



INSPIRING * INNOVATING * IGNITING
OUR STUDENTS' FUTURES



Annual Comprehensive Financial Report

For the Year Ended June 30, 2024





Students of the Year Award Ceremony

East Baton Rouge Parish School System
Baton Rouge, Louisiana

For the Year Ended June 30, 2024

Prepared by the Finance and Budget Management
Staff

James P. Crochet, CPA
Chief Business Officer

Kelly Lopez, MBA
Chief Financial Officer



Superintendent Cole Inspiring Students

INTRODUCTORY SECTION

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

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Board Members



Lamont Cole
Superintendent

Carla Powell-Lewis
District 3
Board President



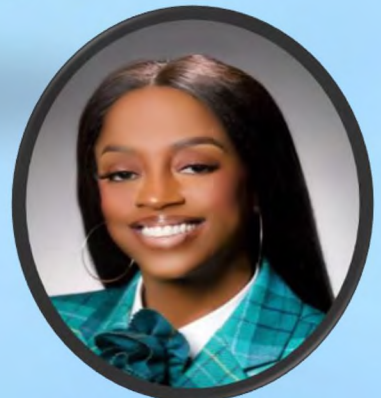
Patrick Martin
District 9
Vice President



Mark Bellue
District 1



Darius Lanus
District 2



Shashonnie Steward
District 4



Cliff Lewis
District 5



Nathan Rust
District 6



Michael Gaudet
District 7



Emily Soule
District 8



Administrative Officers

Superintendent of Schools	LaMont Cole
Deputy Superintendent of Schools	Adam Smith
General Counsel	Gwynn Shamlin
Chief Officer of Support and Special Projects	Stacey Dupre
Chief Technology Officer	Amy Jones
Chief of Accountability Assessment and Evaluation	Andrea O’Konski
Chief Academic Officer	Catasha Edwards
Admin Director Communications and Public Relations	Marlon Cousin and Taylor Gast
Chief of Schools	Laura Williams
Chief of Operations	John McCann
Chief of Human Resources	Beanka Brumfield-Williams



Division of Finance

December 20, 2024

President and Members of the
East Baton Rouge Parish School Board

Dear Board Members:

The Annual Comprehensive Financial Report of the East Baton Rouge Parish School System for the fiscal year ended June 30, 2024, is presented herewith. This financial report represents a comprehensive portrait of the School System's financial condition. It is structured in such a manner as to make it a very useful management instrument as well as an informative public document.

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

This fiscal year 2023 Annual Comprehensive Financial Report received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association and the Certificate of Excellence in Financial Reporting from the Association of School Business Officials. This was the thirty-sixth consecutive year that the School Board received both of these prestigious awards.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'LaMont Cole'.

LaMont Cole
EBRPSS Superintendent of Schools



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December 20, 2024

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

We are pleased to submit to you the Annual Comprehensive Financial Report (ACFR) of the East Baton Rouge Parish School System (District), for the fiscal year ended June 30, 2024, which provides full disclosure of the financial operations of the District. The basic financial statements within this ACFR, which have been audited by EisnerAmper, APAC, a firm of licensed certified public accountants, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management and with the School Board. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of various funds and account groups of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

This letter of transmittal is designed to complement the Management Discussion and Analysis (MD&A) and should be read in conjunction with it. The MD&A is located immediately following the report of the independent auditors and provides an objective, easy to understand narrative overview and analysis of the basic financial statements. The MD&A explains the financial position and results of operations of the District for the past fiscal year.

REPORTING ENTITY

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

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

The District provides a full range of public education services at all grade levels ranging from pre- kindergarten through grade twelve to approximately 40,000 students and employs approximately 5,500 persons. Total enrollment includes students participating in regular and enriched academic education, alternative education, exceptional student services education for the handicapped to age twenty-two, career and technical education and fourteen (14) charter schools (two elementary, two middle, three K-8, six K-12, and one high). Services provided to students include instructional staff, instructional materials, instructional facilities, administrative support, business services, food services, system operations, facility maintenance, student health services and bus transportation. In addition, the District serves approximately 2,600 adult education students annually.

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

ECONOMIC CONDITION AND OUTLOOK

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

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



According to "The Louisiana Outlook: 2025-2026, prepared by Loren C. Scott, Professor Emeritus in Economics published by Division of Economic Development, Ourso College of Business, Louisiana State University, Baton Rouge, Louisiana:

The Louisiana Economic Forecast projects statewide gains of 58,300 jobs in 2024 and 2025. Baton Rouge is expected to be the fastest growing area in Louisiana, with over 16,000 new jobs projected. The region has \$10 billion in ongoing industrial projects and another \$18 billion announced but not yet started. This growth is driven by industrial construction, particularly in the chemical industry, due to the abundance of cheap natural gas in the U.S. compared to Asia and Europe. The Amazon fulfillment center at Cortana Mall is a significant new driver, employing around 500 people with plans to add another 500. The construction sector, especially industrial construction, will be the primary job creator, with companies like Turner Industries and Performance Contractors hiring extensively. This influx of construction jobs will boost other sectors like retail, services, and healthcare.

Baton Rouge is the home for several high-technology research facilities such as Louisiana State University's C. B. Pennington Biomedical Research Center and its Center for Advanced Microstructure and Devices. Opened in 1988, the Pennington Center now houses 44 research laboratories situated on 222 acres that span the Center's three programs – Basic Research, Clinical Research, and Population Science (thirteen core service laboratories). There are ten (10) research areas which include obesity, diabetes, epidemiology & prevention, genomics & molecular genetics, neurobiology, neurodegeneration, nutrient sensing, cancer, physical activity & health, and developmental biology. The center also includes inpatient and outpatient clinics, a research kitchen, and an administrative area. Sixty-five (65) faculty members, twenty (20) postdoctoral researchers, and approximately 450 research associates, research technicians, and support personnel focus their research efforts on ten (10) research program areas: Epidemiology and Prevention, Physical Activity and Health, Cancer, Diabetes, Obesity, Neurodegeneration, Genomics and Molecular Genetics, Stem Cell and Developmental Biology, Neurobiology, and Nutrient Sensing and Signaling.

The Baton Rouge Community College (BRCC), a two-year institution of higher education, opened in the fall of 1998. When classes began at BRCC in 1998, enrollment was just under 1,900 students. Enrollment has steadily grown and more locations were founded. There are now eight (8) locations which cover six (6) parishes, East and West Baton Rouge, Iberville, Point Coupee, and West and East Feliciana with a current enrollment of 8,500. The community college system builds a system of higher education that is more affordable for young people and provides opportunities for training and certification in a number of skills. BRCC is jointly under the control, supervision, and management of the Board of Supervisors of Southern University and Louisiana State University.

LOCAL SALES TAX AND MINIMUM FOUNDATION PROGRAM

Actual sales tax collections through June 2024 were finalized and received from the City Parish Government in August 2024. Actual collections increased by 1.4% for the fiscal year ended June 30, 2024. Sales tax collections represent a major component or 26% of general operating revenue for the District. In 2024, the East Baton Rouge Tax Assessor has placed a value of \$210.9 million on all taxable property located within the District's boundaries, up from \$197.2 million the previous year. Ad valorem tax collections represent a major component or 36.8% of general fund operating revenue for the District. The effect of the national recovery has impacted the local economy by an increase in available jobs.

The Minimum Foundation Program (MFP) provides funding from the State of Louisiana based on per-pupil allocations and additional funding for weighted areas including career and technical, at-risk, or special education. The base per-pupil allocation for 2023-2024 was \$4,188. State Minimum Foundation Program (MFP) funding decreased by approximately \$6.7 million when compared to the prior year. This decrease in MFP funding was due to the wealth factor decrease from sales tax collection in the 2021-2022 fiscal year and a decrease in school enrollment during the fiscal year.

The June 2024 unemployment rate for Louisiana was 4.0%, an increase from the June 2023 rate of 3.6%. The national unemployment rate for June 2024 was 4.1%.

Student enrollment had declined with the increase in enrollment in private, parochial, and charter schools. Approximately 12,551 students were enrolled in a Type I, Type II, or Type V charters and 14,335 were enrolled in a private or parochial school in the District as of February 2024. This decline in student enrollment has resulted in State funding to the District being reduced by millions of dollars. The October 1, 2023 enrollment approved for the purpose of funding by the State was 38,728 students, which was 1,932 students less than the October 1, 2022 state enrollment count due to the growth of Type II charters within the District.

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

MAJOR INITIATIVES

Current Year - During the 2023-2024 year, the District continued its efforts to improve student performance and community support through various programs.

Strategic Plan

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

The Four Cornerstones include:

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

Tax Plan – Phase I

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

Tax Plan - Phase II

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

Tax Plan - Phase III

In March 2008, the community continued to support the District by voting to continue the one-cent sales tax for an additional ten years. The continuation was again in the form of three propositions, mirroring the form it took in 1998 with collections to begin April 1, 2009 and continue through 2019. Proposition 1 calls for the construction of eight new schools (3 new, 5

rebuilt), major renovations and additions at one high school, two middle schools, ten elementary schools, and much needed repairs at another forty-five schools. Both the new and renovated schools will provide appropriate educational spaces that are more conducive to teaching and learning, provide adequate special program and laboratory facilities; improve safety and security, and increase technology implementation and accessibility. Propositions 2 and 3 have continued to fund the continuation of discipline programs and employee compensation at current levels for each Tax Plan phase. A Community Oversight Committee continues to ensure that the money approved by the voters is spent appropriately. The final Phase 3 project was completed in October, 2022 for the demolition of the Old Jefferson Terrace Elementary School.

Tax Plan – Phase IV

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

FACILITIES UPDATE 2023-2024 SCHOOL YEAR

- Brownfields Elementary School – The new elementary school will combine both Brownfields and White Hills Elementary School populations for grades Pre-K through Fifth grade. The new school will reside on the current Brownfields site. The new Brownfields Elementary School construction was completed on August 5, 2024, ahead of the contractual completion date of September 12, 2024.
- Baton Rouge Center for Visual and Performing Arts – The existing BRCVPA will be replaced at its current site. The newly built school will house grades Pre-K through Fifth grades. The school is being designed to encourage collaboration and foster arts integrated instruction. The project is currently under construction and structural steel component to be completed by October, 2024 and the new school is currently planned to open for the 2025-2026 school year.

- Broadmoor Middle School Renovation – This project is for the renovation of the campus and a kickoff design meeting was held in June, 2022. The existing building renovation project is currently on hold.
- New Elementary School in the Southern Part of the District – The East Baton Rouge Parish School System and BREC have developed a Cooperative Endeavor Agreement for a “School in a Park” concept. The two public entities have partnered to purchase the property which closed in May 2023 with BREC submitting their portion of the payment to EBRPSS. Design kickoff began in September 2023 and both the designer and contractor have been selected with completion date to be determined.
- Forest Heights Elementary School Classroom Addition & Renovation – The addition of an academic building with 6 classrooms, locker rooms, and ancillary spaces has been constructed and the project is complete. Due to the project coming in under budget there was enough left over to provide new playground equipment for the existing school which is complete.
- Wildwood Elementary School Classroom Addition & Renovation – Wildwood received a six-classroom building addition to replace two modular buildings removed from the campus. Included in construction were modifications to the north parking lot to accommodate the bus traffic. The carpool was rerouted to the front parking lot to help relieve traffic congestion on the street. The new building is complete.
- Woodlawn High School Additions – The Woodlawn High School Addition project includes a secured vestibule at the front entrance of the school and a new classroom building addition. The new building will include four new classrooms. This project is currently under construction. The secured vestibule is complete, and the classroom is under construction with a completion date of December, 2024.
- Glen Oaks Middle School Demolition – The demolition of Glen Oaks Middle School is underway with a completion date of January 2025 due to fire damage sustained at the school in November, 2023.
- McKinley High School – The McKinley High School project is planned for a major renovation. The goal of the project aims to focus on enhanced street appeal while addressing various aspects such as building systems, operational flow, ADA access and facility upgrades with a completion date to be determined.

TECHNOLOGY INITIATIVE AND ONLINE TESTING

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

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

LITERACY BLUEPRINT

The Literacy Blueprint was written to serve as a guide for how the school district and community can work together to improve literacy for the students of East Baton Rouge and to serve as a blueprint for making East Baton Rouge the literacy capital of Louisiana. This guide will start with an overview of the current literacy data for the East Baton Rouge Parish School System, progress toward the goals established at the creation of the Literacy Blueprint, and the benchmarks used to know if we are on track to achieving those goals. It will also include research on what high-quality literacy programs include, the action steps taken to progress toward achieving those goals and how the community can continue working together with the district to reach those goals.

Over the past school year, our district continued the implementation of this comprehensive literacy blueprint that emphasizes continued improvement and community engagement. The year unfolded in four distinct cycles defined as our Arc of the Year, with each cycle designed to enhance literacy instruction, support, and student achievement. We initiated Language Essentials for Teachers of Reading and Spelling (LETRS) training for both teachers and administrators of students in grades K-3, equipping them with essential strategies to support all learners in acquiring foundational literacy skills to become proficient readers. Monthly meetings with literacy coaches are held to build their capacity, ensuring they are equipped with the knowledge and skills to effectively support teachers and students. The instructional core framework was applied across all grade bands, fostering a cohesive approach to literacy instruction. We also introduced the 21 Day planner for small group instruction, which enables targeted instruction and personalized support for students during the literacy block. Aimed at supporting teachers with successful small group implementation, the plan includes supports for classroom management and an explicit roadmap for implementing literacy workstations. To foster family engagement, the EBR Reads initiative brought the community together around literacy, showcasing students reading the book of the month. In addition, district and school teams hosted literacy symposiums for families and community members to promote collaboration and shared resources. These actions collectively strengthened our literacy programs and engaged stakeholders in fostering a culture of literacy and learning throughout the district.

As we navigate through the plan, it is important that in order for this plan to be successful, each and every keystone continues to be reviewed and implemented with commitment. This plan will use data to showcase the need for each keystone. Examples of exemplary lessons and strategies

will also be showcased to provide a basis for what literacy instruction should look like. We will include specific sections that show how to support diverse learners. We will also explain how families and the community can help in the work of literacy learning with our children. All stakeholders are encouraged to ask questions, make connections and identify information and recommendations that are most important to them. By sharing a common language and vision for literacy, we will increase collaboration and accountability; and make more aligned, strategic and unified decisions that support all students and members of our community.

EBRPSS Office of Workforce Development

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

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

CTE Focus:

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

- Economic Development: Contributes to local economic growth by training a skilled workforce.
- Personal Growth: Focuses on building self-confidence, leadership, and a strong work ethic.

Work-Based Learning Partnership: We work in partnership with BRAC to align the educational needs of business and industry. This initiative allows business and industry to steer education to the specific industry needs while training their future employees and ensuring we retain our talent. The network will bring workforce and education together to be solution-oriented.

We work in partnership with Baton Rouge Area Chamber (BRAC) to provide work-based learning opportunities supporting TOPS U and TOPS Tech students and ensure career alignment to the [LDOE Career Pathways](#):

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

The East Baton Rouge Parish Career and Technical Education, CTE/CATE, programs are designed to provide students with the skills, knowledge, and experience necessary for success in various careers and technical fields. The Career and Technical education department works to support three focus Career Diploma Jump Start Pathways at each high school in the EBRPSS and at the Career and Technical Education Center.

The purpose of these programs can be broken down into several key areas:

Skill Development: CTE programs focus on equipping students with practical, job-specific skills that are in demand in the workforce. This includes hands-on training in LDOE aligned career pathways aligned to the community's workforce needs.

Career Exploration: CTE allows students explore different career options and gain insights into various industries. By participating in CTE courses, students can make more informed decisions about their career paths and educational goals. Students who take CTE classes are more likely to graduate high school.

Industry-Relevant Education: Our office collaborates with local businesses and industry leaders to ensure that the curriculum remains relevant to current job market needs. This alignment with industry standards helps students acquire up-to-date knowledge and skills.

Certification and Credentials: We offer opportunities for students to earn industry-based credentials (IBCs). These credentials enhance a student's employability and provide a competitive edge in the job market.

Work-Based Learning Experiences: Internships and apprenticeships provide students with hands-on experience in real-world job environments, allowing them to apply classroom knowledge, develop professional skills, and gain valuable industry insights.

College and Career Readiness: We aim to prepare students for both higher education and immediate entry into the workforce. They often include components that help students build soft skills such as communication, teamwork, and problem-solving.

Economic Development: By training a skilled workforce, our programs contribute to local and regional economic development. A well-trained workforce supports the growth of industries and businesses within the community.

Personal Growth: Beyond technical skills, our programs often focus on personal development, including building self-confidence, leadership skills, and a strong work ethic.

The purpose of the East Baton Rouge Parish CTE department is to bridge the gap between education and employment, providing students with the tools they need to succeed in their chosen careers while also addressing the needs of the local economy.

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

Purpose of CTEC:

- **High-Demand Job Training:** CTEC focuses on preparing students for high-demand, high-paying jobs by providing specialized training in various fields. This helps address local workforce needs and ensures students are equipped with skills that are sought after by employers.
- **Rigorous, Project-Based Instruction:** The center offers rigorous, project-based learning that provides practical experience and real-world application of skills. This approach helps students develop a deep understanding of their chosen field and enhances their problem-solving abilities.
- **Industry-Based Credentials (IBC):** CTEC provides opportunities for students to earn industry-recognized certifications and credentials. These credentials validate the students' skills and qualifications, improving their employability and career prospects.
- **Dual Enrollment Opportunities:** Students at CTEC can earn credits that count toward an Associate Degree while still in high school. This dual enrollment pathway accelerates their educational progress and provides a head start on higher education.
- **Equitable Access:** CTEC ensures that all students, regardless of their home high school, have access to high-level career pathways. This central program provides opportunities that might not be available at their individual schools, promoting equity in career education.
- **Partnerships and Collaboration:** CTEC programs are developed in partnership with local business and industry organizations, including the Baton Rouge Area Chamber (BRAC), Baton Rouge Area Foundation (BRAAF), and a business advisory board. These collaborations ensure that the training is relevant and aligns with current industry standards.
- **Work-Based Learning Experiences:** Internships and apprenticeships provide students with hands-on experience in real-world job environments, allowing them to apply classroom knowledge, develop professional skills, and gain valuable industry insights.
- **Impact on School Performance Scores:** Credentials earned through CTEC contribute to improving the School Performance Scores (SPS) of the students' home high schools, reflecting positively on both the individual students and their schools.

Program Summary and Pathway Offerings:

CTEC provides a variety of career pathways designed to meet regional business and industry needs.

Available programs include:

- Culinary Arts
- Media Arts
- National Center for Construction Education and Research (NCCER) Instrumentation
- NCCER Electrical
- Process Technology (Oil and Gas)
- HVAC (Heating, Ventilation, and Air Conditioning)
- Carpentry
- Emergency Medical Technician (EMT)
- Medical Assistant
- Patient Care Technician
- Pre-Licensed Practical Nurse (Pre-LPN)
- Computer Networking
- Computer Programming
- Automotive Technology

Student Experience:

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

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

Results from the 2023-2024 academic year:

- Students took 9478 Career Development courses at middle and high schools across the district. These are courses that are aligned to progressions leading to successful completion of LDOE graduation pathways
- 4654 Industry-Based Credentials were earned in 2023-2024. 2745 of these credentials were at the state basic level and 137 were at the state advanced level.
- 289 students completed CTE or CDF internships during the 2023-2024

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

The following lists the purpose of JROTC Programs:

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

The program components and activities of the JROTC include:

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

The benefits of JROTC Programs include:

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

EBRPSS Schools with JROTC Programs include Belaire High School, Broadmoor High School, Glen Oaks High School, Istrouma High School, Liberty Magnet High School, McKinley High School, Northeast High School, Scotlandville High School, Tara High School, and Woodlawn High School. EBRPSS Schools with JROTC Corps Cadet (JCC) Programs include Park Forest Middle, Glen Oaks Middle, and Istrouma Middle.

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

During the 2023-2024 school year the JROTC Enrollment was 1415 at 10 area high schools and 69 at the 3 middle school sites.

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

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

During the 2023-2024 SY students earned the following:

- Students took 9478 Career Development courses at middle and high schools across the district. These are courses that are aligned to progressions leading to successful completion of LDOE graduation pathways.
- 4654 Industry-Based Credentials were earned in 2023-2024. 2745 of these credentials were at the state basic level and 137 were at the state advanced level.
- 289 students completed CTE or CDF internships during the 2023-2024.

TEACH BATON ROUGE

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

The focus of the program includes:

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

The Teach Baton Rouge Program is in its twenty-fourth year of operation and has been responsible for bringing over four hundred teachers into the School System's classrooms.

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

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

TEST SCORES AND AWARDS

LEAP 2025

Third through eighth graders in the East Baton Rouge Parish School System participate in the state-mandated LEAP 2025 summative assessments in all four core content areas. Third through eighth graders in the District participate in the state mandated LEAP 2025 summative assessments in all four core content areas. High school students also participate in the LEAP 2025 End of Course Testing. Statewide, schools saw no change in the percentage of students scoring above mastery in all subjects while the district earned a 1 percentage point increase in total population scores for all tests and subjects during the spring 2023 testing cycle.

ELA assessment data increased by an average of 1%, and math scores did not change from 32% in mastery and above across all grade levels. Overall science assessments across all grade level increased mastery performance by 1% while there was no operational social studies test taken.

Elementary and Middle Schools

Third through eighth graders in the District participated in the LEAP 2025 summative assessments in all four core content areas. District wide elementary and middle grades student assessment data saw increases in mastery and above achievement levels for all grades and subject areas combined. ELA (+2%), math (+1%) and science (+2%) all saw steady overall increases. The Economically Disadvantaged subgroup grew by +1% while the Black or African American, English Learner and students with Disabilities subgroups also grew by +1% in overall mastery and above achievement levels. Black or African American along with Asian subgroup cohorts continue to reach percent mastery levels above their statewide peers' averages for consecutive years. District level, school level, content level and subgroup data as well as school and district level participation rates for statewide assessments are posted publicly in the Louisiana Department of Education's online data library.

High Schools

High school students participate in the LEAP 2025 High School Assessments and ACT assessments annually. Percent scoring Mastery of Above in High School ELA assessment data decreased slightly (-2%) in both English I and English II. Algebra proficiency levels increased by 1% while geometry declined by -1%. The last state reported composite average for district ACT participation (Class of 2023) is 18.4 (a significant increase from the 17.5 in the previous year) for district high school students.

Other state level data provides additional evidence of the district's efforts to promote college and career readiness. The most recently released graduation rate for the Class of 2023 is 72.9%, a decline from the previous year. Additionally, the district saw a slight increase in the percentage of four-year graduates earning Basic plus Advanced Credentials including but not limited to the following opportunities: passing course on Advanced Placement, college credit, dual credit or basic statewide Jump Start credentials as well as AP and CLEP qualifying scores and/or Associate's Degree. School and District level high school assessment data and participation rates, ACT data and participation numbers and other forms of college and career readiness indicators may be found online in the Louisiana Department of Education's online data library.

RECOGNITIONS FOR THE DISTRICT'S SCHOOLS DURING 2023-2024 INCLUDED:

- Mayfair Laboratory School was named a 2024- National Blue Ribbon School.
- The following schools were named 2024 Magnet Schools of Excellence: Baton Rouge Center for Visual and Performing Arts, Baton Rouge Magnet High School, Mayfair Laboratory School, Park Forest Elementary Creative Sciences and Arts Magnet, Westdale Middle World Language Immersion Magnet School, and Woodlawn Middle School STEM and Academic Magnet Program.

- The following schools were named 2024 Magnet Schools of Distinction: Baton Rouge Foreign Language Academic Immersion Magnet, Belfair Montessori Magnet, Forest Heights Academy of Excellence, McKinley Middle Academic Magnet, Scotlandville Magnet High School, Scotlandville Pre-Engineering Magnet Academy, Villa del Rey Creative Sciences & Art Magnet, Westdale Heights Academic Magnet, and Woodlawn High School.

EDUCATIONAL PROGRAMS/AWARDS

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

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

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

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

Focus Choice Schools is a model concentrating on implementing choice schools that are innovative and provide a stimulating and challenging curriculum while capitalizing on integrating a postsecondary partnership. A centralized goal of the program recognizes that school choice is a critical and essential aspect of every urban school system; therefore, the purpose of this plan is to provide innovative programs and enhanced opportunities throughout the school district to implement themed-based programs systematically.

Programs are aligned with the district's Strategic Plan to increase available seats, add or enhance innovative programs, promote systemic recruitment strategies, and increase seats at schools with

capacity. In alignment with the Pathways to Bright Futures academic programming design, Focus Choice Schools' specialized programs provide students with the opportunity to participate in dual enrollment programs that will allow them to graduate from high school with an associate degree.

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

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

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

The District continues to work with community stakeholders to develop strategic plans to expand high-quality seats to families with children aged five and younger. The District also operates as the Lead Agency for one the largest Early Childhood Networks in the state. All public-funded birth to five-year-old seats receive an accountability rating published by the Louisiana Department of Education (LDOE). Additionally, all classes in the network are required to implement a highly rated curriculum and use the Gold student assessment approved by the LDOE. Some schools also offer before and after-care program. Transportation is only provided to students residing in their attendance zones.

The District continues to expand partnerships in the Network with Head Start, Early Head Start, childcare centers, charter schools, and private schools. Selected partners offer "Diverse Delivery" seats or "Microcenter" seats as another way to expand high-quality seats. The District uses state grant funds to cover additional PK3 and PK4 seats in childcare centers with a high-quality rating. Conversely, the microcenter concept allows childcare centers with high quality rating to occupy available space in an EBR school. This expansion strategy also increases retention rates at the school. There are currently five microcenter locations - London Bridge at Westminster Elementary and Baton Rouge Center for the Visual and Performing Arts (BRCVPA), Kidz Karousel at Crestworth and Baton Rouge Foreign Language Acquisition & Immersion Magnet (BRFLAIM), Little Dreamers at Northeast Elementary, and YWCA Early Head Start at Capital Elementary.

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

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

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

CHILD NUTRITION PROGRAM

One goal of the District's Child Nutrition Program (CNP) is to serve students and staff nutritious, delicious, wholesome, affordable meals and offer exemplary customer service. The administration believes that good nutrition is a key to learning and that every child has the right to a nutritious breakfast and lunch at the lowest possible price. The School Food Service Department would provide 55,000 meals daily, including breakfast, lunch, snacks, and supper in most schools. A fresh fruit and vegetable snack is available in 26 economically disadvantaged schools. The U.S. Department of Agriculture (USDA) Community Eligibility Provision enables the Child Nutrition Program to offer students one free breakfast and one lunch at no charge to parents.

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

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

The CNP employs 3 registered dietitians. The CNP Director is a registered dietitian and holds a doctorate in Food Systems Management from Texas Woman's University (Dr. Mann retired 1/2024). Another registered dietitian oversees the special diets area and works with parents, nurses, and physicians to modify menu adjustments and trains CNP on the needed menu changes. A third dietitian works with the Good Food Purchasing Program beginning in the 2023-24 school year. Currently, the CNP manages 247 special dietary meals for students across the district.

FACILITIES MANAGEMENT PARTNERSHIP CONTRACT

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

CHARTER SCHOOL DEMONSTRATION PROGRAMS

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

Presently, the charter schools are:

Grade Level	School	Date of Operation	February 2024 Enrollment Number
K-9	BASIS Baton Rouge	2018	868
K-5	BASIS Mid City	2021	411
K-5	Community School for Apprenticeship Elem	2020	275
6-8	Community School for Apprenticeship	1997	283
K-3	Emerge School for Autism	2018	48
6-8	Helix Aviation	2021	179
6-8	Helix Legal	2021	112
K-11	IDEA – Bridge	2018	1,030
K-11	IDEA – Innovation	2018	876
K-8	IDEA – University Prep	2021	623
K-8	Inspire Charter Academy	2010	619
K-7	Great Hearts Harveston	2023	275
9-12	Mentorship STEAM	2010	514
K-8	South Baton Rouge Charter Academy	2014	722
	Total		6,835

The total General Fund appropriation to the Type I charter schools for the 2023-2024 fiscal year was \$95,550,290 million.

Truancy Initiative

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

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

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

- School Based Attendance Teams (SBAT) were established at each school site. SBAT meetings were held monthly at a minimum to review attendance/truancy data, review resource options to address or mitigate attendance barriers for identified students and review discipline data and trends for continued support.
- Designated attendance clerks remained in all high schools. Attendance points of contact were designated for elementary and middle schools to address attendance matters.
- Attendance thresholds with responses were monitored at the 3,5,7,10 and 20 days mark to include but not limited to robo calls and letter notifications of current attendance status, warning letters, truancy notifications.
- Student attendance plans were generated for identified students.
- Quarterly Truancy Workshops were held to support parents of truant students as a pretrial diversion process. The goal of the process was to be informed of attendance barriers and assist with resolution.
- Weekly monitoring and review of attendance and truancy data to support students.
- Interventions included telephone calls, home visits, letter notification, referral to counselors to assist with resource options.
- Referral to EBR Truancy Court and Juvenile court Truancy Docket as a last resort.
- School level suggestions to promote attendance at the school level.
- Worked with the ESL Department to remove language barriers for ESL students when addressing attendance matters (parent conferences, truancy workshops and departmental paperwork).

FOR THE FUTURE

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

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

During the 2023-2024 school year, the district strengthened its Multi-Tiered System of Support (MTSS) framework to ensure all students received high-quality instruction, assessment, and intervention targeted to meet their individual needs/concerns. The framework was applied to the academic, behavioral, and social-emotional aspects of students' lives, addressing the needs of the whole child. Efforts have included the implementation of systemic Social Emotional Learning (SEL), using academic, behavioral, and social-emotional data points to make informed decisions about students and cross-divisional/departamental collaborations on providing tiered support to students. Additionally, processes have been put in place to screen, assess, and address the SEL needs of students through collaboration with school counselors and increasing mental health support throughout the district.

Over the past three years of SEL implementation, the district has seen an overall increase in students showing growth in overall SEL Skills. Students have maintained and shown an increase (scoring average and above on the SEL assessment) on 33 of the school campuses and have shown the greatest growth (in the competency area of self-awareness). We have also seen a reduction in the SEL skill gap between students with disabilities and the general student population. This population continued to show greater than two percentage points over their non-disabled peers.

To support the implementation of all three initiatives, each school completed a combination tiered fidelity of implementation rubric that addressed PBIS, Academic MTSS, and SEL. These results were used for reflection and planning for the upcoming school year.

Schools Empowered through Economic Diversity

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

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

Tax Plan - Phase IV

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

Internal Control

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

Single Audit

As a recipient of Federal and State financial assistance, the District is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to these programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff of the District. As a part of the District's single audit described earlier, tests of internal controls are made to determine the extent of audit work to be performed, but not for the purpose of providing an opinion on internal controls. This includes that portion related to Federal financial assistance programs, additional testing and observation of evidence is performed to determine that the District has complied with applicable laws and regulations.

Budgeting Controls and Policy

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

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

Capital Projects Funds

Proposition 1 - Capital Projects Fund is funded by 51% of a one-cent sales tax in Proposition 1 for facilities and technology as approved by the voters in November 1998 as mentioned previously. The effective collection date for this proposition was July 1, 1999. The collection of this tax was for a five-year period and was for the purpose of funding repairs and renovations, enhancing technology, and constructing new schools and classrooms. On May 2, 2003, the voters approved the continuation of the Tax Plan for an additional five (5) years, on March 8, 2008, voters approved an additional continuation of the Tax Plan for ten (10) years, and on March 10, 2018 voters once again approved a continuation of the Tax Plan for an additional ten (10) years. Total sales tax revenues in Proposition 1 for the year ended June 30, 2024 amounted to \$54.4 million.

Financial Policies

The School Board adopted a Fund Balance policy for the General Fund in 2009-2010. A fund balance goal of 15% of total revenues was established. The primary reasons for this policy are to provide adequate resources for: 1) Cash Flow; 2) Unforeseen Events; 3) Financial Security; 4) Daily Operations; and 5) Compliance. For the year ending June 30, 2024, the total General Fund balance was approximately \$140.7 million or 25% of total revenues. For the year ending June 30, 2023, the total General Fund balance was approximately \$141.4 million or 27% of total revenues.

OTHER INFORMATION

Independent Audit

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

AWARDS

Government Finance Officers Association

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its Annual Comprehensive Financial Annual Report (ACFR) for the fiscal year ended June 30, 2023. This was the thirty-eighth consecutive year that the District has received this prestigious award. In order to be awarded a Certificate of Achievement, the District published an easily readable and efficiently organized ACFR. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Management believes that the 2023-2024 ACFR continues to meet the Certificate of Achievement program's requirements and will submit it to the GFOA for review in determining eligibility for another certificate.

Association of School Business Officials

The District has received the Association of School Business Officials (ASBO) Certificate of Excellence in Financial Reporting for the fiscal year ended June 30, 2023. This was the thirty-eighth consecutive year that the District has received this prestigious award. This award certifies that the ACFR, for the fiscal year ended June 30, 2023, substantially conforms to the principles and standards of financial reporting as recommended and adopted by the ASBO International. The award is granted only after an intensive technical review of financial reports by an expert panel of certified public accountants and practicing school business officials has been made. The Certificate of Excellence is the highest form of recognition in school financial reporting issued by the ASBO International.

A Certificate of Achievement is valid for a period of one year only. Management believes that the ACFR, for the fiscal year ended June 30, 2024, which will be submitted to ASBO for review, also conforms to its principles and standards.

ACKNOWLEDGEMENTS

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

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

Sincerely,

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

Kelly Lopez, MBA
Chief Financial Officer



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

East Baton Rouge Parish School System

for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2023.

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



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

Ryan S. Stechschulte
President

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

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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

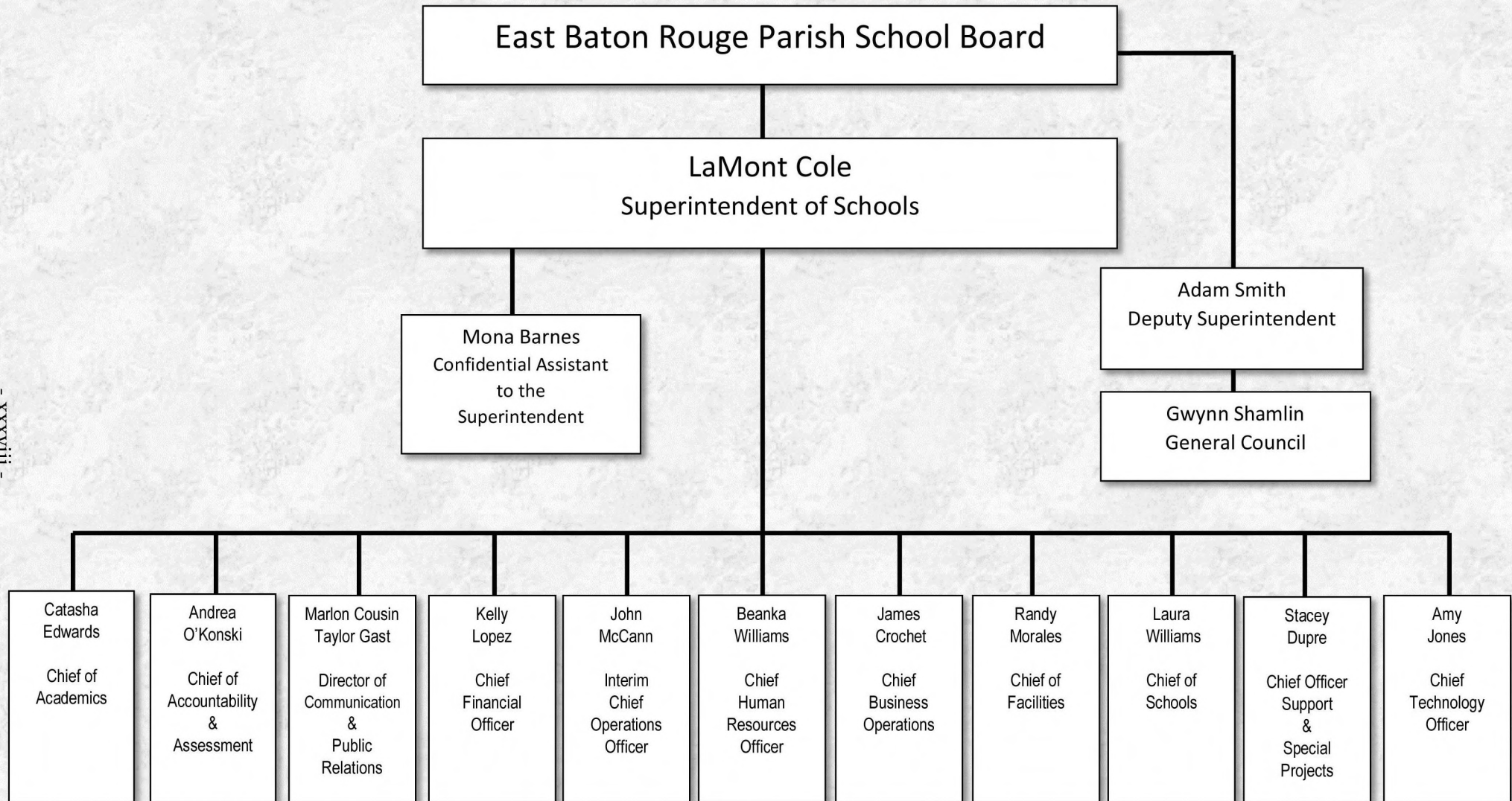
**East Baton Rouge Parish School System
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

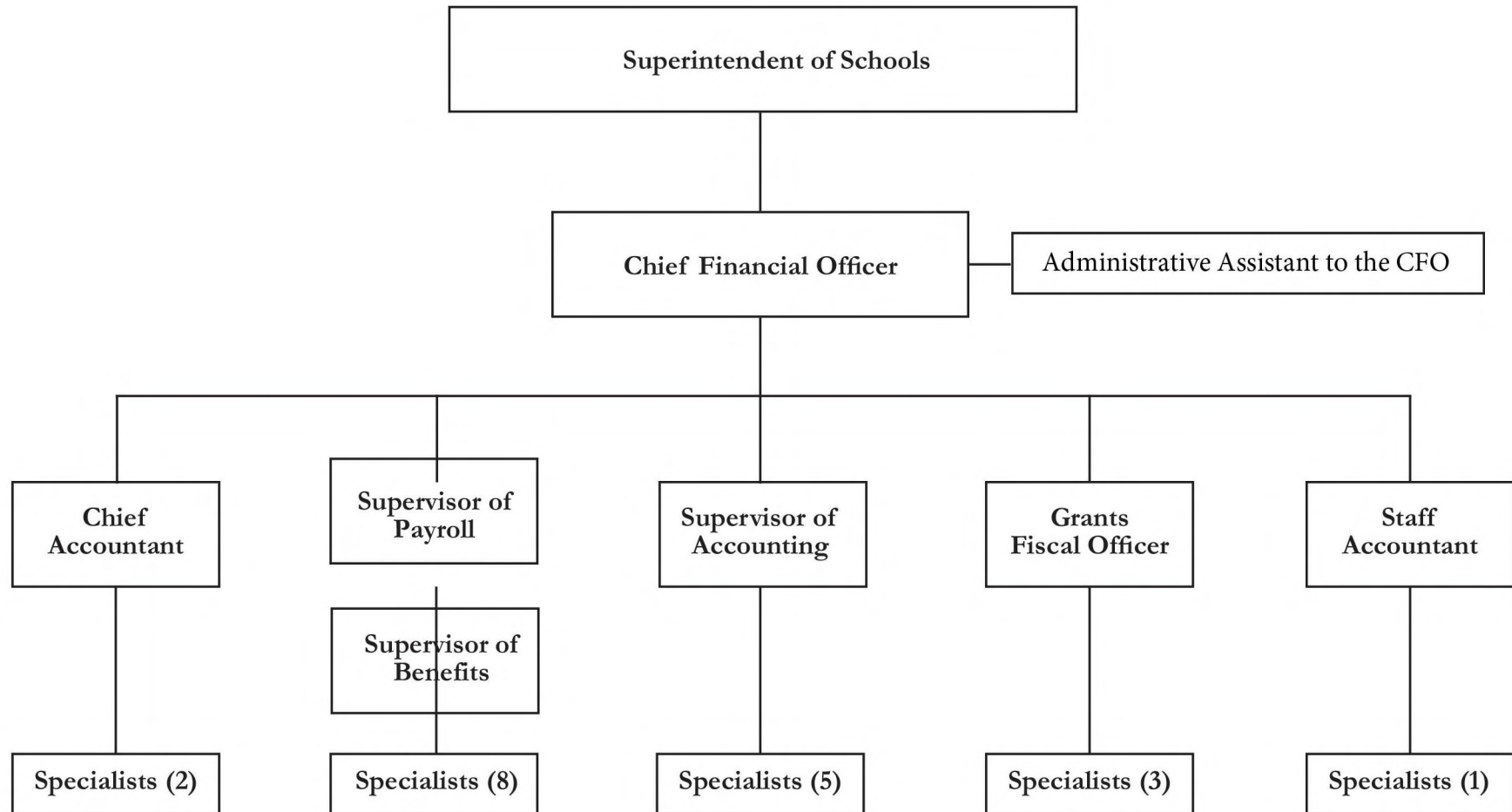
Christopher P. Morill

Executive Director/CEO



East Baton Rouge Parish School System

Finance Department Chart



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Arts Education

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the East Baton Rouge Parish School System (School System) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School System as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School System's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2024 on our consideration of the East Baton Rouge Parish School System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School System's internal control over financial reporting and compliance.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
December 20, 2024





Workforce Development
Medical Training Experience

REQUIRED SUPPLEMENTAL PART I

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2024

The Management's Discussion and Analysis (MD&A) of the East Baton Rouge Parish School System's (District) financial performance provides an overall review, objective and easily readable analysis of the District's financial activities for the fiscal year-ended June 30, 2024. The intent of the MD&A is to look at the District's overall financial performance as a whole and to assist readers in assessing the financial position as a result of the year's operations in comparison to the prior year. Therefore, readers should read the MD&A in conjunction with the Annual Comprehensive Financial Report's (ACFR) Letter of Transmittal (beginning on page ix) of the Introductory Section, the District's Basic Financial Statements (Financial Section, beginning on page 1), and the Notes to the Basic Financial Statements.

FINANCIAL HIGHLIGHTS

1. Total liabilities and deferred inflows of resources was less than total assets and deferred outflows of resources at June 30, 2024 by \$138.0 million (net position). The unrestricted portion of net position was \$(533.0) million. Total net position is largely a result of significant increase throughout the District due to increased financial growth over several years. With the unrestricted indirect costs provided by the ESSERF funding, continued higher than average sales tax collections and increased property taxes, and reductions in pension liabilities, financial growth was possible.
2. Net position increased \$56.0 million as of June 30, 2024, primarily because of increases in tax revenues and grant revenue and reduced pension liabilities, offset by a slight increase in expenses.
3. Restricted net position increased by a net amount of \$20.5 million primarily from an increase in amounts held for capital improvements of \$20.3 million and federal, state, and local grant programs of \$2.1 million. Restricted net position for discipline increased by \$1.6 million. The restricted net position for compensation increased by \$1.6 million. The restricted net position for student activities decreased by \$0.3 million. The restricted net position for child nutrition decreased by \$4.8 million.

USING THE BASIC FINANCIAL STATEMENTS

The District's basic financial statements consist of the government-wide financial statements, the fund financial statements, and the associated notes to those statements. Accompanying the basic financial statements are the capital asset schedules, statistical schedules, and the required supplemental information of the MD&A and budgetary comparison schedules of the major funds. The statements are organized so the reader can understand the operations of the District as a financial whole, i.e., an entire operating entity, its funds, and its fiduciary responsibilities. The government-wide financial statements, consisting of the Statement of Net Position and the Statement of Activities (pages 1-3), provide highly consolidated financial information and render a government-wide perspective of the District's financial position and results of operations for the year. The Fund Financial Statements (pages 4-5, 7-10, and 12-16) provide the next level of detail and look at the District's most major funds and a total of all other non-major funds.

Reporting the District as a Whole

Comparative Statement of Net Position and Statement of Activities

The Statement of Net Position and the Statement of Activities present an aggregate view of the District's finances and a long-term view of those finances. These statements seek to answer the question, "How did the District as a whole do financially during the 2023-2024 fiscal year?" These statements include *all non-fiduciary assets and liabilities* using the *accrual basis* of accounting used by most private-sector enterprises. The *accrual basis* recognizes all of the District's current year revenues when earned and expenses when incurred regardless of when they are received or paid. These two statements report the District's net position and changes in net position. By showing the change in net position for the year, the reader may ascertain whether the District's financial condition has improved or deteriorated. The causes of the change may be the result of many factors, both financial and non-financial in nature. Non-financial factors which may have an impact on the District's financial condition include the District's property and sales tax base, student enrollment, facility conditions, required educational programs for which little or no funding is provided or other external factors.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2024

The following table reflects the condensed Statement of Net Position for 2024 and 2023:

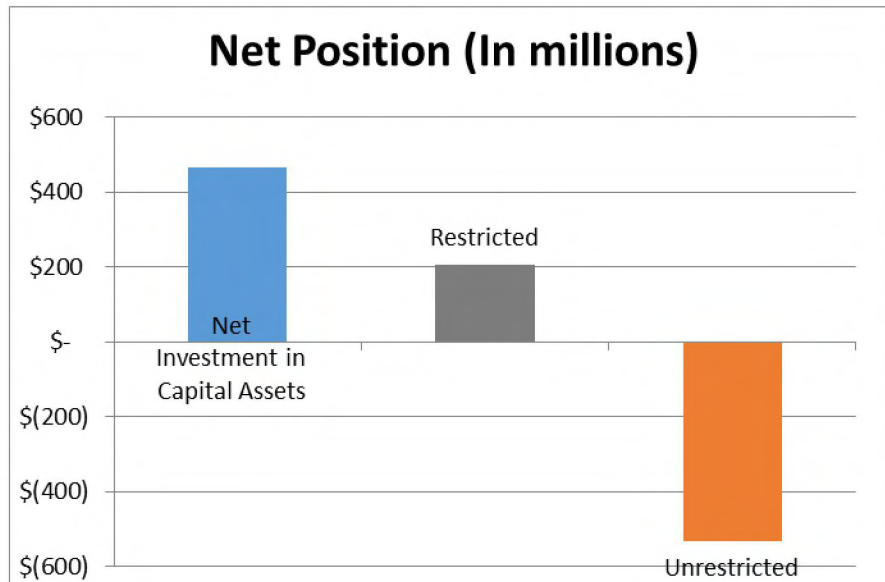
<u>Table I</u>			
Comparative Statement of Net Position			
Years-ended June 30, 2024 and 2023			
(In millions)			
	<u>2024</u>	<u>2023</u>	<u>Increase (Decrease)</u>
<u>Assets</u>			
Current & Other Assets	\$ 454.5	\$ 426.2	\$ 28.3
Capital Assets	<u>472.1</u>	<u>460.0</u>	<u>12.1</u>
Total Assets	\$ 926.6	\$ 886.2	\$ 40.4
<u>Deferred Outflows of Resources</u>			
Deferred Outflow Amounts Related to OPEB Liability	\$ 77.4	\$ 62.9	\$ 14.5
Deferred Outflow Amounts Related to Pension Liability	<u>153.9</u>	<u>149.4</u>	<u>\$ 4.5</u>
Total Deferred Outflows of Resources	\$ 231.3	\$ 212.3	\$ 19.0
<u>Liabilities</u>			
Current Liabilities	\$ 78.9	\$ 66.1	\$ 12.8
Long-Term Liabilities	<u>838.5</u>	<u>835.6</u>	<u>2.9</u>
Total Liabilities	\$ 917.4	\$ 901.7	\$ 15.7
<u>Deferred Inflows of Resources</u>			
Deferred Inflow Amounts Related to OPEB Liability	\$ 71.5	\$ 101.0	\$ (29.5)
Deferred Inflow Amounts Related to Pension Liability	<u>\$ 31.0</u>	<u>\$ 13.9</u>	<u>17.1</u>
Total Deferred Inflows of Resources	\$ 102.5	\$ 114.9	\$ (12.4)
<u>Net Position</u>			
Net Investment in Capital Assets	\$ 465.8	\$ 451.6	\$ 14.2
Restricted	205.2	184.7	20.5
Unrestricted	<u>(533.0)</u>	<u>(554.4)</u>	<u>21.4</u>
Total Net Position	<u>\$ 138.0</u>	<u>\$ 81.9</u>	<u>\$ 56.1</u>

For more detailed information refer to pages 1-2.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2024

The following table reflects an overview of Net Position for the year-ended June 30, 2024:



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

Total assets and deferred outflows of resources increased by \$59.4 million from the previous fiscal year. Deferred outflows of resources increased by \$19.0 from the previous year due to the changes in the pension and OPEB liabilities that are not yet recognized through revenue or expense. Cash and cash equivalents increased \$12.8 million, while receivables increased \$2.9 million. Ad valorem tax receivable increased by approximately \$0.9 million and sales tax receivable decreased by \$0.6 million. Accounts and miscellaneous receivables decreased by \$1.3 million. Due from governments decreased by \$8.7 million mainly from fluctuations in outstanding grant reimbursement claims from ESSERF. The ESSERF funding will end September 30, 2024 and the District ensured that all funds were expended by that date.

Total liabilities and deferred inflows of resources increased by a net amount of \$3.3 million from the previous fiscal year. The net pension liability decreased by \$37.7 million and related deferred inflows and outflows of resources had a net increase of \$21.6 million and net position had a decrease of \$12.6 million. Additionally, the long-term obligation for retiree benefits other than pensions increased by \$45.6 million and related deferred inflows and outflows of resources had a net decrease of \$15.0 million due to changes in assumptions and other actuarial inputs.

As a result of debt service payments, a decrease of \$2.0 million in the long-term obligation of the Qualified School Construction Bonds (QSCB) occurred. The current portion of claims payable decreased \$0.3 million, which was a result of less claims in the Worker's Compensation and Risk Management Funds. Further, the long-term portion of claims payable decreased \$0.04 million. Both the current portion of claims payable and long-term portion of claims payable have decreased due to better claims experience and less open claims at the School System.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2024

Governmental Activities

The Condensed Statement of Changes in Net Position presented in Table II presents the revenue and the cost of the District's governmental activities for the year-ended June 30, 2024, of \$875.5 million and \$819.5 million, respectively which is a 1.8% increase in revenues and a 21.3% increase in expenses from the prior year. This statement portrays the activity in a traditional revenue over expense format and the numbers are derived from those presented in the Statement of Activities on page 3. The Statement of Activities shows the detailed cost of program services and the charges for services, grants, and contributions offsetting some of the costs of those program expenses. Operating grants and contributions totaling \$190.8 million subsidized certain programs of the District.

The ESSERF Program is the largest federally funded program with \$64.5 million in federal revenue compared to Title I with \$32.7 million and the Child Nutrition Program with \$31.7 million. In addition, Charges for Services - such as fees from other governmental agencies, school systems, and students, for transportation services, school lunches, extended day tuition, summer school tuition, and student activity fees totaling \$14.6 million – were collected to help cover the costs of certain programs of the District.

The net decrease of \$9.8 million in operating grants and contributions is primarily attributable to federal grant reimbursements to the District through the ESSERF grants and Title I grant. Due to the COVID-19 Pandemic, the District received ESSERF funding in order to begin reopening the schools safely for all employees and students. The ESSERF funding was also used to combat learning loss due to the COVID-19 pandemic. The District was awarded \$243.7 million in ESSERF funding for 2021-2024. These funds were to be available to all schools, inclusive of all charter schools, and were able to be used over a three-year period. As with Title I funding, the ESSERF grant is on a reimbursement basis. For the 2023-2024 fiscal year, the District had ESSERF grant expenditures totaling \$51.4 million and indirect costs to the General Fund of \$13.1 million. This is a decrease of \$20.9 million in ESSERF grant expenditures from the 2022-2023 fiscal year as the District worked to spend all funding by the deadline of September 30, 2024.

The District's expenses were also funded by the taxpayers in East Baton Rouge Parish through ad- valorem and sales and use taxes totaling \$445.6 million. The MFP revenue from the State of Louisiana was \$187.5 million, interest and investment earnings was \$15.8 million. E-Rate revenue, Medicaid reimbursement, and other general revenues contributed \$15.1 million. Ad valorem taxes increased by approximately \$14.0 million or 7.0% as compared to prior year collections, which reflects growth in both commercial and residential properties for the parish. The Board rolled forward the 2020 property reassessment in March 2022 which caused a significant increase in property taxes collected. Sales tax collections increased as compared to prior year's collections by \$1.6 million or 0.7%. Sales tax collections continue to be higher than collections prior to the pandemic. However, the growth has slowed and begun to flatten while not returning to pre pandemic levels.

State revenue sources from unrestricted grants-in-aid MFP, reflect a decrease of \$6.8 million or 3.5%. This decrease in MFP funding was due to the wealth factor decrease from sales tax collection in the 2021-2022 fiscal year and a decrease in school enrollment during the fiscal year. Earnings on investments increased \$7.9 million or 100% due to the increase in earnings by the District from higher cash values in interest earning accounts due to increased ad valorem taxes, sales taxes, and indirect costs from ESSERF funds. Also, during the 2023-2024 fiscal year, the District began investing in Insured Cash Sweep (ICS) accounts to receive higher interest rates on funds.

Expenses, or costs of services, experienced an increase for 2024. Several factors contributed to the net increase in the cost of services by \$144.1 million from the previous year. Total instructional expenses increased by \$73.6 million in 2023-2024, while total support service and appropriations expenses increased by a net of \$70.5 million. Instructional and support expense fluctuations were largely attributable to: 1) Decreased ESSERF funding for instructional costs increased and shifted the expenses to the general fund; 2) Increased population in the Type II charter schools and continued grade level growth within the Type I Charter schools decreases MFP funding for the traditional schools; and 3) Increased general fund expenditures in facilities for the return of Kenilworth Middle, Capitol High, and J.K Haynes schools.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2024

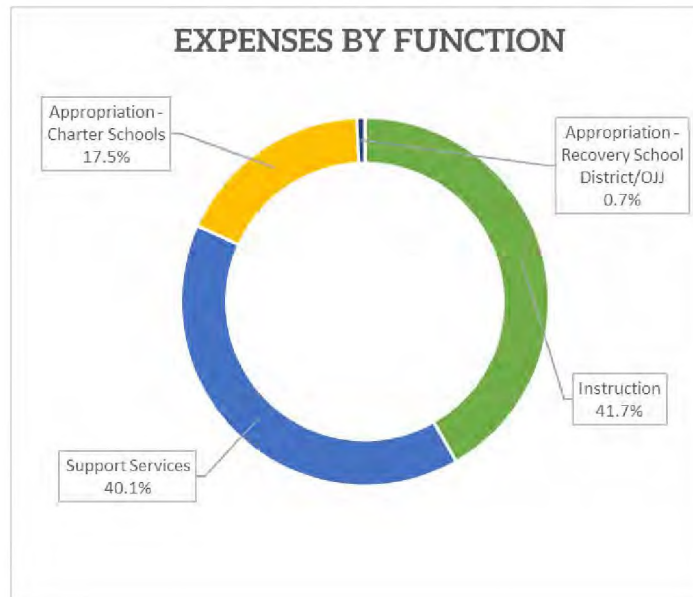
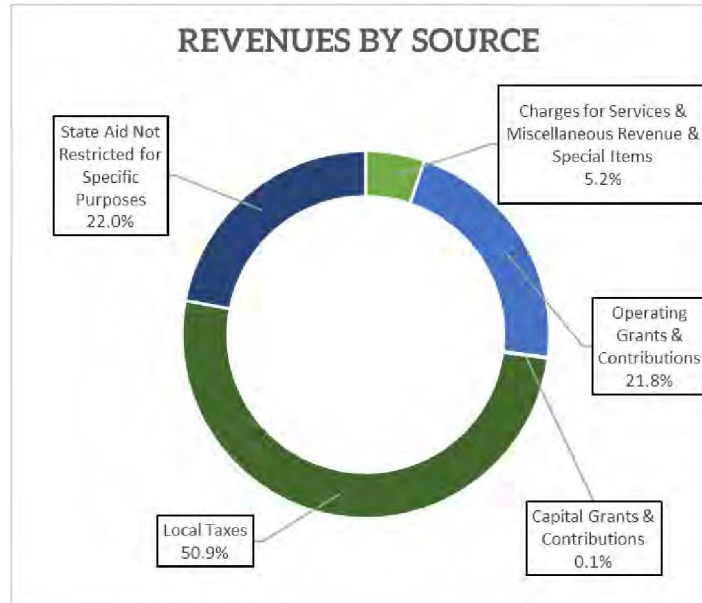
The key elements of the increase of the District's Net Position for the year-ended June 30, 2024 with comparative figures from 2023 are as follows:

Table II			
Condensed Statement of Changes in Net Position			
Years-ended June 30, 2024 and 2023			
	(In millions)		
Revenue	<u>2024</u>	<u>2023</u>	<u>Increase</u> <u>(Decrease)</u>
Program revenues:			
Charges for services	\$ 14.6	\$ 16.2	\$ (1.6)
Operating grants and contributions	190.8	200.6	(9.8)
Capital grants and contributions	0.7	0.8	(0.1)
General revenues:			
Ad Valorem taxes	214.4	200.4	14.0
Unrestricted intergovernmental revenues	5.4	4.1	1.3
Sales and use taxes	231.2	229.6	1.6
State aid not restricted (MFP)	187.5	194.3	(6.8)
Interest and investment earnings	15.8	7.9	7.9
Miscellaneous	15.1	6.5	8.6
Total revenues	<u>\$ 875.5</u>	<u>\$ 860.4</u>	<u>\$ 15.1</u>
Expenses			
Instruction:			
Regular education programs	\$ 185.2	\$ 156.3	\$ 28.9
Special education programs	56.5	40.3	16.2
Other education programs	100.3	71.8	28.5
Support Services:			
Pupil support services	45.1	36.6	8.5
Instructional staff services	50.3	68.5	(18.2)
General administration services	34.4	17.6	16.8
School administration services	32.4	24.6	7.8
Business and central services	15.7	12.9	2.8
Plant operating and maintenance	70.0	50.1	19.9
Transportation	40.2	31.4	8.8
Child nutrition	39.4	26.5	12.9
Debt service - interest and bank charges	0.4	0.4	-
Appropriations:	-		
Charter Schools - Type 1	96.7	90.4	6.3
Charter Schools - Type 2	47.0	34.9	12.1
Office of Juvenile Justice	0.1	0.1	-
Recovery School District	5.7	13.0	(7.3)
COVID-19 Stipends	-	-	-
Total expenses	<u>\$ 819.4</u>	<u>\$ 675.4</u>	<u>\$ 144.0</u>
Change in net position	<u>\$ 56.1</u>	<u>\$ 185.0</u>	<u>\$ (128.9)</u>
Net Position - beginning	<u>81.9</u>	<u>(103.1)</u>	<u>185.0</u>
Net Position - ending	<u><u>\$ 138.0</u></u>	<u><u>\$ 81.9</u></u>	<u><u>\$ 56.1</u></u>

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2024

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



For more detailed information, refer to page 3.

East Baton Rouge Parish School System

Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2024

Reporting the District's Most Significant Funds

Fund Financial Statements

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

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

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

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

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

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

THE DISTRICT'S FUNDS

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

East Baton Rouge Parish School System

Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2024

The fund balances for all major governmental funds, non-major governmental funds (in the aggregate) and internal service funds for the fiscal year-ended June 30, 2024 are as follows:

- As the District completed the fiscal year-ended June 30, 2024, its governmental funds report fund balances of \$348.9 million as compared to \$328.4 million as of June 30, 2023. The fund balances include the General Fund at \$140.8 million, Propositions 1, 2, and 3 at \$141.9 million, \$11.8 million and \$32.9 million, respectively, as of June 30, 2024. The Child Nutrition Fund reported a deficit fund balance as of June 30, 2024 of \$0.05 million. The Flood Relief Capital Projects Fund reported a fund balance as of June 30, 2024, of \$2.3 million including all expenditures related to flood recovery, FEMA reimbursements, and insurance proceeds. The fund balance for all other non-major governmental funds as of June 30, 2024 is \$19.2 million. The fund balance for the Proposition 1, "Capital Projects Fund," increased by \$20.3 million when compared to the prior year, which is primarily a result of the increase in sales taxes for the fiscal year and the completion of Brownsfield Elementary. The fund balance for the Child Nutrition Fund decreased by \$4.8 million, which is a result of increased expenditures by providing five salary schedule steps to each employee and paying for \$1,500 stipend for all employees. The fund balance for the Proposition 3, "Compensation Fund," increased by \$1.6 million, which is primarily attributable to the increases in sales taxes. The fund balance for the Proposition 2, "Discipline Fund," increased by \$1.6 million due to an increase in sales taxes collected.
- General Fund revenues increased \$18.4 million when compared to the prior year.
 - Ad valorem tax revenue increased \$13.7 million over last year with a 2023 assessment roll increase of approximately 6.7% and an overall collection rate of 99%. The parish has seen larger percentage increases in property taxes over the past several years. The Board did roll forward the 2020 reassessment in March 2022. This rolling forward to the full millage rate approved by voters allowed for a significant increase for the District by collecting both the full millage rate, as well as yearly increases in property taxes.
 - Sales tax collections increased as compared to prior year's collections by \$1.6 million. Sales and use tax collection continue to increase with growth throughout the area and an increased cost of goods due to inflation.
 - State Minimum Foundation Program (MFP) funding decreased of \$6.7 million. This decrease in MFP funding was due to the wealth factor decrease from sales tax collection in the 2021-2022 fiscal year and a decrease in school enrollment during the fiscal year. The continued decrease in enrollment was also a contributing factor.
 - Restricted state revenues increased by \$19.7 million. The state stipends for certificated and non-certificated staff and the differentiated stipend approved by the Legislature were provided as restricted state revenues rather than as a part of the MFP formula. The MFP formula only contains the three consecutive year raises provided permanently by the Louisiana Department of Education.
 - Earnings on investments increased \$7.9 million due to the increase in earnings by the District from higher cash values in interest earning accounts due to increased ad valorem taxes, sales taxes, and indirect costs from ESSERF funds. During the 2023-2024 fiscal year, the District began investing in Insured Cash Sweep (ICS) accounts to receive higher interest rates on funds.
- General Fund expenditures increased by \$63.4 million from the prior year. The most significant reasons for the increase in expenditures were:
 - Special Education costs increased approximately \$4.3 million
 - Pupil Support Services costs increased approximately \$4.2 million,
 - General Administration costs increased approximately \$13.4 million,
 - Plants and Operations costs increased approximately \$18.9 million
 - Transportation and maintenance costs increased approximately \$9.7 million.
 - Charter school and RSD charter school appropriations increased approximately \$11.0 million.
- The unassigned fund balance of \$105.2 million is approximately 18.3% of annual expenditures. This fund balance will be necessary to support increased retirement costs and other unforeseen emergencies.

East Baton Rouge Parish School System

Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2024

- Non-major governmental fund balances were \$19.3 million for the fiscal year-ended June 30, 2024 as compared to \$17.4 million as of June 30, 2023. The increase is primarily because of state literacy grant funding, whose revenue awarded increased by \$2.3 million from the previous year due to an increase literacy funding at the state level.
- The Internal Service Funds ended the year with a combined net position at June 30, 2024 of \$41.6 million. The Worker's Compensation, Risk Management, and Medical Insurance Funds net position balances were \$6.0 million, \$13.3 million, and \$22.3 million, respectively.

General Fund Budgetary Highlights

The District's budget is prepared according to Louisiana law. During the course of the year, the District revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more. The original budget for the District was adopted on July 31, 2023 and the final revised budget was adopted on May 23, 2024. A statement showing the District's original and final budget compared with actual operating results is provided in this ACFR beginning on page 57. The District's year-end actual results were improved when compared to the budget, as conservative budgetary practices are customary. Revenues are forecasted conservatively, and expenditures are budgeted in anticipation of all possible costs and projects.

The General Fund's actual revenues of \$557.6 million failed to meet projections of \$558.8 million by \$1.2 million but increased \$18.4 million when compared to the prior year.

Sales tax collections of \$124.4 million increased as compared to prior year's collections by \$1.8 million or 1.4% and fell short of projections of \$125.7 million by \$1.3 million or 1%. Sales tax continues to increase due to continued growth in the region.

Earnings on Investments increased by \$2.3 million, when compared to the prior year, due to increase in the Treasury bond rate and beginning with the ICS program to earn additional interest. Other local revenue increased by approximately \$0.6 million when compared to the prior year, which mainly represents increases in Medicaid reimbursements and other miscellaneous revenues.

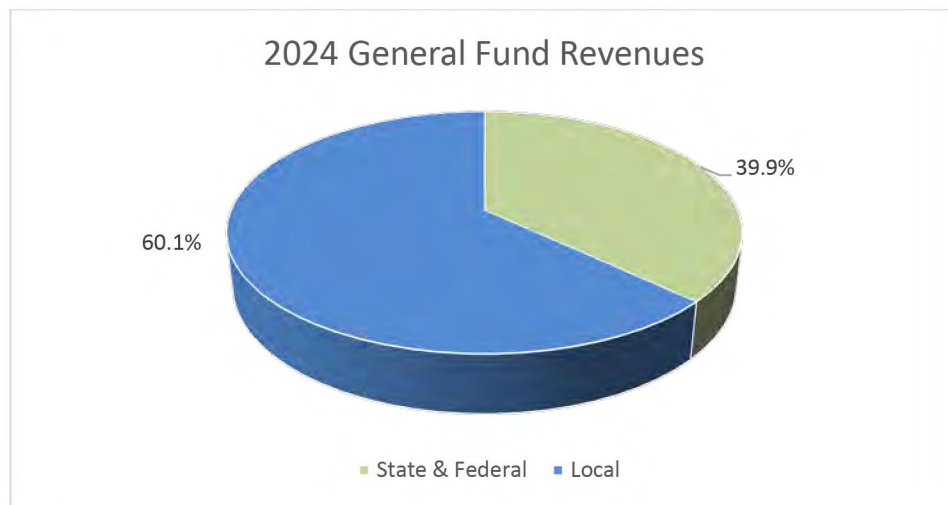
One of the more significant costs to the General Fund and to the School System as a whole are health benefits to current and retired employees. The District is constantly reviewing its health plan for cost avoidance and cost reduction measures, such as, the implementation of the Medicare Advantage Program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

An analysis of the General Fund expenditures by function indicates actual expenditures were less than the revised budget expenditures by \$4.7 million. In keeping with the purpose of ESSERF dollars, the District worked to ensure that additional support was provided to all students to ensure that literacy initiatives were a top priority. Special education instruction costs were less than budgeted amounts by approximately \$1.3 million due to difficulties in staffing for this area. Other education programs were less than budgeted amounts by \$1.1 million as ESSERF funding was used for the Special Programs/ESL staffing. Plant operations and maintenance was more than budgeted amounts by approximately \$4.2 million. Many of these expenditures were due to the District completing repairs to J.K Haynes, Kenilworth Middle, and Capitol High during June 2024. Business and Central Services costs were less than budgeted amounts by approximately \$4.7 million due to the use of other funding sources for technology supplies and technology related software items originally budgeted in the general fund.

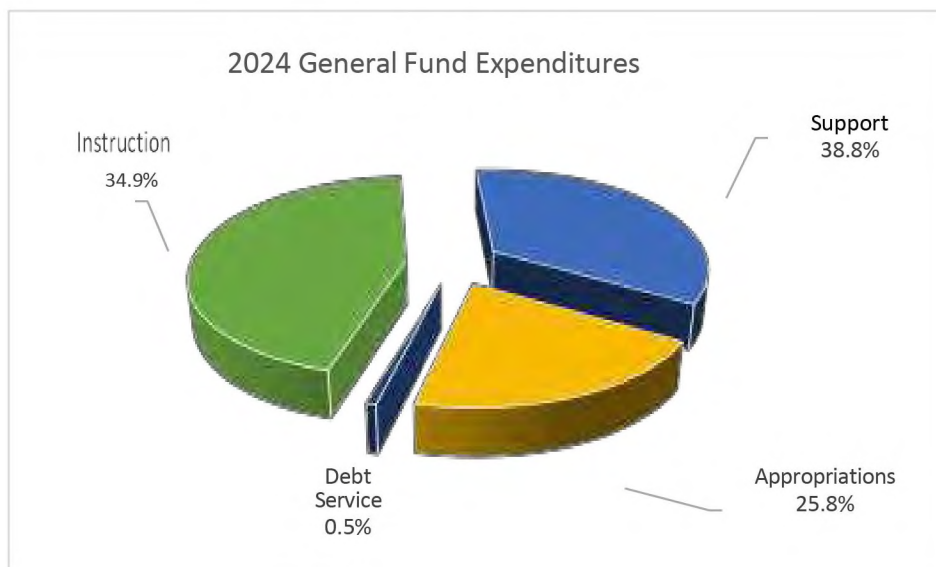
East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT’S DISCUSSION AND ANALYSIS
June 30, 2024

The appropriation – Type I charter schools’ expenditures increased by \$6.1 million as compared to the prior year. This increase is largely attributable to the growth of grade levels at two IDEA charter schools, BASIS Mid-City charter school, two Helix charter schools, CSAL elementary and the opening of Great Hearts at Harveston in the 2023-2024 school year. The appropriation – Type II charter schools’ expenditures increased by \$12.2 million. The LDOE opened three new charter schools including Kenilworth School of Science and Technology, Baton Rouge Ochsner Discovery, and Louisiana Rebirth Blended Learning Academy. The appropriation – Recovery School District expenditures decreased by \$7.3 million due to decreased enrollment as Capitol High returned to the District and Kenilworth School of Science and Technology became a Type II charter school.



For more detailed information, refer to page 57



For more detailed information, refer to page 57

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2024

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2024, the District had approximately \$472.1 million invested in a broad range of capital assets, including land, buildings, furniture, vehicles, computers, and other equipment. This amount is net of accumulated depreciation to date. Changes during the year represent additional purchases and capital outlays for construction, the effect of depreciable assets and retirements of assets. During the 2023-2024 fiscal year, two major construction projects were occurring; Brownsfield Elementary was completed and Baton Rouge Center for Visual and Performing Arts Elementary began.

Table III

Capital Assets

Years ended June 30, 2024 and June 30, 2023

(In Millions)

	<u>2024</u>	<u>2023</u>	<u>Increase (Decrease)</u>
Land	\$ 22.9	\$ 22.4	\$ 0.5
Buildings and Improvements	398.9	413.2	(14.3)
Furniture and Equipment	23.8	21.2	2.6
Construction in Progress	<u>26.5</u>	<u>3.1</u>	<u>23.4</u>
TOTALS	<u>\$ 472.1</u>	<u>\$ 459.9</u>	<u>\$ 12.2</u>

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

Accumulated depreciation as of June 30, 2024 was \$461.1 million for buildings and improvements and \$64.9 million for furniture and equipment. Major construction and renovation projects will continue for the 2024-2025 fiscal year and will be funded with the Proposition 1 "pay-as-you-go" sales tax.

Debt Administration

As a part of the American Recovery and Reinvestment Act (ARRA), school boards were authorized to issue Qualified School Construction Bonds (QSCB). A direct allocation was made to the District for the authority to issue \$21.4 million in QSCBs that were issued in December 2009 and another \$21.7 million issued in August 2010. At June 30, 2024, the District had outstanding \$3.1 million and \$3.3 million for the 2009 QSCBs and the 2010 QSCBs, respectively.

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

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2024

The District applies Governmental Accounting Standards Board (GASB) Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* requiring the recording of a total other post-employment benefit liability. This results in a total OPEB liability of \$359.6 million as of the end of the fiscal year. More detailed information is available in Note 7 to the financial statements.

Government Accounting Standards Board (GASB) Statement Number 68, "Accounting and Financial Reporting for Pensions", an amendment of GASB Statement No. 27 and Statement Number 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date", an amendment of GASB Statement No. 68 was adopted in previous fiscal years and continues to significantly impact the District's net position. The standards require recognition of the District's proportionate share of state-wide pension plan liabilities, which resulted in a net pension liability of \$465.2 million for the year. More detailed information is available in Note 6 to the financial statements.

Other long-term obligations include accrued sick leave and annual leave. The balance at June 30, 2024 of both current and long-term portions of these accrued benefits was \$22.0 million. More detailed information is available in Note 8.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

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

Actual October 1, 2024, student enrollment approved for the purpose of funding by the State was 38,264 students as compared to October 1, 2023, enrollment of 38,728 or 464 students below the prior year. Additionally, student funding adjustments were made for District schools that remain under the jurisdiction of the Recovery School District and charter schools – Type II. The initial unassigned fund balance projected for the General Fund for the fiscal year- ending June 30, 2025 is \$128.9 million. The 2024-2025 budgeted revenues are projected to increase by \$21.3.0 million as compared to the actual prior year. This is largely attributable to the District rolling forward the millage for the 2024 tax year. Further, the wealth factor decreases in State MFP revenue will end and MFP is projected to return to normal levels. The 2024-2025 budgeted expenditures are projected to decrease by \$1.3 million as compared to the prior year, which is largely attributable to decreases in District funded stipends for the 2024-2025 fiscal year.

The Teachers' Retirement System's rate decreased from 24.1% to 21.51% effective July 1, 2024. The Louisiana School Employees' Retirement System provided notification that the employer contribution rate decreased from 27.6% to 25.8% for the 2024- 2025 fiscal year. The change in retirement contribution rate effective July 1, 2024 will result in lower contributions.

All of the factors and conditions cited above are encompassed in the 2024-2025 budget, which projects an operating balance of approximately \$4.7 million. The general fund balance of \$140.7 million for fiscal year-ended 2023-2024 will be imperative for future budgets to support retirement costs, health care premiums, and other unforeseen emergencies.

East Baton Rouge Parish School System
Baton Rouge, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2024

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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



BASIC FINANCIAL STATEMENTS

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
STATEMENT OF NET POSITION
JUNE 30, 2024

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

ASSETS

Cash and cash equivalents	\$ 385,087,312
Receivables	
Accounts	4,800,239
Sales tax	29,364,121
Ad valorem tax	1,836,921
Due from governments	29,590,936
Inventory	4,165,646
Capital Assets	
Land and construction in progress	49,413,159
Buildings and equipment, net of accumulated depreciation	<u>422,679,097</u>
 TOTAL ASSETS	 <u>926,937,431</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflow amounts related to OPEB liability	77,391,208
Deferred outflow amounts related to pension liability	<u>153,901,469</u>
	<u>231,292,677</u>

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 1,158,230,108</u></u>
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The accompanying notes to the basic financial statements are an integral part of these statements.

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

LIABILITIES

Accounts, salaries and other payables	\$	48,809,124
Unearned revenues		1,058,112
Insurance claims payable		
Due within one year		7,350,869
Due in more than one year		7,295,862
Non-current liabilities:		
Due within one year (bonds and compensated absences)		4,554,934
Total other post-employment benefit liability (OPEB) - due in one year		17,535,957
Due in more than one year (bonds and compensated absences)		23,835,056
Total other post-employment benefit liability (OPEB) - due in more than one year		342,111,654
Net pension liability		465,225,283
		<hr/>
TOTAL LIABILITIES		917,776,851

DEFERRED INFLOWS OF RESOURCES

Deferred inflow amounts related to OPEB liability		71,496,706
Deferred inflow amounts related to pension liability		31,033,181
		<hr/>
		102,529,887

NET POSITION

Net investment in capital assets		465,775,642
Restricted for		
Capital improvements		141,915,140
Compensation		32,858,963
Discipline		11,770,284
Federal, state and local grant programs		11,391,197
Student activities		7,241,908
Unrestricted		(533,029,764)
		<hr/>
TOTAL NET POSITION		137,923,370

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

\$ 1,158,230,108

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****STATEMENT OF ACTIVITIES****FOR THE YEAR ENDED JUNE 30, 2024**

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Unit
<u>Functions/Programs</u>					
Instruction:					
Regular education programs	\$ 185,182,029	\$ -	\$ 28,540,493	\$ -	\$ (156,641,536)
Special education programs	56,516,066	-	5,218,626	-	(51,297,440)
Other education programs	100,315,563	12,830,857	73,405,917	-	(14,078,789)
Support Services:					
Pupil support services	45,070,391	-	10,566,803	-	(34,503,588)
Instructional staff services	50,256,121	-	34,575,473	-	(15,680,648)
General administration services	34,346,051	-	4,097,013	-	(30,249,038)
School administration services	32,423,913	-	823,520	-	(31,600,393)
Business and central services	15,679,434	-	629,016	-	(15,050,418)
Plant operations and maintenance	69,996,206	-	297,301	682,212	(69,016,693)
Transportation	40,346,568	-	1,038,739	-	(39,307,829)
Child nutrition	39,347,834	1,751,118	31,664,386	-	(5,932,330)
Interest on long term debt	379,736	-	-	-	(379,736)
Community service	15,438	-	-	-	(15,438)
Appropriations- Charter education :					
Charter schools - Type 1	96,698,080	-	-	-	(96,698,080)
Charter schools - Type 2	47,042,017	-	-	-	(47,042,017)
Office of Juvenile Justice	126,704	-	-	-	(126,704)
Recovery School District	5,740,132	-	-	-	(5,740,132)
Total Governmental Activities	819,482,283	14,581,975	190,857,287	682,212	(613,360,809)
General Revenues					
Taxes:					
Ad valorem taxes					214,373,753
Sales and use taxes					231,158,032
State aid not restricted to specific programs (MFP)					187,522,758
Unrestricted intergovernmental revenues					5,427,321
Interest and investment earnings					15,757,652
Medicaid Reimbursement					4,073,453
Charter School Meals					1,618,439
Miscellaneous					9,439,060
Total general revenues					669,370,468
Change in Net Position					56,009,659
Net Position - July 1, 2023					81,913,711
Net Position - June 30, 2024					\$ 137,923,370

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana**
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2024

	General	Title I	Proposition 1 Capital Projects	Proposition 2 Discipline
ASSETS				
Cash and cash equivalents	\$ 125,875,596	\$ -	\$ 145,713,818	\$ 10,684,839
Receivables:				
Accounts	4,078,538	24,273	-	-
Sales tax	15,835,353	-	6,970,237	1,100,827
Ad valorem tax	1,836,921	-	-	-
Due from other funds	21,683,978	-	-	-
Due from other governments	2,941,782	5,629,427	-	-
Inventory	76,963	-	-	-
TOTAL ASSETS	\$ 172,329,131	\$ 5,653,700	\$ 152,684,055	\$ 11,785,666
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 14,167,998	\$ 574,981	\$ 10,768,915	\$ 15,382
Salaries and benefits payable	17,428,116	-	-	-
Due to other funds	-	5,078,719	-	-
Unearned revenues	-	-	-	-
TOTAL LIABILITIES	31,596,114	5,653,700	10,768,915	15,382
Fund balances:				
Nonspendable				
Inventory	76,963	-	-	-
Restricted				
Grant programs and tax propositions	-	-	141,915,140	11,770,284
Student activities	-	-	-	-
Assigned				
Coverage of medical claims	6,250,000	-	-	-
Coverage of risk management claims	13,000,000	-	-	-
Facilities	1,250,000	-	-	-
Current operations	15,000,000	-	-	-
Other	-	-	-	-
Unassigned	105,156,054	-	-	-
TOTAL FUND BALANCES	140,733,017	-	141,915,140	11,770,284
TOTAL LIABILITIES AND FUND BALANCES	\$ 172,329,131	\$ 5,653,700	\$ 152,684,055	\$ 11,785,666

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

Proposition 3 Compensation	Child Nutrition	ESSERF	Flood Relief Capital Projects	Other Non-major Governmental	Total
\$ 27,463,819	\$ 8,013	\$ -	\$ 935,885	\$ 17,676,146	\$ 328,358,116
-	10,586	15,764	-	671,078	4,800,239
5,450,661	-	-	-	7,043	29,364,121
-	-	-	-	-	1,836,921
-	-	-	-	-	21,683,978
-	667,617	10,398,877	1,359,819	8,593,414	29,590,936
-	4,088,683	-	-	-	4,165,646
<u>\$ 32,914,480</u>	<u>\$ 4,774,899</u>	<u>\$ 10,414,641</u>	<u>\$ 2,295,704</u>	<u>\$ 26,947,681</u>	<u>\$ 419,799,957</u>
\$ 55,517	\$ 331,272	\$ 3,109,090	\$ 9,184	\$ 1,832,429	\$ 30,864,768
-	-	-	-	-	17,428,116
-	4,125,869	7,305,551	-	5,173,839	21,683,978
-	363,357	-	-	694,755	1,058,112
<u>55,517</u>	<u>4,820,498</u>	<u>10,414,641</u>	<u>9,184</u>	<u>7,701,023</u>	<u>71,034,974</u>
-	4,088,683	-	-	-	4,165,646
32,858,963	-	-	-	11,391,197	197,935,584
-	-	-	-	7,241,908	7,241,908
-	-	-	-	-	6,250,000
-	-	-	-	-	13,000,000
-	-	-	-	-	1,250,000
-	-	-	-	-	15,000,000
-	-	-	2,286,520	613,553	2,900,073
-	(4,134,282)	-	-	-	101,021,772
<u>32,858,963</u>	<u>(45,599)</u>	<u>-</u>	<u>2,286,520</u>	<u>19,246,658</u>	<u>348,764,983</u>
<u>\$ 32,914,480</u>	<u>\$ 4,774,899</u>	<u>\$ 10,414,641</u>	<u>\$ 2,295,704</u>	<u>\$ 26,947,681</u>	<u>\$ 419,799,957</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Total Fund Balances at June 30, 2024 - Governmental Funds		\$ 348,764,983
Cost of capital assets at June 30, 2024	\$ 998,185,320	
Less: Accumulated depreciation as of June 30, 2024:		
Buildings	(461,168,211)	
Movable property	<u>(64,924,853)</u>	472,092,256
Consolidation of internal service funds		41,566,225
Elimination of interfund assets and liabilities		
Due from other funds	(21,683,978)	
Due to other funds	<u>21,683,978</u>	-
Long-term liabilities at June 30, 2024		
Compensated absences payable	(22,073,376)	
Bonds payable - QSCB	<u>(6,316,614)</u>	<u>(28,389,990)</u>
Total post-employment benefit liabilities and deferred inflows of resources		
Total other post-employment benefit liability	(359,647,611)	
Deferred outflows of resources related to OPEB liability	77,391,208	
Deferred inflows of resources related to OPEB liability	<u>(71,496,706)</u>	<u>(353,753,109)</u>
Pension liabilities, deferred inflows and deferred outflows of resources		
Net pension liability	(465,225,283)	
Deferred outflow amounts related to pension liability	153,901,469	
Deferred inflow amounts related to pension liability	<u>(31,033,181)</u>	<u>(342,356,995)</u>
Total net position at June 30, 2024 - Governmental Activities		<u>\$ 137,923,370</u>

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

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EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 2024

	General	Title I	Proposition 1 Capital Projects	Proposition 2 Discipline
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ 210,897,830	\$ -	\$ -	\$ -
Sales and use taxes	124,426,164	-	54,432,766	8,538,471
Earnings on investments	6,599,558	-	4,957,822	400,291
Extended day program tuition	1,174,696	-	-	-
Student activity fees	-	-	-	-
Other	7,527,518	-	-	-
State sources:				
Unrestricted state sources - Minimum Foundation Program	185,998,923	-	-	-
Intergovernmental revenues	5,427,321	-	-	-
Restricted grants-in-aid	14,391,885	-	-	-
Federal grants	1,146,564	32,717,469	-	-
TOTAL REVENUES	557,590,459	32,717,469	59,390,588	8,938,762
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	127,547,849	-	-	-
Special education programs	49,936,071	-	-	-
Other education programs	23,439,638	23,954,766	-	4,369,672
Support:				
Pupil support services	33,849,228	633,489	-	1,716,852
Instructional staff services	15,105,284	4,702,734	-	657,987
General administration services	27,091,285	10,000	508,881	73,991
School administration services	29,407,474	230,645	-	561,030
Business and central services	11,936,857	22,754	2,280,685	-
Plant operations and maintenance	62,366,919	244,499	3,626,881	6,369
Transportation	43,256,105	575,085	-	-
Community service operations	15,438	-	-	-
Child nutrition	82,970	-	-	-
Appropriations- charter education:				
Charter Schools - Type 1	95,550,290	-	-	-
Charter Schools - Type 2	47,042,017	-	-	-
Office of Juvenile Justice	126,704	-	-	-
Recovery School District	5,740,132	-	-	-
Facilities and acquisition	557,927	-	35,089,138	-
Debt service - Principal retirement	2,037,069	-	-	-
Debt service - Interest and bank charges	379,736	-	-	-
TOTAL EXPENDITURES	575,468,993	30,373,972	41,505,585	7,385,901
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(17,878,534)	2,343,497	17,885,003	1,552,861

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

Proposition 3 Compensation	Child Nutrition	ESSERF	Flood Relief Capital Projects	Other Non-major Governmental	Total
\$ -	\$ -	\$ -	\$ -	\$ 3,475,923	\$ 214,373,753
43,760,631	-	-	-	-	231,158,032
3,799,981	-	-	-	-	15,757,652
-	-	-	-	-	1,174,696
-	-	-	-	11,417,510	11,417,510
33,250	1,751,118	-	-	5,399,243	14,711,129
-	1,523,835	-	-	-	187,522,758
-	-	-	-	-	5,427,321
-	-	-	-	14,859,537	29,251,422
-	31,661,541	64,460,012	682,211	31,620,280	162,288,077
<u>47,593,862</u>	<u>34,936,494</u>	<u>64,460,012</u>	<u>682,211</u>	<u>66,772,493</u>	<u>873,082,350</u>
18,471,413	-	17,089,492	-	1,706,342	164,815,096
7,942,529	-	48,179	-	1,573,179	59,499,958
3,432,369	-	20,925,157	-	26,689,506	102,811,108
4,370,169	-	1,139,936	-	8,509,338	50,219,012
2,369,791	-	11,887,888	-	17,295,635	52,019,319
625,525	-	10,000	-	5,446,808	33,766,490
3,829,330	-	9,691	-	4,471	34,042,641
1,409,749	-	117,798	-	610,767	16,378,610
100,969	-	705	131,536	44,195	66,522,073
2,785,505	-	177,794	-	262,524	47,057,013
-	-	-	-	-	15,438
621,990	39,509,489	-	-	3,804	40,218,253
-	1,147,790	-	-	-	96,698,080
-	-	-	-	-	47,042,017
-	-	-	-	-	126,704
-	-	-	-	-	5,740,132
-	-	-	-	50,000	35,697,065
-	-	-	-	-	2,037,069
-	-	-	-	-	379,736
<u>45,959,339</u>	<u>40,657,279</u>	<u>51,406,640</u>	<u>131,536</u>	<u>62,196,569</u>	<u>855,085,814</u>
<u>1,634,523</u>	<u>(5,720,785)</u>	<u>13,053,372</u>	<u>550,675</u>	<u>4,575,924</u>	<u>17,996,536</u>
					(continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 2024

	<u>General</u>	<u>Title I</u>	<u>Proposition 1 Capital Projects</u>	<u>Proposition 2 Discipline</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	\$ 18,101,182	\$ -	\$ -	\$ -
Transfers out	(885,000)	(2,343,497)	-	-
Insurance recoveries	<u>-</u>	<u>-</u>	<u>2,409,592</u>	<u>-</u>
 TOTAL OTHER FINANCING SOURCES (USES)	 <u>17,216,182</u>	 <u>(2,343,497)</u>	 <u>2,409,592</u>	 <u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	 (662,352)	 -	 20,294,595	 1,552,861
Fund balances, June 30, 2023	<u>141,395,369</u>	<u>-</u>	<u>121,620,545</u>	<u>10,217,423</u>
 FUND BALANCES, JUNE 30, 2024	 <u><u>\$ 140,733,017</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 141,915,140</u></u>	 <u><u>\$ 11,770,284</u></u>

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

<u>Proposition 3 Compensation</u>	<u>Child Nutrition</u>	<u>ESSERF</u>	<u>Flood Relief Capital Projects</u>	<u>Other Non-major Governmental</u>	<u>Total</u>
\$ -	\$ 885,000	\$ -	\$ -	\$ -	\$ 18,986,182
-	-	(13,053,372)	-	(2,704,313)	(18,986,182)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,409,592</u>
<u>-</u>	<u>885,000</u>	<u>(13,053,372)</u>	<u>-</u>	<u>(2,704,313)</u>	<u>2,409,592</u>
1,634,523	(4,835,785)	-	550,675	1,871,611	20,406,128
<u>31,224,440</u>	<u>4,790,186</u>	<u>-</u>	<u>1,735,845</u>	<u>17,375,047</u>	<u>328,358,855</u>
<u>\$ 32,858,963</u>	<u>\$ (45,599)</u>	<u>\$ -</u>	<u>\$ 2,286,520</u>	<u>\$ 19,246,658</u>	<u>\$ 348,764,983</u> (concluded)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS -
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED JUNE 30, 2024

Net Change in Fund Balances - Total Governmental Funds		\$	20,406,128
Capital Assets:			
Capital outlay and other expenditures capitalized	44,746,103		
Depreciation expense for year ended June 30, 2024	<u>(32,626,345)</u>		12,119,758
Change in net position of internal service funds			(1,472,965)
Pension contributions in excess of pension expense			25,081,362
Other post-employment benefit expense in excess of benefits paid			(1,608,210)
Long Term Debt:			
Principal portion of debt service payments	2,037,069		
Excess of compensated absences earned over amounts used	<u>(553,483)</u>		1,483,586
Change in Net Position - Governmental Activities		\$	<u>56,009,659</u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
PROPRIETARY FUNDS - INTERNAL SERVICE
STATEMENT OF NET POSITION
JUNE 30, 2024

	Internal Service Funds
<u>ASSETS</u>	
Current:	
Cash and cash equivalents	\$ 56,729,196
 TOTAL ASSETS	 \$ 56,729,196
<u>LIABILITIES AND NET POSITION</u>	
Liabilities:	
Current:	
Accounts payable	\$ 516,240
Claims payable	7,350,869
Total current liabilities	7,867,109
Noncurrent:	
Claims payable	7,295,862
Total noncurrent liabilities	7,295,862
 TOTAL LIABILITIES	 15,162,971
Net Position:	
Unrestricted	41,566,225
 TOTAL LIABILITIES AND NET POSITION	 \$ 56,729,196

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
PROPRIETARY FUNDS - INTERNAL SERVICE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FISCAL YEAR ENDED JUNE 30, 2024

	Internal Service Funds
<u>OPERATING REVENUES</u>	
Premiums received	\$ 72,721,492
TOTAL OPERATING REVENUES	72,721,492
<u>OPERATING EXPENSES</u>	
Claims expense	70,252,325
Insurance premiums	1,333,642
Administrative fees	2,608,490
TOTAL OPERATING EXPENSES	74,194,457
NET OPERATING LOSS	(1,472,965)
LOSS BEFORE TRANSFERS	(1,472,965)
Transfers in (out)	-
Change in net position	(1,472,965)
Net Position, at June 30, 2023	43,039,190
NET POSITION, AT JUNE 30, 2024	\$ 41,566,225

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
PROPRIETARY FUNDS - INTERNAL SERVICE
STATEMENT OF CASH FLOWS
FISCAL YEAR ENDED JUNE 30, 2024

	Internal Service Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Cash premiums received	\$ 72,711,650
Cash refunds received	9,842
Cash paid in claims and benefits	(71,932,260)
Cash paid for expenses	<u>(2,377,446)</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>(1,588,214)</u>
NET CHANGE IN CASH	(1,588,214)
Cash at beginning of year	<u>58,317,410</u>
Cash at end of year	<u><u>\$ 56,729,196</u></u>
<u>Reconciliation of operating loss to net cash used in operating activities</u>	
Operating loss	\$ (1,472,965)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Changes in:	
Accounts and claims payable	<u>(115,249)</u>
NET CASH USED IN OPERATING ACTIVITIES	<u><u>\$ (1,588,214)</u></u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

FIDUCIARY FUND

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2024

	TASC Custodial Fund
<u>ASSETS</u>	
Due from other governments	\$ 390,000
TOTAL ASSETS	\$ 390,000
<u>LIABILITIES AND NET POSITION</u>	
Liabilities:	
Accounts Payable	\$ 390,000
TOTAL LIABILITIES	390,000
Net Position:	
Restricted	-
<u>TOTAL LIABILITIES AND NET POSITION</u>	\$ 390,000

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
FIDUCIARY FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024

	TASC Custodial Fund
<u>ADDITIONS</u>	
Reimbursements from other governments	\$ 390,000
TOTAL ADDITIONS	390,000
<u>DEDUCTIONS</u>	
Payments to Truancy Assessment and Service Center	390,000
TOTAL DEDUCTIONS	390,000
CHANGE IN NET POSITION	-
NET POSITION - BEGINNING OF YEAR	-
NET POSITION - END OF YEAR	\$ -

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

1. GENERAL INFORMATION

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

The School System is composed of a central office, 84 schools, including Type I Charters in district buildings, and several support facilities. Student enrollment for the year ended June 30, 2024 was approximately 39,000 students in pre-kindergarten through Grade 12. The School System employs approximately 5,300 persons, approximately 4,000 of whom are directly involved in the instructional process. The remainder provides ancillary support such as general administration, bus transportation, and food service. The regular school term normally begins during the first half of August and is completed by the end of May.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Financial Reporting Entity

The basic criterion established by GASB Codification Section 2100 for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary government unit's reporting entity for basic financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and either the ability of the primary government to impose its will on the organization and if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in its reporting entity. The financial statements present the East Baton Rouge Parish School System (the primary government). Based on the aforementioned criteria, there are no component units included in the School System's reporting entity.

B. Basis of Presentation

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

Government-Wide Financial Statements

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

Government-Wide Financial Statements (continued)

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

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

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

Fund Financial Statements

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

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

Governmental Fund Types:

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

Fund Financial Statements (continued)

Governmental Fund Types: (continued)

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

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

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

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

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

Fund Financial Statements (continued)

Governmental Fund Types: (continued)

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

Proprietary Fund Type:

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

Fiduciary Fund Type:

Custodial Funds – Custodial funds contain resources held by the government in a temporary, purely custodial capacity for others. The School System's custodial fund accounts for bridge funding for the Truancy Assessment and Service Center (TASC fund). The activities of the *TASC Fund* reflect the cooperative endeavor agreement between the School System and TASC. The agreement provides that the School System will serve as fiscal agent and provide bridge funding.

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

Government-Wide Financial Statements (GWFS)

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

Fund Financial Statements (FFS)

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

Fund Financial Statements (FFS) (continued)

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

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

Revenues

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

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

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

Expenditures

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

D. **Encumbrances**

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

E. Cash and Cash Equivalents

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

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

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

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

F. Inventory

Government-Wide Level

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

Fund Level

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

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

G. Capital Assets

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

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

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

H. **Restricted Net Position**

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

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

Imposed by law through constitutional provisions or enabling legislation.

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

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

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

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

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

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

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

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

Minimum fund balance – The School System has an internal policy that sets forth a minimum fund balance goal in the general fund of equal to fifteen percent of the current year's total revenues. The School System's fund balance at June 30, 2024 was approximately twenty-five percent of total revenue and therefore the System has met this goal.

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

J. Interfund Transactions

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

K. Compensated Absences

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

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

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

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

L. Estimates

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

M. Non-Operating and Operating Revenues – Proprietary Funds

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

N. Pension Plans

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

3. **CASH AND CASH EQUIVALENTS**

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

The carrying amount of the deposits at June 30, 2024 were as follows:

Governmental Funds:	
General Fund	\$ 125,875,596
Proposition 1 Fund	145,713,818
Proposition 2 Fund	10,684,839
Proposition 3 Fund	27,463,819
Child Nutrition Fund	8,013
Flood Relief Capital Projects	935,885
Other Non-Major Governmental Funds	17,676,146
Subtotal – Governmental Funds	<u>328,358,116</u>
Proprietary Fund Types:	
Workers' Compensation Fund	13,848,780
Medical Insurance Fund	17,514,521
Risk Management Fund	25,365,895
Subtotal – Proprietary Funds	<u>56,729,196</u>
TOTAL	<u>\$ 385,087,312</u>

Deposits

Custodial credit risk for deposits is the risk that in the event of financial institution failure, the School System's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. The School System has a written policy for custodial credit risk. In accordance with the policy, funds on deposit shall be collateralized in an amount at all times equal to 100% by pledged approved securities in accordance with state law to adequately protect the funds of the School System. The policy also calls for the School Board to periodically monitor the custodial credit risk. The School System had no custodial credit risk as of June 30, 2024.

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.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Interest Rate Risk – The School System’s investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. No investments currently are held that require interest rate risk disclosures.

Credit Risk – Under Louisiana R.S. 33:2955, as amended, the School System may invest in obligations of the U.S. Treasury, U.S. Agencies and instrumentalities, repurchase agreements, certificates of deposits, Louisiana Asset Management Pool (LAMP), and other investments as provided in the statute. The System’s investment policy does not further limit its investment choices. No investments are currently held requiring credit risk disclosure.

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

4. **AD VALOREM TAXES**

Ad valorem taxes were levied by the School System on March 18, 2023, for the calendar year 2023, based on the assessed valuation of property as of January 1 of the calendar year. The taxes become due on December 1 of each year, and become delinquent on December 31. However, before the taxes can be collected, the assessment list (tax roll) must be submitted to the Louisiana Tax Commission for approval. From the day the tax roll is filed in the parish Clerk of Court’s Office, it shall act as a lien on each specific piece of real estate thereon assessed, which shall be subject to a legal mortgage after the 31st day of December of the current year for the payment of the tax due on it. The taxes are generally collected in December, January, and February of the fiscal year. A list of property on which taxes have not been paid is published in the official journal by the East Baton Rouge Parish Tax Collector Office, which is a division of the East Baton Rouge Parish Sheriff’s Department. If taxes are not paid within the period stipulated in the public notice, the property is sold for taxes due at a tax sale, usually held prior to the end of the School System’s fiscal year.

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

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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. **CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2024, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 22,385,942	\$ 530,261	\$ -	\$ 22,916,203
Construction in progress	3,102,617	35,544,677	(12,150,338)	26,496,956
Total capital assets, not being depreciated	25,488,559	36,074,938	(12,150,338)	49,413,159
Capital assets, being depreciated:				
Buildings and improvements	849,083,709	10,952,804	-	860,036,513
Machinery and equipment	79,258,666	9,868,699	(391,717)	88,735,648
Total capital assets, being depreciated	928,342,375	20,821,503	(391,717)	948,772,161
Total capital assets	953,830,934	56,896,441	(12,542,055)	998,185,320
Less accumulated depreciation for:				
Buildings and improvements	(435,841,809)	(25,326,402)	-	(461,168,211)
Machinery and equipment	(58,016,627)	(7,299,943)	391,717	(64,924,853)
Total accumulated depreciation	(493,858,436)	(32,626,345)	391,717	(526,093,064)
Total capital assets, being depreciated, net	434,483,939	(11,804,842)	-	422,679,097
Governmental activities capital assets, net	\$ 459,972,498	\$ 24,270,096	\$ (12,150,338)	\$ 472,092,256

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

5. **CAPITAL ASSETS** (continued)

Net depreciation expense for the year ended June 30, 2024 was charged to the following governmental functions:

Instruction:

Regular education programs	\$ 27,669,070
Special education programs	3,823
Other educational programs	469,564

Support:

Instructional staff services	121,695
General administration services	73,961
Business and central services	150,706
Transportation	3,591,366
Child nutrition	546,160
	<u>\$ 32,626,345</u>

6. **DEFINED BENEFIT PENSION PLANS**

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

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

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

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

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

Plan Descriptions:

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

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

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

² With actuarial reduced benefits

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

⁴ Benefit percent varies depending on when hired

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

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

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

Cost of Living Adjustments

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

Contributions

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Contributions (continued)

Contributions to the plans are required and determined by State statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended June 30, 2024, for the School System and covered employees were as follows:

	<u>School System</u>	<u>Employees</u>
Teachers' Retirement System:		
Regular Plan	24.10%	8.00%
Plan A	24.10%	9.10%
School Employees' Retirement System	27.60%	7.50% - 8.00%
State Employees' Retirement System	41.30%	7.50% - 8.00% ¹

¹ Varies by employee

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Teachers' Retirement System:			
Regular Plan	\$ 68,963,028	\$ 70,609,565	\$ 64,874,844
Plan A	43,505	54,388	48,158
School Employees' Retirement System	5,759,163	4,163,347	3,797,630
State Employees' Retirement System	265,531	227,891	179,223

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

The following schedule lists the School System's proportionate share of the Net Pension Liability allocated by each of the pension plans based on the June 30, 2023 measurement date. The School System uses this measurement to record its Net Pension Liability and associated amounts as of June 30, 2024 in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at June 30, 2023 along with the change compared to the June 30, 2022 rate. The School System's proportion of the Net Pension Liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

	<u>Net Pension Liability at June 30, 2023</u>	<u>Allocation Rate at June 30, 2023</u>	<u>Increase (Decrease) to June 30, 2022 Rate</u>
Teachers' Retirement System	\$ 437,125,778	4.8358%	(0.1330%)
School Employees' Retirement System	26,484,089	4.3776%	0.2753%
State Employees' Retirement System	1,615,416	.0241%	(0.0076%)
	<u>\$ 465,225,283</u>		

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLANS (continued)

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

The following schedule list each pension plan's proportionate share of recognized pension expense for the School System for the year ended June 30, 2024:

Teachers' Retirement System	\$ 46,112,940
School Employees' Retirement System	3,460,258
State Employees' Retirement System	<u>124,150</u>
	<u><u>\$ 49,697,348</u></u>

At June 30, 2024, the School System reported deferred outflows of resources and deferred inflows of resources related to each pension plan and total from the following sources:

Deferred Outflows:

	<u>TRSL</u>	<u>LSERS</u>	<u>LASERS</u>	<u>Total</u>
Differences between expected and actual experience	\$ 20,528,643	\$ 764,449	\$ 34,969	\$ 21,328,061
Changes of assumptions	19,715,051	353,662	-	20,068,713
Net difference between projected and actual earnings				
on pension plan investments	29,922,818	-	9,235	29,932,053
Changes in proportion	3,278,347	884,147	256,258	4,418,752
Differences between contributions and proportionate share				
of contributions	3,118,954	-	3,708	3,122,662
Employer contributions subsequent to the measurement date	69,006,533	5,759,163	265,532	75,031,228
Total	<u>\$ 145,570,346</u>	<u>\$ 7,761,421</u>	<u>\$ 569,702</u>	<u>\$ 153,901,469</u>

Deferred Inflows:

	<u>TRSL</u>	<u>LSERS</u>	<u>LASERS</u>	<u>Total</u>
Differences between expected and actual experience	\$ (24,817)	\$ -	\$ -	\$ (24,817)
Changes of assumptions	(14,253,668)	(1,000,803)	-	(15,254,471)
Net difference between projected and actual earnings				
on pension plan investments	-	(1,068,627)	-	(1,068,627)
Changes in proportion	(13,462,637)	(675,107)	-	(14,137,744)
Differences between contributions and proportionate share				
of contributions	(516,256)	(31,266)	-	(547,522)
Total	<u>\$ (28,257,378)</u>	<u>\$ (2,775,803)</u>	<u>\$ -</u>	<u>\$ (31,033,181)</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

The School System reported a total of \$75,031,228 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2023 which will be recognized as a reduction in Net Pension Liability in the year ended June 30, 2024. The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan:

	Subsequent Contributions
Teachers' Retirement System	\$ 69,006,533
School Employees' Retirement System (LSERS)	5,759,163
State Employees' Retirement System (LASERS)	265,532
	<u>\$ 75,031,228</u>

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

Year	TRSL	LSERS	LASERS	Total
2024	\$ 6,407,249	\$ (257,483)	\$ 304,124	\$ 6,453,890
2025	(4,875,778)	(1,777,161)	(58,341)	(6,711,280)
2026	46,338,105	1,355,091	79,567	47,772,763
2027	436,859	(93,992)	(21,180)	321,687
	<u>\$ 48,306,435</u>	<u>\$ (773,545)</u>	<u>\$ 304,170</u>	<u>\$ 47,837,060</u>

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability for each pension plan as of June 30, 2023 are as follows:

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLANS (continued)

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

	TRSL	LSERS	LASERS
Valuation Date	June 30, 2023	June 30, 2023	June 30, 2023
Actuarial Cost Method	Entry Age Normal	Entry Age Normal Cost	Entry Age Normal
Actuarial Assumptions:			
Expected Remaining			
Service Lives	5 years	2 years	2 years
Investment Rate of Return	7.25% net of investment expenses*	6.80%, net of investment expense	7.25% per annum, net of investment expenses*
Inflation Rate	2.4% per annum	2.50% per annum	2.3% per annum
Mortality	<p>Active members – Pub2010T-Below Median Employee (amount weighted) tables for males and females, adjusted by 0.965 for males and by 0.942 for females.</p> <p>Non-Disabled retiree/inactive members – Pub2010T-Below Median Retiree (amount weighted) tables for males and females, adjusted by 1.173 for males and by 1.258 for females.</p> <p>Disability retiree mortality – Pub2010T-Disability (amount weighted) tables for males and females, adjusted by factors of 1.043 for males and by 1.092 for females.</p> <p>Contingent survivor mortality – Pub2010T-Below Median – Contingent Survivor (amount weighted) tables for males and females, adjusted by factors of 1.079 for males and by 0.919 for females.</p> <p>These base tables are adjusted from 2010 to 2019 (base year, representing the mid-point of the experience study) with continued future mortality improvement using the MP-2021 improvement table on a fully generational basis.</p>	<p>RP-2014 Healthy Annuitant Tables, RP-2014 Sex Distinct Employee Table, RP-2014 Sex Distinct Disabled Mortality Table</p>	<p>Non-disabled members - The RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018.</p> <p>Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.</p>
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a 5-year (2018-2022) experience study of the System's members.		Termination, disability, and retirement assumptions were projected based on a five-year (2014-2018) experience study of the System's members.
Salary Increases	2.41-4.85% varies depending on duration of service	3.75% based on the 2023 experience study (for the period 2018-2022) of the System's members	Salary increases were projected based on a 2014-2018 experience study of the System's members. The salary increase ranges for specific types of members are:

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

		TRSL	LSERS	LASERS																		
				<table><tr><th>Member Type</th><th>Lower Range</th><th>Upper Range</th></tr><tr><td>Regular</td><td>3.0%</td><td>12.8%</td></tr><tr><td>Judges</td><td>2.6%</td><td>5.1%</td></tr><tr><td>Corrections</td><td>3.6%</td><td>13.8%</td></tr><tr><td>Hazardous Duty</td><td>3.6%</td><td>13.8%</td></tr><tr><td>Wildlife</td><td>3.6%</td><td>13.8%</td></tr></table>	Member Type	Lower Range	Upper Range	Regular	3.0%	12.8%	Judges	2.6%	5.1%	Corrections	3.6%	13.8%	Hazardous Duty	3.6%	13.8%	Wildlife	3.6%	13.8%
Member Type	Lower Range	Upper Range																				
Regular	3.0%	12.8%																				
Judges	2.6%	5.1%																				
Corrections	3.6%	13.8%																				
Hazardous Duty	3.6%	13.8%																				
Wildlife	3.6%	13.8%																				
Cost of Living Adjustments	None	Cost-of-living raises may be granted from the Experience Account provided there are sufficient funds needed to offset the increase in the actuarial liability and the plan has met the criteria and eligibility requirements outline by ACT 399 of 2014.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.																			

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

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

TRSL	LSERS	LASERS
The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. The resulting long-term geometric nominal expected rate of return was 8.72% for 2023.	The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.	The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.30% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term nominal rate of return is 8.19% for 2023.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

The following table provides a summary of the best estimates of arithmetic/geometric real rates of return for each major asset class included in each of the Retirement Systems target asset allocations as of June 30, 2023:

<u>Asset Class</u>	<u>Target Allocation</u>			<u>Return</u>		
	<u>TRSL</u>	<u>LSERS</u>	<u>LASERS</u>	<u>TRSL</u>	<u>LSERS</u>	<u>LASERS</u>
Cash	-	-	-	-	-	0.80%
Domestic equity	22.50%	-	34.00%	4.55%	-	4.45%
International equity	11.50%	-	18.00%	5.01%	-	5.44%
Equity	-	39.00%	-	-	2.84%	-
Domestic fixed income	8.00%	-	3.00%	2.22%	-	2.04%
International fixed income	6.00%	-	17.00%	-0.29%	-	5.33%
Fixed income	-	26.00%	-	-	0.97%	-
Alternatives	-	23.00%	28.00%	-	1.89%	8.19%
Alternative - private equity	37.00%	-	-	8.24%	-	-
Alternative - other equity	15.00%	-	-	4.32%	-	-
Real estate	-	12.00%	-	-	0.61%	-
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	24.05%	6.31%	26.25%
Inflation				<u>2.40%</u>	<u>2.40%</u>	2.3
Expected Arithmetic Nominal Return				<u>8.72%</u>	<u>8.71%</u>	<u>8.19%</u>
n/a - amount not provided by Retirement System						

Discount Rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net positions was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for TRSL, LSERS and LASERS was 7.25%, 6.8% and 7.25%, respectively for the year ended June 30, 2023. The discount rates for TRSL, LSERS and LASERS decreased by 0% since the prior measurement date, respectively.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

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

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
TRSL			
Rates	6.25%	7.25%	8.25%
EBRPSS Share of NPL	\$ 619,204,648	\$ 437,125,778	\$ 283,939,376
LSERS			
Rates	5.80%	6.80%	7.80%
EBRPSS Share of NPL	\$ 38,023,620	\$ 26,484,089	\$ 16,591,562
LASERS			
Rates	6.25%	7.25%	8.25%
EBRPSS Share of NPL	\$ 2,115,342	\$ 1,615,416	\$ 1,191,997

Payables to the Pension Plan

The East Baton Rouge School System recorded accrued liabilities to each of the Retirement Systems for the year ended June 30, 2024 mainly due to the accrual for payroll at the end of each of the fiscal years. The amounts due are included in liabilities under the amounts reported as accounts, salaries and other payables. The balance due to each for the retirement systems at June 30, 2024 is as follows:

	<u>June 30, 2024</u>
TRSL	\$ 2,241,318
LSERS	160,571
LASERS	29,560
	<u>\$ 2,431,449</u>

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

General Information about the OPEB Plan

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

General Information about the OPEB Plan (continued)

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

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

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

Employees covered by benefit terms – The June 30, 2024 total OPEB liability was determined using the July 1, 2023 actuarial valuation that included the following employees covered by the benefit terms:

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

Total OPEB Liability

The School System's total OPEB liability of \$359,647,611 was measured as of June 30, 2024 and was determined by an actuarial valuation as of July 1, 2023.

Actuarial Assumptions and other inputs – The total OPEB liability as of June 30, 2024 was based on an actuarial valuation dated July 1, 2023 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.7%
Salary increases	2.86% TRSL, 3.75% Other
Discount rate	3.65% annually (beginning of year to determine ADC)
	3.93% (as of end of year measurement date)

Health care cost trend rates

The health care cost trend assumptions are used to project the cost of health care in future years. The following annual trends are based on the current HCA Consulting trend study and are applied on a select and ultimate basis. Select trends are reduced 0.30% each year for ten years and 0.10% thereafter until reaching the ultimate trend rate.

Expense Type	Select	Ultimate
Pre-Medicare Medical and Rx Benefits	7.75%	4.0%
Medicare Benefits	6.75%	4.0%
Stop Loss Fees	7.75%	4.0%
Administrative Fees	4.0%	4.0%

EAST BATON ROUGE PARISH SCHOOL SYSTEM
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NOTES TO BASIC FINANCIAL STATEMENTS

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

Total OPEB Liability (continued)

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

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

The actuarial assumptions used in the July 1, 2023 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2024.

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

Changes in the Total OPEB Liability

Balance at June 30, 2023	\$ 314,073,209
Changes for the year:	
Service cost	10,108,520
Interest	11,520,712
Difference between expected and actual experience	22,221,292
Changes in assumptions	18,815,454
Benefit payments	(17,091,576)
Net changes	<u>45,574,402</u>
Balance at June 30, 2024	<u><u>\$ 359,647,611</u></u>

The amount of total OPEB liability estimated to be due and payable within one year is \$17,535,957 with \$342,111,654 due thereafter.

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Entity, as well as what the School System's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.93%) or 1-percentage-point higher (4.93%) than the current discount rate:

	1.0% Decrease (2.93%)	Current Discount Rate (3.93 %)	1.0% Increase (4.93%)
Total OPEB liability	<u>\$ 407,677,000</u>	<u>\$ 359,647,611</u>	<u>\$ 320,251,000</u>

Sensitivity of the total OPEB liability to changes in the health care cost trend rates – The following presents the total OPEB liability of the Entity, as well as what the School System's total OPEB liability would be if it were calculated using health care cost trend rates that are 1-percentage-point lower (6.75%) or 1-percentage-point higher (8.75%) than the current health care trend rates:

	1.0% Decrease (6.75%)	Current Health care Cost Trend Rate (7.75%)	1.0% Increase (8.75%)
Total OPEB liability	<u>\$ 317,677,000</u>	<u>\$ 359,647,611</u>	<u>\$ 411,032,000</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

For the year ended June 30, 2024, the School System recognized OPEB expense of \$18,699,785. At June 30, 2024, the School System reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 23,288,773	\$ (40,390,598)
Changes in assumptions	54,102,435	(31,106,108)
Total	<u>\$ 77,391,208</u>	<u>\$ (71,496,706)</u>

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

<u>Years ending June 30:</u>	
2025	\$ 7,087,110
2026	196,713
2027	196,713
2028	(9,922,386)
2029	(1,905,529)
Thereafter	<u>10,241,881</u>
	<u>\$ 5,894,502</u>

8. LONG-TERM LIABILITIES

The following is a summary of the changes in general long-term obligations for the year ended June 30, 2024:

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due Within One Year
Compensated Absences	\$ 21,519,893	\$ 9,753,056	\$ (9,199,573)	\$ 22,073,376	\$ 1,770,371
Qualified School Construction					
Bonds:					
2009 Series	4,018,683	-	(956,138)	3,062,545	1,339,563
2010 Series	4,335,000	-	(1,080,931)	3,254,069	1,445,000
Subtotal	<u>29,873,576</u>	<u>9,753,056</u>	<u>(11,236,642)</u>	<u>28,389,990</u>	<u>4,554,934</u>
Total Postemployment					
Benefits Liability	<u>314,073,209</u>	<u>62,665,978</u>	<u>(17,091,576)</u>	<u>359,647,611</u>	<u>17,535,957</u>
Net Pension Liability	<u>502,922,582</u>	<u>-</u>	<u>(37,697,299)</u>	<u>465,225,283</u>	<u>-</u>
Total	<u>\$ 848,869,367</u>	<u>\$ 72,419,034</u>	<u>\$ (66,025,517)</u>	<u>\$ 853,262,884</u>	<u>\$ 22,090,891</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

The majority of the compensated absence liability is liquidated through the General Fund, Title I, Child Nutrition, Proposition 2 funds, and Proposition 3 funds, as these funds expend a majority of the payroll. The outstanding bonds payable, the OPEB, and the net pension liability will be liquidated mostly through the General Fund as current yearly amounts come due.

For the purpose of construction, rehabilitation, and renovations, the School System issued \$21,675,000 and \$21,433,000 of bonds payable through the federally sponsored Qualified School Construction Bond Program during the year ended June 30, 2011 and 2010, respectively. The bonds are subject to mandatory sinking fund requirements prior to maturity, including interest accrued to the redemption date on an annual basis. The sinking fund deposits are held in accounts outside of the School System's control with balances of \$19,245,528 and \$19,228,247, for the Series 2010 and 2009 bonds, respectively, as of June 30, 2024 that will be used to redeem the bonds in December 2025. In accordance with GASB Codification section D20, *Debt Extinguishments and Troubled Debt Restructurings*, the payments into the sinking fund are accounted for as principal reductions of the bonds.

The bond issues outstanding at June 30, 2024, are as follows:

Bond Issue	Original Issue	Interest Rates	Final Due Date	Interest to Maturity	Principal Outstanding
Qualified School Construction Bonds, Series 2009 dated December 17, 2009	\$ 21,433,000	1.00	Dec. 1, 2025	\$ 321,495	\$ 3,062,545
Qualified School Construction Bonds, Series 2010 dated August 1, 2010	21,675,000	0.75	Dec. 16, 2025	250,617	3,254,069
	<u>\$ 43,108,000</u>			<u>\$ 572,112</u>	<u>\$ 6,316,614</u>

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

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

Principal and interest payments are due as:

<u>Years Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 3,532,052	\$ 376,893	\$ 3,908,945
2026	2,784,562	195,220	2,979,782
Total	<u>\$ 6,316,614</u>	<u>\$ 572,113</u>	<u>\$ 6,888,727</u>

In accordance with LSA-R.S. 39:562(L), the School System is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of taxable property (including homestead exempt and nonexempt property) within the parish.

9. **UNEARNED REVENUES**

Unearned revenues at June 30, 2024, were as follows:

	<u>Ad Valorem Taxes Paid in Protest</u>	<u>Miscellaneous Other</u>	<u>Total</u>
Major Governmental Funds:			
General Fund	\$ -	\$ -	\$ -
Child Nutrition	-	363,357	363,357
	-	363,357	363,357
Non-major Governmental			
TANF and ECE	-	12,939	12,939
LDH COVID-19 Testing	-	679,916	679,916
Alcohol and Drug Abuse	-	1,900	1,900
Subtotal – Non-major Governmental Funds	-	694,755	694,755
Total	<u>\$ -</u>	<u>\$ 1,058,112</u>	<u>\$ 1,058,112</u>

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

10. INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2024, were as follows:

	Transfer to:				
	General			Non-major	
	Fund	Title I	ESSERF	Gov't	Total
Transfers in:					
General Fund	\$ -	\$ 2,343,497	\$ 13,053,372	\$ 2,704,313	\$ 18,101,182
Child Nutrition	885,000	-	-	-	885,000
Non-major					
Governmental Funds	-	-	-	-	-
Proprietary Funds	-				-
Total	\$ 885,000	\$ 2,343,497	\$ 13,053,372	\$ 2,704,313	\$ 18,986,182

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

11. DUE TO/FROM OTHER FUNDS

The School System's consolidated cash account holds the cash of all funds. As a result, negative cash balances occur in certain funds and are in essence "financed" by the General Fund. Positive book cash balances are displayed on the Governmental Funds balance sheet as "cash and cash equivalents," while negative cash balances are included in "Due to other Funds" on the Governmental Funds balance sheet. Individual balances due to/from other funds at June 30, 2024, which represent short-term loans, are as follows:

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

11. DUE TO/FROM OTHER FUNDS (continued)

	Due From Other Funds	Due To Other Funds
Major Governmental Funds:		
General Fund	\$ 21,683,978	\$ -
Title I Fund	-	(5,078,719)
ESSERF	-	(7,305,551)
Flood Relief Capital Projects	-	(4,125,869)
Subtotal – Major Governmental Funds	21,683,978	(16,510,139)
Non-Major Governmental Funds:		
Career and Technical Education	-	(72,973)
Continuing Education	-	(187,607)
Exceptional Education Program	-	(1,896,410)
Striving Readers	-	(1,443,451)
TANF and ECE	-	(117,991)
MSAP	-	(243,760)
Title II	-	(277,026)
Title III	-	(55,525)
Title IV	-	(407,456)
Title X	-	(124,155)
21st Century	-	(347,485)
Subtotal – Non-Major Governmental Funds	-	(5,173,839)
Total - Governmental Funds	\$ 21,683,978	\$ (21,683,978)

12. LITIGATION AND CONTINGENCIES

The School System is a defendant in several general liability, automobile liability, workers' compensation, personal injury and certain personnel action lawsuits. The risk liability is further described in Note 14. Management and legal counsel for the School System believe that the potential claims against the School System not covered by insurance would not materially affect the System's financial position. In the normal course of operations, the School System receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under the terms of the grants.

13. COMMITMENTS

At June 30, 2024, the School System had construction commitments of \$9,430,349. These commitments will ultimately be paid out of the Proposition 1 Capital Projects Fund.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

14. RISK MANAGEMENT

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

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

a. Workers' Compensation Fund

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

b. Risk Management Fund

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

c. Medical Insurance Fund

The Medical Insurance Fund accounts for the School System's group health insurance program for its active and retired employees. The School System's stop-loss retention is \$1,500,000 per covered individual.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

14. **RISK MANAGEMENT** (continued)

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

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

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

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

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

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

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total
June 30, 2024				
Current	\$ 3,356,916	\$ 1,366,219	\$ 2,627,734	\$ 7,350,869
Long - Term	4,452,693	2,843,169	-	7,295,862
Total	\$ 7,809,609	\$ 4,209,388	\$ 2,627,734	\$ 14,646,731

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

15. NET POSITION AND FUND BALANCE CONSTRAINTS

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

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

	General	Proposition 1 Capital Projects	Proposition 2 Discipline	Proposition 3 Compensation	Child Nutrition	Flood Relief Capital Projects	Other Non-major Governmental	Total
Fund balances:								
Nonspendable								
Inventory	\$ 76,963	\$ -	\$ -	\$ -	\$ 4,088,683	\$ -	\$ -	\$ 4,165,646
Restricted								
Tax Propositions	-	141,915,140	11,770,284	32,858,963	-	-	-	186,544,387
State Grants	-	-	-	-	-	-	4,617,760	4,617,760
Alcohol and Drug Abuse	-	-	-	-	-	-	4,355,200	4,355,200
Local Grants	-	-	-	-	-	-	2,418,237	2,418,237
Student activities	-	-	-	-	-	-	7,241,908	7,241,908
Child Nutrition	-	-	-	-	-	-	-	-
Total Restricted	-	141,915,140	11,770,284	32,858,963	-	-	18,633,105	205,177,492
Assigned								
Coverage of medical claims	6,250,000	-	-	-	-	-	-	6,250,000
Coverage of risk management claims	13,000,000	-	-	-	-	-	-	13,000,000
Facilities	1,250,000	-	-	-	-	-	-	1,250,000
Current operations	15,000,000	-	-	-	-	-	-	15,000,000
Other								
Summer School	-	-	-	-	-	-	193,098	193,098
WBRH Radio Station	-	-	-	-	-	-	420,455	420,455
Flood Relief	-	-	-	-	-	2,286,520	-	2,286,520
Total Assigned	35,500,000	-	-	-	-	2,286,520	613,553	38,400,073
Unassigned	105,156,054	-	-	-	(4,134,282)	-	-	101,021,772
Total fund balances	\$ 140,733,017	\$ 141,915,140	\$ 11,770,284	\$ 32,858,963	\$ (45,599)	\$ 2,286,520	\$ 19,246,658	\$ 348,764,983

Governmental Fund existing resources will be used to satisfy encumbrances, therefore, the following amounts are included in restricted, committed, or assigned fund balances at June 30, 2024:

General Fund	\$ 24,549
ESSERF	133,116
Title I	125,570
Proposition 1 Capital Projects	10,372,607
Proposition 2 Discipline	157
Child Nutrition	136,341
Other Non-major Governmental	773,180
Total governmental fund encumbrances	<u>\$ 11,565,520</u>

The Child Nutrition Funds Balance Sheet shows a deficit fund balance of \$45,599. The balance is caused by the high number of nonspendable inventory of \$4,088,683 at June 30, 2024. The School System intends to monitor closely the budget and use commodities and current inventory more efficiently.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

16. EDUCATION EXCELLENCE FUND

Pursuant to Act #161 of the 2002 First Extraordinary Session of the Legislature, the State of Louisiana established the Education Excellence Fund (EEF) for the oversight, appropriation, and disposition of proceeds from the tobacco settlements. These funds are dedicated for use in educational programs, and are available to local school districts, subject to the approval of an expenditure plan by the Louisiana Department of Education. The funds are held and invested by the Treasurer of the State of Louisiana on behalf of local school districts and are disbursed in accordance with approved expenditure plans. At June 30, 2024, the School System's EEF funds invested through the Treasurer totaled approximately \$128,000. These funds are recognized as revenue to the School System upon submission and subsequent approval of an annual expenditure plan. The School System expended approximately \$453,000 during the 2023-2024 fiscal year in accordance with its respective expenditure plan.

17. RECOVERY SCHOOL DISTRICT

The Board of Elementary and Secondary Education (BESE) previously placed eight (8) School System schools under the jurisdiction of the Recovery School District (RSD) as provided by law. The schools are as follows: (1) Prescott Middle School, (2) Glen Oaks Middle School, (3) Capitol High School, (4) Dalton Elementary, (5) Lanier Elementary, (6) Crestworth Middle, (7) Kenilworth Middle, and (8) Istrouma High School. However, it should be noted that BESE placed Istrouma High back under the jurisdiction of the School System in 2015-2016. On May 19, 2016, the School System approved a \$21.4 million budget to renovate Istrouma High, which was opened in August 2017. This project was funded by the Proposition 1, Capital Projects Fund. On March 15, 2020, the Board approved to accept the return of Crestworth Middle and Glen Oaks Middle schools. At the same time, the District allowed the RSD to use North Banks Middle school. In July 2023, Capitol High and Kenilworth Middle schools both came back under District control. In March 2023, the Board agreed to accept Capitol High School from the LDOE Recovery School District (RSD) program. The school came under the School System control as a traditional public school beginning July 1, 2023 and opening its doors to students in August 2023. The school opened with grades 9-12. The School System opened the school in partnership with Baton Rouge General Medical Center. This partnership allows the school to offer a medical component for those students interested in pursuing a career in either the medical field or hospital administration. As of July 1, 2024, the schools remaining in the RSD are, Dalton Elementary, Lanier Elementary, and North Banks.

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

During the year ended June 30, 2024, the School System was reimbursed \$73,323 for services provided to these schools. An appropriation of \$5,740,132 has been recorded for the RSD schools at June 30, 2024 to record the transfer of sales and ad valorem taxes.

18. TAX REVENUES ABATED

The Louisiana Industrial Ad Valorem Tax Exemption program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Board of Commerce and Industry and the School Board. The exemption may be renewed for an additional three years up to 80% of the tax that would be due. For the fiscal year ending June 30, 2024, \$10,846,219 in East Baton Rouge Parish School System ad valorem tax revenues were abated by the state of Louisiana through the Louisiana Industrial Ad Valorem Tax Exemption program.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

19. DISAGGREGATION OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts, salaries and other payables as of June 30, 2024, were as follows:

<u>Governmental Funds</u>	
Vendors	\$ 27,874,269
Salaries and benefits	17,428,116
Retainage payable	2,828,302
Sales tax payable	162,197
Total governmental fund liabilities	<u>\$ 48,292,884</u>
<u>Internal Service Funds</u>	
Vendors	<u>\$ 516,240</u>
Total governmental activity liabilities	<u>\$ 48,809,124</u>

20. APPROPRIATIONS TO CHARTER SCHOOLS

Appropriations to Type I and Type 2 Charter Schools during the year ended June 30, 2024 were as follows:

	<u>General Fund</u>	<u>Child Nutrition</u>	<u>Total</u>
Type I Charter Schools			
BASIS Baton Rouge	\$ 16,014,457	\$ 13,182	\$ 16,027,639
Community School for Apprenticeship	7,600,340	479,579	8,079,919
Emerge School for Autism	899,812	497	900,309
Great Hearts Harveston	4,038,681	2,902	4,041,583
Helix Network of Educational Choices	12,052,005	8,844	12,060,849
IDEA Schools	35,604,685	24,878	35,629,563
Inspire Charter Academy	9,002,634	610,183	9,612,817
South Baton Rouge Charter Academy	10,337,676	7,725	10,345,401
Subtotal - Type I Charter Schools	<u>95,550,290</u>	<u>1,147,790</u>	<u>96,698,080</u>
Type 2 Charter Schools			
Advantage Charter Academy	2,937,972	-	2,937,972
Collegiate Academy	4,308,624	-	4,308,624
Discover Ochsner Baton Rouge	974,570	-	974,570
GEO Next Generation High	4,027,276	-	4,027,276
GEO Prep Academy	6,978,872	-	6,978,872
GEO Prep Baker	427,860	-	427,860
GEO Prep Mid City	6,242,002	-	6,242,002
Iberville Charter Academy	665,560	-	665,560
Impact Charter	1,939,632	-	1,939,632
Kenilworth Science and Technology Academy	6,517,734	-	6,517,734
Lake Charles Charter	4,754	-	4,754
Louisiana Key Academy Northshore	14,262	-	14,262
Louisiana Key Academy	2,928,464	-	2,928,464
Louisiana Virtual Charter Academy	1,091,043	-	1,091,043
Madison Prep Academy	5,172,352	-	5,172,352
University View Academy	2,811,040	-	2,811,040
Subtotal - Type 2 Charter Schools	<u>47,042,017</u>	<u>-</u>	<u>47,042,017</u>
Grand Total	<u>\$ 142,592,307</u>	<u>\$ 1,147,790</u>	<u>\$ 143,740,097</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO BASIC FINANCIAL STATEMENTS

21. FUTURE ACCOUNTING CHANGES

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

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

The Governmental Accounting Standards Board issued GASB Statement 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. The School System will include the requirements of this standard, as applicable, in its June 30, 2025 financial statement. The effect of this standard or its applicability to the School System are unknown at this time.

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

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

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REQUIRED SUPPLEMENTAL PART II

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS

TITLE II

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

EXCEPTIONAL EDUCATION PROGRAM

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

STATE GRANTS

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

ALCOHOL AND DRUG ABUSE

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

CAREER AND TECHNICAL EDUCATION

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

TITLE X

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

LDH COVID-19 TESTING

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

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

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

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

CONTINUING EDUCATION

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

BRBYTES

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

MAGNET SCHOOL ASSISTANCE PROGRAM

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

LOCAL GRANTS

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

TITLE IV

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

SUMMER SCHOOL

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

WBRH RADIO STATION TRAINING PROGRAM

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

TECHNOLOGY LITERACY CHALLENGE (Title III)

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS (continued)

STRIVING READERS COMPREHENSIVE LITERACY

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

21st CENTURY COMMUNITY LEARNING

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

LSU EDUCATION INNOVATION AND RESEARCH (EIR)

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

FESTIVAL OF FLAVORS

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

SCHOOL ACTIVITY ACCOUNTS

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

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EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****NON-MAJOR GOVERNMENTAL FUNDS-****COMBINING BALANCE SHEET****JUNE 30, 2024**

	Title II	Exceptional Education Program	State Grants	Alcohol and Drug Abuse	Career and Technical Education
<u>ASSETS</u>					
Cash	\$ -	\$ -	\$ 2,911,775	\$ 4,353,502	\$ -
Receivables:					
Accounts	2,163	7,298	4,571	7,920	632
Sales tax	-	-	-	7,043	-
Ad valorem tax	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	381,576	2,079,814	2,573,858	-	74,043
TOTAL ASSETS	<u>\$ 383,739</u>	<u>\$ 2,087,112</u>	<u>\$ 5,490,204</u>	<u>\$ 4,368,465</u>	<u>\$ 74,675</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	106,713	190,702	872,444	11,365	1,702
Salaries payable	-	-	-	-	-
Due to other funds	277,026	1,896,410	-	-	72,973
Unearned revenues	-	-	-	1,900	-
TOTAL LIABILITIES	<u>383,739</u>	<u>2,087,112</u>	<u>872,444</u>	<u>13,265</u>	<u>74,675</u>
Fund balances:					
Restricted	-	-	4,617,760	4,355,200	-
Assigned	-	-	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>4,617,760</u>	<u>4,355,200</u>	<u>-</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 383,739</u>	 <u>\$ 2,087,112</u>	 <u>\$ 5,490,204</u>	 <u>\$ 4,368,465</u>	 <u>\$ 74,675</u>

Title X	LDH COVID-19 Testing	TANF and ECE	Continuing Education	BRBYTES
\$ -	\$ 679,916	\$ -	\$ -	\$ -
685	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
219,366	-	155,975	196,987	-
<u>\$ 220,051</u>	<u>\$ 679,916</u>	<u>\$ 155,975</u>	<u>\$ 196,987</u>	<u>\$ -</u>
95,896	-	25,045	9,380	-
-	-	-	-	-
124,155	-	117,991	187,607	-
-	679,916	12,939	-	-
<u>220,051</u>	<u>679,916</u>	<u>155,975</u>	<u>196,987</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 220,051</u>	<u>\$ 679,916</u>	<u>\$ 155,975</u>	<u>\$ 196,987</u>	<u>\$ -</u>

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****NON-MAJOR GOVERNMENTAL FUNDS-****COMBINING BALANCE SHEET****JUNE 30, 2024**

	Magnet Schools Assistance Program	Local Grants	Title IV	Summer School	WBRH Radio Station Training Program
<u>ASSETS</u>					
Cash	\$ -	\$ 1,872,333	\$ -	\$ 192,266	\$ 424,446
Receivables:					
Accounts	5,014	622,618	-	-	-
Sales tax	-	-	-	-	-
Ad valorem tax	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	288,537	-	451,581	1,000	-
TOTAL ASSETS	<u>\$ 293,551</u>	<u>\$ 2,494,951</u>	<u>\$ 451,581</u>	<u>\$ 193,266</u>	<u>\$ 424,446</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	49,791	76,714	44,125	168	3,991
Salaries payable	-	-	-	-	-
Due to other funds	243,760	-	407,456	-	-
Unearned revenues	-	-	-	-	-
TOTAL LIABILITIES	<u>293,551</u>	<u>76,714</u>	<u>451,581</u>	<u>168</u>	<u>3,991</u>
Fund balances:					
Restricted	-	2,418,237	-	-	-
Assigned	-	-	-	193,098	420,455
TOTAL FUND BALANCES	<u>-</u>	<u>2,418,237</u>	<u>-</u>	<u>193,098</u>	<u>420,455</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 293,551</u>	 <u>\$ 2,494,951</u>	 <u>\$ 451,581</u>	 <u>\$ 193,266</u>	 <u>\$ 424,446</u>

Literacy Challenge (Title III)	Striving Readers Comprehensive Literacy	21st Century Community Learning	LSU Education Innovation and Research	Festival of Flavors	School Activity Accounts	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,241,908	\$ 17,676,146
-	9,043	11,134	-	-	-	671,078
-	-	-	-	-	-	7,043
-	-	-	-	-	-	-
-	-	-	-	-	-	-
92,591	1,713,966	364,120	-	-	-	8,593,414
<u>\$ 92,591</u>	<u>\$ 1,723,009</u>	<u>\$ 375,254</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,241,908</u>	<u>\$ 26,947,681</u>
37,066	279,558	27,769	-	-	-	1,832,429
-	-	-	-	-	-	-
55,525	1,443,451	347,485	-	-	-	5,173,839
-	-	-	-	-	-	694,755
<u>92,591</u>	<u>1,723,009</u>	<u>375,254</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,701,023</u>
-	-	-	-	-	7,241,908	18,633,105
-	-	-	-	-	-	613,553
-	-	-	-	-	<u>7,241,908</u>	<u>19,246,658</u>
<u>\$ 92,591</u>	<u>\$ 1,723,009</u>	<u>\$ 375,254</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,241,908</u>	<u>\$ 26,947,681</u>

(Concluded)

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****NON-MAJOR GOVERNMENTAL FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****FISCAL YEAR ENDED JUNE 30, 2024**

	Title II	Exceptional Education Program	State Grants	Alcohol and Drug Abuse	Career and Technical Education
<u>REVENUES</u>					
Local sources:					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 3,475,923	\$ -
Sales and use tax	-	-	-	-	-
Earnings on investments	-	-	-	-	-
Extended day tuition	-	-	-	-	-
Student activities	-	-	-	-	-
Other	-	-	-	73,728	-
State and federal:					
Unrestricted state sources - other	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Restricted grants-in-aid	-	-	14,773,177	-	-
Federal grants	2,813,793	13,450,769	-	-	767,592
TOTAL REVENUES	2,813,793	13,450,769	14,773,177	3,549,651	767,592
<u>EXPENDITURES</u>					
Current					
Instruction:					
Regular education programs	-	124	234,727	-	-
Special education programs	-	1,540,256	32,923	-	-
Other education programs	655,783	-	7,074,252	-	735,405
Support:					
Pupil support services	-	2,665,055	1,287,177	2,652,784	-
Instructional staff services	1,946,153	8,112,236	1,075,827	5,109	31,620
General administration services	10,000	10,000	4,466,436	97,729	157
School administration services	-	1,275	-	-	-
Business and central services	-	14,998	4,444	6,343	-
Plant operations and maintenance	-	-	-	26,113	-
Transportation	-	153,230	1,982	539	410
Child nutrition	-	-	-	-	-
Facilities and acquisition	-	-	-	-	-
TOTAL EXPENDITURES	2,611,936	12,497,174	14,177,768	2,788,617	767,592
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	201,857	953,595	595,409	761,034	-
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	-	-	-	-
Transfers out	(201,857)	(953,595)	(15,347)	(510,303)	-
TOTAL OTHER FINANCING SOURCES (USES)	(201,857)	(953,595)	(15,347)	(510,303)	-
NET CHANGE IN FUND BALANCE	-	-	580,062	250,731	-
Fund balance, June 30, 2023	-	-	4,037,698	4,104,469	-
FUND BALANCE, JUNE 30, 2024	\$ -	\$ -	\$ 4,617,760	\$ 4,355,200	\$ -

Title X	LDH COVID-19 Testing	TANF and ECE	Continuing Education	BRBYTES
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
781,342	145,054	1,689,470	763,006	6,113
781,342	145,054	1,689,470	763,006	6,113
-	-	-	-	-
-	-	-	-	-
463,271	-	355,095	555,236	-
167,180	145,054	129,676	-	-
-	-	274,602	172,495	6,113
-	-	862,317	-	-
-	-	-	-	-
2,510	-	16,173	-	-
4,917	-	-	-	-
14,645	-	-	-	-
-	-	-	-	-
-	-	-	-	-
652,523	145,054	1,637,863	727,731	6,113
128,819	-	51,607	35,275	-
-	-	-	-	-
(128,819)	-	(51,607)	(35,275)	-
(128,819)	-	(51,607)	(35,275)	-
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****NON-MAJOR GOVERNMENTAL FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****FISCAL YEAR ENDED JUNE 30, 2024**

	Magnet Schools Assistance Program	Local Grants	Title IV	Summer School	WBRH Radio Station Training Program
<u>REVENUES</u>					
Local sources:					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use tax	-	-	-	-	-
Earnings on investments	-	-	-	-	-
Tuition	-	-	-	-	-
Student activities	-	-	-	-	-
Other	-	4,903,202	-	238,651	179,858
State and federal:					
Unrestricted state sources - other	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Restricted grants-in-aid	-	-	-	-	86,360
Federal grants	1,154,324	-	2,208,965	-	-
TOTAL REVENUES	<u>1,154,324</u>	<u>4,903,202</u>	<u>2,208,965</u>	<u>238,651</u>	<u>266,218</u>
<u>EXPENDITURES</u>					
Current					
Instruction:					
Regular education programs	496,006	3,488	-	-	-
Special education programs	-	-	-	-	-
Other education programs	-	1,679,805	1,633,660	205,475	223,557
Support:					
Pupil support services	-	888,558	274,836	-	7,049
Instructional staff services	303,286	665,392	136,903	-	-
General administration services	-	138	-	31	-
School administration services	-	-	3,196	-	-
Business and central services	272,274	293,213	812	-	-
Plant operations and maintenance	-	-	-	13,165	-
Transportation	-	10,572	-	-	-
Child nutrition	-	-	-	-	-
Facilities and acquisition	-	50,000	-	-	-
TOTAL EXPENDITURES	<u>1,071,566</u>	<u>3,591,166</u>	<u>2,049,407</u>	<u>218,671</u>	<u>230,606</u>
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>82,758</u>	<u>1,312,036</u>	<u>159,558</u>	<u>19,980</u>	<u>35,612</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	-	-	-	-
Transfers out	<u>(82,758)</u>	<u>-</u>	<u>(159,558)</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(82,758)</u>	<u>-</u>	<u>(159,558)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	1,312,036	-	19,980	35,612
Fund balance, June 30, 2023	<u>-</u>	<u>1,106,201</u>	<u>-</u>	<u>173,118</u>	<u>384,843</u>
FUND BALANCE, JUNE 30, 2024	<u>\$ -</u>	<u>\$ 2,418,237</u>	<u>\$ -</u>	<u>\$ 193,098</u>	<u>\$ 420,455</u>

Technology Literacy Challenge (Title III)	Striving Readers Comprehensive Literacy	21st Century Community Learning	LSU Education Innovation and Research	Festival of Flavors	School Activity Account	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,475,923
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	11,417,510	11,417,510
-	-	-	-	3,804	-	5,399,243
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	14,859,537
556,745	6,491,962	771,217	19,928	-	-	31,620,280
556,745	6,491,962	771,217	19,928	3,804	11,417,510	66,772,493
-	971,997	-	-	-	-	1,706,342
-	-	-	-	-	-	1,573,179
179,357	623,490	560,800	-	-	11,744,320	26,689,506
291,969	-	-	-	-	-	8,509,338
45,484	4,426,723	73,764	19,928	-	-	17,295,635
-	-	-	-	-	-	5,446,808
-	-	-	-	-	-	4,471
-	-	-	-	-	-	610,767
-	-	-	-	-	-	44,195
-	-	81,146	-	-	-	262,524
-	-	-	-	3,804	-	3,804
-	-	-	-	-	-	50,000
516,810	6,022,210	715,710	19,928	3,804	11,744,320	62,196,569
39,935	469,752	55,507	-	-	(326,810)	4,575,924
-	-	-	-	-	-	-
(39,935)	(469,752)	(55,507)	-	-	-	(2,704,313)
(39,935)	(469,752)	(55,507)	-	-	-	(2,704,313)
-	-	-	-	-	(326,810)	1,871,611
-	-	-	-	-	7,568,718	17,375,047
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,241,908	\$ 19,246,658

(Concluded)

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TITLE II

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 3,072,168	\$ 2,813,793	\$ (258,375)
TOTAL REVENUES	<u>3,072,168</u>	<u>2,813,793</u>	<u>(258,375)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	14,850	655,783	(640,933)
Support:			
Pupil support services	-	-	-
Instructional staff services	2,831,364	1,946,153	885,211
General administration services	5,573	10,000	(4,427)
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>2,851,787</u>	<u>2,611,936</u>	<u>239,851</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>220,381</u>	<u>201,857</u>	<u>(18,524)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(220,381)	(201,857)	18,524
TOTAL OTHER FINANCING USES	<u>(220,381)</u>	<u>(201,857)</u>	<u>18,524</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2023	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - EXCEPTIONAL EDUCATION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 16,342,700	\$ 13,450,769	\$ (2,891,931)
TOTAL REVENUES	16,342,700	13,450,769	(2,891,931)
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	124	(124)
Special education programs	2,730,071	1,540,256	1,189,815
Other education programs	-	-	-
Support:			
Pupil support services	4,429,445	2,665,055	1,764,390
Instructional staff services	7,809,265	8,112,236	(302,971)
General administration services	7,000	10,000	(3,000)
School administration services	-	1,275	(1,275)
Business and central services	75,000	14,998	60,002
Plant operations and maintenance	-	-	-
Transportation	170,438	153,230	17,208
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:	-	-	-
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	15,221,219	12,497,174	2,724,045
EXCESS OF REVENUES OVER EXPENDITURES	1,121,481	953,595	(167,886)
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(1,121,481)	(953,595)	167,886
TOTAL OTHER FINANCING USES	(1,121,481)	(953,595)	167,886
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2023	-	-	-
FUND BALANCE, JUNE 30, 2024	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - STATE GRANTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance
<u>REVENUES</u>			
State and federal:			
Unrestricted state sources - other	\$ -	\$ -	\$ -
State support	15,900,472	14,773,177	(1,127,295)
TOTAL REVENUES	15,900,472	14,773,177	(1,127,295)
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	317,171	234,727	82,444
Special education programs	32,924	32,923	1
Other education programs	7,727,255	7,074,252	653,003
Support:			
Pupil support services	1,290,127	1,287,177	2,950
Instructional staff services	2,471,853	1,075,827	1,396,026
General administration services	5,023,255	4,466,436	556,819
School administration services	-	-	-
Business and central services	31,000	4,444	26,556
Plant operations and maintenance	-	-	-
Transportation	134	1,982	(1,848)
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	16,893,719	14,177,768	2,715,951
 EXCESS OF REVENUES OVER EXPENDITURES	 (993,247)	 595,409	 1,588,656
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(17,266)	(15,347)	1,919
TOTAL OTHER FINANCING USES	(17,266)	(15,347)	1,919
 NET CHANGE IN FUND BALANCE	 (1,010,513)	 580,062	 1,590,575
Fund Balance, June 30, 2023	4,037,698	4,037,698	-
 FUND BALANCE, JUNE 30, 2024	 \$ 3,027,185	 \$ 4,617,760	 \$ 1,590,575

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

SPECIAL REVENUE FUND - ALCOHOL AND DRUG ABUSE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
Local sources:			
Ad valorem taxes	\$ 3,355,944	\$ 3,475,923	\$ 119,979
Other	-	73,728	73,728
TOTAL REVENUES	<u>3,355,944</u>	<u>3,549,651</u>	<u>193,707</u>
<u>EXPENDITURES</u>			
Current:			
Instruction.			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	2,656,500	2,652,784	3,716
Instructional staff services	456,415	5,109	451,306
General administration services	135,000	97,729	37,271
School administration services	-	-	-
Business and central services	37,000	6,343	30,657
Plant operations and maintenance	22,500	26,113	(3,613)
Transportation	100,575	539	100,036
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education.			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>3,407,990</u>	<u>2,788,617</u>	<u>619,373</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>(52,046)</u>	 <u>761,034</u>	 <u>813,080</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	<u>-</u>	<u>(510,303)</u>	<u>(510,303)</u>
TOTAL OTHER FINANCING USES	<u>-</u>	<u>(510,303)</u>	<u>(510,303)</u>
 NET CHANGE IN FUND BALANCE	 <u>(52,046)</u>	 <u>250,731</u>	 <u>302,777</u>
 Fund Balance, June 30, 2023	 <u>4,260,881</u>	 <u>4,104,469</u>	 <u>(156,412)</u>
 FUND BALANCE, JUNE 30, 2024	 <u><u>\$ 4,208,835</u></u>	 <u><u>\$ 4,355,200</u></u>	 <u><u>\$ 146,365</u></u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - CAREER AND TECHNICAL EDUCATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 646,713	\$ 767,592	\$ 120,879
TOTAL REVENUES	<u>646,713</u>	<u>767,592</u>	<u>120,879</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	589,401	735,405	(146,004)
Support:			
Pupil support services	-	-	-
Instructional staff services	52,180	31,620	20,560
General administration services	200	157	43
School administration services	-	-	-
Business and central services	1,500	-	1,500
Plant operations and maintenance	-	-	-
Transportation	3,432	410	3,022
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>646,713</u>	<u>767,592</u>	<u>(120,879)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2023	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****SPECIAL REVENUE FUND - TITLE X****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 808,504	\$ 781,342	\$ (27,162)
TOTAL REVENUES	<u>808,504</u>	<u>781,342</u>	<u>(27,162)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	515,540	463,271	52,269
Support:			-
Pupil support services	135,639	167,180	(31,541)
Instructional staff services	-	-	-
General administration services	-	-	-
School administration services	-	-	-
Business and central services	2,510	2,510	-
Plant operations and maintenance	5,620	4,917	703
Transportation	14,645	14,645	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>673,954</u>	<u>652,523</u>	<u>21,431</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>134,550</u>	<u>128,819</u>	<u>(5,731)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(134,550)	(128,819)	5,731
TOTAL OTHER FINANCING USES	<u>(134,550)</u>	<u>(128,819)</u>	<u>5,731</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2023	-	-	-
FUND BALANCE, JUNE 30, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - LDH COVID-19 TESTING

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 107,299	\$ 145,054	\$ 37,755
TOTAL REVENUES	<u>107,299</u>	<u>145,054</u>	<u>37,755</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	107,299	145,054	(37,755)
Instructional staff services	-	-	-
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>107,299</u>	<u>145,054</u>	<u>(37,755)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2023	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TANF AND ECE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 1,729,301	\$ 1,689,470	\$ (39,831)
TOTAL REVENUES	<u>1,729,301</u>	<u>1,689,470</u>	<u>(39,831)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	100,000	-	100,000
Special education programs	-	-	-
Other education programs	255,457	355,095	(99,638)
Support:			
Pupil support services	167,353	129,676	37,677
Instructional staff services	256,083	274,602	(18,519)
General administration services	866,867	862,317	4,550
School administration services	-	-	-
Business and central services	31,020	16,173	14,847
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>1,676,780</u>	<u>1,637,863</u>	<u>38,917</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>52,521</u>	<u>51,607</u>	<u>(914)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(52,521)	(51,607)	914
TOTAL OTHER FINANCING USES	<u>(52,521)</u>	<u>(51,607)</u>	<u>914</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2023	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****SPECIAL REVENUE FUND - CONTINUING EDUCATION****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 854,440	\$ 763,006	\$ (91,434)
TOTAL REVENUES	<u>854,440</u>	<u>763,006</u>	<u>(91,434)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	635,216	555,236	79,980
Support:			
Pupil support services	-	-	-
Instructional staff services	130,002	172,495	(42,493)
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	46,000	-	46,000
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>811,218</u>	<u>727,731</u>	<u>83,487</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>43,222</u>	<u>35,275</u>	<u>(7,947)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(43,222)	(35,275)	7,947
TOTAL OTHER FINANCING USES	<u>(43,222)</u>	<u>(35,275)</u>	<u>7,947</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2023	-	-	-
FUND BALANCE, JUNE 30, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - BRBYTES

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 6,113	\$ 6,113	\$ -
TOTAL REVENUES	<u>6,113</u>	<u>6,113</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	6,113	6,113	-
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>6,113</u>	<u>6,113</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2023	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - MAGNET SCHOOL ASSISTANCE PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 3,082,040	\$ 1,154,324	\$ (1,927,716)
TOTAL REVENUES	<u>3,082,040</u>	<u>1,154,324</u>	<u>(1,927,716)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	1,246,567	496,006	750,561
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	1,289,047	303,286	985,761
General administration services	750	-	750
School administration services	450	-	450
Business and central services	290,887	272,274	18,613
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>2,827,701</u>	<u>1,071,566</u>	<u>1,756,135</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>254,339</u>	<u>82,758</u>	<u>(171,581)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(254,339)	(82,758)	171,581
TOTAL OTHER FINANCING USES	<u>(254,339)</u>	<u>(82,758)</u>	<u>171,581</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2023	-	-	-
FUND BALANCE, JUNE 30, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****SPECIAL REVENUE FUND - LOCAL GRANTS****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
Local sources:			
Other	\$ 5,012,711	\$ 4,903,202	\$ (109,509)
TOTAL REVENUES	<u>5,012,711</u>	<u>4,903,202</u>	<u>(109,509)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	97,918	3,488	94,430
Special education programs	-	-	-
Other education programs	2,525,640	1,679,805	845,835
Support:			
Pupil support services	1,245,659	888,558	357,101
Instructional staff services	1,080,415	665,392	415,023
General administration services	100	138	(38)
School administration services	-	-	-
Business and central services	409,381	293,213	116,168
Plant operations and maintenance	-	-	-
Transportation	3,509	10,572	(7,063)
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	50,000	50,000	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>5,412,622</u>	<u>3,591,166</u>	<u>1,821,456</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(399,911)</u>	<u>1,312,036</u>	<u>1,711,947</u>
<u>OTHER FINANCING USES</u>			
Transfers in	200,000	-	(200,000)
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
NET CHANGE IN FUND BALANCE	<u>(199,911)</u>	<u>1,312,036</u>	<u>1,511,947</u>
Fund Balance, June 30, 2023	<u>1,106,029</u>	<u>1,106,201</u>	<u>172</u>
FUND BALANCE, JUNE 30, 2024	<u>\$ 906,118</u>	<u>\$ 2,418,237</u>	<u>\$ 1,512,119</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TITLE IV

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 1,860,627	\$ 2,208,965	\$ 348,338
TOTAL REVENUES	<u>1,860,627</u>	<u>2,208,965</u>	<u>348,338</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	1,331,826	1,633,660	(301,834)
Support:			
Pupil support services	227,521	274,836	(47,315)
Instructional staff services	165,384	136,903	28,481
General administration services	-	-	-
School administration services	3,500	3,196	304
Business and central services	-	812	(812)
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>1,728,231</u>	<u>2,049,407</u>	<u>(321,176)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>132,396</u>	<u>159,558</u>	<u>27,162</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(132,396)	(159,558)	(27,162)
TOTAL OTHER FINANCING USES	<u>(132,396)</u>	<u>(159,558)</u>	<u>(27,162)</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2023	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2024	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****SPECIAL REVENUE FUND - SUMMER SCHOOL****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****FISCAL YEAR ENDED JUNE 30, 2024**

	Original Budget	Revised Budget	Actual	Variance
<u>REVENUES</u>				
Local sources:				
Other	\$ 168,400	\$ 172,634	\$ 238,651	\$ 66,017
TOTAL REVENUES	168,400	172,634	238,651	66,017
<u>EXPENDITURES</u>				
Current:				
Instruction.				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	156,836	252,979	205,475	47,504
Support.				
Pupil support services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	31	(31)
School administration services	-	-	-	-
Business and central services	-	-	-	-
Plant operations and maintenance	-	-	13,165	(13,165)
Transportation	-	-	-	-
Community service operations	-	-	-	-
Child nutrition	-	-	-	-
Appropriations- charter education:	-	-	-	-
Charter Schools - Type 1	-	-	-	-
Charter Schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	156,836	252,979	218,671	34,308
EXCESS OF REVENUES OVER EXPENDITURES	11,564	(80,345)	19,980	100,325
<u>OTHER FINANCING USES</u>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
NET CHANGE IN FUND BALANCE	11,564	(80,345)	19,980	100,325
Fund Balance, June 30, 2023	173,118	173,118	173,118	-
FUND BALANCE, JUNE 30, 2024	\$ 184,682	\$ 92,773	\$ 193,098	\$ 100,325

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - WBRH RADIO STATION TRAINING PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2024

	Original Budget	Revised Budget	Actual	Variance
<u>REVENUES</u>				
Local sources:				
Sales and use tax	\$ -	\$ -	\$ -	-
Other	201,000	201,000	179,858	(21,142)
State and federal:				
Restricted grants-in-aid	-	-	86,360	86,360
TOTAL REVENUES	201,000	201,000	266,218	65,218
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	-	-	223,557	(223,557)
Support:				
Pupil support services	138,430	198,415	7,049	191,366
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
School administration services	-	-	-	-
Business and central services	-	-	-	-
Plant operations and maintenance	-	-	-	-
Transportation	-	-	-	-
Community service operations	-	-	-	-
Child nutrition	-	-	-	-
Appropriations- charter education:				
Charter Schools - Type 1	-	-	-	-
Charter Schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	138,430	198,415	230,606	(32,191)
EXCESS OF REVENUES OVER EXPENDITURES	62,570	2,585	35,612	33,027
<u>OTHER FINANCING USES</u>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
NET CHANGE IN FUND BALANCE	62,570	2,585	35,612	33,027
Fund Balance, June 30, 2023	384,843	384,843	384,843	-
FUND BALANCE, JUNE 30, 2024	\$ 447,413	\$ 387,428	\$ 420,455	\$ 33,027

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - TECHNOLOGY LITERACY CHALLENGE (TITLE III)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2024

	Budget	Actual	Variance
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 535,086	\$ 556,745	\$ 21,659
TOTAL REVENUES	535,086	556,745	21,659
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	221,664	179,357	42,307
Support:			
Pupil support services	238,817	291,969	(53,152)
Instructional staff services	36,221	45,484	(9,263)
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	496,702	516,810	(20,108)
EXCESS OF REVENUES OVER EXPENDITURES	38,384	39,935	1,551
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	(38,384)	(39,935)	(1,551)
TOTAL OTHER FINANCING USES	(38,384)	(39,935)	(1,551)
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2023	-	-	-
FUND BALANCE, JUNE 30, 2024	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - STRIVING READERS COMPREHENSIVE LITERACY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 7,151,595	\$ 6,491,962	\$ (659,633)
TOTAL REVENUES	<u>7,151,595</u>	<u>6,491,962</u>	<u>(659,633)</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	1,090,981	971,997	118,984
Special education programs	-	-	-
Other education programs	670,657	623,490	47,167
Support:			
Pupil support services	-	-	-
Instructional staff services	4,876,940	4,426,723	450,217
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>6,638,578</u>	<u>6,022,210</u>	<u>616,368</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>513,017</u>	<u>469,752</u>	<u>(43,265)</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	<u>(513,017)</u>	<u>(469,752)</u>	<u>43,265</u>
TOTAL OTHER FINANCING USES	<u>(513,017)</u>	<u>(469,752)</u>	<u>43,265</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2023	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

SPECIAL REVENUE FUND - 21ST CENTURY COMMUNITY LEARNING
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 721,431	\$ 771,217	\$ 49,786
TOTAL REVENUES	<u>721,431</u>	<u>771,217</u>	<u>49,786</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	469,927	560,800	(90,873)
Support:			
Pupil support services	-	-	-
Instructional staff services	98,792	73,764	25,028
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	100,766	81,146	19,620
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>669,485</u>	<u>715,710</u>	<u>(46,225)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>51,946</u>	<u>55,507</u>	<u>3,561</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	<u>(51,946)</u>	<u>(55,507)</u>	<u>(3,561)</u>
TOTAL OTHER FINANCING USES	<u>(51,946)</u>	<u>(55,507)</u>	<u>(3,561)</u>
NET CHANGE IN FUND BALANCE	-	-	-
Fund Balance, June 30, 2023	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2024	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - LSU EDUCATION INNOVATION AND RESEARCH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
State and federal:			
Federal grants	\$ 19,928	\$ 19,928	\$ -
TOTAL REVENUES	<u>19,928</u>	<u>19,928</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	19,928	19,928	-
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	-	-	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>19,928</u>	<u>19,928</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2023	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

SPECIAL REVENUE FUND - FESTIVAL OF FLAVORS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
Local sources:			
Other	\$ 3,804	\$ 3,804	\$ -
TOTAL REVENUES	<u>3,804</u>	<u>3,804</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Instruction:			
Regular education programs	-	-	-
Special education programs	-	-	-
Other education programs	-	-	-
Support:			
Pupil support services	-	-	-
Instructional staff services	-	-	-
General administration services	-	-	-
School administration services	-	-	-
Business and central services	-	-	-
Plant operations and maintenance	-	-	-
Transportation	-	-	-
Community service operations	-	-	-
Child nutrition	3,804	3,804	-
Appropriations- charter education:			
Charter Schools - Type 1	-	-	-
Charter Schools - Type 2	-	-	-
Office of Juvenile Justice	-	-	-
Recovery School District	-	-	-
Facilities and acquisition	-	-	-
Debt service - Principal retirement	-	-	-
Debt service - Interest and bank charges	-	-	-
TOTAL EXPENDITURES	<u>3,804</u>	<u>3,804</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2023	-	-	-
FUND BALANCE, JUNE 30, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS DESCRIPTIONS

WORKERS' COMPENSATION FUND

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

RISK MANAGEMENT FUND

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

MEDICAL INSURANCE FUND

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPRIETARY FUND TYPE****INTERNAL SERVICE FUNDS****COMBINING STATEMENT OF NET POSITION****JUNE 30, 2024**

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<u>ASSETS</u>				
Current:				
Cash and cash equivalents	\$ 13,848,780	\$ 17,514,521	\$ 25,365,895	\$ 56,729,196
 TOTAL ASSETS	 \$ 13,848,780	 \$ 17,514,521	 \$ 25,365,895	 \$ 56,729,196
<u>LIABILITIES AND NET POSITION</u>				
Liabilities:				
Current:				
Accounts payable	\$ -	\$ 44,750	\$ 471,490	\$ 516,240
Claims payable	3,356,916	1,366,219	2,627,734	7,350,869
Total current liabilities	3,356,916	1,410,969	3,099,224	7,867,109
Noncurrent:				
Claims payable	4,452,693	2,843,169	-	7,295,862
Total noncurrent liabilities	4,452,693	2,843,169	-	7,295,862
TOTAL LIABILITIES	7,809,609	4,254,138	3,099,224	15,162,971
 Net position - unrestricted	 6,039,171	 13,260,383	 22,266,671	 41,566,225
 TOTAL LIABILITIES AND NET POSITION	 \$ 13,848,780	 \$ 17,514,521	 \$ 25,365,895	 \$ 56,729,196

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPRIETARY FUND TYPE****INTERNAL SERVICE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION****FISCAL YEAR ENDED JUNE 30, 2024**

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<u>OPERATING REVENUES</u>				
Premiums received	\$ 4,741,003	\$ 1,679,329	\$ 66,301,160	\$ 72,721,492
TOTAL OPERATING REVENUE	4,741,003	1,679,329	66,301,160	72,721,492
<u>OPERATING EXPENSES</u>				
Claims expense	4,038,842	2,040,268	64,173,215	70,252,325
Insurance premiums	260,638	-	1,073,004	1,333,642
Administrative fees	900	288,333	2,319,257	2,608,490
TOTAL OPERATING EXPENSES	4,300,380	2,328,601	67,565,476	74,194,457
NET OPERATING LOSS	440,623	(649,272)	(1,264,316)	(1,472,965)
<u>NON-OPERATING REVENUES</u>				
Interest income	-	-	-	-
TOTAL NON-OPERATING REVENUES	-	-	-	-
LOSS BEFORE TRANSFERS	440,623	(649,272)	(1,264,316)	(1,472,965)
<u>TRANSFERS IN (OUT)</u>	-	-	-	-
CHANGE IN NET POSITION	440,623	(649,272)	(1,264,316)	(1,472,965)
NET POSITION at JUNE 30, 2023	5,598,548	13,909,655	23,530,987	43,039,190
NET POSITION at JUNE 30, 2024	\$ 6,039,171	\$ 13,260,383	\$ 22,266,671	\$ 41,566,225

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PROPRIETARY FUND TYPE
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FISCAL YEAR ENDED JUNE 30, 2024

	Workers' Compensation Fund	Risk Management Fund	Medical Insurance Fund	Total Internal Service Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>				
Cash premiums received	\$ 4,741,003	\$ 1,669,487	\$ 66,301,160	\$ 72,711,650
Cash refunds received	-	9,842	-	9,842
Cash paid in claims and benefits	(4,299,480)	(2,082,768)	(65,550,012)	(71,932,260)
Cash paid for expenses	(228,528)	(244,173)	(1,904,745)	(2,377,446)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	212,995	(647,612)	(1,153,597)	(1,588,214)
NET CHANGE IN CASH	212,995	(647,612)	(1,153,597)	(1,588,214)
Cash at beginning of year	13,635,785	18,162,133	26,519,492	58,317,410
CASH AT END OF YEAR	<u>\$ 13,848,780</u>	<u>\$ 17,514,521</u>	<u>\$ 25,365,895</u>	<u>\$ 56,729,196</u>
Reconciliation of operating loss to net cash provided by (used in) operating activities				
Operating income (loss)	\$ 440,623	\$ (649,272)	\$ (1,264,316)	\$ (1,472,965)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:				
Changes in:				
Accounts and claims payable	(227,628)	1,660	110,719	(115,249)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ 212,995</u>	<u>\$ (647,612)</u>	<u>\$ (1,153,597)</u>	<u>\$ (1,588,214)</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO THE SUPERINTENDENT
FISCAL YEAR ENDED JUNE 30, 2024

Agency Head Name: Sito Narcisse (July 1, 2023-January 22, 2024)

Salary	\$ 255,000
Performance Award	7,000
Employee Benefits	93,572
Tax Sheltered Annuity	20,400
Car Allowance	10,385
Electronic Allowance	3,115
Annual Leave	30,924
Dues	1,600
	<u>\$ 421,996</u>

Agency Head Name: Adam Smith (January 22, 2024 - June 30, 2024)

Salary	\$ 117,678
Employee Benefits	38,349
Car Allowance	4,615
Electronic Allowance	1,385
	<u>\$ 162,027</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SCHEDULE OF BOARD MEMBERS' COMPENSATION
FISCAL YEAR ENDED JUNE 30, 2024

Name	Compensation Base	Additional Compensation (2)	Total
Mark Bellue	\$ 9,600	\$ -	\$ 9,600
Dadrius Lanus, President (1)	10,800	173	10,973
Carla Powell, President (1)	10,100	144	10,244
Shashonie Steward	9,600	193	9,793
Cliff Lewis	9,600	-	9,600
Nathan Rust	9,600	-	9,600
Michael Gaudet	9,600	-	9,600
Katie Kennison	2,400	-	2,400
Emily Chatelain	5,600	-	5,600
Emily Soule	2,400	438	2,838
Patrick Martin	9,600	-	9,600
	<u>\$ 88,900</u>	<u>\$ 948</u>	<u>\$ 89,848</u>

Notes:

(1) Board President receives an additional \$100 per month.
Dadrius Lanus was President from July 2023 - January 2024
Carla Powell was President from February 2024 - June 2024

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

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



STATISTICAL SECTION

(Unaudited)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

STATISTICAL SCHEDULE DESCRIPTIONS

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

FINANCIAL TRENDS

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

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

REVENUE CAPACITY

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

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

DEBT CAPACITY

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

- Ratios of Outstanding Debt by Type – Last Ten Fiscal Years
- Computation of Legal Debt Margin – Last Ten Fiscal Years
- Computation of Direct and Overlapping Debt – December 31, 2023

DEMOGRAPHIC AND ECONOMIC INFORMATION

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

STATISTICAL SCHEDULE DESCRIPTIONS (continued)

OPERATING INFORMATION

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

- General Fund Expenditures by Function – Last Ten Fiscal Years
- General Fund Expenditures by Function Per Pupil – Last Ten Fiscal Years
- Full-Time Equivalents (FTE) Employees – Last Ten Fiscal Years
- Percentage of Free and Reduced Students in Lunch Program – Last Ten Fiscal Years
- History of High School Graduates – Last Ten Fiscal Years
- Capital Asset Information – June 30, 2024

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

<u>Fiscal Year</u>		<u>Net Investment in Capital Assets</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
2024		\$ 465,775,642	\$ 205,177,492	\$ (533,029,764)	\$ 137,923,370
2023		451,618,815	184,669,680	(554,374,784)	81,913,711
2022		462,057,039	131,923,855	(697,149,962)	(103,169,068)
2021		460,694,751	95,696,363	(812,138,473)	(255,747,359)
2020	(2)	473,344,184	67,117,638	(825,321,842)	(284,860,020)
2019		467,566,535	66,534,320	(832,021,118)	(297,920,263)
2018		450,348,932	65,675,585	(806,378,981)	(290,354,464)
2017		412,740,027	68,333,468	(744,969,328)	(263,895,833)
2016	(1)	403,480,617	48,561,928	(716,940,070)	(264,897,525)
2015		396,856,443	29,106,862	(708,174,385)	(282,211,080)

Source: Annual Comprehensive Financial Reports

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

Fiscal Year Ended June 30,

	2024	2023	2022	2021	2020
Expenses:					
Instruction					
Regular education programs	\$ 185,182,029	\$ 156,316,024	\$ 161,464,854	\$ 192,865,471	\$ 183,430,927
Special education programs	56,516,066	40,258,030	45,921,971	59,550,492	57,530,552
Other education programs	100,315,563	71,842,345	56,314,044	57,415,638	51,689,511
Support Services:					
Pupil support services	45,070,391	36,588,500	38,998,788	41,907,870	40,847,908
Instructional staff services	50,256,121	68,450,787	41,446,941	36,672,958	31,121,840
General administration services	34,346,051	17,631,995	15,130,153	14,090,078	11,490,742
School administration services	32,423,913	24,547,903	22,992,153	27,743,391	26,646,154
Business and central services	15,679,434	12,885,022	15,285,377	16,634,452	14,475,200
Plant operations and maintenance	69,996,206	50,088,644	54,111,860	46,841,363	44,419,427
Transportation	40,346,568	31,431,653	33,718,135	35,620,520	34,760,895
Child nutrition	39,347,834	26,529,322	38,746,891	38,618,183	47,554,184
Community service operations	15,438	12,350	12,350	12,350	12,350
Appropriations- charter education					
Charter schools - Type 1	96,698,080	90,354,894	75,672,567	57,423,453	50,290,095
Charter schools - Type 2	47,042,017	34,876,908	29,349,152	30,937,676	27,582,812
Office of Juvenile Justice	126,704	95,215	73,010	105,202	131,624
Magnet programs	-	-	-	-	-
Recovery School District	5,740,132	13,033,652	13,424,854	13,480,552	13,842,504
COVID-19 Stipends	-	-	1,129,701	1,808,004	-
Interest on long-term debt	379,736	379,393	380,419	284,532	244,430
Total expenses	819,482,283	675,322,637	644,173,220	672,012,185	636,071,155
Program revenues:					
Charges for services:					
Instruction	12,830,857	12,584,694	10,705,717	6,306,779	1,287,951
Plant operation and maintenance	-	-	-	-	-
Transportation	-	587,863	633,125	629,897	-
Child nutrition	1,751,118	3,058,030	390,456	525,649	781,278
Operating grants and contributions	190,857,287	200,583,956	171,570,549	122,216,068	103,518,362
Capital grants and contributions	682,212	789,353	5,062,469	78,830	2,792,070
Total program revenues	206,121,474	217,603,896	188,362,316	129,757,223	108,379,661
Net (expense) revenue	(613,360,809)	(457,718,741)	(455,810,904)	(542,254,962)	(527,691,494)
General revenues and other changes in net assets:					
Taxes:					
Ad valorem taxes	214,373,753	200,446,589	182,541,749	182,263,788	177,194,133
State revenue sharing	5,427,321	4,085,416	3,851,331	3,860,649	3,973,753
Sales and use taxes	231,158,032	229,605,427	225,383,582	194,691,444	178,160,214
State aid not restricted to specific programs (MFP)	187,522,758	194,250,907	187,546,304	176,818,555	174,817,783
Interest and investment earnings	15,757,652	7,863,659	945,498	411,373	2,149,614
Miscellaneous	15,130,952	6,549,522	8,120,731	6,875,955	4,456,240
Total general revenues and other changes in net position	669,370,468	642,801,520	608,389,195	564,921,764	540,751,737
Change in net position	\$ 56,009,659	\$ 185,082,779	\$ 152,578,291	\$ 22,666,802	\$ 13,060,243

Source: Annual Comprehensive Financial Reports

Fiscal Year Ended June 30,				
2019	2018	2017	2016	2015
\$ 185,523,786	\$ 179,783,397	\$ 182,594,399	\$ 166,474,769	\$ 160,557,844
58,144,412	58,706,613	64,423,211	60,523,306	57,251,574
51,112,058	47,708,329	51,907,667	51,923,590	51,781,515
40,907,044	38,592,886	40,051,744	37,509,329	38,166,966
31,823,186	28,114,461	29,007,379	29,554,779	30,405,481
13,672,238	12,285,612	11,120,869	11,912,209	12,672,588
27,371,935	26,770,383	28,971,098	25,597,207	24,262,838
14,897,594	14,575,491	14,289,510	14,157,789	13,904,960
47,871,663	50,031,263	72,131,816	46,840,301	54,024,412
37,217,097	33,264,647	34,660,007	32,958,222	33,503,365
30,443,276	29,671,227	29,596,017	28,975,759	26,533,073
12,350	12,350	12,350	12,350	265,327
41,387,463	30,116,114	30,388,376	29,861,338	32,442,790
25,791,105	23,216,329	16,977,987	13,938,990	10,344,959
143,873	145,811	162,095	110,355	129,864
-	-	-	7,265,633	6,026,400
14,505,579	16,072,002	17,367,386	16,116,399	12,525,322
-	-	-	-	-
285,610	376,897	376,893	376,893	376,889
621,110,269	589,443,812	624,038,804	574,109,218	565,176,167
1,803,247	1,402,643	974,409	957,698	923,633
-	-	6,853,879	-	-
502,780	853,974	607,908	709,262	778,329
581,867	584,378	634,406	790,070	784,882
85,438,981	99,971,970	89,097,705	78,832,769	79,728,511
6,922,486	-	2,027,043	-	-
95,249,361	102,812,965	100,195,350	81,289,799	82,215,355
(525,860,908)	(486,630,847)	(523,843,454)	(492,819,419)	(482,960,812)
168,294,581	165,466,456	157,201,231	154,517,614	150,966,345
4,004,201	4,028,980	4,030,286	3,848,546	4,046,548
182,207,657	179,415,809	191,494,294	174,082,945	172,402,667
154,821,849	166,033,183	166,220,581	170,598,098	169,562,586
3,048,423	1,527,684	1,152,045	1,127,134	1,063,035
5,918,398	5,354,842	4,746,709	5,506,452	6,236,064
518,295,109	521,826,954	524,845,146	509,680,789	504,277,245
\$ (7,565,799)	\$ 35,196,107	\$ 1,001,692	\$ 16,861,370	\$ 21,316,433

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

Fiscal Year Ended June 30,					
As required by GASB 54	2024	2023	2022	2021	2020 (1)
General Fund					
Nonspendable	\$ 76,963	\$ 76,856	\$ 84,624	\$ 158,918	\$ 180,902
Assigned	35,500,000	35,500,000	35,500,000	26,500,000	17,500,000
Unassigned	105,156,054	105,818,508	56,896,768	44,917,306	35,472,027
Total general fund	<u>140,733,017</u>	<u>141,395,364</u>	<u>92,481,392</u>	<u>71,576,224</u>	<u>53,152,929</u>
All Other Governmental Funds*					
Nonspendable	\$ 4,088,683	\$ 2,498,359	\$ 1,450,271	\$ 1,537,494	\$ 2,032,502
Restricted	205,177,492	182,171,321	130,473,584	94,527,326	65,027,536
Assigned	2,900,073	2,293,811	685,872	506,353	304,964
Unassigned	(4,134,282)	-	-	(5,883,327)	(6,470,157)
Total all other governmental funds	<u>\$ 208,031,966</u>	<u>\$ 186,963,491</u>	<u>\$ 132,609,727</u>	<u>\$ 90,687,846</u>	<u>\$60,894,845</u>

* Includes Child Nutrition and Other Non Major Funds.

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

Source: Annual Comprehensive Financial Reports

Fiscal Year Ended June 30,				
2019	2018	2017	2016	2015
\$ 46,171	\$ 141,261	\$ 46,171	\$ 46,171	\$ 125,090
17,500,000	17,500,000	19,453,066	22,237,628	36,104,377
25,904,391	53,267,504	61,468,075	59,176,208	50,598,410
<u>43,450,562</u>	<u>70,908,765</u>	<u>80,967,312</u>	<u>81,460,007</u>	<u>86,827,877</u>
\$ 1,398,715	\$ 1,284,934	\$ 1,436,856	\$ 473,419	\$ 339,034
65,135,605	64,390,651	68,333,468	47,636,324	36,398,630
309,998	327,265	336,015	314,158	352,778
(4,198,909)	(4,760,502)	(4,741,281)	-	-
<u>\$62,645,409</u>	<u>\$ 61,242,348</u>	<u>\$ 65,365,058</u>	<u>\$ 48,423,901</u>	<u>\$ 37,090,442</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(unaudited)

	Fiscal Year Ended June 30,				
	2024	2023	2022	2021	2020
<u>REVENUES</u>					
Local sources:					
Ad valorem taxes	\$ 214,373,753	\$ 200,446,589	\$ 182,541,749	\$ 182,263,788	\$ 177,194,133
Sales and use taxes	231,184,942	229,605,427	225,383,582	194,691,444	178,160,214
Earnings on investments	15,757,652	7,863,659	944,981	410,521	2,127,469
Extended day program tuition	1,174,696	1,642,770	989,663	585,738	1,176,572
Student activities	11,417,510	10,791,321	9,565,561	5,591,994	
Other	14,684,219	10,426,441	9,298,065	8,195,461	5,348,897
State sources:					
Unrestricted state sources - MFP	187,522,758	194,250,907	187,546,304	176,818,555	174,817,783
Revenue sharing	5,427,321	4,085,416	3,851,331	3,860,649	3,973,753
Restricted grants-in-aid	29,251,422	8,015,263	7,944,823	7,985,012	9,222,403
Federal grants	162,288,077	193,358,046	168,688,195	113,109,886	97,062,754
TOTAL REVENUES	873,082,350	860,485,839	796,754,254	693,513,048	649,083,978
<u>EXPENDITURES</u>					
Current:					
Instruction:					
Regular education programs	164,815,096	163,913,949	165,724,937	160,823,935	153,488,329
Special education programs	59,499,958	53,450,933	57,921,906	58,444,483	57,150,513
Other education programs	102,811,108	79,375,893	66,518,776	58,450,853	51,847,413
Support:					
Pupil support services	50,219,012	45,073,053	47,766,177	41,608,521	40,829,705
Instructional staff services	52,019,319	76,830,736	48,950,259	36,564,934	31,021,837
General administration services	33,766,490	17,599,511	16,661,990	13,723,395	12,705,040
School administration services	34,042,641	31,324,759	28,946,054	27,404,945	26,474,754
Business and central services	16,378,610	15,479,284	15,902,215	16,559,040	14,329,509
Plant operations and maintenance	66,522,073	47,083,784	51,120,301	45,260,468	47,864,804
Transportation	47,057,013	36,329,524	33,034,874	32,951,543	35,556,198
Community Service Operations	15,438	12,350	12,350	12,350	12,350
Child nutrition	40,218,253	32,193,192	40,115,613	37,834,997	46,915,508
Appropriations- charter education:					
Charter schools Type 1	96,698,080	90,354,894	75,672,567	57,423,453	50,290,095
Charter schools Type 2	47,042,017	34,876,908	29,349,152	30,937,676	27,582,812
Office of Juvenile Justice	126,704	95,215	73,010	105,202	131,624
Magnet programs	-	-	-	-	-
Recovery School District	5,740,132	13,033,652	13,424,854	13,480,552	13,842,504
COVID-19 Stipends		-	1,129,701	1,808,004	
Facilities and Acquisition	35,697,065	17,026,510	29,437,488	15,279,166	28,060,187
Debt service - Principal	2,037,069	2,784,563	2,784,563	2,784,562	2,784,562
Debt service - Interest	379,736	379,393	380,419	284,533	244,431
TOTAL EXPENDITURES	855,085,814	757,218,103	724,927,206	651,742,612	641,132,175
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	17,996,536	103,267,736	71,827,048	41,770,436	7,951,803
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	18,986,182	24,276,022	19,470,352	11,485,747	4,874,406
Transfers out	(18,986,182)	(24,276,022)	(28,470,352)	(11,485,747)	(4,874,406)
Insurance proceeds	2,409,592	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,409,592	-	(9,000,000)	-	-
<u>NET CHANGE IN FUND BALANCES</u>	20,406,128	103,267,736	\$ 62,827,048	\$ 41,770,436	\$ 7,951,803
Debt service as a percentage of noncapital expenditures	0.30%	0.43%	0.46%	0.49%	0.50%

Source: Annual Comprehensive Financial Reports

Fiscal Year Ended June 30,				
2019	2018	2017	2016	2015
\$ 168,294,581	\$ 165,466,456	\$ 157,201,231	\$ 154,517,614	\$ 150,966,345
182,207,657	179,415,809	191,494,294	174,082,945	172,402,667
3,016,176	1,518,362	1,148,878	1,116,995	1,052,896
1,607,215	1,236,307	816,727	859,031	818,239
7,211,076	7,018,466	6,146,705	7,107,130	7,937,818
154,821,849	166,033,183	166,220,581	170,598,098	169,562,586
4,004,201	4,028,980	4,030,286	3,848,546	4,046,548
5,276,607	4,719,125	4,575,250	4,966,985	4,948,851
87,084,861	95,252,845	84,522,455	73,865,784	74,779,659
613,524,223	624,689,533	616,156,407	590,963,128	586,515,609
160,293,766	157,391,053	147,510,001	144,531,269	143,151,211
59,309,280	60,479,462	60,125,197	60,887,574	59,124,159
53,211,330	49,257,024	49,498,919	52,972,498	53,397,365
42,329,687	39,827,151	37,938,252	38,078,554	39,485,543
33,036,709	28,966,866	27,493,388	30,137,988	31,498,178
13,170,689	12,418,279	11,843,168	12,271,177	12,318,953
28,272,989	27,675,688	27,158,707	26,005,068	25,181,548
15,134,254	15,084,442	13,760,363	14,348,787	14,926,691
60,265,155	62,216,431	70,073,645	46,712,415	51,669,023
34,939,176	33,347,196	36,487,943	33,676,364	32,857,989
12,350	12,350	12,350	12,350	265,327
31,918,036	29,975,065	28,279,683	28,477,362	26,713,395
41,387,463	30,116,114	30,388,376	29,861,338	32,442,790
25,791,105	23,216,329	16,977,987	13,938,990	10,344,959
143,873	145,811	162,095	110,355	129,864
-	-	-	7,265,633	6,026,400
14,505,579	16,072,002	17,367,386	16,116,399	12,525,322
30,787,752	49,508,073	32,005,308	26,350,144	47,321,559
2,784,562	2,784,561	2,784,563	2,866,381	2,945,366
285,610	376,893	376,893	376,893	376,893
647,579,365	638,870,790	610,244,224	584,997,539	602,702,535
(34,055,142)	(14,181,257)	5,912,183	5,965,589	(16,186,926)
21,489,461	7,267,600	5,395,536	7,678,950	5,130,284
(13,489,461)	(7,267,600)	(5,395,536)	(7,678,950)	(5,130,284)
-	-	10,084,094	-	-
8,000,000	-	10,084,094	-	-
\$ (26,055,142)	\$ (14,181,257)	\$ 15,996,277	\$ 5,965,589	\$ (16,186,926)
0.51%	0.55%	0.55%	0.58%	0.60%

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

Fiscal Year Ended June 30,	Residential Property 10%	Public Services Property 25%	Personal/ Other Property 15%	Total Taxable Assessed Value	Add: Tax-Exempt Property	Estimated Actual Taxable Value	Total Direct Tax Rate (Note 2)
2015	\$ 2,952,471,820	\$ 347,183,560	\$ 1,629,608,530	\$ 4,929,263,910	\$ 681,677,500	\$ 5,610,941,410	11.72%
2016	2,995,864,318	521,723,990	1,650,662,678	5,168,250,986	677,338,960	5,845,589,946	13.11%
2017	2,947,870,970	358,236,930	1,281,919,610	4,588,027,510	686,575,189	5,274,602,699	12.57%
2018	2,760,432,884	324,949,140	1,178,839,200	4,264,221,224	691,504,130	4,955,725,354	12.53%
2019	2,863,275,371	350,700,550	1,260,911,700	4,474,887,621	690,341,884	5,165,229,505	12.58%
2020	3,039,801,388	342,044,400	1,443,970,230	4,825,816,018	850,831,070	5,676,647,088	12.56%
2021	3,234,273,031	351,773,620	1,288,319,200	4,874,365,851	704,750,653	5,579,116,504	12.40%
2022	3,397,206,260	346,380,800	1,341,461,390	5,085,048,450	709,013,471	5,794,061,921	12.34%
2023	3,392,490,835	367,274,630	1,335,703,840	5,095,469,305	709,391,476	5,804,860,781	12.39%
2024	4,061,202,435	342,522,170	1,783,068,858	6,186,793,463	708,944,340	6,895,737,803	12.27%

Source: Tax Assessor

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

Taxpayer	Type of Business	December 31, 2023			December 31, 2013		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
ExxonMobil Corporation	Petroleum Products	\$ 584,897,010	1	8.48%	\$ 352,871,490	1	7.84%
Entergy, Inc.	Electric and Gas Utility	109,680,140	2	1.59%	100,889,100	2	2.24%
J P Morgan/Chase	Bank	57,875,630	3	0.84%	46,690,600	3	1.04%
Formosa Plastics	Plastics Manufacturer	41,422,630	4	0.60%	18,809,050	10	0.42%
Capital One	Bank	28,685,640	5	0.42%	20,674,550	8	0.46%
State Farm Insurance	Insurance	27,716,300	6	0.40%	22,125,150	7	0.49%
Honeywell International	Software Industrial	32,379,270	7	0.47%	--		--
Syngenta Crop Protection, LLC	Produces Insecticide	18,000,060	8	0.26%	--		--
Hancock Whitney	Bank	18,498,030	9	0.27%	--		--
CARMAX	Automobile Dealership	18,139,260	10	0.26%	--		--
		<u>\$ 937,293,970</u>		<u>13.59%</u>	<u>\$ 562,059,940</u>		<u>12.49%</u>

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

(2) Includes the City of Zachary

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PROPERTY TAX MILLAGES - DIRECT AND OVERLAPPING GOVERNMENTS⁽¹⁾
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN CALENDAR YEARS
(unaudited)

Calendar Year	Direct - East Baton Rouge Parish School System			Overlapping		
	General Fund	Debt Service Funds (2)	Total	Parish	Law Enforcement	Road Lighting
2014	147,294,070	-	147,294,070	15,491,537	67,505,273	712,002
2015	150,966,345	-	150,966,345	15,762,356	68,685,384	722,075
2016	154,517,615	-	154,517,615	15,426,470	69,651,440	354,888
2017	161,593,602	-	161,593,602	16,156,091	72,945,725	383,791
2018	163,711,164	-	163,711,164	16,453,040	74,286,465	455,165
2019	171,888,329	-	171,888,329	17,148,567	77,426,813	472,671
2020	176,808,091	-	176,808,091	17,331,508	82,475,972	472,684
2021	179,272,804	-	179,272,804	17,574,309	83,631,394	472,955
2022	197,159,449	-	197,159,449	18,285,369	87,015,136	563,927
2023	237,888,716	-	237,888,716	22,095,337	105,142,837	555,223

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

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

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

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

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

Overlapping

Recreation and Community Centers	Fire Protection	Levee & Diversion Canal	Cities (3)	Other	Total
63,218,080	39,164,671	3,929,668	14,068,430	95,981,406	447,365,137
66,270,628	43,536,637	3,983,829	14,438,182	97,894,285	462,259,721
67,202,720	32,579,578	3,784,935	14,592,432	112,128,173	470,238,251
70,381,189	35,247,566	4,229,731	29,273,985	86,655,097	476,866,777
71,674,793	37,077,470	4,598,711	31,701,349	89,357,114	489,315,271
74,704,737	38,523,642	4,734,341	32,474,501	88,333,864	505,707,465
75,389,311	42,970,252	4,721,297	33,490,359	92,542,961	526,202,435
80,691,184	43,779,103	1,420,886	33,712,156	93,922,368	534,477,159
81,765,964	45,189,051	1,491,273	35,639,268	97,791,078	564,900,515
94,974,472	55,277,086	1,625,481	20,304,610	115,848,964	653,712,726

EAST BATON ROUGE PARISH SCHOOL SYSTEM

Baton Rouge, Louisiana

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN TAX YEARS

(December 31, 2014 through 2023)

(unaudited)

<u>Tax Year</u>	<u>Total Tax Levy (1)</u>	<u>Current Tax Levy Collections (2)</u>	<u>Percent of Levy Collected</u>	<u>Prior Year Tax Collections (2)</u>	<u>Total Collections (2)</u>	<u>Ratio of Total Collections to Tax Levy</u>
2023	\$ 211,392,614	\$ 209,012,011	98.9%	\$ 31,647	\$ 209,043,658	98.9%
2022	197,436,791	195,706,616	99.1%	313,114	196,019,730	99.3%
2021	179,272,804	177,959,214	99.3%	(306,506)	177,652,708	99.1%
2020	176,808,091	177,069,643	100.1%	238,096	177,307,739	100.3%
2019	172,065,647	170,152,875	98.9%	2,228,252	172,381,127	100.2%
2018	163,711,164	163,327,860	99.8%	334,579	163,662,439	99.9%
2017	161,593,602	160,667,810	99.4%	343,573	161,011,383	99.6%
2016	154,796,890	152,011,494	98.2%	1,486,757	153,498,251	99.2%
2015	151,342,078	150,586,972	99.5%	317,624	150,904,596	99.7%
2014	148,674,295	147,095,340	98.9%	354,984	147,450,324	99.2%

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

Fiscal Year	Ad Valorem Taxes	Sales Tax	Total Taxes	% Change P/Y
2015	\$ 147,294,070	\$ 165,634,180	312,928,250	2.56%
2016	150,966,345	172,402,667	323,369,012	3.34%
2017	154,517,615	174,082,945	328,600,560	1.62%
2018	157,201,230	191,494,294	348,695,524	6.12%
2019	165,466,456	179,415,809	344,882,265	-1.09%
2020	177,194,133	178,160,214	355,354,347	3.04%
2021	182,263,788	194,691,444	376,955,232	6.08%
2022	182,541,749	225,383,582	407,925,331	8.22%
2023	200,446,589	229,605,427	430,052,016	5.42%
2024	214,373,753	231,158,032	445,531,785	3.60%
Change 2015-2024	45.54%	39.56%	42.38%	

Source: Information from the School System's financial statements

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

Standard Industrial Classification Code	Year ended December 31,					
	2023	2022	2021	2020	2019	2018
Agriculture, Forestry, and Fishing	\$ 1,225	\$ 2,443	\$ 1,128	\$ 974	\$ 977	\$ 960
Mining	4,901	18,322	57,508	974	2,931	2,881
Construction	154,368	174,665	119,527	131,449	148,513	197,815
Manufacturing	1,040,144	1,063,870	852,477	877,299	939,932	894,007
Transportation and Public Utilities	41,655	41,529	40,594	35,053	34,197	40,331
Wholesale Trade	683,628	658,353	557,042	505,348	514,911	482,053
Other Retail Trade	5,694,451	5,734,637	5,437,360	4,450,760	4,383,091	4,439,305
Vehicle	1,015,641	1,036,998	1,037,406	890,931	793,373	729,801
Food Stores	689,754	668,125	632,592	618,296	569,626	575,199
Finance, Insurance, and Real Estate	317,311	316,352	264,990	263,871	280,416	270,795
Services	<u>2,608,323</u>	<u>2,499,056</u>	<u>2,275,527</u>	<u>1,961,995</u>	<u>2,102,633</u>	<u>1,969,503</u>
Total	<u>\$ 12,251,401</u>	<u>\$ 12,214,350</u>	<u>\$ 11,276,151</u>	<u>\$ 9,736,950</u>	<u>\$ 9,770,600</u>	<u>\$ 9,602,650</u>

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

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

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

Fiscal Year	Qualified School Construction Bond Program	Qualified Zone Academy Bond Program	Capital Leases	Certificates of Indebtedness	Total Debt (1)	Percentage of Personal Income (2)	Debt Per Capita (2)	Debt Per Student (2)
2024	\$ 6,316,614	\$ -	\$ -	\$ -	6,316,614	0.02%	13	147
2023	8,353,683	-	-	-	8,353,683	0.03%	18	156
2022	11,644,305	-	-	-	11,644,305	0.04%	26	298
2021	13,922,809	-	-	-	13,922,809	0.06%	32	268
2020	16,707,375	-	-	-	16,707,375	0.07%	38	313
2019	19,491,937	-	-	-	19,491,937	0.09%	44	370
2018	22,276,499	-	-	-	22,276,499	0.10%	50	426
2017	25,061,062	-	-	-	25,061,062	0.12%	56	477
2016	27,845,624	-	-	-	27,845,624	0.14%	62	519
2015	30,630,187	84,650	-	-	30,714,837	0.16%	69	568
2014	33,414,747	245,457	-	-	33,660,204	0.17%	76	625

(1) Details regarding the School System's outstanding debt can be found in the notes to the basic financial statements.

(2) See Schedule of Demographic Statistics for personal income and population data.

(3) Source: East Baton Rouge Parish School System

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS
(unaudited)

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed Value		\$ 5,470,703,540
Debt Limit (35% of total assessed value)		1,914,746,239
Debt applicable to limitation:		
Total Bonded Debt	\$ -	
Less: Sales Tax Revenue Bonds		
Excess Revenue Certificate	-	
Total Debt Applicable to limitation	\$ -	
Less Amounts Available in Debt Service Funds		
Total Available in Debt Service Funds		
Less Amounts Attributed	-	
Total Available in Debt Service for general obligation bonds	-	
Net Bonded Debt		-
Legal Debt Margin		\$ 1,914,746,239

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt limit	\$ 1,338,569,134	\$ 1,365,140,998	\$ 1,246,925,467	\$ 1,302,021,306	\$ 1,318,728,950	\$ 1,386,026,652	\$ 1,706,028,048	\$ 1,779,766,958	\$ 1,783,414,257	\$ 1,914,746,239
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 1,338,569,134	\$ 1,365,140,998	\$ 1,246,925,467	\$ 1,302,021,306	\$ 1,318,728,950	\$ 1,386,026,652	\$ 1,706,028,048	\$ 1,779,766,958	\$ 1,783,414,257	\$ 1,914,746,239
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 2023
(unaudited)

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Amount Applicable to Primary Government</u>
<u>Overlapping Debt:</u>			
Baton Rouge Recreation and Park Commission	\$ 8,720,000	100.00%	\$ 8,720,000
Central Community School System	43,875,000	5.00%	2,193,750
City of Zachary	17,977,620	3.00%	539,329
Hospital Service District No. 1 (Lane Memorial Hospital)	14,207,420	100.00%	14,207,420
Nineteenth Judicial District Court	150,465,000	100.00%	150,465,000
Zachary Community School Board	42,367,605	6.00%	2,542,056
City of Baton Rouge/Parish of EBR direct debt	339,304,543	100.00%	339,304,543
			<hr/>
Total overlapping debt			517,972,098
East Baton Rouge Parish School System direct debt (2)			6,316,614
Total direct and overlapping debt			<hr/> <hr/> \$ 524,288,712

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

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS
(December 31, 2014 through 2023)
(unaudited)

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income (3)</u>	<u>Per Capita Personal Income (3)</u>	<u>Median Age (1)</u>	<u>Public School Enrollment</u>	<u>EBR Parish Unemployment Rate (4)</u>	<u>Labor Market Area Unemployment Rate (5)</u>
2014	446,042	19,227,032,000	43,106	32.9	54,055	5.8	5.8
2015	446,753	18,930,264,869	42,373	32.9	53,602	5.4	5.5
2016	447,037	21,756,396,716	48,668	32.8	52,540	5.1	5.2
2017	446,268	21,764,720,000	48,771	33.8	52,306	4.4	4.5
2018	440,956	23,059,353,064	52,294	32.9	52,698	4.3	4.4
2019	440,059	23,763,626,059	54,001	33.2	53,383	4.4	4.4
2020	439,729	24,017,118,522	54,618	33.5	52,044	7.8	7.4
2021	453,301	27,182,647,766	59,966	33.6	39,086	5.3	4.9
2022	450,544	28,032,847,680	62,220	33.8	39,525	3.5	3.3
2023	448,467	27,182,481,804 (5)	60,612 (5)	34 (5)	38,728 (6)	5.7	5.8

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(December 31, 2014 and 2023)
(unaudited)

December 31, 2023 (1)				December 31, 2014			
Employer	Number of Employees	Rank	Percent of Total	Employer	Number of Employees	Rank	Percent of Total
Louisiana State Government	22,886	1	8.57 %	Louisiana State Government	21,860	1	8.82 %
Turner Industries	8,299	2	3.11	Turner Industries	9,671	2	3.90
East Baton Rouge Parish School System	6,305	3	2.36	East Baton Rouge Parish School System	5,768	5	2.33
Louisiana State University	5,666	4	2.12	Louisiana State University	6,150	3	2.48
City-Parish Government	4,492	5	1.68	City-Parish Government	4,433	7	1.79
Our Lady of the Lake Regional Medical Center	3,309	6	1.24	Our Lady of the Lake Regional Medical Center	4,099	9	1.65
Woman's Hospital	2,402	7	0.90	Woman's Hospital	-	-	-
Excel Group	2,200	8	0.82	Excel Group	-	-	-
Baton Rouge General	2,026	9	0.76	Baton Rouge General	3,000	10	1.21
Blue Cross Blue Shield of Louisiana	1,994	10	0.75	Blue Cross Blue Shield of Louisiana	-	-	-
	<u>59,579</u>		<u>22.31 %</u>		<u>54,981</u>		<u>22.18 %</u>

(1) Source 2023 Baton Rouge Tax Assessors Office:
Baton Rouge Area Chamber estimates
Louisiana Department of State Civil Service
East Baton Rouge Parish School System
Louisiana Department of State Civil Service
Louisiana State University - Baton Rouge

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

Fiscal Year Ended June 30,

EXPENDITURES

Current:

Instruction:

Regular education programs	\$ 127,547,849	\$ 132,173,915	\$ 127,154,861	\$ 130,360,043	\$ 130,729,149
	22.2%	25.8%	26.0%	28.1%	29.0%

Special education programs	49,936,071	45,664,152	49,778,841	50,131,342	49,365,253
	8.7%	8.9%	10.2%	10.8%	10.9%

Other education programs	23,439,638	22,327,715	17,406,619	18,417,428	20,909,002
	4.1%	4.4%	3.6%	4.0%	4.6%

Support

Pupil support services	33,849,228	29,620,010	31,302,998	29,475,933	28,616,075
	5.9%	5.8%	6.4%	6.4%	6.3%

Instructional staff services	15,105,284	13,050,811	12,597,907	11,048,974	10,724,386
	2.6%	2.5%	2.6%	2.4%	2.4%

General administration services	27,091,285	13,717,746	13,404,849	11,197,758	10,924,579
	4.7%	2.7%	2.7%	2.4%	2.4%

School administration services	29,407,474	26,961,292	25,906,735	24,437,711	23,408,203
	5.1%	5.3%	5.3%	5.3%	5.2%

Business and central services	11,936,857	10,843,946	11,496,892	12,112,971	11,166,312
	2.1%	2.1%	2.4%	2.6%	2.5%

Plant operations and maintenance	62,366,919	43,478,679	46,197,358	40,289,849	39,863,996
	10.8%	8.5%	9.5%	8.7%	8.8%

Transportation	43,256,105	33,577,745	30,174,965	29,503,980	31,303,999
	7.5%	6.6%	6.2%	6.4%	6.9%

Community Service Operations	15,438	12,350	12,350	12,350	12,350
	0.0%	0.0%	0.0%	0.0%	0.0%

Child nutrition	82,970	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%

Appropriations- charter education:

Charter schools Type 1	95,550,290	89,437,571	75,611,133	57,230,739	49,801,949
	16.6%	17.5%	15.5%	12.3%	11.0%

Charter schools Type 2	47,042,017	34,876,908	29,349,152	30,937,676	27,582,812
	8.2%	6.8%	6.0%	6.7%	6.1%

Office of Juvenile Justice	126,704	95,215	73,010	105,202	131,624
	0.0%	0.0%	0.0%	0.0%	0.0%

Magnet programs	-	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%

Recovery School District	5,740,132	13,033,652	13,424,854	13,480,552	13,842,504
	1.0%	2.5%	2.7%	2.9%	3.1%

COVID-19 Stipends	-	-	1,129,701	1,808,004	-
	0.0%	0.0%	0.2%	0.4%	0.0%

Capital outlay	-	-	-	-	-
	0.0%	0.0%	0.0%	0.0%	0.0%

Facilities acquisition	557,927	68,427	24,788	76,809	5,200
	0.1%	0.0%	0.0%	0.0%	0.0%

Debt service - Principal	2,037,069	2,784,563	2,784,563	2,784,562	2,784,562
	0.4%	0.5%	0.6%	0.6%	0.6%

Debt service - Interest	379,736	379,393	380,419	284,533	244,431
	0.1%	0.0%	0.1%	0.1%	0.1%

Total	<u>575,468,993</u>	<u>\$ 512,104,090</u>	<u>\$ 488,211,995</u>	<u>\$ 463,696,416</u>	<u>\$ 451,416,386</u>
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Pupil count - October 1	38,728	38,922	38,915	39,457	39,671
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Average expenditures per pupil	\$ 14,859	\$ 13,157	\$ 12,546	\$ 11,752	\$ 11,379
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Source: Annual Comprehensive Financial Reports

Fiscal Year Ended June 30,				
2019	2018	2017	2016	2015
\$ 137,465,950	\$ 137,364,607	\$ 130,944,595	\$ 124,256,604	\$ 124,430,292
29.8%	30.9%	30.2%	28.7%	29.7%
51,512,975	52,888,149	52,627,737	52,821,415	51,168,380
11.2%	11.9%	12.1%	12.2%	12.2%
23,027,982	21,744,648	20,989,654	22,020,478	21,235,520
5.0%	4.9%	4.8%	5.1%	5.0%
30,814,367	29,049,518	27,925,408	27,857,420	28,284,749
6.7%	6.5%	6.4%	6.4%	6.7%
12,323,475	12,198,369	12,375,246	13,754,788	13,197,385
2.7%	2.7%	2.9%	3.2%	3.1%
11,238,563	11,389,242	10,756,252	11,402,883	11,447,738
2.4%	2.6%	2.5%	2.6%	2.7%
24,984,145	24,231,100	24,071,420	23,296,802	22,464,220
5.4%	5.4%	5.5%	5.4%	5.3%
12,224,326	12,631,588	11,700,600	12,395,396	12,916,540
2.7%	2.8%	2.7%	2.9%	3.1%
40,354,747	40,824,414	44,536,706	40,712,271	40,406,275
8.8%	9.2%	10.3%	9.4%	9.6%
31,217,888	30,090,447	28,102,493	31,354,411	30,348,299
6.8%	6.8%	6.5%	7.2%	7.2%
12,350	12,350	12,350	12,350	265,327
0.0%	0.0%	0.0%	0.0%	0.1%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
40,977,699	29,605,456	29,951,784	29,283,399	32,074,417
8.9%	6.7%	6.9%	6.8%	7.6%
25,791,105	23,216,329	16,977,987	13,938,990	10,344,959
5.6%	5.2%	3.9%	3.2%	2.5%
143,873	145,811	162,095	110,355	129,864
0.0%	0.0%	0.0%	0.0%	0.0%
-	-	-	7,265,633	6,026,400
0.0%	0.0%	0.0%	1.7%	1.4%
14,505,579	16,072,002	17,367,386	16,116,399	12,525,322
3.1%	3.6%	4.0%	3.7%	3.0%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
-	-	-	-	-
0.0%	0.0%	0.0%	0.0%	0.0%
1,181,341	334,645	2,132,042	2,653,667	-
0.3%	0.1%	0.5%	0.6%	0.0%
2,784,562	2,784,561	2,784,562	2,866,381	2,945,366
0.6%	0.6%	0.6%	0.7%	0.7%
285,610	376,893	376,893	376,893	376,893
0.1%	0.1%	0.1%	0.1%	0.1%
<u>\$ 460,846,537</u>	<u>\$ 444,960,129</u>	<u>\$ 433,795,210</u>	<u>\$ 432,496,535</u>	<u>\$ 420,587,946</u>
38,993	38,673	38,960	39,828	40,471
\$ 11,819	\$ 11,506	\$ 11,134	\$ 10,859	\$ 10,392

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year Ended June 30.				
	2024	2023	2022	2021	2020
<u>EXPENDITURES</u>					
Current:					
Instruction:					
Regular education programs	\$ 3,309 22.3%	\$ 3,397 25.8%	\$ 3,305 28.1%	\$ 3,299 29.0%	\$ 3,524 29.8%
Special education programs	1,289 8.7%	1,173 8.9%	1,271 10.8%	1,244 10.9%	1,320 11.2%
Other education programs	605 4.1%	574 4.4%	467 4.0%	527 4.6%	590 5.0%
Support:					
Pupil support services	874 5.9%	761 5.8%	747 6.4%	721 6.3%	790 6.7%
Instructional staff services	390 2.6%	335 2.5%	280 2.4%	270 2.4%	316 2.7%
General administration services	701 4.7%	353 2.6%	285 2.4%	276 2.4%	289 2.4%
School administration services	759 5.1%	693 5.3%	619 5.3%	590 5.2%	640 5.4%
Business and central services	308 2.1%	279 2.1%	307 2.6%	281 2.5%	313 2.7%
Plant operations and maintenance	1,609 10.8%	1,116 8.5%	1,020 8.7%	1,004 8.8%	1,033 8.7%
Transportation	1,117 7.5%	863 6.6%	748 6.4%	789 6.9%	800 6.8%
Appropriations- charter education:					
Charter schools Type 1	2,467 16.6%	2,298 17.5%	1,450 12.3%	1,255 11.0%	1,050 8.9%
Charter schools Type 2	1,215 8.2%	896 6.8%	784 6.7%	695 6.1%	661 5.6%
Office of Juvenile Justice	3 0.0%	2 0.0%	3 0.0%	3 0.0%	4 0.0%
Magnet programs	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Recovery School District	148 1.0%	334 2.5%	342 2.9%	349 3.1%	372 3.1%
COVID-19 Stipends	- 0.0%	- 0.0%	46 0.4%	- 0.0%	- 0.0%
Capital outlay	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Facilities acquisition	- 0.0%	- 0.0%	- 0.0%	- 0.0%	30 0.3%
Debt service - Principal	53 0.4%	72 0.5%	71 0.6%	70 0.6%	71 0.6%
Debt service - Interest	11 0.1%	11 0.1%	7 0.1%	6 0.1%	7 0.1%
Total	<u>\$ 14,859</u>	<u>\$ 13,157</u>	<u>\$ 11,752</u>	<u>\$ 11,379</u>	<u>\$ 11,810</u>
Pupil count - October 1	38,728	38,922	39,457	39,671	38,993

Source: Annual Comprehensive Financial Reports

Fiscal Year Ended June 30,

	2019		2018		2017		2016		2015
\$	3,523	\$	3,549	\$	3,363	\$	3,126	\$	3,088
	29.8%		30.8%		30.3%		28.8%		29.7%
	1,321		1,368		1,351		1,326		1,264
	11.2%		11.9%		12.1%		12.2%		12.2%
	591		562		539		553		525
	5.0%		4.9%		4.8%		5.2%		5.0%
	790		751		717		699		699
	6.7%		6.5%		6.4%		6.4%		6.7%
	316		315		318		345		326
	2.7%		2.7%		2.9%		3.2%		3.1%
	289		296		277		287		284
	2.4%		2.6%		2.5%		2.6%		2.7%
	641		627		618		585		555
	5.4%		5.4%		5.5%		5.4%		5.3%
	314		327		300		311		319
	2.7%		2.8%		2.7%		2.9%		3.1%
	1,034		1,055		1,142		1,021		997
	8.7%		9.2%		10.3%		9.4%		9.6%
	801		778		721		787		750
	6.8%		6.8%		6.5%		7.2%		7.2%
	1,051		766		769		735		793
	8.9%		6.7%		6.9%		6.8%		7.6%
	661		600		436		350		256
	5.6%		5.2%		3.9%		3.2%		2.5%
	4		4		4		3		3
	0.0%		0.0%		0.0%		0.0%		0.0%
	-		-		-		182		149
	0.0%		0.0%		0.0%		1.7%		1.4%
	372		416		446		405		309
	3.1%		3.6%		4.0%		3.7%		3.0%
	-		-		-		-		-
	0.0%		0.0%		0.0%		0.0%		0.0%
	-		-		-		-		-
	0.0%		0.0%		0.0%		0.0%		0.0%
	30		9		55		67		-
	0.3%		0.1%		0.5%		0.6%		0.0%
	71		72		71		62		73
	0.6%		0.6%		0.6%		0.6%		0.7%
	7		10		10		9		11
	0.1%		0.1%		0.1%		0.1%		0.1%
\$	11,819	\$	11,506	\$	11,134	\$	10,859	\$	10,392
	38,993		38,673		38,960		39,828		40,471

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year				
	2024	2023	2022	2021	2020
<u>Regular Employees: CERTIFICATED</u>					
Instructional:					
Supervising Instructors	-	-	0.4	3.6	1.2
Classroom Teachers - Regular Programs	1,656.4	1,788.3	1,941.1	1,918.0	1,927.6
Classroom Teachers - Special Education	520.7	505.8	556.0	554.3	571.2
Classroom Teachers - Vocational Education	114.6	107.7	113.4	109.9	114.4
Classroom Teachers - Other Instructional Programs	119.5	105.2	137.5	91.1	92.9
Classroom Teachers - Special Programs	198.3	120.7	155.6	161.0	154.2
Classroom Teachers - Adult/Continuing Ed Programs	2.7	2.0	2.0	3.0	3.8
Classroom Teachers - Community College Programs	-	28.4	31.1	29.3	29.6
<i>Total Classroom Teachers</i>	<u>2,612.2</u>	<u>2,658.1</u>	<u>2,936.7</u>	<u>2,893.7</u>	<u>2,893.7</u>
Therapist/Specialist/Counselor - Instructional Programs	-	-	-	7.9	8.0
Sabbatical Leave - Instructional Programs	-	-	-	17.8	12.6
<i>Total Certificated - Instructional Programs</i>	<u>2,612.2</u>	<u>2,658.1</u>	<u>2,937.1</u>	<u>2,915.5</u>	<u>2,915.5</u>
Instructional Support:					
Supervisors - Instructional Support Functions	130.4	129.8	101.6	68.7	73.9
Librarians/Media-based Teachers/Staff Instructors - Instr Spt	62.5	61.7	86.1	65.3	76.1
Therapist/Specialist/Counselor - Instructional Support Functions	464.3	505.1	510.5	563.3	434.7
Sabbatical Leave - Instructional Support Functions	-	-	-	4.4	4.5
<i>Total Certificated - Instructional Support</i>	<u>657.2</u>	<u>696.6</u>	<u>698.2</u>	<u>589.2</u>	<u>589.2</u>
Support Services:					
Superintendents	2.0	1.0	1.0	1.0	1.0
Assistant/Associate/Deputy Superintendents	7.3	10.8	11.6	5.8	4.9
School Principals	75.1	85.2	84.8	85.0	86.4
School Assistant Principals	93.8	112.1	102.0	90.6	91.2
Other School Administrators	-	7.9	5.6	2.5	2.0
Non-Classroom Teachers - Support Services	-	-	-	-	-
Sabbatical Leave - Support Services	-	-	-	0.5	-
<i>Total Certificated - Support Services</i>	<u>178.2</u>	<u>217.0</u>	<u>205.0</u>	<u>185.5</u>	<u>185.5</u>
Total Certificated	<u>3,447.6</u>	<u>3,571.7</u>	<u>3,840.3</u>	<u>3,690.2</u>	<u>3,690.2</u>

Source : East Baton Rouge Parish School System

Fiscal Year				
2019	2018	2017	2016	2015
0.4	4.2	12.4	15.0	-
2,033.4	1,979.9	1,937.7	1,953.0	1,932.0
603.1	629.2	643.9	632.0	591.0
123.0	107.2	106.3	96.0	84.0
102.4	102.5	112.5	129.0	140.0
161.1	163.2	173.7	198.0	202.0
4.1	3.8	3.6	3.0	5.0
27.6	26.6	24.2	23.0	24.0
3,054.7	3,012.4	3,001.9	3,034.0	2,978.0
0.9	2.1	3.7	2.0	3.0
9.6	12.6	15.3	7.0	13.0
3,065.6	3,031.3	3,033.3	3,058.0	2,994.0
75.1	58.0	55.8	62.0	66.0
70.7	71.0	79.5	65.0	71.0
448.2	413.1	435.6	456.0	466.0
6.2	6.4	5.4	6.0	6.0
600.2	548.5	576.3	589.0	609.0
1.0	1.0	1.0	1.0	1.0
5.7	4.8	4.0	3.0	5.0
94.3	81.5	85.3	88.0	83.0
96.1	85.8	91.4	87.0	87.0
1.4	-	-	1.0	-
-	-	-	-	-
0.7	1.0	1.0	1.0	2.0
199.2	174.1	182.7	181.0	178.0
3,865.0	3,753.9	3,792.3	3,828.0	3,781.0

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

	Fiscal Year				
	2024	2023	2022	2021	2020
<u>Regular Employees: NON-CERTIFICATED</u>					
<u>Instructional:</u>					
Aide - Instructional Programs	606.7	599.0	679.4	692.7	776.8
<i>Total Non-Certificated - Instructional Programs</i>	<u>606.7</u>	<u>599.0</u>	<u>679.4</u>	<u>776.8</u>	<u>776.8</u>
<u>Instructional Support:</u>					
Supervisors - Instructional Support Functions	-	129.8	-	68.7	-
Therapist/Specialist/Counselor - Instructional Support Functions	-	505.1	-	424.9	-
Clerical/Secretarial - Instructional Support Functions	46.4	59.3	50.2	45.1	44.0
Aide - Instructional Support Functions	14.2	20.8	21.7	18.2	30.2
Degreed Professional - Instructional Support Functions	1.6	8.4	2.0	1.0	2.5
Other Personnel - Instructional Support Functions	30.0	40.4	56.4	71.6	46.3
<i>Total Non-Certificated - Instructional Support</i>	<u>92.2</u>	<u>763.8</u>	<u>130.3</u>	<u>629.5</u>	<u>123.0</u>
<u>Support Services:</u>					
Supervisors/Managers/Administrators/Support Services	131.6	134.8	140.6	131.1	128.8
Clerical/Secretarial - Support Services	55.2	244.2	250.1	253.7	262.5
Aide - Support Services	67.5	64.5	65.2	68.5	76.8
Service Worker - Support Services	801.4	824.0	816.5	857.5	926.5
Skilled Craftsman - Support Services	22.6	31.9	32.4	28.8	26.3
Degreed Professional - Support Services	27.1	27.9	28.6	27.0	24.2
Other Personnel - Support Services	30.0	34.9	39.1	29.7	27.9
<i>Total Non-Certificated - Support Services</i>	<u>1,135.4</u>	<u>1,362.2</u>	<u>1,372.5</u>	<u>1,473.0</u>	<u>1,473.0</u>
Total Non-Certificated	<u>1,834.3</u>	<u>2,725.0</u>	<u>2,182.2</u>	<u>2,372.8</u>	<u>2,372.8</u>
Total Regular Employees (Certificated and Non-Certificated)	<u>5,281.9</u>	<u>6,296.7</u>	<u>6,022.5</u>	<u>6,063.0</u>	<u>6,063.0</u>
<u>Other Reported Personnel</u>					
School Board Member	9.0	9.0	9.0	9.0	9.0
<i>Total Other Reported Personnel</i>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>
Grand Total	<u>5,290.9</u>	<u>6,305.7</u>	<u>6,031.5</u>	<u>6,072.0</u>	<u>6,072.0</u>

Source : East Baton Rouge Parish School System

Fiscal Year				
2019	2018	2017	2016	2015
733.4	691.3	724.3	725.0	716.0
733.4	691.3	724.3	725.0	716.0
-	-	-	-	-
-	-	-	-	-
50.4	55.6	54.5	55.0	53.0
15.0	17.6	21.4	17.0	17.0
2.3	6.4	13.3	3.0	2.0
49.8	38.7	49.2	44.0	69.0
117.5	118.3	138.4	119.0	141.0
132.8	164.3	116.3	106.0	108.0
277.2	258.7	267.8	268.0	254.0
73.5	63.4	59.1	59.0	58.0
953.4	920.8	940.2	891.0	890.0
29.2	27.5	26.3	23.0	24.0
23.0	21.0	21.1	22.0	21.0
30.4	33.3	35.4	39.0	38.0
1,519.5	1,489.0	1,466.2	1,408.0	1,393.0
2,370.4	2,298.6	2,328.9	2,252.0	2,250.0
6,235.4	6,052.5	6,121.2	6,080.0	6,031.0
11.0	9.0	9.0	8.0	9.0
11.0	9.0	9.0	8.0	9.0
6,246.4	6,061.5	6,130.2	6,088.0	6,040.0

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

<u>School Year</u>	<u>Free</u>	<u>Reduced</u>	<u>Total</u>
2014-2015 (2)	94.40%	0.00%	94.40%
2015-2016 (3)	96.00%	0.00%	94.40%
2016-2017	100.00%	0.00%	96.00%
2017-2018	100.00%	0.00%	100.00%
2018-2019	100.00%	0.00%	100.00%
2019-2020	100.00%	0.00%	100.00%
2020-2021	100.00%	0.00%	100.00%
2021-2022	100.00%	0.00%	100.00%
2022-2023	100.00%	0.00%	100.00%
2023-2024	100.00%	0.00%	100.00%

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

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

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

<u>School Year</u>	<u>Females</u>	<u>Males</u>	<u>Total</u>
2015	1,160	928	2,088
2016	1,097	927	2,024
2017	1,149	929	2,078
2018	1,368	1,248	2,616
2019	1,259	1,055	2,314
2020	1,298	1,082	2,380
2021	1,188	1,000	2,188
2022	1,235	1,042	2,277
2023	1,128	2,116	3,244
2024	1,007	1,111	2,118

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION - SCHOOL BUILDING INFORMATION
JUNE 30, 2024
(unaudited)

Elementary Schools

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms</u>	<u>Capacity</u>
Audubon	1967	38,917	45,826	8.0	25	531
Baton Rouge Center VPA	1954	36,830	46,088	16.0	24	510
Belfair Montessori	1951	39,613	56,354	5.0	20	425
Bernard Terrace	1927	37,195	45,735	8.0	20	425
Baton Rouge FLAIM @ Valley Park	1967	86,264	89,082	23.4	34	750
Broadmoor	1956/2018	86,160	89,850	20.0	30	700
Brownfields	1956	35,372	51,176	12.0	25	531
Buchanan	1955	56,742	61,615	8.2	27	574
Capitol	2008	75,606	75,606	13.9	31	659
Cedarcrest Southmoor	1967	42,176	50,203	7.1	28	595
Claiborne	1954/2011	93,528	100,305	8.0	38	808
Crestworth	1968	35,936	40,492	15.0	21	446
Delmont Pre-K/K Center	1955	40,662	46,148	6.7	21	446
Forest Heights	1973	41,921	47,883	9.9	25	531
Glen Oaks Park	1973	46,325	53,305	9.2	25	531
Greenbrier	1960	45,522	51,592	8.8	27	574
Highland	1940	40,224	41,679	7.0	21	446
Howell Park	1955	36,074	50,683	12.9	22	468
Jefferson Terrace Academy	2020	125,049		17.7	41	917
LaBelle Aire	1973	64,910	75,872	8.0	34	723
LaSalle	1955	43,164	48,272	8.0	25	531
Magnolia Woods	1963	41,411	62,675	8.1	27	574
Mayfair	1962	36,225	41,324	12.1	22	475
McKinley ES	2023	93,025		8.9	38	790
Melrose	1955	55,080	55,080	8.0	32	680
Merrydale	1968	44,747	47,099	15.4	27	574
Northeast	2002	99,584	100,000	23.0	41	871
Park ES	2020	78,508	80,342	27.0	25	460
Park Forest	1976	50,900	50,900	9.7	33	701
Parkview	1974	44,453	47,928	8.1	28	595
Polk	1960	37,526	42,713	2.9	18	383
Progress	1959/2013	86,456	86,456	12.5	31	659
Riveroaks	1968	37,900	41,968	10.4	23	489
Ryan	1969	45,776	51,306	10.2	27	574
Sharon Hills	1964	44,835	60,212	10.0	25	531
Shenandoah	1972	45,979	45,979	7.0	27	574
South Boulevard	1945	27,155	32,119	2.4	12	255
The Dufrocq School	1923/2009	78,930	78,930	10.0	33	701
Twin Oaks	1974	42,411	50,520	7.0	28	595
Villa del Rey	1959	48,623	64,103	14.4	27	574
Wedgewood	1977	53,910	61,743	13.0	32	680
Westdale Heights	1959	40,912	47,502	11.2	21	446
Westminster	1967	32,921	44,360	14.1	21	446
White Hills	1960	34,719	37,501	11.0	21	446
Wildwood	1969	40,730	40,731	7.3	25	531
Winbourne	2007	74,340	75,000	11.7	31	659
Woodlawn	2009	83,625	83,625	22.0	35	744
		2,548,871	2,597,882	530.2	1,274	27,128

Source : CSRS, Inc.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION
JUNE 30, 2024
(unaudited)
(Continued)

Junior High/Middle Schools

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms</u>	<u>Capacity</u>
Broadmoor	1961	86,455	121,605	14.0	37	800
Brookstown	1948	45,208	53,052	10.0	25	531
Capitol	2004	115,460	115,460	11.4	43	950
Glasgow	1955	61,009	63,159	14.2	30	650
McKinley	2006	119,238	119,400	12.0	40	875
North Banks Middle School of Excellence	1951	30,062	44,001	10.0	22	475
Park Forest	1968	96,311	123,904	17.4	42	925
Scotlandville	1951	91,655	91,655	15.0	37	825
Sherwood	1967	91,661	98,370	41.7	43	950
Southeast	1974	105,349	105,721	12.4	42	925
Westdale	1956	102,623	114,226	24.2	44	975
Woodlawn	2006	119,524	119,524	30.0	47	1,025
Totals		1,064,555	1,170,077	212.3	452	9,906

High Schools

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms</u>	<u>Capacity</u>
Baton Rouge	1928/2012	270,011	442,564	19.4	74	1,600
Belaire	1974	180,093	180,093	27.5	62	1,350
Broadmoor	1960	146,079	204,321	32.0	51	1,125
EBR C-Tech	2018	35,933	39,533	13.5	10	300
Glen Oaks	1960	197,323	258,925	40.5	47	1,039
Glen Oaks (new building)	2019	39,031			9	1,105
Istrouma	1947	199,832	222,343	30.0	70	1,548
Liberty High	1959/2016	191,740	191,740	26.0	45	1,250
McKinley	1961	150,988	174,913	18.9	58	1,275
Northeast	2003	141,811	146,564	50.0	43	950
Scotlandville	1960	182,020	182,020	35.1	70	1,550
Tara	1970	166,599	186,967	23.6	57	1,250
Woodlawn	2005	197,098	215,708	57.0	65	1,425
Totals		2,098,558	2,445,691	373.5	661	15,768

Special Education

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms</u>	<u>Capacity</u>
Arlington Prep Academy	1950	20,356	22,519	5.0	13	275
Southdowns	1949	33,442	41,818	9.2	18	383
Totals		53,798	64,337	14.2	31	658

Source : CSRS, Inc.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

CAPITAL ASSET INFORMATION

JUNE 30, 2024

(unaudited)

(Continued)

Alternatives

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms</u>	<u>Capacity</u>
Christa McAuliffe - Discipline Center	1966	38,513	76,048	11.1	21	450
Northdale - Superintendent Academy	1968	36,408	52,544	5.2	24	525
Rosenwald - Discipline Center	1927	14,628	14,628	2.0	7	140
Greenville Superintendent's Academy	1959	44,465	58,628	6.5	30	638
Keel Discipline Center	1967	9,163	9,163	1.0	8	175
Totals		<u>143,177</u>	<u>211,011</u>	<u>25.8</u>	<u>90</u>	<u>1,928</u>

Charter Schools

<u>Schools</u>	<u>Year Opened</u>	<u>Square Footage</u>	<u>Square Footage with Covered Walkways</u>	<u>Acreage</u>	<u>Classrooms</u>	<u>Capacity</u>
Children's Charter	1924	23,813	23,813	2.0	12	255
Community School	1961	21,737	23,398	5.0	7	150
J.K. Haynes Elem Charter School	1956	34,671	55,536	11.0	22	468
Totals		<u>80,221</u>	<u>102,747</u>	<u>18.0</u>	<u>41</u>	<u>873</u>

Recovery Schools

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

Closed Schools

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

(concluded)

Source : CSRS, Inc.





Blue Ribbon School Celebration

COMBINING INDIVIDUAL FUND STATEMENT SCHEDULES

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana
SCHEDULE OF CHANGES IN TOTAL OTHER POST-EMPLOYMENT LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2024

Financial statement reporting date Measurement date	6/30/2018 6/30/2018	6/30/2019 6/30/2019	6/30/2020 6/30/2020	6/30/2021 6/30/2021	6/30/2022 6/30/2022	6/30/2023 6/30/2023	6/30/2024 6/30/2024
Service cost	\$ 6,798,646	\$ 6,910,221	\$ 7,588,376	\$ 7,661,175	\$ 7,958,188	\$ 11,614,631	\$ 10,108,520
Interest	15,127,048	14,285,293	15,551,473	10,983,958	9,418,136	13,788,870	11,520,712
Changes of benefit terms	-	-	-	-	-	(77,674,688)	-
Differences between expected and actual experience	(11,141,323)	11,463,012	(62,614,545)	(4,246,937)	(60,647,365)	-	22,221,292
Changes of assumptions	-	89,636,070	12,531,757	38,698,922	(46,238,969)	(4,796,293)	18,815,454
Benefit payments	(18,304,488)	(17,868,243)	(22,259,327)	(20,909,483)	(16,794,947)	(13,521,554)	(17,091,576)
Net change in total OPEB liability	(7,520,117)	104,426,353	(49,202,266)	32,187,635	(106,304,957)	(70,589,034)	45,574,402
Total OPEB liability - beginning	411,075,595	403,555,478	507,981,831	458,779,565	490,967,200	384,662,243	314,073,209
Total OPEB liability - ending	\$ 403,555,478	\$ 507,981,831	\$ 458,779,565	\$ 490,967,200	\$ 384,662,243	\$ 314,073,209	\$ 359,647,611
Covered-employee payroll	\$ 189,487,389	\$ 193,376,201	\$ 194,873,949	\$ 202,668,907	\$ 245,418,751	\$ 252,781,000	\$ 283,338,303
Total OPEB liability as a percentage of covered - employee payroll	212.97%	262.69%	235.42%	242.25%	156.74%	124.25%	126.93%

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

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

Differences between expected and actual experience:

The average remaining service life changed from 9 years to 5 years for the measurement date 6/30/20.
The average remaining service life changed from 5 years to 7.4 years for the measurement date 6/30/23.
The average remaining service life changed from 7.4 years to 8.1 years for the measurement date 6/30/24

Changes of Assumptions

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

Measurement Date	Discount Rate	Mortality	Trend	Salary Scale
6/30/2024	3.93%	MP-2010	Variable	2.86 TRSL; 3.75% Other
6/30/2023	3.65%	MP-2021	Variable	2.30%
6/30/2022	3.54%	MP-2021	Variable	2.30%
6/30/2021	1.92%	RP-2014	Variable	4.00%
6/30/2020	2.45%	RP-2014	Variable	4.00%
6/30/2019	3.13%	RP-2014	5.50%	4.00%
6/30/2018	3.62%	RP-2000	5.50%	3.00%

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SCHEDULE OF THE SCHOOL SYSTEM'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY FOR THE RETIREMENT SYSTEMS

<u>Proportion of net pension liability (asset)</u>		<u>Proportionate share of net pension liability (asset)</u>	<u>Employer's covered payroll</u>	<u>Proportionate share of the net pension liability as a percentage of covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
<u>TRSL</u>					
2024	4.8358%	\$ 437,125,778	\$ 268,161,943	163.0081%	74.30%
2023	4.9688%	474,387,835	256,477,082	184.9631%	72.40%
2022	4.9552%	264,545,147	242,802,219	108.9550%	83.90%
2021	4.8891%	543,846,592	236,304,379	230.1466%	65.60%
2020	5.1262%	508,754,128	243,284,803	209.1187%	68.60%
2019	5.0570%	497,097,121	234,325,503	212.1396%	68.20%
2018	5.1370%	526,644,875	230,836,173	228.1466%	65.60%
2017	5.1642%	606,120,770	234,597,693	258.3660%	59.90%
2016	5.1919%	558,252,109	231,314,955	241.3385%	62.50%
2015	5.0802%	519,267,765	226,547,533	229.2092%	63.70%
<u>LSERS</u>					
2024	4.3776%	26,484,089	15,084,590	175.5705%	78.48%
2023	4.1024%	27,280,661	13,232,160	206.1694%	76.31%
2022	4.4206%	21,010,233	13,596,246	154.5297%	82.51%
2021	4.5182%	36,301,530	13,588,679	267.1454%	69.67%
2020	4.7614%	33,332,419	13,842,078	240.8050%	73.49%
2019	4.4578%	29,783,986	12,877,335	231.2900%	74.44%
2018	4.7118%	30,163,574	13,531,562	222.9127%	75.03%
2017	4.2610%	34,897,447	13,195,110	264.4726%	70.09%
2016	4.6742%	29,640,675	13,124,380	225.8444%	74.49%
2015	4.5931%	26,625,308	12,914,936	206.1590%	76.18%
<u>LASERS</u>					
2023	0.0241%	1,615,483	564,087	286.3890%	68.40%
2023	0.0166%	1,254,086	453,728	276.3960%	63.70%
2022	0.0182%	1,002,879	435,795	230.1263%	72.80%
2021	0.0211%	1,741,637	441,663	394.3362%	58.00%
2020	0.0185%	1,339,005	430,386	311.1172%	62.90%
2019	0.0169%	1,152,568	433,864	265.6519%	64.30%
2018	0.0206%	1,449,999	409,969	353.6850%	62.50%
2017	0.0196%	1,538,393	398,569	385.9791%	57.70%
2016	0.0196%	1,335,408	367,312	363.5623%	62.70%
2015	0.0103%	646,674	238,887	270.7029%	65.00%

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO THE RETIREMENT SYSTEMS

	<u>Contractually Required Contribution ¹</u>	<u>Contributions in relation to the actuarially determined Contribution ²</u>	<u>Contribution deficiency/ (excess)</u>	<u>Covered payroll ³</u>	<u>Contributions as a percentage of Covered Payroll</u>
<u>TRSL</u>					
2024	\$ 69,006,533	\$ 69,006,533	\$ -	\$ 285,810,926	24.1441%
2023	70,663,953	70,663,953	-	268,161,943	26.3512%
2022	64,923,003	64,923,003	-	256,477,082	25.3134%
2021	62,894,078	62,894,078	-	242,802,219	25.9034%
2020	61,364,306	61,364,306	-	236,304,379	25.9683%
2019	65,062,079	65,062,079	-	243,284,803	26.7432%
2018	62,454,773	62,454,773	-	234,325,503	26.6530%
2017	58,917,148	58,917,148	-	230,836,173	25.5234%
2016	61,857,996	61,857,996	-	234,597,693	26.3677%
2015	64,884,522	64,884,522	-	231,314,955	28.0503%
<u>LSERS</u>					
2024	5,759,163	5,759,163	-	20,519,605	28.0666%
2023	4,163,347	4,163,347	-	15,084,590	27.6000%
2022	3,797,630	3,797,630	-	13,232,160	28.7000%
2021	3,880,052	3,880,052	-	13,596,246	28.5377%
2020	3,995,071	3,995,071	-	13,588,679	29.4000%
2019	3,875,785	3,875,785	-	13,842,078	28.0000%
2018	3,477,245	3,477,245	-	12,877,335	27.0028%
2017	3,694,117	3,694,117	-	13,531,562	27.3000%
2016	3,984,923	3,984,923	-	13,195,110	30.2000%
2015	4,331,045	4,331,045	-	13,124,380	33.0000%
<u>LASERS</u>					
2024	265,531	265,531	-	608,923	43.6067%
2023	227,891	227,891	-	564,087	40.4000%
2022	179,223	179,223	-	453,728	39.5001%
2021	174,754	174,754	-	435,795	40.1000%
2020	179,757	179,757	-	441,663	40.7000%
2019	164,242	164,242	-	430,386	38.1616%
2018	164,435	164,435	-	433,864	37.9001%
2017	146,534	146,533	-	409,969	37.7427%
2016	148,268	148,268	-	398,569	37.2001%
2015	136,883	136,883	-	367,312	37.2661%

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

For reference only:

¹ Employer contribution rate multiplied by employer's covered payroll

² Actual employer contributions remitted to LASERS

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

BUDGETARY COMPARISON SCHEDULES
MAJOR FUND DESCRIPTIONS

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

GENERAL FUND

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

TITLE I FUND

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

PROPOSITION 2 - DISCIPLINE FUND

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

PROPOSITION 3 - COMPENSATION FUND

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

CHILD NUTRITION FUND

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

ESSERF FUND

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

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

BUDGETARY COMPARISON SCHEDULES
MAJOR FUND DESCRIPTIONS

ESSERF FUND (continued)

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****GENERAL FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2024**

	Original	Final	Actual	Variance with Final Budget
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ 197,748,004	\$ 212,804,903	\$ 210,897,830	\$ (1,907,073)
Sales and use taxes	123,360,018	125,676,419	124,426,164	(1,250,255)
Earnings on investments	1,802,000	5,939,366	6,599,558	660,192
Extended day program tuition	1,100,000	950,000	1,174,696	224,696
Other	6,822,000	7,251,553	7,527,518	275,965
State sources:				
Unrestricted state sources - Minimum Foundation Program	192,357,956	186,785,252	185,998,923	(786,329)
Restricted grants-in-aid	90,000	14,338,319	14,391,885	53,566
Federal grants	1,000,000	1,100,000	1,146,564	46,564
TOTAL REVENUES	<u>528,279,978</u>	<u>558,845,812</u>	<u>557,590,459</u>	<u>(1,255,353)</u>
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	124,560,613	129,119,781	127,547,849	1,571,932
Special education programs	48,365,389	51,258,278	49,936,071	1,322,207
Other education programs	25,194,454	24,511,245	23,439,638	1,071,607
Support:				
Pupil support services	31,016,445	33,776,574	33,849,228	(72,654)
Instructional staff services	16,872,113	15,723,113	15,105,284	617,829
General administration services	25,319,293	20,243,128	27,091,285	(6,848,157)
School administration services	27,648,932	28,491,850	29,407,474	(915,624)
Business and central services	16,221,869	16,664,338	11,936,857	4,727,481
Plant operations and maintenance	57,353,029	58,167,209	62,366,919	(4,199,710)
Transportation	31,195,357	49,194,426	43,256,105	5,938,321
Community service operations	12,350	12,350	15,438	(3,088)
Child Nutrition	-	-	82,970	(82,970)
Appropriations- charter education:				
Charter schools - Type 1	104,995,411	96,496,390	95,550,290	946,100
Charter schools - Type 2	40,149,095	47,042,017	47,042,017	-
Office of Juvenile Justice	96,076	126,704	126,704	-
Recovery School District	8,766,496	5,740,132	5,740,132	-
Facilities and acquisition	-	552,666	557,927	(5,261)
Debt service - Principal retirement	2,784,562	2,784,562	2,037,069	747,493
Debt service - Interest and bank charges	285,000	285,000	379,736	(94,736)
TOTAL EXPENDITURES	<u>560,836,484</u>	<u>580,189,763</u>	<u>575,468,993</u>	<u>4,720,770</u>
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(32,556,506)</u>	<u>(21,343,951)</u>	<u>(17,878,534)</u>	<u>3,465,417</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	16,042,000	16,555,800	18,101,182	1,545,382
Transfers out	-	46,250	(885,000)	(931,250)
TOTAL OTHER FINANCING SOURCES (USES)	<u>16,042,000</u>	<u>16,602,050</u>	<u>17,216,182</u>	<u>614,132</u>
NET CHANGE IN FUND BALANCE	<u>(16,514,506)</u>	<u>(4,741,901)</u>	<u>(662,352)</u>	<u>4,079,549</u>
Fund balance, June 30, 2023	<u>52,554,501</u>	<u>52,554,501</u>	<u>141,395,369</u>	<u>88,840,868</u>
FUND BALANCE, JUNE 30, 2024	<u>\$ 36,039,995</u>	<u>\$ 47,812,600</u>	<u>\$ 140,733,017</u>	<u>\$ 92,920,417</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****TITLE I****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2024**

	Original	Final	Actual	Variance with Final Budget
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-
Earnings on investments	-	-	-	-
Extended day program tuition	-	-	-	-
Student activities	-	-	-	-
Other	-	-	-	-
State sources:				
Unrestricted state sources - other	-	-	-	-
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	30,464,886	30,464,886	32,717,469	2,252,583
TOTAL REVENUES	30,464,886	30,464,886	32,717,469	2,252,583
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	14,683,140	14,683,140	23,954,766	(9,271,626)
Support:				
Pupil support services	395,400	395,400	633,489	(238,089)
Instructional staff services	11,491,176	11,491,176	4,702,734	6,788,442
General administration services	13,485	13,485	10,000	3,485
School administration services	491,205	491,205	230,645	260,560
Business and central services	56,087	56,087	22,754	33,333
Plant operations and maintenance	17,700	17,700	244,499	(226,799)
Transportation	1,131,310	1,131,310	575,085	556,225
Community service operations	-	-	-	-
Child nutrition	-	-	-	-
Appropriations- charter education:				
Charter schools - Type 1	-	-	-	-
Charter schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	28,279,503	28,279,503	30,373,972	(2,094,469)
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,185,383	2,185,383	2,343,497	158,114
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	(2,185,383)	(2,185,383)	(2,343,497)	(158,114)
TOTAL OTHER FINANCING SOURCES (USES)	(2,185,383)	(2,185,383)	(2,343,497)	(158,114)
NET CHANGE IN FUND BALANCE	-	-	-	-
Fund balance, June 30, 2023	-	-	-	-
FUND BALANCE, JUNE 30, 2024	\$ -	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPOSITION 2- DISCIPLINE FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2024**

	Original	Final	Actual	Variance with Final Budget
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	8,063,984	8,806,632	8,538,471	(268,161)
Earnings on investments	-	-	400,291	400,291
Extended day program tuition	-	-	-	-
Student activities	-	-	-	-
Other	-	-	-	-
State sources:				
Unrestricted state sources - other	-	-	-	-
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	-	-	-	-
TOTAL REVENUES	8,063,984	8,806,632	8,938,762	132,130
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	3,828,150	3,813,000	4,369,672	(556,672)
Support:				
Pupil support services	1,695,090	1,624,100	1,716,852	(92,752)
Instructional staff services	666,617	639,950	657,987	(18,037)
General administration services	56,000	47,000	73,991	(26,991)
School administration services	300,203	323,500	561,030	(237,530)
Business and central services	-	-	-	-
Plant operations and maintenance	95,000	67,500	6,369	61,131
Transportation	56	56	-	56
Community service operations	-	-	-	-
Child Nutrition	-	-	-	-
Appropriations- charter education:				
Charter schools - Type 1	-	-	-	-
Charter schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	6,641,116	6,515,106	7,385,901	(870,795)
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,422,868	2,291,526	1,552,861	(738,665)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	1,422,868	2,291,526	1,552,861	(738,665)
Fund balance, June 30, 2023	7,078,915	10,220,425	10,217,423	(3,002)
FUND BALANCE, JUNE 30, 2024	\$ 8,501,783	\$ 12,511,951	\$ 11,770,284	\$ (741,667)

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****PROPOSITION 3- COMPENSATION FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2024**

	Original	Final	Actual	Variance with Final Budget
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	41,027,773	43,983,098	43,760,631	(222,467)
Earnings on investments	250,000	750,000	3,799,981	3,049,981
Extended day program tuition	-	-	-	-
Student activities	-	-	-	-
Other	50,000	50,000	33,250	(16,750)
State sources:				
Unrestricted state sources - other	-	-	-	-
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	-	-	-	-
TOTAL REVENUES	41,327,773	44,783,098	47,593,862	2,810,764
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	14,590,800	14,629,000	18,471,413	(3,842,413)
Special education programs	6,643,616	6,630,500	7,942,529	(1,312,029)
Other education programs	2,501,240	2,286,392	3,432,369	(1,145,977)
Support:				
Pupil support services	3,395,290	3,330,625	4,370,169	(1,039,544)
Instructional staff services	1,921,385	1,632,050	2,369,791	(737,741)
General administration services	462,800	488,825	625,525	(136,700)
School administration services	2,927,200	2,946,300	3,829,330	(883,030)
Business and central services	927,600	1,158,400	1,409,749	(251,349)
Plant operations and maintenance	65,000	65,000	100,969	(35,969)
Transportation	1,826,364	1,821,950	2,785,505	(963,555)
Community service operations	-	-	-	-
Child nutrition	-	-	621,990	(621,990)
Appropriations- charter education:				
Charter schools - Type 1	12,840,473	12,840,473	-	12,840,473
Charter schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	48,101,768	47,829,515	45,959,339	1,870,176
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(6,773,995)	(3,046,417)	1,634,523	4,680,940
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	(6,773,995)	(3,046,417)	1,634,523	4,680,940
Fund balance, June 30, 2023	19,493,673	31,224,440	31,224,440	-
FUND BALANCE, JUNE 30, 2024	\$ 12,719,678	\$ 28,178,023	\$ 32,858,963	\$ 4,680,940

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****CHILD NUTRITION FUND****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2024**

	Original	Final	Actual	Variance with Final Budget
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-
Earnings on investments	-	-	-	-
Extended day program tuition	-	-	-	-
Student activities	-	-	-	-
Other	731,000	2,441,664	1,751,118	(690,546)
State sources:				
Unrestricted state sources - other	400,000	1,650,015	1,523,835	(126,180)
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	28,900,000	31,535,361	31,661,541	126,180
TOTAL REVENUES	<u>30,031,000</u>	<u>35,627,040</u>	<u>34,936,494</u>	<u>(690,546)</u>
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	-	-	-	-
Special education programs	-	-	-	-
Other education programs	-	-	-	-
Support:				
Pupil support services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
School administration services	-	-	-	-
Business and central services	-	-	-	-
Plant operations and maintenance	-	-	-	-
Transportation	-	-	-	-
Community service operations	-	-	-	-
Child nutrition	31,666,700	40,420,769	39,509,489	911,280
Appropriations- charter education:				
Charter schools - Type 1	-	-	-	-
Charter schools - Type 2	2,060,000	25,842	1,147,790	(1,121,948)
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	<u>33,726,700</u>	<u>40,446,611</u>	<u>40,657,279</u>	<u>(210,668)</u>
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,695,700)</u>	<u>(4,819,571)</u>	<u>(5,720,785)</u>	<u>(901,214)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	885,000	885,000
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>885,000</u>	<u>885,000</u>
NET CHANGE IN FUND BALANCE	(3,695,700)	(4,819,571)	(4,835,785)	(16,214)
Fund balance, June 30, 2023	<u>4,819,571</u>	<u>4,819,571</u>	<u>4,790,186</u>	<u>(29,385)</u>
FUND BALANCE, JUNE 30, 2024	<u>\$ 1,123,871</u>	<u>\$ -</u>	<u>\$ (45,599)</u>	<u>\$ (45,599)</u>

EAST BATON ROUGE PARISH SCHOOL SYSTEM**Baton Rouge, Louisiana****ESSERF****BUDGETARY COMPARISON SCHEDULE****FISCAL YEAR ENDED JUNE 30, 2024**

	Original	Final	Actual	Variance with Final Budget
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-
Earnings on investments	-	-	-	-
Extended day program tuition	-	-	-	-
Student activities	-	-	-	-
Other	-	-	-	-
State sources:				
Unrestricted state sources - other	-	-	-	-
Revenue sharing	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Federal grants	58,547,077	58,547,077	64,460,012	5,912,935
TOTAL REVENUES	58,547,077	58,547,077	64,460,012	5,912,935
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular education programs	14,654,677	14,654,677	17,089,492	(2,434,815)
Special education programs	-	-	48,179	(48,179)
Other education programs	15,343,299	15,343,299	20,925,157	(5,581,858)
Support:				
Pupil support services	681,575	681,575	1,139,936	(458,361)
Instructional staff services	15,555,029	15,555,029	11,887,888	3,667,141
General administration services	-	-	10,000	(10,000)
School administration services	-	-	9,691	(9,691)
Business and central services	113,850	113,850	117,798	(3,948)
Plant operations and maintenance	-	-	705	(705)
Transportation	10,379	10,379	177,794	(167,415)
Community service operations	-	-	-	-
Child nutrition	-	-	-	-
Appropriations- charter education:				
Charter schools - Type 1	-	-	-	-
Charter schools - Type 2	-	-	-	-
Office of Juvenile Justice	-	-	-	-
Recovery School District	-	-	-	-
Facilities and acquisition	-	-	-	-
Debt service - Principal retirement	-	-	-	-
Debt service - Interest and bank charges	-	-	-	-
TOTAL EXPENDITURES	46,358,809	46,358,809	51,406,640	(5,047,831)
(DEFICIENCY) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	12,188,268	12,188,268	13,053,372	865,104
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	(12,188,268)	(12,188,268)	(13,053,372)	(865,104)
TOTAL OTHER FINANCING SOURCES (USES)	(12,188,268)	(12,188,268)	(13,053,372)	(865,104)
NET CHANGE IN FUND BALANCE	-	-	-	-
Fund balance, June 30, 2023	-	-	-	-
FUND BALANCE, JUNE 30, 2024	\$ -	\$ -	\$ -	\$ -

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

1. BUDGET AND BUDGETARY ACCOUNTING

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

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

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

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

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

Budgets are prepared on the modified accrual basis of accounting. Unencumbered appropriations in the General Fund lapse at the end of the fiscal year. Encumbered appropriations at year end that have been approved by the Board are generally expended during the next fiscal year's operations, assuming that the underlying liability is ultimately incurred. Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the School System to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School System amended its General Fund budget once during the year, reflecting an increase of total budgeted revenues of approximately \$30.6 million and an increase of total budgeted expenditures of approximately \$19.7 million.

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

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

Changes of Benefit Terms include:

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

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

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

Louisiana School Employees Retirement System

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

Louisiana State Employees' Retirement System

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

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

Changes of Assumptions

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

Discount Rate:

<u>Year (*)</u>	<u>Rate</u>	<u>Change</u>	<u>Year (*)</u>	<u>Rate</u>	<u>Change</u>
<u>TRSL</u>			<u>LSERS</u>		
2023	7.250%	0.000%	2023	6.800%	0.000%
2022	7.250%	-0.150%	2022	6.800%	-0.100%
2021	7.400%	-0.050%	2021	6.900%	-0.100%
2020	7.450%	-0.100%	2020	7.000%	0.000%
2019	7.550%	-0.100%	2019	7.000%	-0.062%
2018	7.650%	-0.050%	2018	7.063%	-0.063%
2017	7.700%	-0.050%	2017	7.125%	0.125%
2016	7.750%	0.000%	2016	7.000%	-0.250%
2015	7.750%		2015	7.250%	
<u>LASERS</u>					
2023	7.250%	0.000%			
2022	7.250%	-0.150%			
2021	7.400%	-0.150%			
2020	7.550%	-0.050%			
2019	7.600%	-0.050%			
2018	7.650%	-0.050%			
2017	7.700%	-0.050%			
2016	7.750%	0.000%			
2015	7.750%				

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

Inflation Rate:

<u>Year (*)</u>	<u>Rate</u>	<u>Change</u>	<u>Year (*)</u>	<u>Rate</u>	<u>Change</u>
<u>TRSL</u>			<u>LSERS</u>		
2023	2.400%	0.100%	2023	2.500%	0.200%
2022	2.300%	0.000%	2022	2.300%	-0.200%
2021	2.300%	-0.200%	2021	2.500%	0.000%
2020	2.500%	0.000%	2020	2.500%	0.000%
2019	2.500%	0.000%	2019	2.500%	0.000%
2018	2.500%	-0.125%	2018	2.500%	-0.125%
2017	2.625%	0.125%	2017	2.625%	0.000%
2016	2.500%	0.000%	2016	2.625%	-0.125%
2015	2.500%		2015	2.750%	
<u>LASERS</u>					
2023	2.300%	0.000%			
2022	2.300%	0.000%			
2021	2.300%	0.000%			
2020	2.300%	-0.200%			
2019	2.500%	-0.250%			
2018	2.750%	0.000%			
2017	2.750%	-0.250%			
2016	3.000%	0.000%			
2015	3.000%				

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

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

Changes of Assumptions (continued)

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

Salary Increases:

<u>Year (*)</u>	<u>Range</u>		
<u>TRSL</u>		<u>LSERS</u>	
2023	2.41% to 4.85%	2023	3.25% to 3.75%
2022	No change	2022	No change
2021	No change	2021	No change
2020	3.10% to 4.60% for various member types	2020	No change
2019	No change	2019	No change
2018	3.30% to 4.80% for various member types	2018	3.25%
2017	No change	2017	3.075% to 5.375%
2016	3.50% to 10.00% for various member types	2016	3.200% to 5.500%
<u>LASERS</u>			
2023	3.00% to 13.90 %		
2022	No change		
2021	No change		
2020	2.60% to 13.80% for various member types		
2019	2.80% to 14.00% for various member types		
2018	No change		
2017	2.80% to 14.30% for various member types		
2016	3.00% to 14.50% for various member types		

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM
Baton Rouge, Louisiana

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

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

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

Changes in assumptions: See table below.

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

Year	Discount Rate	Mortality	Healthcare Trend	Salary Scale
2024	3.93%	PUB-2010 headcount using Scale MP-2021	Variable beginning at 7.75% and grading down 0.25% per year until reaching 4%	2.86% TRSL and 3.75 Other
2023	3.65%	PUB-2010 headcount using Scale MP-2021	Variable beginning at 7% and grading down 0.25% per year until reaching 4%	2.30%
2022	3.54%	PUB-2010 headcount using Scale MP-2021	Variable beginning at 7% and grading down 0.25% per year until reaching 4%	2.30%
2021	1.92%	RP-2014	5.5% annually for 10 years, 4.5% thereafter	4.00%
2020	2.45%	RP-2014	5.5% annually for 10 years, 4.5% thereafter	4.00%
2019	3.13%	RP-2014	5.5% annually	4.00%
2018	3.62%	RP-2000	5.5% annually	3.00%

The following were changes in expected and actual experience:

Year	Average Remaining Service Life
2024	8.1
2023	7.4
2022	7.4
2021	5.0
2020	5.0
2019	9.0
2018	9.0



SUPPLEMENTAL INFORMATION

EAST BATON ROUGE PARISH SCHOOL SYSTEM

REPORTS ON COMPLIANCE AND INTERNAL CONTROL

AND PERFORMANCE MEASUREMENT DATA

JUNE 30, 2024

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EXHIBIT A

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

East Baton Rouge Parish School System
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the East Baton Rouge Parish School System (the School System) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements, and have issued our report thereon dated December 20, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School System's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School System's internal control. Accordingly, we do not express an opinion on the effectiveness of the School System's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the East Baton Rouge Parish School System's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2024-001.

East Baton Rouge Parish School System's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the East Baton Rouge Parish School System's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The School System's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
December 20, 2024



EXHIBIT B

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

East Baton Rouge Parish School System
Baton Rouge, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited East Baton Rouge Parish School System's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of East Baton Rouge Parish School System's major federal programs for the year ended June 30, 2024. East Baton Rouge Parish School System's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, East Baton Rouge Parish School System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of East Baton Rouge Parish School System and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of East Baton Rouge Parish School System's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to East Baton Rouge Parish School System's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on East Baton Rouge Parish School System's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about East Baton Rouge Parish School System's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding East Baton Rouge Parish School System's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of East Baton Rouge Parish School System's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of East Baton Rouge Parish School System's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.



Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance.

Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of East Baton Rouge Parish School System as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the School System's basic financial statements. We have issued our report thereon dated December 20, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
December 20, 2024



**EAST BATON ROUGE PARISH SCHOOL SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2024**

U.S. DEPT. OF EDUCATION

PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER	GRANTOR PROJECT NUMBER	EXPENDITURES	TOTALS BY ASSISTANCE LISTING NUMBER	AMOUNTS PROVIDED TO SUBRECIPIENTS
Adult Ed. Federal	84.002A	N/A	\$ 452,534		\$ -
Adult Ed. Federal	84.002A	N/A	288,249		-
22-23 Leadership	84.002A	N/A	22,224		-
School Redesign Grant	84.010A	28-23-RD19-17	1,852,209		-
Title I Part A - Basic	84.010A	28-24-T1-17	30,152,907		1,771,156
School Redesign Grant	84.010A	28-24-RD19-17	625,201		-
Title I Part A - Basic	84.010A	28-24-T1-17	87,152	32,717,469	-
High Cost Services Rnd 1 IDEA	84.027A (7)	28-21-RH-17	177,381		59,527
IDEA Set Aside '22	84.027A (7)	N/A	303,563		-
Special Ed. IDEA-Part B	84.027A (7)	N/A	12,150,017		-
IDEA 611 ARP	84.027X (7)	28-22-LA11-17	461,999	13,092,960	-
JAG-Aim High	84.027A (7)	N/A	100,000	100,000	-
Vocational Ed Carl Perkins Basic Grant	84.048A	28-24-02-17	767,592	767,592	-
Magnet School Assistance Program	84.165A (1)	N/A	307,374	307,374	-
Special Ed. Preschool	84.173A (7)	28-24-P1-17	255,815		-
IDEA 619 Set Aside	84.173A (7)	28-23-IPSA-17	7,002		-
IDEA 619 ARP	84.173X (7)	28-22-LA19-17	94,992	357,809	-
Title X - Education for Homeless Children & Youth	84.196A	28-24-MVH1-17	226,136	226,136	-
21st Century	84.287C	28-23-2C-17	101,431		-
21st Century	84.287C	28-24-2C-17	669,786	771,217	-
Title III - English Language Acquisition Grants	84.365	28-24-60-17	520,448		-
Title III - Immigrant	84.365	28-24-S3-17	36,297	556,745	-
Title II, Part A Teacher Principal Training & Recruiting Fund	84.367	28-24-50-17	2,813,793	2,813,793	128,249
CLSD B-5 '22	84.371C	28-24-CLU9-17	154,941		-
CLSD 9-12 '22	84.371C	28-24-CLUB-17	938,505		12,967
CLSB UIN B-5	84.371C	28-24-CUUB-17	751,560		-
CLSD UIN K-5	84.371C	28-24-CUUK-17	1,813,838		-
CLSD K-5 '22	84.371C	28-24-CLUK-17	1,588,410		63,201
CLSD 6-8 '22	84.371C	28-24-CLU6-17	658,993		-
CLSD UIN 9-12	84.371C	28-24-CUUB-17	288,060		-
CLSD UIN 6-8	84.371C	28-24-CUUG-17	297,655	6,491,962	-
LSU EIR Grant	84.411C (2)	N/A	19,928	19,928	-
Title IV A - SSAE	84.424A	28-24-71-17	1,883,776		125,605
Stronger Connections	84.424F	28-23-BSCA-17	325,189		-
Project Seeds	84.424G	N/A	846,950	3,055,915	-
Real-time Early Access to Literacy	84.425B	28-21-REL2-17	173,473		-
Real-time Early Access to Literacy	84.425B	28-21-REL2-17	645,184	818,657	-
COVID 19 ESSERF II Incentive '23	84.425D	28-21-ES2I-17	1,128,677		-
COVID 19 ESSERF II Formula	84.425D	28-21-ES2F-17	6,357,648		227,654
COVID 19 ESSER II SC	84.425D	28-21-ESC2-17	401,571	7,887,896	401,571
COVID 19 ESSER III EB Interventions	84.425U	28-21-ESEB-17	741,869		444,835
COVID 19 ESSER III Incentive	84.425U	28-21-ES3I-17	5,072,008		135,922
COVID 19 ESSER III Formula	84.425U	28-21-ES3F-17	49,939,582	55,753,459	4,097,327
ARP Homeless Children Youth	84.425W	28-21-MVAR-17	32,691		-
ARP Homeless Children Youth	84.425W	28-22-HARP-17	522,515	555,206	-
TOTAL DEPT. OF EDUCATION			\$ 127,057,125		\$ 7,468,014 (continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2024

U.S. DEPT. OF HEALTH AND HUMAN SERVICES

PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER	GRANTOR PROJECT NUMBER	EXPENDITURES	TOTALS BY ASSISTANCE LISTING NUMBER	AMOUNTS PROVIDED TO SUBRECIPIENTS
LDH Covid-19 Testing '22	93.323	N/A	\$ 145,054	\$ 145,054	-
PDG Contract	93.434	N/A	2,400		-
Guides PDG 2023	93.434	28-24-GP23-17	34,995		-
Believe Cat 1 PDG Renewal	93.434	28-24-B1PD-17	482,153		-
Ready Start Networks PDG23	93.434	28-24-CORP-17	50,000		-
Believe Cat 3 PDG Renewal	93.434	28-24-B3PD-17	147,286		-
Ready Start PDG	94.434	28-22-COLP-17	321,300	1,038,134	-
Child Care and Development Fund (CCDF):					
Lead Agency CCDBG	93.575 (3)	28-21-COLG-17	2,691		-
Guides CCDF	93.575 (3)	28-24-GCDF-17	50,000		-
Believe Cat 2 CCDBG	93.575 (3)	28-24-B2CC-17	35,000		-
Ready Start Networks CCDBG	93.575 (3)	28-24-CORA-17	100,000		-
Believe Category 4 CCDBG	93.575 (3)	28-21-B4CC-17	54,999	242,690	-
Ready Start CCDF	93.596	28-24-CORC-17	50,000		-
Lead Agency CCDF	93.596	28-23-COLC-17	258,646	308,646	-
CDBG	14.228	N/A	675,223	675,223	-
TOTAL DEPT. OF HEALTH AND HUMAN SERVICES			2,409,747	\$	-

U.S. DEPT. OF AGRICULTURE

PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER	GRANTOR PROJECT NUMBER	EXPENDITURES	TOTALS BY ASSISTANCE LISTING NUMBER	AMOUNTS PROVIDED TO SUBRECIPIENTS
National School Breakfast Program	10.553 (6)	N/A	7,619,386		-
National School Lunch Program	10.555 (6)	N/A	18,612,441		-
Commodities Program	10.555 (6)	N/A	3,000,181		-
Summer Food Service Program for Children	10.559 (6)	N/A	2,750,617		-
Fresh Fruit and Vegetables	10.582 (6)	N/A	741,378	32,724,003	-
Child and Adult Care Food Program	10.558	N/A	1,837,567	1,837,567	-
Louisiana Festival of Flavors Sub-Grant	10.574	28-22-LAFF-17	3,804	3,804	-
TOTAL DEPT. OF AGRICULTURE			\$ 34,565,374	\$	-

(continued)

EAST BATON ROUGE PARISH SCHOOL SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2024

NATIONAL SCIENCE FOUNDATION

PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER	GRANTOR PROJECT NUMBER	EXPENDITURES	TOTALS BY ASSISTANCE LISTING NUMBER	AMOUNTS PROVIDED TO SUBRECIPIENTS
BRBYTES	47 070 (2)		6,113	6,113	-
TOTAL NATIONAL SCIENCE FOUNDATION			6,113		\$ -

U.S. DEPT. OF DEFENSE

PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER	GRANTOR PROJECT NUMBER	EXPENDITURES	TOTALS BY ASSISTANCE LISTING NUMBER	AMOUNTS PROVIDED TO SUBRECIPIENTS
ARMY ROTC	12.UKN (1)	N.A	1,146,564	1,146,564	-
TOTAL DEPT. OF DEFENSE			1,146,564		\$ -

TOTAL EXPENDITURES OF FEDERAL AWARDS

\$ 165,184,923 **\$ 7,468,014**

NOTE All awards are passed through the State of Louisiana, Department of Education, except the following

(concluded)

- (1) - Received directly from the federal agency
- (2) - Passed through Louisiana State University
- (4) - Passed through Louisiana Governor's Office of Homeland Security and Emergency Preparedness

Clusters:

(6) Child Nutrition Cluster	\$	32,724,003
(7) Special Education Cluster	\$	13,550,769
(3) CCDF Cluster	\$	242,690

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

EAST BATON ROUGE PARISH SCHOOL SYSTEM**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
FOR THE YEAR ENDED JUNE 30, 2024**NOTE A – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of East Baton Rouge Parish School System and is presented on the modified accrual basis of accounting. The information in this schedule is also presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations for Federal Awards* (Uniform Guidance). 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. During the year ended June 30, 2024, the School System received commodities valued at \$ 3,000,181. At June 30, 2024, the organization had food commodities totaling \$4,088,683 in inventory.

NOTE C – DE MINIMUS COST RATE

During the year ended June 30, 2024, the East Baton Rouge Parish School System did not elect to use the 10% de minimus cost rate as allowed by §200.414 of the Uniform Guidance.

EAST BATON ROUGE PARISH SCHOOL SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024

A. Summary of Auditors' Results*Financial Statements*

Type of auditors' report issued: Unmodified

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiencies identified that are not considered to be material weaknesses? ☒ Yes ☐ None reported

Noncompliance material to financial statements or other matters noted? ☒ Yes ☐ No*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)? ☐ Yes ☒ No

EAST BATON ROUGE PARISH SCHOOL SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024

A. Summary of Auditors' Results (continued)

Identification of major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
<i>Child Nutrition Program Cluster</i>	
10.553	National School Breakfast Program
10.555	National School Lunch Program
10.559	Summer Food Service Program for Children
10.582	Fresh Fruit and Vegetables
84.424, 84.424F, 84.424G	Title IV SSAE, Stronger Connections, Project Seeds

The threshold for distinguishing types A & B programs was program expenditures exceeding \$3,000,000.

- The East Baton Rouge Parish School System was determined to be a low-risk auditee.

B. Findings – Financial Statement Audit

2024-001 LOCAL GOVERNMENT BUDGET ACT

<u>Criteria:</u>	Louisiana Revised Statute 39:1311 requires the governmental entity to revise its budget when total projected revenues and other sources fail to meet total budgeted revenues and other sources by five percent or more.
<u>Condition(s):</u>	The final amended budget reflected expenditures in the Proposition 2 – Discipline Fund that exceeded expenditures by more than five percent.
<u>Cause:</u>	The budget estimation process for salary and benefit expenditures was not precise enough to ensure that actual expenditures did not exceed the amended budgeted expenditures by more than five percent.
<u>Effect:</u>	The School System is not in compliance with the requirements of Louisiana Revised Statute 39:1311.
<u>Recommendation:</u>	We recommend that the School System comply with all requirements of the Local Budget Act.
<u>View of Responsible Official:</u>	Management of the School System concurs with the finding and will amend budgets when necessary, as required by the Local Government Budget Act.

C. Findings and Questioned Costs – Major Federal Award Programs

- None

EAST BATON ROUGE PARISH SCHOOL SYSTEM
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

B. Findings – Financial Statement Audit

- None.

C. Findings and Questioned Costs – Major Federal Award Programs

2023 – 001) Graduation Rate Cohort Documentation

84.010 Title I Basic Grant #28-23-T1-17

Condition(s): In testing internal controls with respect to 34 CFR §200.19(b), 7 of 40 leavers had exceptions to the required documentation set forth by the compliance guidance. This rate of exception indicates that the School System does not have adequate internal control procedures in place to ensure that all documentation is maintained contemporaneously with the removal of the student to support the removal from a cohort.

While the School System does have a process of obtaining monthly drop-out reports to monitor leavers from the cohorts at the program level, testing revealed that these listings were not complete with all exit codes and potential leavers. This created a deficiency in the internal control process in place, as there was lack of oversight over the documentation obtained for certain leavers.

Recommendation: The School System should establish procedures at the School and program administration levels to ensure appropriate documentation is obtained related to removal of students from a cohort in a timely manner. The School System should develop an internal control procedure which includes the periodic review of a complete listing of cohort removals at the program administration level. The School System should also emphasize the importance of appropriate documentation retention at the School level in a timely manner with the departure of students. We recommend that the documentation for leavers also be maintained and monitored at the program administration level to provide a level of accountability to the schools.

Status: Resolved.



CORRECTIVE ACTION PLAN REPORT TO MANAGEMENT

December 20, 2024

East Baton Rouge Parish School System (EBRPSS) respectfully submits the following corrective action plan for the year ended June 30, 2024, corrective actions implemented:

EisnerAmper, LLP
8550 United Plaza, Blvd. Suite 1001
Baton Rouge, LA 70809

The audit period is July 1, 2023, through June 30, 2024.

Fiscal Year 2023-2024:

2024-001

Local Government Budget Act

Criteria:	Louisiana Revised Statute 39:1311 requires the governmental entity to revise its budget when total projected revenues and other sources fail to meet total budgeted revenues and other sources by five percent or more.
Condition:	The final amended budget reflected expenditures in the Proposition 2 – Discipline Fund that exceeded expenditures by more than five percent.
Cause:	The budget estimation process for salary and benefit expenditures was not precise enough to ensure that actual expenditures did not exceed the amended budgeted expenditures by more than five percent.
Effect:	The School System is not in compliance with the requirements of Louisiana Revised Statute 39:1311.
Recommendation:	School System should comply with all requirements of the Local Budget Act.

Management's Response:

- Management of the School System concurs with the finding. The Finance Department will enhance the budget monitoring procedures throughout the fiscal period to prepare and approve amendments as required by law. Each supervisor will begin submitting a budget/actual variance form along with their submission of the annual financial report (AFR) and working trial balances to ensure that budget revisions can be brought to the Board for approval. Management believes this is an isolated incident and will continue to monitor budgeted and actual revenues and expenditures.

Approved:


Kelly Lopez, Chief Financial Officer



**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

EXHIBIT F

To the Members of the
East Baton Rouge Parish School System,
the Louisiana Department of Education,
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the performance and statistical data accompanying the annual financial statements of the East Baton Rouge Parish School System for the fiscal year ended June 30, 2024. Management of the East Baton Rouge Parish School System is responsible for its performance and statistical data.

The East Baton Rouge Parish School System has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of performing the specified procedures on the performance and statistical data accompanying the annual financial statements and report our findings to assist the specified parties in its compliance with Louisiana Revised Statute 24:514 I. The Louisiana Legislative Auditor ("LLA") and the Louisiana Department of Education ("LDOE") have agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources
(Schedule 1)**

1. We selected a sample of 25 transactions, reviewed supporting documentation, and observed that the sampled expenditures/revenues are classified within the below category corresponding to the type of expenditure/revenue identified on the supporting documentation:
 - Total General Fund Instructional Expenditures
 - Total General Fund Equipment Expenditures
 - Total Local Taxation Revenue
 - Total Local Earnings on Investment in Real Property
 - Total State Revenue in Lieu of Taxes
 - Nonpublic Textbook Revenue
 - Nonpublic Transportation Revenue

No exceptions noted.

Class Size Characteristics (Schedule 2)

2. We obtained a list of classes by school, school type, and class size as reported on the schedule. We then traced the number of students per class for a sample of 10 classes to the October 1 roll books for those classes and observed that the number of students per class agreed with its classification on the schedule.

No exceptions noted.

Education Levels / Experience of Public-School Staff (NO SCHEDULE)

3. We obtained October 1st PEP data submitted to the Department of Education (or equivalent listing prepared by management), including full-time teachers, principals, and assistant principals by classification, as well as their level of education and obtained management's representation that the data/listing was complete. We then selected a sample of 25 individuals, obtained each individual's personnel file, and observed that each individual's education level and experience as documented in the personnel file agrees to the classification on the PEP data or equivalent listing prepared by management.

No exceptions noted.

Public-School Staff Data: Average Salaries (NO SCHEDULE)

4. We obtained June 30th PEP data submitted to the Department of Education (or equivalent listing provided by management) of all classroom teachers, including base salary, extra compensation, and ROTC or rehired retiree status, as well as full-time equivalents, and obtained management's representation that the data/listing was complete. We then selected a sample of 25 individuals, obtained each individual's personnel file, and observed that each individual's salary, extra compensation, and full-time equivalents as documented in the personnel file supports the information on the PEP data (or equivalent listing prepared by management).

No exceptions noted.

We were engaged by the East Baton Rouge Parish School System to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the performance and statistical data of East Baton Rouge Parish School System for the fiscal year ended June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the East Baton Rouge Parish School System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is intended solely to describe the scope of testing performed on the performance and statistical data accompanying the annual financial statements of the East Baton Rouge Parish School System, as required by Louisiana Revised Statute 24:514.I, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
December 20, 2024



EisnerAmper LLP
www.eisneramper.com

EAST BATON ROUGH PARISH SCHOOL SYSTEM
BATON ROUGE, LOUISIANA

Schedules Required by State Law (R.S. 24:514 - Performance Measurement Data)
As of and for the Year Ended June 30, 2024

Schedule 1 – General Fund Instructional and Support Expenditures and Certain Local Revenue Sources

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

Schedule 2 (Formerly Schedule 6) Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students.

Schedule 1

EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2024

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 122,440,722	
Other Instructional Staff Activities	9,060,410	
Instructional Staff Employee Benefits	61,992,226	
Purchased Professional and Technical Services	1,566,889	
Instructional Materials and Supplies	1,549,121	
Instructional Equipment	130,355	
Total Teacher and Student Interaction Activities		196,739,723

Other Instructional Activities		3,166,911
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Pupil Support Services	33,849,237	
Less: Equipment for Pupil Support Services	-	
Net Pupil Support Services		33,849,237

Instructional Staff Services	15,030,129	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services		15,030,129

School Administration	29,407,466	
Less: Equipment for School Administration	-	
Net School Administration		29,407,466

Total General Fund Instructional Expenditures (Total of Column B)	\$	278,193,466
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Total General Fund Equipment Expenditures (Object 730, Function Series 1000-4000)	\$	4,973,138
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Certain Local Revenue Sources

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	23,960,076
Renewable Ad Valorem Tax	185,076,027
Debt Service Ad Valorem Tax	-
Penalty and Interest on Ad Valorem Tax	840,379
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	4,497,271
Sales and Use Taxes - gross	229,903,372
Sales and Use Tax penalty and Interest	1,254,660
Total Local Taxation Revenue	445,531,785

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	-
Earnings from Other Real Property	-
Total Local Earnings on Investment in Real Property	-

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	1,628,196
Revenue Sharing - Other Taxes	3,799,125
Revenue Sharing - Excess Portion	-
Other Revenue in Lieu of Taxes	-
Total State Revenue in Lieu of Taxes	\$ 5,427,321

Nonpublic Textbook Revenue	\$	329,035
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Nonpublic Transportation Revenue		-
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EAST BATON ROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Class Size Characteristics
As of October 1, 2023

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	62%	4,499	32%	2,276	5%	382	1%	66
Elementary Activity Classes	59%	711	33%	402	6%	71	2%	22
Middle/Jr. High	62%	1,473	25%	595	12%	308	1%	12
Middle/Jr. High Activity Classes	54%	219	20%	82	19%	75	7%	27
High	59%	2,908	16%	809	21%	1,032	4%	181
High Activity Classes	80%	746	10%	98	7%	67	3%	27
Combination	49%	616	15%	181	31%	387	5%	66
Combination Activity Classes	37%	90	19%	46	36%	88	8%	22
Other	98%	84	2%	2	0%	-	0%	-
Other Activity Classes	100%	5	0%	-	0%	-	0%	-

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment for grades K-3 is 26 students and the maximum enrollment for grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To: Board of the East Baton Rouge Parish School System and the Louisiana Legislative Auditor

We have performed the procedures enumerated in Schedule A on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) of the East Baton Rouge Parish School System for the fiscal period July 1, 2023 through June 30, 2024. East Baton Rouge Parish School System's management is responsible for those C/C areas identified in the SAUPs.

The East Baton Rouge Parish School System has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of performing specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2023 through June 30, 2024. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed, and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

We were engaged by East Baton Rouge Parish School System to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs of the East Baton Rouge Parish School System for the fiscal period July 1, 2023 through June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of East Baton Rouge Parish School System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



EISNERAMPER LLP
Baton Rouge, Louisiana
December 20, 2024

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2024**

Schedule A

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read *"no exception noted"* or for step 13 *"we performed the procedure and discussed the results with management"*. If not, then a description of the exception ensues.

1) Written Policies and Procedures

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

No exception noted.

ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

No exception noted.

iii. **Disbursements**, including processing, reviewing, and approving

No exception noted.

iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exception noted.

v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

No exception noted.

vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

No exception noted.

vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exception noted.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2024**

Schedule A

- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

No exception noted.

- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

No exception noted.

- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No exception noted.

- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

No exception noted.

- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

No exception noted.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- i. Observe whether the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

No exception noted.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

No exception noted.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2024**

Schedule A

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

No exception noted.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

No exception noted.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

A listing of bank accounts was provided and included a total of 83 bank accounts. Management identified the entity's main operating account. No exceptions were noted as a result of performing this procedure.

From the listing provided, we selected 5 bank accounts (1 main operating and 4 randomly) and obtained the bank reconciliations for the month ending June 30 2024, resulting in 5 bank reconciliations obtained and subjected to the below procedures.

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

No exception noted.

- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

No exception noted.

- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

No exception noted.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2024**

Schedule A

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

A listing of deposit sites was provided and included a total of 154 deposit sites. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 deposit sites and performed the procedures below.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

A listing of collection locations for each deposit site selected in procedure #4 was provided and included a total of 5 collection locations. No exceptions were noted as a result of performing this procedure.

From each of the listings provided, we randomly selected 5 collection location for each deposit site. Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

- i. Employees responsible for cash collections do not share cash drawers/registers;

No exception noted.

- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit;

No exception noted.

- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

No exception noted.

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee verifies the reconciliation.

No exception noted.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

No exception noted.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2024**

Schedule A

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

We randomly selected two deposit dates for each of the 5 bank accounts selected in procedure #3. We obtained supporting documentation for each of the 10 deposits and performed the procedures below.

- i. Observe that receipts are sequentially pre-numbered.

No exception noted.

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exception noted.

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

No exception noted.

- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

No exception noted.

- v. Trace the actual deposit per the bank statement to the general ledger.

No exception noted.

5) Non-payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

The listing of locations that process payments for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 locations and performed the procedures below.

- B. For each location selected under #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

EAST BATON ROUGE PARISH SCHOOL SYSTEM
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2024

Schedule A

The listing of employees involved with non-payroll purchasing and payment functions for each payment processing location selected in procedure #5A was provided. No exceptions were noted as a result of performing this procedure.

Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

No exception noted.

- ii. At least two employees are involved in processing and approving payments to vendors;

No exception noted.

- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

No exception noted.

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

No exception noted.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exception noted.

- C. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and

A listing of non-payroll disbursements for each payment processing location selected in procedures #5 was provided related to the reporting period. No exceptions were noted as a result of performing this procedure.

From each of the listings provided, we randomly selected 5 disbursements and performed the procedures below.

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice, and that supporting documentation indicates that deliverables included on the invoice were received by the entity, and

No exception noted.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2024**

Schedule A

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exception noted.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exception noted.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

A listing of cards was provided. No exceptions were noted as a result of performing this procedure.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

From the listing provided, we randomly selected 5 cards (2 credit cards and 3 fuel cards) used in the fiscal period. We randomly selected one monthly statement for each of the 5 cards selected and performed the procedures noted below.

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported; and

No exception noted.

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

No exception noted.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2024**

Schedule A

- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

We randomly selected 10 transactions for 2 of the 5 cards selected in procedure #12 (3 fuel cards excluded) and performed the specified procedures. No exceptions noted.

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

The listing of travel and travel-related expense reimbursements was provided for the fiscal period. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 reimbursements and performed the procedures below.

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

No exception noted.

- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

No exception noted.

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by "Written Policies and Procedures", procedure #1A(vii); and

No exception noted.

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exception noted.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2024**

Schedule A

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

An active vendor list for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected contracts and performed the procedures below.

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

No exception noted.

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter);

No exception noted.

- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

No exception noted.

- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exception noted.

9) Payroll and Personnel

- A. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

A listing of employees/elected officials employed during the fiscal year was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 employees/officials and performed the specified procedures.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2024**

Schedule A

- B. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

We randomly selected 1 pay period during the fiscal period and performed the procedures below for the 5 employees/officials selected in procedure #9.

- i. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

No exception noted.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

No exception noted.

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

No exception noted.

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exception noted.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

A listing of employees/officials receiving termination payments during the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 2 employees/officials and performed the specified procedures.

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions noted.

10) Ethics

- A. Using the 5 randomly selected employees/officials from procedure "Payroll and Personnel" procedure #9A, above obtain ethics documentation from management, and

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2024**

Schedule A

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

For 1 of the 5 employees selected for the procedures, documentation that the required ethics training was completed could not be obtained. No exceptions noted for the other 4 employees selected for the procedures.

- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No exception noted.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exception noted.

11) Debt Service

- A. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued as required by Article VII, Section 8 of the Louisiana Constitution.

No exception noted.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

A listing of bonds/notes outstanding at the end of the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 1 bond/note and performed the specified procedures.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

No exception noted.

- B. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exception noted.

13) Information Technology Disaster Recovery/Business Continuity

A. Perform the following procedures, verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidenced that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:126725. The requirements are as follows:

· Hired before June 9, 2020 - completed the training; and

· Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We performed the procedure and discussed the results with management.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2024**

Schedule A

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from "Payroll and Personnel" procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

For 2 of the 5 employees selected for the procedures, documentation that the required sexual harassment training was completed could not be obtained. No exceptions noted for the other 3 employees selected for the procedures.

- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

No exception noted.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;

The annual sexual harassment report was not dated on or before February 1, 2024.

- ii. Number of sexual harassment complaints received by the agency;

The annual sexual harassment report was not dated on or before February 1, 2024.

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

The annual sexual harassment report was not dated on or before February 1, 2024.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

The annual sexual harassment report was not dated on or before February 1, 2024.

- v. Amount of time it took to resolve each complaint.

The annual sexual harassment report was not dated on or before February 1, 2024.

**EAST BATON ROUGE PARISH SCHOOL SYSTEM
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
JUNE 30, 2024**

Schedule B

See attached.



CORRECTIVE ACTION PLAN
LOUISIANA LEGISLATIVE AUDITOR AGREED-UPON PROCEDURES

December 19, 2024

East Baton Rouge Parish School System (EBRPSS) respectfully submits the following corrective action plan for the year ended June 30, 2024 corrective actions implemented:

EisnerAmper, LLP
8550 United Plaza Blvd. Suite 1001
Baton Rouge, LA 70809

The audit period is July 1, 2023 through June 30, 2024.

Sexual Harassment Training:

Condition(s): For 2 of the 5 employees selected for our procedures, documentation that the required sexual harassment training was completed could not be obtained.

Management's Response: The District concurs with the exception. During the 2024-2025 fiscal year, the District's Human Resources department will continue to work with staff to ensure that all employees complete one hour of sexual harassment training.

Condition(s): Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344.

Management's Response: The District concurs with the exception. However, the District does track the following items:

- Number and percentage of employees that have completed the training requirements.
- Number of sexual harassment complaints received by the agency.








Division of Finance

- Number of complaints which resulted in a finding that sexual harassment occurred.
- Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action.

All these items are tracked using the Frontline Professional Growth Portal system or an internal monitoring system at the District level.

Approved: 
Kelly Lopez,
Chief Financial Officer

Approved: 
James Crochet,
Chief Business Officer

Approved: 
LaMont Cole,
EBRPSS Superintendent





CORRECTIVE ACTION PLAN

LOUISIANA LEGISLATIVE AUDITOR AGREED-UPON PROCEDURES

December 19, 2024

East Baton Rouge Parish School System (EBRPSS) respectfully submits the following corrective action plan for the year ended June 30, 2024 corrective actions implemented:

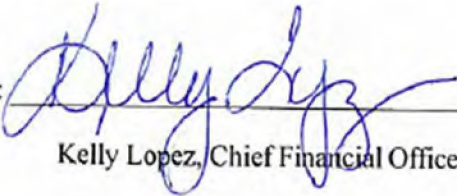
EisnerAmper LLP
8550 United Plaza Blvd. Suite 1001
Baton Rouge, LA 70809

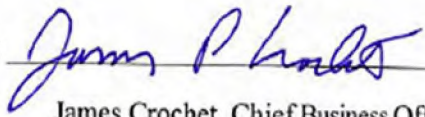
The audit period is July 1, 2023 through June 30, 2024.


Ethics Training:

Condition(s): For 1 of the 5 employees selected for our procedures, documentation that the required ethics training was completed could not be obtained.

Management's Response: The District concurs with the exception. During the 2024-2025 fiscal year, the District's Human Resources department will continue to work with staff to ensure that all employees complete one hour of ethics training.

Approved: 
Kelly Lopez, Chief Financial Officer

Approved: 
James Crochet, Chief Business Officer

Approved: 
LaMont Cole, EBRPSS Superintendent



December 20, 2024

The East Baton Rouge Parish School System
Baton Rouge, Louisiana

We have audited the financial statements of the East Baton Rouge Parish School System (the School System), for the year ended June 30, 2024 and have issued our report thereon. As part of our audit, we considered internal accounting control to the extent we determined necessary to plan our audit as required by auditing standards generally accepted in the United States of America. Under these standards, the purposes of such evaluation are to establish a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School System's internal control.

The objective of internal control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of the financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

No matter how good a system, there are inherent limitations that should be recognized in considering the potential effectiveness of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the degree of compliance with the procedures may deteriorate. We say this simply to suggest that any system needs to be constantly reviewed and improved where necessary.

Also, in accordance with *Government Auditing Standards*, we considered compliance with certain provisions of laws, regulations, contracts and grant agreements, 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.

However, during the course of our audit, we became aware of a matter that is an opportunity for strengthening internal controls or operating efficiency or instances of immaterial non-compliance. Our comments and suggestions regarding this matter is set forth below. This letter does not affect our reports dated December 20, 2024, on the financial statements of the School System and the School System's internal control over financial reporting.

2024-001**School Activity Funds**

Condition: During an internal audit review of school activity funds, it was noted that a school secretary issued two checks for start-up funds (\$700 and \$1,000) for the purpose of operating two concession stands at the school sporting events. There are no transaction records reflecting that the funds were returned to the school. This reportable instance is presented in Attachment A to this letter.

Recommendation: We commend the School System for having internal controls in place that allowed for self-detection of these instances of alleged misuse of funds and encourage continued application of such control activities.

Management's Response:

The School Board will continue to ensure that all funds are deposited in a timely manner. A sign out of petty cash funds will be used to accompany all transactions. A mandatory training session will be held for all employees that handle petty cash. The session will include the importance of accurate tracking and compliance, proper use of the sign-out sheet, and the deadlines for returning funds and receipts. Internal Audit will issue a district-wide memo to all employees outlining the new requirements and emphasizing the importance of timely deposits and accountability.

We have already discussed this matter with the School System's management. Their views on these matters and plans for corrective action are identified herein. This letter does not affect our report dated December 20, 2024, on the financial statements of the School System, and furthermore, this letter is intended for use only by the School System's management and audit committee and is not intended to be used, and should not be used, by anyone other than these specified parties.

Sincerely,

EisnerAmper LLP



Attachment A to Management Letter

The following 18 elements of the instance of misappropriation is presented below.

Element of Finding		School Activity Funds 2024-001
1	A general statement describing the fraud or misappropriation that occurred.	The school secretary issued two checks for start-up funds for the purpose of operating two concession stands at the school sporting events. The funds were not deposited into the respective school activity account in accordance with internal policy.
2	A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment).	Petty Cash for athletics
	The amount of funds or approximate value of assets involved.	\$1,700
4	The department or office in which the fraud or misappropriation occurred.	Woodlawn High, specifically athletics
5	The period of time over which the fraud or misappropriation occurred.	December-February 2024
6	The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation.	Executive Secretary
7	The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated.	No formal charges
8	Is the person who committed or is believed to have committed the act of fraud still employed by the agency?	No
9	If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation?	No
10	Has the agency notified the appropriate law enforcement body about the fraud or misappropriation?	No
11	What is the status of the investigation at the date of the auditor's/accountant's report?	Closed
12	If the investigation is complete and the person believed to have committed the act of fraud or misappropriation has been identified, has the agency filed charges against that person?	No
13	What is the status of any related adjudication at the date of the auditor's/accountant's report?	Closed
14	Has restitution been made or has an insurance claim been filed?	No
15	Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only)	Yes
16	Did the agency's internal controls allow the detection of the fraud or misappropriation in a timely manner?	Yes
17	If the answer to the last question is "no," describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner	
18	Management's plan to ensure that the fraud or misappropriation does not occur in the future	Ensure all funds are deposited timely and a sign out of petty cash funds to accompany all transactions.



**CORRECTIVE ACTION PLAN
REPORT TO MANAGEMENT**

December 20, 2024

East Baton Rouge Parish School System (EBRPSS) respectfully submits the following corrective action plan for the year ended June 30, 2024, corrective actions implemented:

EisnerAmper, LLP
8550 United Plaza, Blvd. Suite 1001
Baton Rouge, LA 70809

The audit period is July 1, 2023 through June 30, 2024.

Fiscal Year 2023-2024:

School Activity Funds

Condition: During an internal audit review of school activity funds, it was noted that a school secretary issued two checks for start-up funds (\$700 and \$1,000) for the purpose of operating two concession stands at the school sporting events. There are no transaction records reflecting that the funds were returned to the school. This reportable instance is presented in Attachment A to this letter.

Recommendation: We recommend that a process be developed for any advanced funds that are provided and a follow up of the deposits occurred for the advance funds. We commend the School System for having internal controls in place that allowed for self-detection of these instances of alleged misuse of funds and encourage continued application of such control activities. However, measures should be taken to prevent such acts from occurring in the future, and to be detected on a timelier basis. We recommend that a process be developed for any advanced funds that are provided and a follow up of the deposits occurred for the advance funds. We commend the School System for having internal controls in place that allowed for self-detection of these instances of alleged misuse of funds and encourage continued application of such control activities. However, measures should be taken to prevent such acts from occurring in the future, and to be detected on a timelier basis.

Management's Response:

The School Board will continue to ensure that all funds are deposited in a timely manner. A sign out of petty cash funds will be used to accompany all transactions. A mandatory training session will be held for all employees that handle petty cash. The session will include the importance of accurate tracking and compliance, proper use of the sign-out sheet, and the deadlines for returning funds and receipts. Internal Audit will issue a district-wide memo to all employees outlining the new requirements and emphasizing the importance of timely deposits and accountability.

Approved: Kelly Lopez

