
-	-	-	144,968	-	-
-	-	-	253,667	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 398,635</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, &
CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Starting Points	State Grants	Continuing Education
<u>REVENUES</u>			
Local sources:			
Ad valorem taxes	\$ -	\$ -	\$ -
Other	-	-	39,466
State and federal:			
State equalization	-	-	-
Other state support	-	5,556,120	500,545
Federal grants	357,959	-	650,391
TOTAL REVENUES	<u>357,959</u>	<u>5,556,120</u>	<u>1,190,402</u>
<u>EXPENDITURES</u>			
Instruction:			
Regular Education Programs	-	5,080,804	-
Special Education Programs	-	224,277	-
Other Education Programs	357,959	4,438,331	1,055,466
Support:			
Pupil Support Services	-	-	-
Instructional Staff Services	-	182,727	152,192
Administrative	-	220	300
Business and Central Services	-	97	2,658
Plant Operations and Maintenance	-	-	141,029
Transportation	-	26,706	-
Child nutrition	-	-	-
Capital outlay	-	-	-
Appropriations - Charter Schools	-	-	-
TOTAL EXPENDITURES	<u>357,959</u>	<u>9,953,162</u>	<u>1,351,645</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(4,397,042)</u>	<u>(161,243)</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	-	-	(6,503)
Operating transfers in	-	2,855,460	175,000
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>2,855,460</u>	<u>168,497</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(1,541,582)</u>	<u>7,254</u>
Fund balance, June 30, 1998	-	574,008	135,182
FUND BALANCE, JUNE 30, 1999	<u>\$ -</u>	<u>\$ (967,574)</u>	<u>\$ 142,436</u>

<u>Title JV</u>	<u>YWCA Programs</u>	<u>Learn 21st Century</u>	<u>Local Foundations</u>	<u>Direct Federal</u>	<u>Child Nutrition</u>	<u>Summer School</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	193,740	-	4,564,927	415,673
-	-	-	-	-	4,727,190	-
-	-	-	-	-	-	-
475,758	136,176	361,337	75,000	334,193	14,839,904	-
<u>475,758</u>	<u>136,176</u>	<u>361,337</u>	<u>268,740</u>	<u>334,193</u>	<u>24,132,021</u>	<u>415,673</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	136,176	355,378	267,363	330,768	-	-
460,552	-	-	-	-	-	-
-	-	-	284	-	-	334,073
-	-	-	-	929	-	-
-	-	-	-	-	-	-
-	-	-	1,093	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	23,919,854	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>460,552</u>	<u>136,176</u>	<u>355,378</u>	<u>268,740</u>	<u>331,697</u>	<u>23,919,854</u>	<u>334,073</u>
<u>15,206</u>	<u>-</u>	<u>5,959</u>	<u>-</u>	<u>2,496</u>	<u>212,167</u>	<u>81,600</u>
(15,206)	-	(5,959)	-	(2,496)	(196,767)	-
-	-	-	-	-	-	-
<u>(15,206)</u>	<u>-</u>	<u>(5,959)</u>	<u>-</u>	<u>(2,496)</u>	<u>(196,767)</u>	<u>-</u>
-	-	-	-	-	15,400	81,600
-	-	-	-	-	3,856,344	256,833
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,871,744</u>	<u>\$ 338,433</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, &
CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1999
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Radio Station WBRH	Serve! Baton Rouge	Gateway	Technology Literacy Challenge (Title III)
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Other	224,786	-	-	-
State and federal:				
State equalization	-	-	-	-
Other state support	-	-	-	-
Federal grants	-	263,928	963,450	620,825
	<u>224,786</u>	<u>263,928</u>	<u>963,450</u>	<u>620,825</u>
<u>EXPENDITURES</u>				
Instruction:				
Regular Education Programs	-	-	-	-
Special Education Programs	-	-	-	-
Other Education Programs	-	257,386	824,426	583,745
Support:				
Pupil Support Services	280,158	-	-	-
Instructional Staff Services	-	-	112,636	23,136
Administrative	-	1,020	-	3,128
Business and Central Services	-	1,724	17,891	10,816
Plant Operations and Maintenance	-	3,798	2,952	-
Transportation	-	-	-	-
Child nutrition	-	-	-	-
Capital outlay	-	-	-	-
Appropriations - Charter Schools	-	-	-	-
TOTAL EXPENDITURES	<u>280,158</u>	<u>263,928</u>	<u>957,905</u>	<u>620,825</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(55,372)</u>	<u>-</u>	<u>5,545</u>	<u>-</u>
<u>OTHER FINANCING SOURCES</u>				
Operating transfers out	-	-	(5,545)	-
Operating transfers in	-	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>(5,545)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(55,372)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1998	48,984	-	-	-
FUND BALANCE, JUNE 30, 1999	<u>\$ (6,388)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Total	
1999	1998
\$ 1,116,660	\$ 1,054,350
5,438,592	4,783,851
4,727,190	4,797,061
6,076,781	6,659,458
37,945,435	33,223,228
<u>55,304,658</u>	<u>50,517,948</u>
5,080,804	-
3,254,177	-
20,973,629	21,431,147
1,857,540	-
2,583,179	-
106,485	2,088,074
875,589	-
258,787	654,395
192,197	-
23,920,484	21,601,065
-	5,658,767
-	20,719
<u>59,102,871</u>	<u>51,454,167</u>
<u>(3,798,213)</u>	<u>(936,219)</u>
(579,979)	(755,604)
<u>3,030,460</u>	<u>2,575,000</u>
<u>2,450,481</u>	<u>1,819,396</u>
(1,347,732)	883,177
<u>5,125,018</u>	<u>4,241,841</u>
<u>\$ 3,777,286</u>	<u>\$ 5,125,018</u>
	(Concluded)

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TITLE I
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Federal grants	\$ 13,915,845	\$ 12,983,404	\$ (932,441)
TOTAL REVENUES	13,915,845	12,983,404	(932,441)
<u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	12,112,498	10,481,512	1,630,986
Support:			
Pupil Support Services	79,387	116,700	(37,313)
Instructional Staff Services	1,166,128	1,214,703	(48,575)
Administrative	109,698	64,949	44,749
Business and Central Services	-	756,806	(756,806)
Plant Operations and Maintenance	139,222	80,731	58,491
Transportation	57,963	45,725	12,238
School Food Service	949	630	319
TOTAL EXPENDITURES	13,665,845	12,761,756	904,089
EXCESS OF REVENUES OVER EXPENDITURES	250,000	221,648	(28,352)
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	(250,000)	(221,648)	28,352
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	(250,000)	(221,648)	28,352
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	-	-
Fund balance, June 30, 1998	-	-	-
FUND BALANCE, JUNE 30, 1999	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TITLE VI
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Federal grants	\$ 510,018	\$ 502,494	\$ (7,524)
TOTAL REVENUES	510,018	502,494	(7,524)
<u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	388,045	386,242	1,803
Support:			
Instructional Staff Services	106,419	102,367	4,052
Administrative	700	700	-
Business and Central Services	-	194	(194)
Plant Operations and Maintenance	-	59	(59)
TOTAL EXPENDITURES	495,164	489,562	5,602
EXCESS OF REVENUES OVER EXPENDITURES	14,854	12,932	(1,922)
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	(14,854)	(12,932)	1,922
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	(14,854)	(12,932)	1,922
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	-	-
Fund balance, June 30, 1998	-	-	-
FUND BALANCE, JUNE 30, 1999	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - EMERGENCY IMMIGRATION EDUCATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
Federal grants	\$ 132,585	\$ 130,956	\$ (1,629)
TOTAL REVENUES	132,585	130,956	(1,629)
<u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	129,075	128,031	1,044
Support:			
Administrative	-	80	(80)
TOTAL EXPENDITURES	129,075	128,111	964
EXCESS OF REVENUES OVER EXPENDITURES	3,510	2,845	(665)
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	(3,510)	(2,845)	665
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	(3,510)	(2,845)	665
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	-	-
Fund balance, June 30, 1998	-	-	-
FUND BALANCE, JUNE 30, 1999	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TITLE II

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Federal grants	\$ 427,732	\$ 307,923	\$ (119,809)
TOTAL REVENUES	<u>427,732</u>	<u>307,923</u>	<u>(119,809)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	413,325	297,515	115,810
Support:			
Administrative	700	600	100
Business and Central Services	900	848	52
TOTAL EXPENDITURES	<u>414,925</u>	<u>298,963</u>	<u>115,962</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>12,807</u>	<u>8,960</u>	<u>(3,847)</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	(12,807)	(8,960)	3,847
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>(12,807)</u>	<u>(8,960)</u>	<u>3,847</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	-	-
Fund balance, June 30, 1998	-	-	-
FUND BALANCE, JUNE 30, 1999	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - SPECIAL EDUCATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Other state support	\$ -	\$ 20,116	\$ 20,116
Federal grants	3,715,452	3,821,139	105,687
TOTAL REVENUES	3,715,452	3,841,255	125,803
<u>EXPENDITURES</u>			
Instruction:			
Special Education Programs	3,103,949	3,029,900	74,049
Support:			
Pupil Support Services	104,909	146,192	(41,283)
Instructional Staff Services	280,723	429,123	(148,400)
Administrative	4,500	2,600	1,900
Business and Central Services	60,200	26,352	33,848
Plant Operations and Maintenance	-	1,012	(1,012)
Transportation	84,352	114,958	(30,606)
TOTAL EXPENDITURES	3,638,633	3,750,137	(111,504)
 EXCESS OF REVENUES OVER EXPENDITURES	 76,819	 91,118	 14,299
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	(76,819)	(91,118)	(14,299)
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	(76,819)	(91,118)	(14,299)
 EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	 -	 -	 -
 Fund balance, June 30, 1998	 -	 -	 -
 FUND BALANCE, JUNE 30, 1999	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - AMERICA READS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Federal grants	\$ 10,057	\$ 5,030	\$ (5,027)
TOTAL REVENUES	10,057	5,030	(5,027)
<u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	10,057	5,030	5,027
TOTAL EXPENDITURES	10,057	5,030	5,027
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	-	-
Fund balance, June 30, 1998	-	-	-
FUND BALANCE, JUNE 30, 1999	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - ALCOHOL AND DRUG ABUSE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$ 1,166,621	\$ 1,116,660	\$ (49,961)
TOTAL REVENUES	<u>1,166,621</u>	<u>1,116,660</u>	<u>(49,961)</u>
<u>EXPENDITURES</u>			
Support:			
Pupil Support Services	1,082,065	853,938	228,127
Administrative	28,556	30,559	(2,003)
Business and Central Services	18,000	49,082	(31,082)
Plant Operations and Maintenance	28,000	28,113	(113)
TOTAL EXPENDITURES	<u>1,156,621</u>	<u>961,692</u>	<u>194,929</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>10,000</u>	<u>154,968</u>	<u>144,968</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	(10,000)	(10,000)	-
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING USES	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>144,968</u>	<u>144,968</u>
Fund balance, June 30, 1998	<u>-</u>	<u>253,667</u>	<u>253,667</u>
FUND BALANCE, JUNE 30, 1999	<u>\$ -</u>	<u>\$ 398,635</u>	<u>\$ 398,635</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - JOB TRAINING PROGRAM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
Federal grants	\$ 78,270	\$ 146,041	\$ 67,771
TOTAL REVENUES	78,270	146,041	67,771
<u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	75,536	136,833	(61,297)
Support:			
Instructional Staff Services	2,734	9,208	(6,474)
TOTAL EXPENDITURES	78,270	146,041	(67,771)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	-	-
Fund balance, June 30, 1998	-	-	-
FUND BALANCE, JUNE 30, 1999	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - CAREER AND TECHNICAL EDUCATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Federal grants	\$ 994,404	\$ 969,527	\$ (24,877)
TOTAL REVENUES	<u>994,404</u>	<u>969,527</u>	<u>(24,877)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	951,638	931,468	20,170
Support:			
Instructional Staff Services	24,526	22,730	1,796
Administrative	700	1,400	(700)
Business and Central Services	6,480	9,121	(2,641)
Transportation	11,060	4,808	6,252
TOTAL EXPENDITURES	<u>994,404</u>	<u>969,527</u>	<u>24,877</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1998	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 1999	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - STARTING POINTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Federal grants	\$ 357,959	\$ 357,959	\$ -
TOTAL REVENUES	357,959	357,959	-
<u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	357,959	357,959	-
TOTAL EXPENDITURES	357,959	357,959	-
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	-	-
Fund balance, June 30, 1998	-	-	-
FUND BALANCE, JUNE 30, 1999	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - STATE GRANTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
State support	\$ 5,317,668	\$ 5,556,120	\$ 238,452
Federal grants	6,844	-	(6,844)
TOTAL REVENUES	5,324,512	5,556,120	231,608
<u>EXPENDITURES</u>			
Instruction:			
Regular Education Programs	2,391,602	5,080,804	(2,689,202)
Special Education Programs	225,088	224,277	811
Other Education Programs	4,469,057	4,438,331	30,726
Support:			
Instructional Staff Services	111,773	182,727	(70,954)
Administrative	100	220	(120)
Business and Central Services	2,236	97	2,139
Plant Operations and Maintenance	400	-	400
Transportation	24,256	26,706	(2,450)
TOTAL EXPENDITURES	7,224,512	9,953,162	(2,728,650)
EXCESS OF REVENUES (UNDER) EXPENDITURES	(1,900,000)	(4,397,042)	2,497,042
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	-	-	-
Operating transfers in	1,900,000	2,855,460	955,460
TOTAL OTHER FINANCING SOURCES	1,900,000	2,855,460	955,460
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	(1,541,582)	(1,541,582)
Fund balance, June 30, 1998	-	574,008	(574,008)
FUND BALANCE, JUNE 30, 1999	\$ -	\$ (967,574)	\$ (2,115,590)

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - CONTINUING EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Local sources:			
Other	\$ -	\$ 39,466	\$ 39,466
State and federal:			
Other state support	692,521	500,545	(191,976)
Federal grants	844,291	650,391	(193,900)
TOTAL REVENUES	<u>1,536,812</u>	<u>1,190,402</u>	<u>(346,410)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	1,325,669	1,055,466	270,203
Support:			
Instructional Staff Services	204,227	152,192	52,035
Administrative	300	300	-
Business and Central Services	3,000	2,658	342
Plant Operations and Maintenance	151,413	141,029	10,384
TOTAL EXPENDITURES	<u>1,684,609</u>	<u>1,351,645</u>	<u>332,964</u>
EXCESS OF REVENUES (UNDER) EXPENDITUR	<u>(147,797)</u>	<u>(161,243)</u>	<u>(13,446)</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	(27,203)	(6,503)	20,700
Operating transfers in	175,000	175,000	-
TOTAL OTHER FINANCING SOURCES	<u>147,797</u>	<u>168,497</u>	<u>20,700</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	7,254	7,254
Fund balance, June 30, 1998	-	135,182	135,182
FUND BALANCE, JUNE 30, 1999	\$ <u>-</u>	\$ <u>142,436</u>	\$ <u>142,436</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TITLE IV
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Federal grants	\$ 517,644	\$ 475,758	\$ (41,886)
TOTAL REVENUES	517,644	475,758	(41,886)
<u>EXPENDITURES</u>			
Support:			
Pupil Support Services	501,060	460,552	40,508
TOTAL EXPENDITURES	501,060	460,552	40,508
EXCESS OF REVENUES OVER EXPENDITURES	16,584	15,206	(1,378)
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	(16,584)	(15,206)	1,378
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	(16,584)	(15,206)	1,378
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	-	-
Fund balance, June 30, 1998	-	-	-
FUND BALANCE, JUNE 30, 1999	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - YWCA Programs
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Federal grants	\$ 126,609	\$ 136,176	\$ 9,567
TOTAL REVENUES	126,609	136,176	9,567
<u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	126,609	136,176	(9,567)
TOTAL EXPENDITURES	126,609	136,176	(9,567)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	-	-
Fund balance, June 30, 1998	-	-	-
FUND BALANCE, JUNE 30, 1999	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - LEARN 21st CENTURY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Federal grants	\$ 296,392	\$ 361,337	\$ 64,945
TOTAL REVENUES	<u>296,392</u>	<u>361,337</u>	<u>64,945</u>
 <u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	<u>291,450</u>	<u>355,378</u>	<u>(63,928)</u>
TOTAL EXPENDITURES	<u>291,450</u>	<u>355,378</u>	<u>(63,928)</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>4,942</u>	<u>5,959</u>	<u>1,017</u>
 <u>OTHER FINANCING SOURCES</u>			
Operating transfers out	<u>(4,942)</u>	<u>(5,959)</u>	<u>(1,017)</u>
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>(4,942)</u>	<u>(5,959)</u>	<u>(1,017)</u>
 EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balance, June 30, 1998	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 1999	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - LOCAL FOUNDATIONS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Local sources:			
Other	\$ 291,918	\$ 193,740	\$ (98,178)
State and federal:			
Other state support	75,000	75,000	-
TOTAL REVENUES	366,918	268,740	(98,178)
<u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	366,558	267,363	99,195
Support:			
Instructional Staff Services	360	284	76
Plant Operations and Maintenance	-	1,093	(1,093)
TOTAL EXPENDITURES	366,918	268,740	98,178
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	-	-
Fund balance, June 30, 1998	-	-	-
FUND BALANCE, JUNE 30, 1999	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - DIRECT FEDERAL

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
Federal grants	\$ 545,468	\$ 334,193	\$ (211,275)
TOTAL REVENUES	<u>545,468</u>	<u>334,193</u>	<u>(211,275)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	432,078	330,768	101,310
Support:			
Pupil Support Services	1,080	-	1,080
Instructional Staff Services	75,000	-	75,000
Administrative	-	929	(929)
Business and Central Services	2,300	-	2,300
Plant Operations and Maintenance	3,986	-	3,986
Transportation	16,128	-	16,128
TOTAL EXPENDITURES	<u>530,572</u>	<u>331,697</u>	<u>198,875</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>14,896</u>	<u>2,496</u>	<u>(12,400)</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	(14,896)	(2,496)	12,400
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>(14,896)</u>	<u>(2,496)</u>	<u>12,400</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	-	-	-
Fund balance, June 30, 1998	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 1999	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - CHILD NUTRITION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<u>REVENUES</u>			
Food Sales and other	\$ 3,916,000	\$ 4,564,927	\$ 648,927
State and federal:			
State equalization	4,797,060	4,727,190	-
Federal grants	14,233,187	14,839,904	606,717
TOTAL REVENUES	<u>22,946,247</u>	<u>24,132,021</u>	<u>1,185,774</u>
<u>EXPENDITURES</u>			
Support:			
Child nutrition	23,664,623	23,919,854	(255,231)
TOTAL EXPENDITURES	<u>23,664,623</u>	<u>23,919,854</u>	<u>(255,231)</u>
 EXCESS OF REVENUES (UNDER) EXPENDITURES	 <u>(718,376)</u>	 <u>212,167</u>	 <u>930,543</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	(200,000)	(196,767)	3,233
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>(200,000)</u>	<u>(196,767)</u>	<u>3,233</u>
 EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	 <u>(918,376)</u>	 <u>15,400</u>	 <u>933,776</u>
 Fund balance, June 30, 1998	 <u>3,856,344</u>	 <u>3,856,344</u>	 <u>-</u>
 FUND BALANCE, JUNE 30, 1999	 <u><u>\$ 2,937,968</u></u>	 <u><u>\$ 3,871,744</u></u>	 <u><u>\$ 933,776</u></u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - SUMMER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Local sources:			
Other	\$ 379,236	\$ 415,673	\$ 36,437
TOTAL REVENUES	<u>379,236</u>	<u>415,673</u>	<u>36,437</u>
<u>EXPENDITURES</u>			
Instruction:			
Support			
Instructional Staff Services	379,236	334,073	45,163
TOTAL EXPENDITURES	<u>379,236</u>	<u>334,073</u>	<u>45,163</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>81,600</u>	<u>81,600</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>81,600</u>	<u>81,600</u>
Fund balance, June 30, 1998	<u>-</u>	<u>256,833</u>	<u>256,833</u>
FUND BALANCE, JUNE 30, 1999	<u>\$ -</u>	<u>\$ 338,433</u>	<u>\$ 338,433</u>

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - WBRH Radio Station Training Program

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Local sources:			
Other	\$ 262,297	\$ 224,786	\$ (37,511)
TOTAL REVENUES	<u>262,297</u>	<u>224,786</u>	<u>(37,511)</u>
<u>EXPENDITURES</u>			
Support:			
Pupil Support Services	311,117	280,158	30,959
TOTAL EXPENDITURES	<u>311,117</u>	<u>280,158</u>	<u>30,959</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(48,820)</u>	<u>(55,372)</u>	<u>(6,552)</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(48,820)</u>	<u>(55,372)</u>	<u>(6,552)</u>
Fund balance, June 30, 1998	<u>48,984</u>	<u>48,984</u>	<u>-</u>
FUND BALANCE, JUNE 30, 1999	<u>\$ 164</u>	<u>\$ (6,388)</u>	<u>\$ (6,552)</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - SERVE! BATON ROUGE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
Federal grants	\$ 310,046	\$ 263,928	\$ (46,118)
TOTAL REVENUES	<u>310,046</u>	<u>263,928</u>	<u>(46,118)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	302,346	257,386	44,960
Support:			
Administrative	1,000	1,020	(20)
Business and Central Services	1,800	1,724	76
Plant Operations and Maintenance	4,900	3,798	1,102
TOTAL EXPENDITURES	<u>310,046</u>	<u>263,928</u>	<u>46,118</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1998	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 1999	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUND - GATEWAY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Federal grants	\$ 1,565,243	\$ 963,450	\$ (601,793)
TOTAL REVENUES	<u>1,565,243</u>	<u>963,450</u>	<u>(601,793)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	1,019,512	824,426	195,086
Support:			
Instructional Staff Services	448,621	112,636	335,985
Business and Central Services	42,008	17,891	24,117
Plant Operations and Maintenance	5,102	2,952	2,150
TOTAL EXPENDITURES	<u>1,515,243</u>	<u>957,905</u>	<u>557,338</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>50,000</u>	<u>5,545</u>	<u>(44,455)</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers out	(50,000)	(5,545)	44,455
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 1998	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 1999	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TECHNOLOGY LITERACY CHALLENGE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>REVENUES</u>			
Federal grants	\$ 821,654	\$ 620,825	\$ (200,829)
TOTAL REVENUES	<u>821,654</u>	<u>620,825</u>	<u>(200,829)</u>
<u>EXPENDITURES</u>			
Instruction:			
Other Education Programs	749,367	583,745	165,622
Support:			
Instructional Staff Services	52,946	23,136	29,810
Administrative	8,141	3,128	5,013
Business and Central Services	11,200	10,816	384
TOTAL EXPENDITURES	<u>821,654</u>	<u>620,825</u>	<u>200,829</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
 <u>OTHER FINANCING SOURCES</u>			
Operating transfers out	-	-	-
Operating transfers in	-	-	-
 TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
 EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balance, June 30, 1998	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, JUNE 30, 1999	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

WORKERS' COMPENSATION FUND

The Workers' Compensation Fund is designed to protect the School Board against catastrophic losses in a single year in the area of employee related accidents. This fund was established by transfers from the General Fund.

RISK MANAGEMENT FUND

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

MEDICAL INSURANCE FUND

The Medical Insurance Fund is designed to insure payment of claims in the event of the termination of the School Board's Managed Health Care Program.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1999

	<u>Workers'</u> <u>Compensation</u> <u>Fund</u>	<u>Risk</u> <u>Management</u> <u>Fund</u>	<u>Medical</u> <u>Insurance</u> <u>Fund</u>	<u>Total</u> <u>1999</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 787,755	\$ 67,676	\$ 6,511,902	\$ 7,367,333
Due from other funds	7,215,008	2,324,388	-	9,539,396
	<u>8,002,763</u>	<u>2,392,064</u>	<u>6,511,902</u>	<u>16,906,729</u>
<u>LIABILITIES AND RETAINED EARNINGS</u>				
Liabilities:				
Accounts payable	22,942	80	31,633	54,655
Claims payable	2,690,923	2,120,676	2,947,988	7,759,587
Due to other funds	-	-	9,775,845	9,775,845
TOTAL LIABILITIES	<u>2,713,865</u>	<u>2,120,756</u>	<u>12,755,466</u>	<u>17,590,087</u>
Retained Earnings	<u>5,288,898</u>	<u>271,308</u>	<u>(6,243,564)</u>	<u>(683,358)</u>
TOTAL LIABILITIES AND RETAINED EARNINGS	<u>\$ 8,002,763</u>	<u>\$ 2,392,064</u>	<u>\$ 6,511,902</u>	<u>\$ 16,906,729</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1999

	<u>Workers'</u> <u>Compensation</u> <u>Fund</u>	<u>Risk</u> <u>Management</u> <u>Fund</u>	<u>Medical</u> <u>Insurance</u> <u>Fund</u>	<u>Total</u> <u>1999</u>
<u>OPERATING REVENUES</u>				
Premiums received	\$ 3,866,548	\$ 2,123,697	\$ 39,597,520	\$ 45,587,765
TOTAL OPERATING REVENUE	<u>3,866,548</u>	<u>2,123,697</u>	<u>39,597,520</u>	<u>45,587,765</u>
<u>OPERATING EXPENSES</u>				
Claims expense	698,127	752,550	20,672,773	22,123,450
Insurance premiums	237,016	237,931	2,017,987	2,492,934
Capitation payments	-	-	18,601,944	18,601,944
Administrative fees	100	500	3,071,939	3,072,539
TOTAL OPERATING EXPENSES	<u>935,243</u>	<u>990,981</u>	<u>44,364,643</u>	<u>46,290,867</u>
NET OPERATING INCOME (LOSS)	<u>2,931,305</u>	<u>1,132,716</u>	<u>(4,767,123)</u>	<u>(703,102)</u>
<u>NONOPERATING REVENUES</u>				
Interest income	45,995	4,887	316,290	367,172
TOTAL NONOPERATING INCOME	<u>45,995</u>	<u>4,887</u>	<u>316,290</u>	<u>367,172</u>
NET INCOME (LOSS)	2,977,300	1,137,603	(4,450,833)	(335,930)
RETAINED EARNINGS (DEFICIT) at JUNE 30, 1998	<u>2,311,598</u>	<u>(866,295)</u>	<u>(1,792,731)</u>	<u>(347,428)</u>
RETAINED EARNINGS (DEFICIT) at JUNE 30, 1999	<u>\$ 5,288,898</u>	<u>\$ 271,308</u>	<u>\$ (6,243,564)</u>	<u>\$ (683,358)</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 1999

	<u>Workers'</u> <u>Compensation</u> <u>Fund</u>	<u>Risk</u> <u>Management</u> <u>Fund</u>	<u>Medical</u> <u>Insurance</u> <u>Fund</u>	<u>Total</u> <u>1999</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>				
Operating income (loss)	\$ 2,931,305	\$ 1,132,716	\$ (4,767,123)	\$ (703,102)
Adjustments to reconcile operating income (loss) to net cash used in operating activities:				
Changes in:				
Due from other funds	(7,215,008)	(2,324,388)	-	(9,539,396)
Accounts payable	22,942	80	31,633	54,655
Claims payable	(675,820)	(330,792)	933,889	(72,723)
Due to general fund	-	-	3,124,692	3,124,692
NET CASH USED IN OPERATING ACTIVITIES	(4,936,581)	(1,522,384)	(676,909)	(7,135,874)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>				
Interest Income	45,995	4,887	316,290	367,172
NET CASH PROVIDED BY INVESTING ACTIVITIES	45,995	4,887	316,290	367,172
NET DECREASE IN CASH	(4,890,586)	(1,517,497)	(360,619)	(6,768,702)
Cash at beginning of year	5,678,341	1,585,173	6,872,521	14,136,035
CASH AT END OF YEAR	\$ 787,755	\$ 67,676	\$ 6,511,902	\$ 7,367,333

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

FIDUCIARY FUND TYPE - EXPENDABLE TRUST AND AGENCY FUNDS

EXPENDABLE TRUST FUND

REVENUE CONTINGENCY FUND

The Revenue Contingency Fund was established by the School Board with a formal resolution and is expendable only with Board approval. These funds have been designated to cover substantial shortfalls in revenue in order to maintain the programs and services as originally budgeted.

AGENCY FUNDS

CONSOLIDATED PAYROLL FUND

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

SCHOOL ACTIVITY FUND

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

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

EXPENDABLE TRUST AND AGENCY FUNDS

COMBINING BALANCE SHEET

June 30, 1999

(WITH COMPARATIVE TOTALS FOR JUNE 30, 1998)

	Expendable Trust	Agency	
	Revenue Contingency Fund	Consolidated Payroll Fund	School Activity Fund
<u>ASSETS</u>			
Cash and cash equivalents	\$ 390,000	\$ -	\$4,101,134
Accounts receivable	-	1,147	-
Due from other Funds	14,259	11,735,500	-
TOTAL ASSETS	<u>\$ 404,259</u>	<u>\$11,736,647</u>	<u>\$4,101,134</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Benefits payable	\$ -	\$ 2,928,154	\$ -
Accounts payable	-	893,464	45,502
Salaries payable	-	6,400,082	-
Payroll withholdings payable	-	1,514,947	-
Due to other funds	-	-	-
Amounts held for other groups	-	-	4,055,632
TOTAL LIABILITIES	<u>-</u>	<u>11,736,647</u>	<u>4,101,134</u>
Fund balances:			
Unreserved:			
Designated for revenue deficiency	404,259	-	-
TOTAL FUND BALANCES	<u>404,259</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 404,259</u>	<u>\$11,736,647</u>	<u>\$4,101,134</u>

Total

<u>1999</u>	<u>1998</u>
\$ 4,491,134	\$ 15,260,634
1,147	42,380
11,749,759	-
<u>\$ 16,242,040</u>	<u>\$ 15,303,014</u>
\$ 2,928,154	\$ 2,725,807
938,966	-
6,400,082	6,462,433
1,514,947	1,814,238
-	406
4,055,632	3,919,536
<u>15,837,781</u>	<u>14,922,420</u>
404,259	380,594
<u>404,259</u>	<u>380,594</u>
<u>\$ 16,242,040</u>	<u>\$ 15,303,014</u>

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

EXPENDABLE TRUST FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

YEAR ENDED JUNE 30, 1999 AND 1998

	Revenue Contingency Fund	
	<u>1999</u>	<u>1998</u>
<u>REVENUES</u>		
Local sources:		
Earnings on investments	\$ 23,665	\$ 24,238
TOTAL REVENUES	<u>23,665</u>	<u>24,238</u>
<u>EXPENDITURES</u>		
Total expenditures	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	23,665	24,238
Fund balance, June 30, 1998	<u>380,594</u>	<u>356,356</u>
FUND BALANCE, JUNE 30, 1999	<u>\$ 404,259</u>	<u>\$ 380,594</u>

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1999

	<u>Balance</u> <u>June 30, 1998</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 1999</u>
<u>CONSOLIDATED PAYROLL FUND</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$ 10,960,098	\$ 212,494,932	\$ 223,455,030	\$ -
Due from other Funds	-	11,735,500	-	11,735,500
Accounts receivable	42,380	1,147	42,380	1,147
TOTAL ASSETS	<u>\$ 11,002,478</u>	<u>\$ 224,231,579</u>	<u>\$ 223,497,410</u>	<u>\$ 11,736,647</u>
<u>LIABILITIES</u>				
Accounts payable	\$ -	\$ 893,464	\$ -	\$ 893,464
Salaries payable	6,462,433	6,400,082	6,462,433	6,400,082
Payroll withholdings payable	1,814,238	129,343,665	129,642,956	1,514,947
Benefits payable	2,725,807	66,742,881	66,540,534	2,928,154
TOTAL LIABILITIES	<u>\$ 11,002,478</u>	<u>\$ 203,380,092</u>	<u>\$ 202,645,923</u>	<u>\$ 11,736,647</u>
<u>SCHOOL ACTIVITY FUND</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$ 3,919,536	\$ 11,840,989	\$ 11,659,391	\$ 4,101,134
<u>LIABILITIES</u>				
Amounts held for other groups	3,919,536	11,840,989	11,659,391	4,101,134
TOTAL LIABILITIES	<u>\$ 3,919,536</u>	<u>\$ 11,840,989</u>	<u>\$ 11,659,391</u>	<u>\$ 4,101,134</u>
<u>TOTAL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$ 14,879,634	\$ 224,335,921	\$ 235,114,421	\$ 4,101,134
Due from other Funds	-	11,735,500	-	11,735,500
Accounts Receivable	42,380	1,147	42,380	1,147
TOTAL ASSETS	<u>\$ 14,922,014</u>	<u>\$ 236,072,568</u>	<u>\$ 235,156,801</u>	<u>\$ 15,837,781</u>
<u>LIABILITIES</u>				
Accounts payable	\$ -	\$ 893,464	\$ -	\$ 893,464
Salaries payable	6,462,433	6,400,082	6,462,433	6,400,082
Payroll withholdings payable	1,814,238	129,343,665	129,642,956	1,514,947
Benefits payable	2,725,807	66,742,881	66,540,534	2,928,154
Amounts held for other groups	3,919,536	11,840,989	11,659,391	4,101,134
TOTAL LIABILITIES	<u>\$ 14,922,014</u>	<u>\$ 215,221,081</u>	<u>\$ 214,305,314</u>	<u>\$ 15,837,781</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group records the fixed assets of the School Board which are used in governmental fund type operations.

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCES

JUNE 30, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
General fixed assets:		
Land	\$ 11,776,899	\$ 11,776,758
Buildings and improvements	101,936,160	101,870,566
Furniture and equipment	81,571,922	78,750,722
	<hr/>	<hr/>
TOTAL GENERAL FIXED ASSETS	<u>\$ 195,284,981</u>	<u>\$ 192,398,046</u>
Investment in general fixed assets from:		
Capital Projects Fund	\$ 68,995,069	\$ 68,996,689
General Fund revenues	93,026,402	90,639,628
Special Revenue Fund revenues	22,670,151	23,026,647
Gifts	10,593,359	9,735,082
	<hr/>	<hr/>
TOTAL INVESTMENTS IN GENERAL FIXED ASSETS	<u>\$ 195,284,981</u>	<u>\$ 192,398,046</u>

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION

JUNE 30, 1999

<u>Function</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Furniture and Equipment</u>	<u>Total</u>
Administrative	\$ 178,409	\$ 2,747,052	\$ 7,849,303	\$ 10,774,764
Instructional	10,800,551	95,807,367	50,884,550	157,492,468
Maintenance	797,939	3,381,741	1,151,219	5,330,899
Transportation	-	-	21,686,850	21,686,850
TOTAL GENERAL FIXED ASSETS	\$ 11,776,899	\$ 101,936,160	\$ 81,571,922	\$ 195,284,981

EAST BATON ROUGE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION

FISCAL YEAR ENDED JUNE 30, 1999

<u>Function</u>	<u>General Fixed Assets July 1, 1998</u>	<u>Additions</u>	<u>Adjustments and Deductions</u>	<u>General Fixed Assets June 30, 1999</u>
Administrative	\$ 10,877,612	\$ 104,249	\$ 243,097	\$ 10,738,764
Instructional	154,597,982	3,909,278	1,014,792	157,492,468
Maintenance	5,230,853	106,873	6,827	5,330,899
Transportation	21,691,599	-	4,749	21,686,850
TOTAL GENERAL FIXED ASSETS	\$ 192,398,046	\$ 4,120,400	\$ 1,269,465	\$ 195,248,981

EBR



**STATISTICAL
SECTION**

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

GENERAL FUND REVENUES BY SOURCES
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Total</u>	<u>Ad Valorem Taxes</u>	<u>Sales and Use Tax</u>	<u>State Support</u>	<u>Federal Grants</u>	<u>Misc.</u>
1990	\$ 214,726,814	\$ 38,562,129	\$ 42,254,411	\$ 130,056,792	\$ 1,590,377	\$ 2,263,105
1991	221,226,167	39,848,629	43,160,362	135,135,768	1,459,137	1,622,271
1992	233,452,168	39,906,582	44,762,608	145,059,355	1,719,904	2,003,719
1993	237,386,093	40,765,787	47,969,355	144,938,060	1,625,186	2,087,705
1994	240,957,676	42,736,802	48,915,959	145,363,975	1,850,869	2,090,071
1995	256,268,397	52,712,069	52,409,510	146,027,066	1,682,532	3,437,220
1996	255,740,159	55,385,334	56,354,829	138,750,975	1,107,308	4,141,713
1997	259,201,923	57,514,153	58,493,172	138,881,824	478,649	3,834,125
1998	273,511,530	62,573,263	61,754,604	144,027,982	499,997	4,655,684
1999	290,490,251	66,270,647	71,015,058	146,445,025	418,508	6,341,013

GENERAL FUND EXPENDITURES BY FUNCTIONS
LAST TEN FISCAL YEARS

	<u>Total</u>	<u>Instructional (1)</u>	<u>Maintenance & Operations</u>	<u>Transportation</u>	<u>General Administrative/ Business Service Misc. (2)</u>
1990	\$ 215,832,362	\$ 161,050,559	\$ 33,133,259	\$ 15,103,214	\$ 6,545,330
1991	221,712,288	167,292,699	33,099,115	15,316,293	6,004,181
1992	234,628,800	180,561,281	30,933,600	16,570,911	6,563,008
1993	231,933,133	176,727,720	31,920,198	15,601,315	7,683,900
1994	236,185,532	179,192,174	33,112,115	16,280,051	7,601,192
1995	252,414,010	194,065,610	29,896,244	16,530,871	11,921,285
1996	249,828,590	191,372,071	30,405,442	16,410,731	11,640,346
1997	250,212,864	190,029,180	32,279,430	15,710,748	12,193,506
1998	272,520,857	201,165,847	35,199,598	19,894,201	16,261,211
1999	284,928,535	219,421,887	33,234,697	16,845,443	15,426,508

(1) Includes amounts for (a) school administration, (b) regular and special education, and (c) instructional and pupil support services and capital outlay.

(2) Includes amounts for (a) general administration, (b) debt service, and (c) business services.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Total Tax Levy (1)</u>	<u>Current Tax Levy Collections</u>	<u>Percent of Levy Collected</u>	<u>Prior Year Tax Collections</u>	<u>Total Collections</u>	<u>Ratio of Total Collections to Tax Levy</u>
1989	\$ 41,014,298	\$ 38,608,041	94.1%	\$ 1,668,578	\$ 40,276,619	98.2%
1990	40,115,213	38,083,495	94.9%	2,387,807	40,471,302	100.9%
1991	40,803,006	38,573,987	94.5%	1,565,891	40,139,878	98.4%
1992	42,259,323	40,397,094	95.6%	1,187,124	41,584,218	98.4%
1993	44,141,797	42,460,311	96.2%	1,140,676	43,600,987	98.8%
1994	54,403,964	52,422,049	96.4%	1,009,301	53,431,350	98.2%
1995	56,702,992	54,839,950	96.7%	1,195,461	56,035,411	98.8%
1996	58,955,243	57,218,310	97.1%	912,641	58,130,951	98.6%
1997	63,713,890	61,865,128	97.1%	1,445,784	63,310,912	99.4%
1998	68,642,992	66,837,246	97.3%	220,648	67,057,894	97.7%

(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.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS (1)

<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Ratio of Total Assessed Value to Total Estimated Actual Value (2)</u>
1989	\$ 1,519,041,500	\$ 13,809,468,200	11%
1990	1,529,382,300	13,903,475,500	11%
1991	1,552,187,390	14,110,794,627	11%
1992	1,568,334,720	14,257,588,336	11%
1993	1,627,894,980	14,799,045,164	11%
1994	1,674,869,070	15,226,082,455	11%
1995	1,738,389,370	15,803,539,727	11%
1996	1,864,291,960	16,948,108,764	11%
1997	1,984,916,760 (3)	18,044,697,818	11%
1998	2,110,523,928 (3)	19,186,581,255	11%

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

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

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

(3) Exempt Properties

Does not include exempt assessed valuations as follows:

	<u>1998</u>	<u>1997</u>
(a) Manufacturing plants under a ten-year contract	\$ 469,265,409	\$ 455,391,710
(b) Churches, schools, and government buildings	<u>50,489,950</u>	<u>51,885,188</u>
Total Exempt Properties	<u>\$ 519,755,359</u>	<u>\$ 507,276,898</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

PROPERTY TAX RATES AND TAX LEVIES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year	City		Parish			
	Operating (2)	Operating	Debt Service (1)	Mosquito Rodent Tax	Library Board of Control	Emergency Medical Services
<u>TAX RATES (mills per dollar)</u>						
1989	8.67	4.30	4.28	1.23	8.18	3.08
1990	8.67	4.30	3.60	1.23	8.18	3.08
1991	8.67	4.30	3.13	1.23	8.18	3.08
1992	8.74	4.38	2.85	1.25	8.33	3.13
1993	8.74	4.38	2.85	1.25	8.33	3.13
1994	8.74	4.38	2.85	1.23	8.33	3.13
1995	8.74	4.38	2.85	1.23	8.33	3.13
1996	8.50	4.20	1.22	1.18	11.10	3.00
1997	8.50	4.20	0.63	1.18	11.10	3.00
1998	8.50	4.20	-	1.18	11.10	3.00

TAX LEVIES

1989	\$ 6,986,865	\$ 6,531,878	\$ 6,041,510	\$ 1,868,421	\$ 12,425,759	\$ 4,678,648
1990	6,934,514	6,576,344	5,119,377	1,881,140	12,510,347	4,710,497
1991	6,987,139	6,674,406	4,714,644	1,909,191	12,696,893	4,780,737
1992	6,942,024	6,869,306	4,469,754	1,960,419	13,064,228	4,908,888
1993	7,207,838	7,130,180	4,639,501	2,034,869	13,560,365	5,095,311
1994	7,346,852	7,335,927	4,773,377	2,060,089	13,951,659	5,242,340
1995	7,630,188	7,614,145	4,954,410	2,138,219	14,480,783	5,441,159
1996	7,923,458	7,830,026	2,274,436	2,199,865	20,693,641	5,592,876
1997	8,253,582	8,336,650	1,250,498	2,342,202	22,032,576	5,954,750
1998	8,662,650	8,864,201	-	2,490,418	23,426,816	6,331,572

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

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

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

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

Parish			
School District	Recreation and Parks	Law Enforcement District	Total
38.02	9.28	7.94	84.98
36.95	9.28	7.94	83.23
36.95	9.28	7.94	82.76
37.84	9.45	8.09	84.06
37.84	9.45	8.09	84.06
45.34	9.45	14.99	98.44
45.34	11.45	14.99	100.44
43.45	10.97	14.99	98.61
43.45	10.95	14.99	98.00
43.45	10.95	14.99	97.37
\$ 57,753,958	\$ 14,096,705	\$ 12,061,190	\$ 122,444,934
56,510,676	14,192,668	12,143,295	120,578,858
57,353,324	14,404,299	12,324,468	121,845,101
59,345,786	14,820,763	12,687,828	125,068,996
61,599,546	15,383,608	13,169,670	129,820,888
75,938,564	15,827,513	25,106,287	157,582,608
78,818,574	19,904,558	26,058,457	167,040,493
81,003,486	20,451,283	27,945,737	175,914,808
86,244,633	21,734,839	29,753,902	185,903,632
91,702,265	23,110,237	31,636,754	196,224,913

(1) Parishwide debt.

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

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

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT
TO TOTAL GENERAL FUND EXPENDITURES
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Fund Expenditures</u>	<u>Ratio of Debt Service to General Expenditures (Percent)</u>
1990	\$ 2,680,000	\$ 123,710	\$ 2,803,710	\$ 215,832,362	1.30%
1991	410,000	1,085	411,085	221,712,288	0.19%
1992	10,000	716	10,716	234,628,800	0.00%
1993	-	-	-	231,933,133	0.00%
1994	-	-	-	236,185,532	0.00%
1995	-	-	-	252,414,010	0.00%
1996	-	-	-	249,828,590	0.00%
1997	-	-	-	250,212,864	0.00%
1998	-	-	-	272,520,857	0.00%
1999	-	-	-	284,928,535	0.00%

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 1998

	<u>Gross Debt Outstanding</u>	<u>Amounts in Debt Service Fund for Principal</u>	<u>Net Debt Outstanding</u>
<u>Other Governmental Agencies</u>			
<u>Parish of East Baton Rouge:</u>			
1982 Jail Project Contract	\$ 55,892	-	\$ 55,892
Total for Parish of East Baton Rouge	55,892	-	55,892
<u>Overlapping Debt:</u>			
City of Baker	1,410,000	1,090,862	319,138
City of Zachary	54,400	-	54,400
Hospital Service District No. 1 (Lane Memorial Hospital)	7,710,000	489,984	7,220,016
Port of Greater Baton Rouge	<u>2,730,118</u>	<u>410,000</u>	<u>2,320,118</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u>\$ 11,960,410</u>	<u>\$ 1,990,846</u>	<u>\$ 9,969,564</u>

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Population(1)</u>	<u>Per Capita Income(3)</u>	<u>Median Age(1)</u>	<u>Public School Enrollment(4)</u>	<u>Unemployment Rate (%) (5)</u>	<u>Unemployment Labor Market Area% (6)</u>
1989	384,006	\$ 13,828	26.0	58,160	5.1	5.8
1990	380,105 (2)	15,089	26.0	59,840	4.8	5.4
1991	383,983	16,236	26.3	59,861	5.4	6.2
1992	390,763	17,881	29.9	60,918	5.6	6.4
1993	393,923	18,148	29.9	60,643	5.8	6.6
1994	396,364	18,798	29.9	59,026	6.6	7.4
1995	398,661	19,288	29.9	57,430	5.6	6.2
1996	399,992	20,484	29.9	56,576	5.3	5.8
1997	396,331	22,361	29.9	56,135	4.2	4.4
1998	396,556	23,077	29.9	55,507	3.3 (7)	3.7 (7)

All information is parishwide.

- (1) Estimates - Planning Commission of East Baton Rouge Parish
- (2) Official U. S. Census
- (3) Estimates - Bureau of Economic Analysis
- (4) East Baton Rouge Parish School Board
- (5) Louisiana Department of Labor - Benchmark rates for East Baton Rouge Parish only - These data are disaggregated using claims for unemployment compensation and population sharing ratios which are applied to present market area estimates and are valid only for the allocation of manpower revenue sharing funds.
- (6) Louisiana Department of Labor - Baton Rouge Labor Market area includes East Baton Rouge, Ascension, Livingston, and West Baton Rouge Parishes. The Labor Market Rate reflects unemployment in Baton Rouge and the surrounding area. Baton Rouge serves as the focus of employment for many of the parishes that border it.
- (7) Preliminary figures.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN FISCAL YEARS

Calendar Year	Estimated Actual Property Values	Commercial Construction(2)		Residential Construction(2)		Bank Deposits(1) (In Thousands)
		Number of Permits	Value	Number of Permits	Value	
1989	\$ 13,809,468,200	850	\$ 101,438,055	1,948	\$ 74,597,798	\$ 13,425,510
1990	13,903,475,500	872	105,358,564	1,957	82,956,766	14,051,811
1991	14,110,794,627	892	96,213,779	1,999	88,020,266	17,731,148
1992	14,257,588,336	835	103,544,932	2,395	116,690,014	12,227,027
1993	14,799,045,164	920	133,669,625	2,542	129,633,256	12,519,825
1994	15,226,082,455	948	205,269,598	2,529	123,468,138	16,502,542
1995	15,803,539,727	958	210,975,208	2,160	93,878,466	17,685,694
1996	16,948,108,764	1,037	262,585,974	2,312	109,909,237	19,428,938
1997	18,044,697,818	1,104	197,840,970	2,081	100,546,972	See Below
1998	19,186,581,225	870	218,408,621	2,182	107,752,471	See Below

	Bank Deposits (In Thousands)	
	December 31,	
	1998*	1997*
Hibernia National Bank	\$ 1,152,866	\$ 7,799,665
Bank One, N.A.	1,834,883	4,156,918
Whitney National Bank	178,495	2,686,731
Regions Bank of Louisiana	227,986	1,871,479
City National Bank of Baton Rouge (3)	-	971,711
Hancock Bank of Louisiana	430,587	713,037
Union Planters Bank	524,147	505,423
Liberty Bank & Trust Company	12,718	136,183
Citizens Bank & Trust Company	25,043	84,035
Bank of West Baton Rouge	21,392	106,409
Bank of Zachary	73,550	67,039
Bank of Commerce	-	60,809
First National Banker's Bank	77,965	30,195
Louisiana Bank & Trust Company	29,443	24,571
Deposit Guaranty National Bank	102,100	-
First Bank	5,416	-
Mercantile Store	500	-
United Credit Card Bank	500	-
Total Deposits	\$ 4,696,591	\$ 19,214,205

* 1997 Deposits Statewide; 1998 Deposits Parishwide

All Information is Parish-wide unless otherwise noted

- (1) Source: Louisiana State Office of Financial Institutions.
- (2) Source: Department of Public Works - Inspection Division.
- (3) Acquired by Regions Bank of Louisiana effective 11/16/98.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

PARISH OF EAST BATON ROUGE - PRINCIPAL TAXPAYERS

<u>Taxpayers</u>	<u>Type of Business</u>	<u>1998 Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>
Exxon Corporation	Petroleum Products	\$ 158,077,180	7.49%
Entergy, Inc.	Electric and Gas Utility	54,917,070	2.60
Bell South Communications	Telephone Utility	54,062,660	2.56
Georgia-Pacific Corporation	Pulp and Paper Products	28,863,570	1.37
Bank One	Bank	26,557,550	1.26
Hibernia National Bank	Bank	18,022,600	0.85
Baton Rouge Water Company	Water Utility	15,469,740	0.73
City National Bank	Bank	15,138,750	0.72
Formosa Plastic	Plastic Manufacturer	11,923,390	0.56
Paxon Polymer	Plastic Manufacturer	<u>10,192,600</u>	<u>0.48</u>
		<u>\$ 393,225,110</u>	<u>18.62%</u>

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

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

BOARD MEMBERS' COMPENSATION

JUNE 30, 1999

<u>Name</u>	<u>Compensation Base(1)</u>	<u>Additional Compensation(3)</u>	<u>Total</u>
Black, William "Bill"	\$ 9,600	\$ 1,150	\$ 10,750
Cyrus, Leo	4,800	300	5,100
Devall, Dalton	9,600	1,100	10,700
Hammatt, Noel	9,600	1,150	10,750
Haynes-Smith, Patricia	9,600	1,150	10,750
Henderson, Daniel	9,600	900	10,500
Kelley, Ingrid	9,600	1,050	10,650
Ledoux, Eldon	9,600	1,100	10,700
Mims, Jacqueline	9,600	900	10,500
Moser, Roger	10,200	1,050	11,250
Pratt, Warren	9,600	1,000	10,600
Robinson, Press(2)	<u>10,200</u>	<u>900</u>	<u>11,100</u>
	<u>\$ 111,600</u>	<u>\$ 11,750</u>	<u>\$ 123,350</u>

Notes:

- (1) Base compensation per member is \$800 per month.
- (2) Presiding President of the Board receives \$900 per month in base compensation.
- (3) Each Board member attends different committee meetings of which additional compensation for these is \$50 per meeting up to a maximum of two per month. A member may attend more than two, but is only compensated for two per month. These meetings are exclusive of normally scheduled Board meetings.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

TEN LARGEST EMPLOYERS BY INDUSTRY

<u>Type of Industry</u>	<u>Company Name</u>
Public Schools	East Baton Rouge Parish School Board
Government	City of Baton Rouge – Parish of East Baton Rouge
University	Louisiana State University – Baton Rouge
Petroleum Products Chemical Products Plastic Products	Exxon Corporation – Houston, Texas
Hospital	Our Lady of the Lake Regional Medical Center
Retail	Wal-Mart Stores, Inc.
Construction	Harmony Corporation
Service	Fluor Daniel Services Corporation
University	Louisiana State University – Agriculture Center
Hospital	Baton Rouge General Medical Center

Source: Louisiana Department of Labor-based on information available as of first quarter of 1998. Includes firms with 1,000 or more employees.

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Unaudited

MISCELLANEOUS STATISTICAL DATA

JUNE 30, 1999

Year of Incorporation	1877
Form of Government	President/School Board
Area of Parish	472.1 Square Miles
Regular School Days	180
Number of Schools:	
K-5	59
K-6	1
Middle Schools (6-8 only)	17
Jr. High and High Schools (7-12)	1
High Schools (9-12 only)	15
Special Education Centers	5
Middle/High Alternative School	<u>1</u>
SUBTOTAL	99
Charter Schools	<u>3</u>
TOTAL	<u><u>102</u></u>
Enrollment (Public School Only):(1)	
Kindergarten	4,307
Grades 1-5	20,628
Grades 6-8	12,558
Grades 9-12	15,462
Special Education (Elementary & Secondary)	<u>2,271</u>
SUBTOTAL	55,226
Charter Schools	
Kindergarten	37
Grades 1-5	107
Grades 6-8	136
Special Education	<u>1</u>
TOTAL	<u><u>55,507</u></u>

(1) Public School Enrollment at 10/01/98.

11/11/99
11/11/99
11/11/99

EAST BATON ROUGE PARISH SCHOOL BOARD

REPORTS ON COMPLIANCE AND INTERNAL CONTROL

JUNE 30, 1999



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Report on Compliance with Requirements Applicable to each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	Exhibit B
Schedule of Expenditures of Federal Awards	Exhibit C
Schedule of Findings and Questioned Costs	Exhibit D





Postlethwaite & Netterville
A Professional Accounting Corporation

EXHIBIT A

8550 United Plaza Blvd., Suite 1001 • Baton Rouge, Louisiana 70809
Telephone (225) 922-4600 • FAX (225) 922-4611
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

East Baton Rouge Parish School Board
Baton Rouge, Louisiana

We have audited the financial statements of the East Baton Rouge Parish School Board as of and for the year ended June 30, 1999, and have issued our report thereon dated November 19, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the East Baton Rouge Parish School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the East Baton Rouge Parish School Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.



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This report is intended for the information of the School Board, management and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Poottithwaite & Metterville

Baton Rouge, Louisiana
November 19, 1999





Postlethwaite & Netterville
A Professional Accounting Corporation

EXHIBIT B

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

East Baton Rouge Parish School Board
Baton Rouge, Louisiana

Compliance

We have audited the compliance of the East Baton Rouge Parish School Board with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 1999. The East Baton Rouge Parish School Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the East Baton Rouge Parish School Board's management. Our responsibility is to express an opinion on the East Baton Rouge Parish School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the East Baton Rouge Parish School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the East Baton Rouge Parish School Board's compliance with those requirements.

In our opinion, the East Baton Rouge Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.



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Internal Control Over Compliance

The management of the East Baton Rouge Parish School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered East Baton Rouge Parish School Board's internal control over compliance with requirements that could have a direct and material effect on major federal programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of the East Baton Rouge Parish School Board as of and for the year ended June 30, 1999, and have issued our report thereon dated November 19, 1999. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information of the School Board, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Pootlithwaite & Netterville

Baton Rouge, Louisiana
November 19, 1999



EAST BATON ROUGE PARISH SCHOOL BOARD

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of East Baton Rouge Parish School Board and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B -- FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 1999, the organization had food commodities totaling \$297,239 in inventory.



**EAST BATON ROUGE PARISH SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDING JUNE 30, 1999**

EXHIBIT C

U.S. DEPT. OF EDUCATION

<u>PROGRAM</u>	<u>FEDERAL CFDA NUMBER</u>	<u>Grantor Project No.</u>	<u>EXPENDITURES</u>
IDEA-PART H DIRECT SERVICES	84.1810	97-CIT3-17	35,038
IDEA-PART H DIRECT SVCS '99	84.1810	98-IH-17-S-C/O TO 99	9,806
YWCA EVEN START '99	84.2130	99-ES-N5-F	5,494
ADULT EDUCATION	84.002A	99-AETT-17-F	1,103,045
TITLE I	84.010A	98-IASA-17	12,841,251
P.L. 102-119 '99	84.027A	99-1B-17-S	2,842,927
VOC. ED. BASIC GRANT '99	84.048A	99-VE-17-2B/BG	569,372
VOC. ED. SINGLE PARENT '99	84.048A	99-VE-17-2SP	5,266
VOC. ED. INSTR. S. PARENT C/O '99	84.048A	28-99-17-2SP-1998 C/O	4,053
EISENHOWER TITLE II '98	84.151A	98-IASA-17	34,747
EMERG IMMIGRANT ED PROG '98	84.162A	FY-98	20,503
EMERG. IMMIGRANT ED. '99	84.162A	99-IASA-17-VII	110,453
P.L. 101-476 '98	84.173A	98-FT-17	860,035
PRESCHOOL FLOW THROUGH '99	84.173A	99-1P-17-S	73,230
TITLE IV DRUG FREE '99	84.186A	99-IASA-17	475,758
TITLE I HOMELESS	84.196A	98-IASA-2898H117	73,803
TITLE I CAPITAL EXPENSE '99	84.216A	99-IASA-17-C	68,352
VOC. ED. TECH PREP. '99	84.243A	99-VE-17-3FE, 28-98-17-3-PE	390,835
LEARN 21 CENT-LOCAL IMPROV. '98	84.276A	S276A50018-95	361,336
LEARN 21ST CENTURY COMMUNITY * GATEWAY	84.278B	R287B990145	48,353
	84.278E	113-800029,60	963,361
TITLE II '99	84.281A	99-IASA-17-II	273,176
TITLE VI '98	84.298A	97-IASA-17	502,494
TECH LITERACY CHALL GRANT '99	84.318X	99-LCF-17-F	620,825
TOTAL DEPT. OF EDUCATION			22,293,513

U.S. DEPT. OF LABOR

<u>PROGRAM</u>	<u>FEDERAL CFDA NUMBER</u>	<u>Grantor Project No.</u>	<u>EXPENDITURES</u>
JTPA JSEP LAB	17.250A	98/99	41,830
JTPA SUMMER YOUTH	17.250A	FY97-98	75,940
TOTAL DEPT. OF LABOR			117,770

**EAST BATON ROUGE PARISH SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDING JUNE 30, 1999**

EXHIBIT C

U.S. DEPT. OF HEALTH AND HUMAN SERVICES

<u>PROGRAM</u>	<u>FEDERAL CFDA NUMBER</u>	<u>Grantor Project No.</u>	<u>EXPENDITURES</u>
YWCA HIPPIY HEAD START	93.600	FY-98,06YCO528/02,FY-99	130,682
PROJ. INDEP. ADULT ED. '99	93.561A	4304-507561-4305	255,102
STARTING POINTS '99	93.575A	FY-99	357,959
TOTAL DEPT. OF HEALTH AND HUMAN SERVICES			743,743

CORPORATION FOR NATIONAL SERVICE

<u>PROGRAM</u>	<u>FEDERAL CFDA NUMBER</u>	<u>Grantor Project No.</u>	<u>EXPENDITURES</u>
PROJECT SERVE FED. '99	94.006	94ASCLA0190101	263,928
AMERICA READS '99	94.006	99-AMERICA READS	5,030
TOTAL CORPORATION FOR NATIONAL SERVICE			268,958

U.S. DEPT. OF AGRICULTURE

<u>PROGRAM</u>	<u>FEDERAL CFDA NUMBER</u>	<u>Grantor Project No.</u>	<u>EXPENDITURES</u>
FOOD DISTRIBUTION - COMMODITIES	10.550	N/A	1,010,024
SCHOOL BREAKFAST	10.553	N/A	3,969,644
SCHOOL LUNCH	10.555	N/A	9,860,236
TOTAL DEPT. OF AGRICULTURE			14,839,904

**EAST BATON ROUGE PARISH SCHOOL BOARD
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR FISCAL YEAR ENDING JUNE 30, 1999**

EXHIBIT C

U.S. DEPT. OF DEFENSE

PROGRAM	FEDERAL CFDA NUMBER	Grantor Project No.	EXPENDITURES
ARMY JROTC	*	N/A	418,508
TOTAL DEPT. OF DEFENSE			418,508

OTHER FEDERAL ASSISTANCE

PROGRAM	FEDERAL CFDA NUMBER	Grantor Project No.	EXPENDITURES
NATIONAL SCIENCE FOUNDATION	*	47.076B	ESI9254431 285,840
TOTAL OTHER FEDERAL ASSISTANCE			285,840
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 38,968,236

* - Direct Support

See the accompanying notes to the schedule of expenditures of federal awards

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**EAST BATON ROUGE PARISH SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 1999**

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the general purpose financial statements of the East Baton Rouge Parish School Board.
2. There were no reportable conditions disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the East Baton Rouge Parish School Board were disclosed during the audit.
4. There were no reportable conditions disclosed during the audit of the major federal award programs.
5. The auditors' report on compliance for each of the major federal award programs for the East Baton Rouge Parish School Board expresses an unqualified opinion.
6. There were no findings relative to major federal award programs for the East Baton Rouge Parish School Board.
7. The programs tested as major programs are: Title I, Special Education, and SERVE! Baton Rouge.
8. The threshold for distinguishing Types A and B programs was program expenditures equal to or exceeding \$ 1,169,047.
9. The East Baton Rouge Parish School Board was determined to be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENTS

None

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

None

