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**West Carroll Parish School Board  
Oak Grove, Louisiana**

**Annual Financial Report  
As of and for the Year Ended June 30, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/20/10

**West Carroll Parish School Board  
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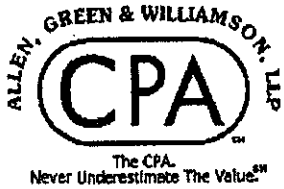
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(Concluded)



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## INDEPENDENT AUDITORS' REPORT

Board Members  
West Carroll Parish School Board  
Oak Grove, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of West Carroll Parish School Board as of and for the year ended June 30, 2009, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School Board's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School Board, as of June 30, 2009, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 31, 2009, on our consideration of the School Board'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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis, the Schedule of Funding Progress, and the Budgetary Comparison Schedules, as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Board's basic financial statements. The accompanying supplemental information, as listed in the table of contents, and the Schedule of Expenditures of Federal Awards, as required by OMB Circular A-133, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Also, the accompanying other information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements of the School Board. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

*Allen, Green & Williamson, LLP*  
ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 31, 2009

**West Carroll Parish School Board**

**REQUIRED SUPPLEMENTAL INFORMATION:**

**MANAGEMENT'S DISCUSSION  
AND ANALYSIS (MD&A)**

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**West Carroll Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2009**

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Our discussion and analysis of West Carroll Parish School Board's financial performance provides an overview of the School Board's financial activities for the fiscal year ended June 30, 2009. Please read it in conjunction with the School Board's financial statements which follow this Management's Discussion and Analysis.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

**FINANCIAL HIGHLIGHTS** The primary resources available to the School Board are local revenues which are primarily tax receipts, state revenues which are primarily minimum foundation funding and cost reimbursement grants, and federal revenues which are primarily cost reimbursement grants.

*Total revenues for all governmental funds increased \$625,566 due mainly to an increase in MFP funding. Changes in MFP represented new monies received through state calculation and included monies for state raises. Sales tax revenues fluctuate with the economy. Federal and State budget cuts are represented in cuts to our federal and state grants causing decreases in some funds.*

Total expenditures of our governmental funds increased \$624,805 due mainly to salary increases, related benefits, and various construction projects.

**USING THIS ANNUAL REPORT** The School Board's annual report consists of a series of financial statements that show information for the School Board as a whole, its funds, and its fiduciary responsibilities. The Statement of Net Assets and the Statement of Activities provide information about the activities of the School Board as a whole and present a longer-term view of the School Board's finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements also may give you some insights into the School Board's overall financial health. Fund financial statements also report the School Board's operations in more detail than the government-wide financial statements by providing information about the School Board's most significant funds, the general fund, IASA, and special federal fund. The remaining statement - the Statement of Fiduciary Net Assets presents financial information about activities for which the School Board acts solely as an agent for the benefit of students and parents.

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**West Carroll Parish School Board  
Management's Discussion and Analysis (MD&A)  
June 30, 2009**

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**Required Supplemental Information**

**Management's Discussion & Analysis (MD&A)**

**Basic Financial Statements**

**Government-wide  
Financial Statements**



**Fund  
Financial Statements**

**Notes to the Basic Financial Statements**

**Required Supplemental Information**

**Schedule of Funding Progress  
Budgetary Information for Major Funds**

**Supplemental Information**

**Nonmajor Funds Combining Statements  
Agency Funds Statements/Schedules  
Schedule of Compensation Paid Board Members**

Our auditor has provided assurance in his independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance is being provided by the auditor regarding the Required Supplemental Information and the Supplemental Information identified above. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

**Reporting the School Board as a Whole**

***The Statement of Net Assets and the Statement of Activities***

Our analysis of the School Board as a whole begins with the government-wide financial statements. One of the most important questions asked about the School Board is, "Is the School Board as a whole better off or worse off financially as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities, which appear first in the School Board's financial statements, report information on the School Board as a whole and its activities in a way that helps you answer this question. We prepare these statements to include all assets and liabilities, using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.



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**West Carroll Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2009**

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These two statements report the School Board's net assets - the difference between assets and liabilities, as reported in the Statement of Net Assets - as one way to measure the School Board's financial health, or financial position. Over time, increases or decreases in the School Board's net assets - as reported in the Statement of Activities - are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses is the School Board's operating results. However, the School Board's goal is to provide services to our students, not to generate profits as commercial entities do. One must consider many other nonfinancial factors, such as the quality of the education provided and the safety of the schools to assess the overall health of the School Board.

The Statement of Net Assets and Statement of Activities report the following activity for the School Board:

Governmental activities - All of the School Board's services are reported here, including instruction, plant services, transportation, and food services. Property taxes, sales taxes, Minimum Foundation Program funds, and state and federal grants finance most of these activities.

### **Reporting the School Board's Most Significant Funds**

#### ***Fund Financial Statements***

The School Board's fund financial statements provide detailed information about the most significant funds - not the School Board as a whole. Some funds are required to be established by State law and by bond covenants. However, the School Board establishes many other funds to help it control and manage money for particular purposes (like the school lunch) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants the School Board receives from the U.S. Department of Education). The School Board's governmental funds use the following accounting approach:

Governmental funds - All of the School Board's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School Board's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School Board's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliation on Statements D and F.

### **The School Board as Trustee**

#### ***Reporting the School Board's Fiduciary Responsibilities***

The School Board is the trustee, or fiduciary, for its student activities funds, and the sales tax collection fund. All of the School Board's fiduciary activities are reported in the Statements of Fiduciary Net Assets. We exclude these activities from the School Board's other financial statements because the School Board cannot use these assets to finance its operations. The School Board is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**West Carroll Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2009**

**THE SCHOOL BOARD AS A WHOLE** The School Board's net assets were \$8,890,916 at June 30, 2009. Of this amount \$4,569,795 was unrestricted. Restricted net assets are reported separately to show legal constraints from debt covenants and enabling legislation that limit the School Board's ability to use those net assets for day-to-day operations. Our analysis below focuses on the net assets, (Table 1) and the change in net assets (Table 2) of the School Board's governmental activities.

**Table 1**  
**Net Assets**  
**June 30,**

	<b>Governmental Activities</b>		
	2009	2008	Variance
Current and other assets	\$ 10,326,249	\$ 9,326,407	\$ 999,842
Capital assets	2,361,503	2,297,980	63,523
<b>Total assets</b>	<b>12,687,752</b>	<b>11,624,387</b>	<b>1,063,365</b>
Current and other liabilities	1,016,432	918,427	98,005
Long-term liabilities	2,780,404	563,382	2,217,022
<b>Total liabilities</b>	<b>3,796,836</b>	<b>1,481,809</b>	<b>2,315,027</b>
<b>Net assets</b>			
Invested in capital assets, net of debt	2,361,503	2,297,980	63,523
Restricted	1,959,618	1,405,434	554,184
Unrestricted	4,569,795	6,439,164	(1,869,369)
<b>Total net assets</b>	<b>\$ 8,890,916</b>	<b>\$ 10,142,578</b>	<b>\$ (1,251,662)</b>

The \$4,569,795 in unrestricted net assets of governmental activities represents accumulated results of all past year's operations.

The net assets of the School Board decreased by \$1,251,662 this year. This decrease was mainly due to the recording of post employment benefits as required by GASB 45.

The results of this year's operations for the School Board as a whole are reported in the Statement of Activities. Table 2 on the next page, takes the information from that statement and rearranges it slightly so that readers can see total revenues for the year.

**West Carroll Parish School Board  
Management's Discussion and Analysis (MD&A)  
June 30, 2009**

**Table 2  
Changes in Net Assets  
For the Years Ended June 30,**

	<b>Governmental Activities</b>		
	<u>2009</u>	<u>2008</u>	<u>Variance</u>
Net Assets – beginning	\$ 10,142,578	\$ 8,839,749	\$ 1,302,829
<b>Revenues:</b>			
<b>Program revenues</b>			
Charges for services	157,472	158,599	(1,127)
Federal grants	2,586,517	2,625,583	(39,066)
State grants and entitlements	1,060,657	1,097,862	(37,205)
<b>General Revenues</b>			
Ad valorem taxes	1,319,812	1,327,056	(7,244)
Sales taxes	2,257,959	2,337,487	(79,528)
State equalization	13,473,139	12,762,895	710,244
Other general revenues	453,584	365,644	87,940
<b>Total revenues</b>	<u>21,309,140</u>	<u>20,675,126</u>	<u>634,014</u>
<b>Functions/Program Expenses:</b>			
<b>Instruction</b>			
Regular programs	8,289,456	7,255,609	1,033,847
Special programs	2,268,351	1,974,890	293,461
Other instructional programs	3,115,338	2,482,029	633,309
<b>Support services</b>			
Student services	760,964	611,235	149,729
Instructional staff support	1,033,140	1,027,042	6,098
General administration	553,314	468,547	84,767
School administration	1,172,145	818,880	353,265
Business services	369,030	287,761	81,269
Plant services	1,746,763	1,501,670	245,093
Student transportation services	1,610,349	1,415,021	195,328
Central services	618	1,083	(465)
<b>Food Services</b>	1,633,511	1,520,707	112,804
<b>Community Services</b>	7,823	7,823	-
<b>Total expenses</b>	<u>22,560,802</u>	<u>19,372,297</u>	<u>3,188,505</u>
<b>Increase (decrease) in net assets</b>	<u>(1,251,662)</u>	<u>1,302,829</u>	<u>(2,554,491)</u>
<b>Net Assets – ending</b>	<u>\$ 8,890,916</u>	<u>\$ 10,142,578</u>	<u>\$ (1,251,662)</u>

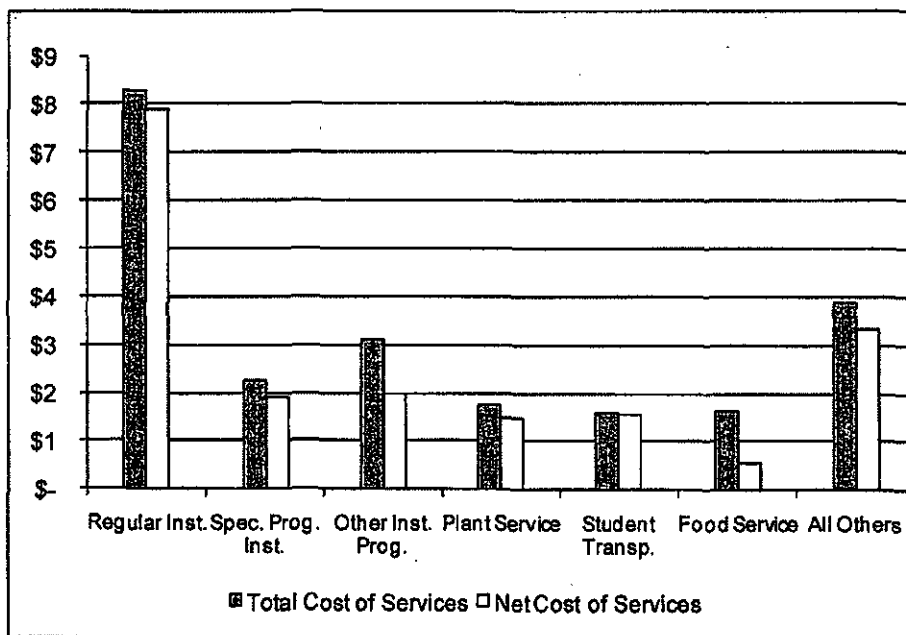
**Governmental Activities** As reported in the Statement of Activities, the cost of all governmental activities this year was \$22,560,802. The amount that taxpayers ultimately financed for these activities through School Board taxes was only \$3,577,771 because some of the cost was paid by those who benefited from the programs \$157,472 or by other governments and organizations who subsidized certain programs with grants and contributions \$3,647,174. The School Board paid for the remaining "public benefit" portion of its governmental activities with \$13,473,139 in Minimum Foundation Program funds, and with other revenues such as interest and other local sources.

**West Carroll Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2009**

In the table below we have presented the cost of each of the School Board's six largest functions - regular programs, special programs, other instructional programs, plant services, student transportation services and food services as well as each program's net cost (total cost less revenues generated by the activities). Net cost shows the financial burden that was placed on the School Board's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

**Table 3**  
**Governmental Activities**  
**For the Years Ended June 30,**

Governmental Activities	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Regular programs	\$ 8,289,456	\$ 7,255,609	\$ 7,900,907	\$ 6,904,058
Special programs	2,268,351	1,947,890	1,921,984	1,618,853
Other instructional programs	3,115,338	2,482,029	1,996,469	1,105,240
Plant services	1,746,763	1,501,670	1,483,839	1,452,427
Student transportation services	1,610,349	1,415,021	1,552,849	1,361,840
Food services	1,633,511	1,520,707	555,217	442,745
All others	3,897,034	3,249,371	3,344,891	2,605,090
<b>Totals</b>	<b>\$ 22,560,802</b>	<b>\$ 19,372,297</b>	<b>\$ 18,756,156</b>	<b>\$ 15,490,253</b>



**West Carroll Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2009**

**THE SCHOOL BOARD'S FUNDS** As we noted earlier, the School Board uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the School Board is being accountable for the resources taxpayers and others provide to it but may also give you more insight into the School Board's overall financial health.

The increase in the School Board's general fund's fund balance of \$950,588 is due mainly to minor reductions in staff and the fact that the School System as a whole has been consciously watching it's spending, helped with the increase in the School Board's funds. Other increases include slightly higher sales tax collections and ad valorem collections. Total expenditures were just about the same as the prior year.

The IASA and special federal funds do not carry a fund balance as these are cost reimbursement funds.

**General Fund Budgetary Highlights** As mentioned earlier the School Board revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. (A schedule showing the School Board's original and final budgets compared with actual results is provided in the required supplemental information section of this report.) Our beginning budget was based on prior year actual figures and any changes known of at the time of preparation.

Adjustments to revenue were as follows: MFP had an increase due to local contributions to the MFP formula. Ad valorem and revenue sharing were adjusted closer to actual.

Adjustments to expenditures were as follows: Changes were made to adjust for rising costs for fuel, utilities, retirement cost and group insurance premiums. Other minor adjustments were made to reflect changes in legal expense, salaries, supplies, liability insurance and other miscellaneous items.

The variance between budgeted revenues and actual revenues was due to a change of transfers in. The differences between budgeted expenditures and actual expenditures was due in general to allowing enough funds to cover all expenditures plus a little extra for unforeseen emergencies.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets** At June 30, 2009, the School Board had \$2,361,503 invested in a broad range of capital assets, including land, buildings, and furniture and equipment. This amount represents a net increase (including additions, deductions and depreciation) of \$63,523, or 2.8%, from last year. This increase is due mainly to current year minor building additions and adding the conversion of construction in progress over to the buildings classification.

**Capital Assets at June 30,**

	Governmental Activities		
	2009	2008	Variance
Land	\$ 312,713	\$ 312,713	\$ -
Construction in progress	-	246,612	(246,612)
Buildings	1,349,685	983,338	366,347
Furniture and equipment	699,105	755,317	(56,212)
<b>Totals</b>	<b>\$ 2,361,503</b>	<b>\$ 2,297,980</b>	<b>\$ 63,523</b>

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**West Carroll Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2009**

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*Debt* Obligations include accrued vacation pay and sick leave. We present more detailed information about our long-term liabilities in the notes to the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES** The West Carroll Parish School Board does not anticipate any significant changes to the budgets for the fiscal year 2010.

**CONTACTING THE SCHOOL BOARD'S FINANCIAL MANAGEMENT** Our financial report is designed to provide our citizens, taxpayers, parents, students, and investors and creditors with a general overview of the School Board's finances and to show the School Board's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Angela Johnson, Business Manager, at West Carroll Parish School Board, P. O. 1318, Oak Grove, Louisiana 71263-1318, telephone number (318) 428-2378.

**West Carroll Parish School Board**

**BASIC FINANCIAL STATEMENTS:**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

WEST CARROLL PARISH SCHOOL BOARD

STATEMENT OF NET ASSETS

June 30, 2009

Statement A

GOVERNMENTAL  
ACTIVITIES

<b>ASSETS</b>	
Cash and cash equivalents	\$ 7,755,904
Investments	1,382,228
Receivables, net	1,106,709
Inventory	81,408
Capital assets:	
Land and construction in progress	312,713
Capital assets, net of depreciation	<u>2,048,790</u>
<b>TOTAL ASSETS</b>	<u>12,687,752</u>
<b>LIABILITIES</b>	
Accounts, salaries and other payables	991,695
Workers' compensation claims payable	3,702
Deferred revenue	21,035
Long-term liabilities	
Due within one year	417,665
Due in more than one year	<u>2,362,739</u>
<b>TOTAL LIABILITIES</b>	<u>3,796,836</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	2,361,503
Restricted for:	
Unemployment	132,315
Salaries	597,717
School Lunch	137,511
Fire and liability	61,089
Construction and Maintenance Funds	1,030,986
Unrestricted	<u>4,569,795</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 8,890,916</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.



**WEST CARROLL PARISH SCHOOL BOARD**

**STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2009**

**Statement B**

	<u>PROGRAM REVENUES</u>			<u>NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS</u>
	<u>EXPENSES</u>	<u>CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	
<b>FUNCTIONS/PROGRAMS</b>				
Primary Government				
<i>Governmental activities:</i>				
Instruction:				
Regular programs	\$ 8,289,456	\$ 0	\$ 388,549	\$ (7,900,907)
Special programs	2,268,351		346,367	(1,921,984)
Other instructional programs	3,115,338		1,118,869	(1,996,469)
Support services:				
Student services	760,964		105,852	(655,112)
Instructional staff support	1,033,140		232,459	(800,681)
General administration	553,314		152,805	(400,509)
School administration	1,172,145		46,287	(1,125,858)
Business services	369,030		14,400	(354,630)
Plant services	1,746,763		262,924	(1,483,839)
Student transportation services	1,610,349		57,500	(1,552,849)
Central services	618		25	(593)
Food services	1,633,511	157,472	920,822	(555,217)
Community service programs	7,823		315	(7,508)
<b>Total Governmental Activities</b>	<u>22,560,802</u>	<u>157,472</u>	<u>3,647,174</u>	<u>(18,756,156)</u>
General revenues:				
Taxes:				
Property taxes, levied for general purposes				1,319,812
Sales taxes, levied for general purposes				2,257,959
State revenue sharing				90,886
Grants and contributions not restricted to specific programs				
Minimum Foundation Program				13,473,139
Interest and investment earnings				66,937
Miscellaneous				295,961
<b>Total general revenues</b>				<u>17,504,494</u>
<b>Changes in net assets</b>				<u>(1,251,662)</u>
<b>Net assets - beginning</b>				<u>10,142,578</u>
<b>Net assets - ending</b>				<u><u>\$ 8,890,916</u></u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**West Carroll Parish School Board**

**BASIC FINANCIAL STATEMENTS:**  
**FUND FINANCIAL STATEMENTS (FFS)**

**WEST CARROLL PARISH SCHOOL BOARD**

**GOVERNMENTAL FUNDS  
Balance Sheet  
June 30, 2009**

	<u>GENERAL</u>	<u>IASA</u>	<u>SPECIAL FEDERAL</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 6,193,905	\$ 432,278	\$ 27,584
Investments	1,368,768	0	0
Receivables	394,283	408,265	176,382
Interfund receivables	1,147,962	0	0
Inventory	0	0	0
<b>TOTAL ASSETS</b>	<u>9,104,918</u>	<u>840,543</u>	<u>203,966</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries and other payables	974,180	5,652	0
Workers' Compensation claims payable	3,702	0	0
Interfund payable	0	834,064	203,966
Deferred revenue	10,157	827	0
<b>Total Liabilities</b>	<u>988,039</u>	<u>840,543</u>	<u>203,966</u>
<b>Fund Balances:</b>			
<b>Reserved for:</b>			
Unemployment	113,463	0	0
Salaries	597,717	0	0
Fire and liability	61,089	0	0
Inventory	0	0	0
<b>Unreserved, reported in:</b>			
General Fund - Undesignated	7,344,610	0	0
Special Revenue	0	0	0
<b>Total Fund Balances</b>	<u>8,116,879</u>	<u>0</u>	<u>0</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 9,104,918</u>	<u>\$ 840,543</u>	<u>\$ 203,966</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**Statement C**

<u>OTHER GOVERNMENTAL</u>	<u>TOTAL</u>
\$ 1,102,137	\$ 7,755,904
13,460	1,382,228
127,779	1,108,709
0	1,147,962
81,408	81,408
<u>1,324,784</u>	<u>11,474,211</u>
11,863	991,695
0	3,702
109,932	1,147,962
10,051	21,035
<u>131,846</u>	<u>2,164,394</u>
18,852	132,315
0	597,717
0	61,089
81,408	81,408
0	7,344,810
<u>1,092,678</u>	<u>1,092,678</u>
<u>1,192,938</u>	<u>9,309,817</u>
<u>\$ 1,324,784</u>	<u>\$ 11,474,211</u>

**West Carroll Parish School Board**



**WEST CARROLL PARISH SCHOOL BOARD**

**Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Assets  
June 30, 2009**

	<b>Statement D</b>	
Total fund balances - governmental funds	\$	9,309,817

The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Assets includes those capital assets among the assets of the School Board as a whole. The cost of those capital assets allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.

Costs of capital assets	\$	10,791,217	
Depreciation expense to date		<u>(8,429,714)</u>	
			2,361,503

Long-term liabilities applicable to the School Board's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Assets.

Balances at June 30, 2009 are:

Long-term liabilities			
OPEB liability		(2,230,946)	
Compensated absences payable		(538,034)	
Workers' compensation claims payable		<u>(11,424)</u>	
			<u>(2,780,404)</u>

<b>Net Assets - Governmental Activities</b>	<b>\$</b>	<b><u>8,890,916</u></b>
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THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST CARROLL PARISH SCHOOL BOARD**

**GOVERNMENTAL FUNDS  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 2009**

	<u>GENERAL</u>	<u>IASA</u>	<u>SPECIAL FEDERAL</u>
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 634,229	\$ 0	\$ 0
Sales and use	2,257,959	0	0
Interest earnings	64,843	0	0
Food services	0	0	0
Other	292,734	0	0
State sources:			
Equalization	13,288,139	0	0
Other	692,902	0	0
Federal sources	<u>3,077</u>	<u>1,054,711</u>	<u>434,003</u>
 Total Revenues	 <u>17,233,683</u>	 <u>1,054,711</u>	 <u>434,003</u>
 <b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	7,118,638	0	0
Special programs	1,729,676	0	263,431
Other instructional programs	1,470,225	804,707	26,439
Support services:			
Student services	584,886	4,980	77,298
Instructional staff support	676,904	152,550	30,077
General administration	350,838	86,240	36,758
School administration	1,005,146	0	0
Business services	330,022	1,098	0
Plant services	1,234,502	5,136	0
Student transportation services	1,426,613	0	0
Central services	618	0	0
Food services	188,903	0	0
Community services	7,823	0	0
Capital outlay	<u>282,301</u>	<u>0</u>	<u>0</u>
 Total Expenditures	 <u>16,407,095</u>	 <u>1,054,711</u>	 <u>434,003</u>
 EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	 <u>\$ 826,588</u>	 <u>\$ 0</u>	 <u>\$ 0</u>

		Statement E	
OTHER GOVERNMENTAL		TOTAL	
\$	685,583	\$	1,319,812
	0		2,257,959
	2,294		66,937
	157,472		157,472
	3,356		296,090
	185,000		13,473,139
	458,441		1,151,343
	<u>1,094,726</u>		<u>2,586,517</u>
	<u>2,586,872</u>		<u>21,309,269</u>
	197,653		7,316,291
	25,712		2,018,819
	444,323		2,745,694
	0		667,164
	43,855		903,386
	30,468		504,304
	11,231		1,016,377
	0		331,120
	407,604		1,647,242
	0		1,426,613
	0		618
	1,303,858		1,492,761
	0		7,823
	<u>46,919</u>		<u>329,220</u>
	<u>2,511,623</u>		<u>20,407,432</u>
\$	<u>75,249</u>	\$	<u>901,837</u>

(Continued)



WEST CARROLL PARISH SCHOOL BOARD

GOVERNMENTAL FUNDS  
 Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 2009

	<u>GENERAL</u>	<u>IASA</u>	<u>SPECIAL FEDERAL</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ 124,000	\$ 0	\$ 0
Transfers out	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>124,000</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	950,588	0	0
FUND BALANCES - BEGINNING	<u>7,166,291</u>	<u>0</u>	<u>0</u>
FUND BALANCES - ENDING	<u>\$ 8,116,879</u>	<u>\$ 0</u>	<u>\$ 0</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

		Statement E	
OTHER GOVERNMENTAL		TOTAL	
\$	0	\$	124,000
	<u>(124,000)</u>		<u>(124,000)</u>
	<u>(124,000)</u>		<u>0</u>
	(48,751)		901,837
	<u>1,241,689</u>		<u>8,407,980</u>
<u>\$</u>	<u>1,192,938</u>	<u>\$</u>	<u>9,309,817</u>

(Concluded)

**WEST CARROLL PARISH SCHOOL BOARD**

**Reconciliation of the Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
to the Statement of Activities  
For the Year Ended June 30, 2009**

	<b>Statement F</b>
Total net change in fund balances - governmental funds	\$ 901,837
 <i>Amounts reported for governmental activities in the Statement of Activities are different because:</i>	
 Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense in the period:	
Capital outlays	\$ 329,220
Depreciation expense	(265,568)
Gain (loss) on disposal	(129)
	63,523
 The recording of the OPEB liability is an accrued expense for the Statement of Activities, but does not use current financial resources of the governmental funds.	 (2,230,946)
 In the Statement of Activities, certain operating expenses-compensated absences (vacations and sick leave) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation and sick time used \$406,241 exceed vacation time earned \$387,533	  18,708
 Payment of Workers' Compensation is an expenditure in the governmental funds that increases long-term liabilities in the statement of Net Assets.	  <u>(4,784)</u>
 <b>Change in net assets of governmental activities</b>	  <u><u>\$ (1,251,662)</u></u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST CARROLL PARISH SCHOOL BOARD

FIDUCIARY FUND  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
June 30, 2009

	Statement G
	AGENCY FUND
ASSETS	
Cash and cash equivalents	\$ 272,160
TOTAL ASSETS	<u>272,160</u>
LIABILITIES	
Deposits due others	<u>272,160</u>
TOTAL LIABILITIES	<u>\$ 272,160</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**West Carroll Parish School Board  
Notes to the Financial Statements  
June 30, 2009**

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**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** The accompanying financial statements of the School Board have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**A. REPORTING ENTITY** The West Carroll Parish School Board was created by Louisiana Revised Statute LSA-R.S. 17:51 to provide public education for the children within West Carroll Parish. The School Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the state of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of seven members who are elected from seven districts for terms of four years.

The School Board operates eight schools within the parish with a total enrollment of approximately 2,200 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

**B. FUNDS** The accounts of the School Board are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Funds of the School Board are classified into two categories: governmental and fiduciary.

**Governmental Funds** Governmental funds are used to account for the School Board's general government activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of capital assets. The School Board reports the following major governmental funds:

**General fund** – the primary operating fund of the School Board. It accounts for all financial resources of the School Board, except those required to be accounted for in another fund.

**IASA** – this fund is used to account for ESEA funds.

**Special federal** – this fund is used to account mainly for IDEA.

**Fiduciary Funds** Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of outside parties, including other governments, or on behalf of other funds within the School Board.

*Agency funds* are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. This fund is used for assets that the government holds for others in an agency capacity. These agency funds are as follows:

**School activities fund** – accounts for assets held by the School Board as an agent for the individual schools and school organizations.

**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2009**

**Sales tax collection fund** – accounts for monies collected on behalf of other taxing authorities within the parish.

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

**Government-Wide Financial Statements (GWFS)** The statement of net assets and the statement of activities display information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the statement of fiduciary net assets at the fund financial statement level.

The statement of net assets and the statement of activities were prepared using economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange took place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

**Program Revenues** Program revenues include 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions; program revenues reduce the cost of the function to be financed from the School Board's general revenues. Charges for services are primarily derived from cafeteria sales. Operating grants and contributions consist of the many educational grants received from the federal and state government.

**Allocation of Indirect Expenses** The School Board reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Other indirect expenses are not allowed.

**Fund Financial Statements (FFS)**

**Governmental Funds** The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

**Ad valorem taxes and sales taxes** are recognized when all applicable eligibility requirements are met and the resources are available.

**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2009**

**Entitlements and shared revenues** (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

**Other receipts** become measurable and available when cash is received by the School Board and are recognized as revenue at that time.

**Expenditures**

**Salaries** are recorded as paid. Salaries for nine-month employees are accrued at June 30. Substantially all other expenditures are recognized when the related fund liability has been incurred.

**Other financing sources (Uses)** Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishments, and long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**Fiduciary Funds** The agency fund is custodial in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting.

**D. DEPOSITS AND INVESTMENTS** Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the School Board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Investments are limited by R.S. 33:2955 and the School Board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

The investments are reflected at fair value except for the following which are required/permitted as per GASB Statement No. 31:

1. Investments in *nonparticipating* interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.
2. The School Board reported at amortized cost money market investments and *participating* interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less.

**Definitions:**

Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

Money market investments are short-term, highly liquid debt instruments that include U. S. Treasury obligations.



**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2009**

**E. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES** During the course of operations, numerous transactions occur between individual funds for services rendered. These receivables and payables are classified as interfund receivables/payables on the balance sheet. Short-term interfund loans are also classified as interfund receivables/ payables.

**F. INVENTORY AND PREPAID ITEMS** Inventory of the school food service special revenue fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. Inventory of the school food service fund is accounted for on the consumption method. Inventory items are valued at cost (first-in, first-out) and commodities are assigned values provided by the United States Department of Agriculture. Revenues related to commodities which are not consumed as of the date of the balance sheet are reflected as deferred revenues since title does not pass to the School Board until the commodities are consumed. Inventories are offset by a fund balance reserve that these do not constitute "available spendable resources," even though they are a component of total assets.

Acquisition of materials and supplies other than the food purchases are accounted for on the purchase method, that is, the expenditures are charged when the items are purchased. The value of these materials and supplies, except for the food purchased in the school food service special revenue fund, are not considered significant at June 30, 2009, and their value is not shown in the accompanying balance sheet.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**G. CAPITAL ASSETS** Capital assets are recorded at historical cost and depreciated over their estimated useful lives (excluding salvage value). The capitalization threshold is \$5,000. Donated capital assets are recorded at their estimated fair value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Buildings	20-40 years
Improvements other than buildings	10-20 years
Furniture and equipment	3-10 years
Transportation equipment	5-8 years

**H. DEFERRED REVENUES** The School Board reports deferred revenues on its combined balance sheet. Deferred revenues arise when resources are received by the School Board before it has a legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures or for commodities in inventory at June 30, as described in Note F. In subsequent periods, when the School Board has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

**I. COMPENSATED ABSENCES** All 12-month employees earn 12 to 18 days of vacation leave each year depending on their length of service with the School Board. Employees can accumulate up to 20 days of vacation leave.

All School Board employees earn a minimum of 10 to 18 days of sick leave each year, depending upon the number of years employed. Sick leave can be accumulated without limitation.

**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2009**

The School Board's recognition and measurement criteria for compensated absences follow:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- A. The employees' rights to receive compensation are attributable to services already rendered.
- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- A. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- B. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

**J. LONG-TERM OBLIGATIONS** For government-wide reporting, the costs associated with the bonds are recognized over the life of the bond. For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as an other financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

**K. RESTRICTED NET ASSETS** For the government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

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

Imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed. Restricted net assets reported in the statement of net assets are restricted by law through constitutional provisions or enabling legislation.

**L. FUND EQUITY OF FUND FINANCIAL STATEMENTS** Reservations of fund balances represent amounts of fund balance that are not appropriable for expenditures or are legally segregated for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**M. INTERFUND TRANSACTIONS** Transactions that constitute reimbursements to a fund for expenditures, initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as

**West Carroll Parish School Board  
Notes to the Financial Statements  
June 30, 2009**

transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as transfers.

**N. SALES TAXES** The School Board has a one-cent parish-wide sales and use tax as authorized in a special election held November 18, 1967. In accordance with the proposition approved by the voters of the parish, "the net revenues derived from said sales and use tax is to be dedicated and used solely for the purpose of providing funds for the payment of salaries of school employees in the parish of West Carroll." An additional one-percent parish-wide sales and use tax was authorized in a special election held January 17, 2004. The sales tax approved by the voters was dedicated "to paying salaries and related benefits of the full-time employees of said school board".

**O. USE OF 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 disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**P. ELIMINATION AND RECLASSIFICATIONS** In the process of aggregating data for the statement of net assets and the statement of activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

**NOTE 2 - LEVIED TAXES** The School Board levies taxes on real and business personal property located within West Carroll Parish's boundaries. Property taxes are levied by the School Board on property values assessed by the West Carroll Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The West Carroll Parish Sheriff's Office bills and collects property taxes for the School Board. Collections are remitted to the School Board monthly.

<u>Property Tax Calendar</u>	
Millage rates adopted	September 10, 2008
Levy date	September 8, 2008
Tax bills mailed on or about	October 24, 2008
Due date	December 31, 2008
Lien date	February 1, 2009
Tax sale date – 2008 delinquent property	May 20, 2009

Assessed values are established by the West Carroll Parish Tax Assessor each year on a uniform basis at the following ratios of assessed value to fair market value:

10% land	15% industrial improvements
15% machinery	15% commercial improvements
10% residential improvements	25% public service properties, excluding land

A revaluation of all property is required after 1978 to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2007. Total assessed value was \$68,344,750 in calendar year 2008. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$16,073,857 of the assessed value in calendar year 2008.

**West Carroll Parish School Board  
Notes to the Financial Statements  
June 30, 2009**

State law requires the sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of 1.25% per month until the taxes are paid. After notice is given to the delinquent taxpayers, the sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed.

The tax roll is prepared by the parish tax assessor in November of each year. The amount of 2009 property taxes to be collected occurs in December 2008 and January and February 2009. All property taxes are recorded in the general and special revenue (maintenance and construction funds) funds. The School Board considers the lien date (approximately April 2008) as the date an enforceable legal claim occurs for 2008 property taxes. Accordingly, the 2008 property taxes are budgeted in the 2008-2009 fiscal year of the School Board.

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

The following is a summary of authorized and levied (tax rate per \$1,000 Assessed Value) ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish-wide taxes:			
Constitutional	7.03	6.33	Statutory
Maintenance and Operations	6.08	5.47	2011
Maintenance and Operations	12.70	11.43	2009
District taxes:			
Ward 1 Maintenance	5.50	4.47	2009

The difference between authorized and levied millages is the result of the reassessment of taxable property required by Article 7, Section 23 of the Louisiana Constitution of 1974.

**NOTE 3 - DEPOSITS AND INVESTMENTS**

**Interest Rate Risk:** The School Board's policy does not address interest rate risk.

**Credit Risk:** The School Board invests in certificates of deposit which do not have credit ratings.

**Custodial Credit Risk – Deposits:** At year-end, the School Board's carrying amount of deposits was \$9,410,292 (including \$1,382,228 of time deposits classified as investments and \$272,160 reported in agency funds) and the bank balance was \$10,964,712. Of the bank balance, \$3,008,400 is covered by federal depository insurance or by collateral held by the School Board's agent in the School Board's name (GASB Category 1). The remaining balance was collateralized with securities held by the pledging financial institution's trust department or agent but not in the School Board's name (GASB Category 3). Even though the pledged securities are considered uncollateralized, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities with 10 days of being notified by the School Board that the fiscal agent has failed to pay deposited funds on demand. The School Board's policy does not address custodial credit risk.

**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2009**

**NOTE 4 - RECEIVABLES** The balance of receivables at June 30, 2009, is shown below. The School Board expects to collect the full amount; therefore, no allowance for doubtful accounts has been established.

	General	IASA	Special Federal	Other Governmental	Total
Intergovernmental - grants:					
Federal	\$ -	\$ 408,265	\$ 176,382	\$ 39,418	\$ 624,065
State	165,701	-	-	81,427	247,128
Local					
Sales tax	199,189	-	-	-	199,189
Ad valorem tax	99	-	-	94	193
Other	29,294	-	-	6,840	36,134
Total	<u>\$ 394,283</u>	<u>\$ 408,265</u>	<u>\$ 176,382</u>	<u>\$ 127,779</u>	<u>\$ 1,106,709</u>

**NOTE 5 - CAPITAL ASSETS**

	Balance Beginning	Additions	Deletions	Balance Ending
Governmental activities				
Nondepreciable capital assets				
Land	\$ 312,713	\$ -	\$ -	\$ 312,713
Construction in Progress	246,612	208,963	455,575	-
Total nondepreciable capital assets	<u>559,325</u>	<u>208,963</u>	<u>455,575</u>	<u>312,713</u>
Depreciable capital assets				
Buildings	5,602,870	455,575	-	6,058,445
Furniture and equipment	4,317,363	120,257	17,561	4,420,059
Total depreciable capital assets	<u>9,920,233</u>	<u>575,832</u>	<u>17,561</u>	<u>10,478,504</u>
Less accumulated depreciation				
Buildings	4,619,532	89,228	-	4,708,760
Furniture and equipment	3,562,046	176,340	17,432	3,720,954
Total accumulated depreciation	<u>8,181,578</u>	<u>265,568</u>	<u>17,432</u>	<u>8,429,714</u>
Total depreciable capital assets, net	<u>1,738,655</u>	<u>310,264</u>	<u>129</u>	<u>2,048,790</u>
Governmental activities capital assets, net	<u>\$ 2,297,980</u>	<u>\$ 519,227</u>	<u>\$ 455,704</u>	<u>\$ 2,361,503</u>

**West Carroll Parish School Board  
Notes to the Financial Statements  
June 30, 2009**

Depreciation expense was charged to governmental activities as follows:

Regular programs	\$ 72,433
Special programs	18,393
Other instructional programs	25,907
Student Services	5,763
General Administration	8,137
School administration	18,356
Business services	1,535
Plant services	12,846
Student transportation services	68,681
Food services	33,517
Total depreciation expense	\$ 265,568

**NOTE 6 - RETIREMENT SYSTEMS**

**Plan description** Substantially all School Board employees participate in either the Teachers' Retirement System or the School Employees' Retirement System (the Systems), which are cost-sharing, multiple-employer public employee retirement systems (PERS). Benefit provisions are ultimately approved and amended by the Louisiana Legislature.

Participation in the Teachers' Retirement System is divided into two plans - the Teachers' Regular Plan and the Teachers' Plan A. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Louisiana Teachers' Retirement System (TRS); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees' Retirement System (LSERS). Generally, all full-time employees are eligible to participate in the system.

With respect to the Teachers' Retirement System Regular Plan, normal retirement is at age sixty with ten years of service, or at any age with twenty years of service. The formula for annual maximum retirement benefits is generally two percent (with less than twenty-five years of service) or 2.5 percent (with twenty-five or more years of service) times the years of creditable service times the average salary of the thirty-six highest successive months (plus \$300 applicable to persons becoming members prior to July 1, 1986).

Under the Teachers' Retirement System Plan A, normal retirement is generally at any age with 30 or more years of creditable service, at age 55 with at least 25 years of creditable service and at age 60 with at least 10 years of creditable service. The retirement benefit formula is generally 3% times the years of creditable service times the average salary of the 36 highest successive months plus \$24 per year of service.

Employees participating in the School Employees' Retirement System are eligible for normal retirement after 30 years of service, or after 25 years of service at age 55 or after 10 years of service at age 60. The maximum retirement allowance is computed at 3.33% times the highest 36 months of average salary, times the years of service plus a supplement of \$2.00 per month times the years of service.

**West Carroll Parish School Board  
Notes to the Financial Statements  
June 30, 2009**

Both TRS and LSERS issue annual financial reports. The reports can be obtained by telephoning or writing to the following:

Teachers' Retirement System of Louisiana Post Office Box 94123 Baton Rouge, Louisiana 70804-9123 (225) 925-6446	Louisiana School Employees' Retirement System Post Office Box 44516 Baton Rouge, Louisiana 70804 (225) 925-6484
--	--

**Funding Policy** Each system is administered and controlled at the state level by a separate board of trustees, with contribution rates approved and amended by the Louisiana Legislature. Benefits of the systems are funded by employee and employer contributions. Benefits granted by the retirement systems are guaranteed by the state of Louisiana under provisions of the Louisiana Constitution of 1974.

In addition, the employer does not remit to the Teachers' Retirement System, Regular Plan or Plan A, the employer's contribution for the professional improvement program (PIP) portion of payroll. The PIP contribution is made directly to the Retirement System by the state of Louisiana.

Contribution rates (as a percentage of covered salaries) for active plan members as established by the Louisiana Legislature for the year ended June 30, 2009, are as follows:

	Member Contributions	Employer Contributions
Louisiana Teachers' Retirement System:		
Regular	8.00%	15.50%
Plan A	9.10%	15.50%
Louisiana School Employees' Retirement System	7.50%	17.80%

Total covered payroll of the School Board for TRSL – Regular Plan and LSERS for the year ended June 30, 2009, amounted to \$10,014,231 and \$1,010,804 respectively. Employer contributions for the year ended June 30, 2009, and each of the two preceding years are as follows:

<u>Fiscal Year Ended</u>	<u>TRSL</u>	<u>LSERS</u>
June 30, 2007	\$ 1,354,143	\$ 165,948
June 30, 2008	1,554,854	182,793
June 30, 2009	1,513,321	179,923

**NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS** Effective with the fiscal year ended June 30, 2009, the School Board implemented Government Accounting Standards Board Statement 45, Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions (GASB 45).

**Plan description** - In accordance with state statutes, the School Board provides certain continuing health care and life insurance benefits for its retired employees on a pay-as-you-go basis. The School Board's OPEB plan is a single-employer defined benefit "substantive plan" as understood by past practices of the School Board and its employees. Although no written plan or trust currently exists or is sanctioned by law, the OPEB plan is reported based on communication to plan members. Also, no stand-alone financial report was prepared. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits and similar benefits for active employees are provided through the Foundation Health Plan, whose monthly premiums are paid jointly by the employee and the School Board.

**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2009**

*Funding Policy* - The contribution requirements of plan members and the School Board are established and may be amended by LRS 42:801-883. Employees do not contribute to their post employment benefits cost until they become retirees and begin receiving those benefits. The retirees contribute to the cost of retiree healthcare based on a service schedule. Contribution amounts vary depending on the number of covered parties. If the employee alone is covered under any of the three plans the retiree pays 13.5 to 25% depending upon the plan chosen and the employer pays 75 – 86.5%. Coverage for an employee plus one additional person under PPO or HMO is a 25%/75% split and under an EPO plan is a 28%/72% split. All life insurance paid is 75% paid by the employee and 25% paid by the employer.

The plan is currently financed on a pay as you go basis, with the School Board contributing \$1,373,501 for 211 retirees.

*Annual Other Post Employment Benefit Cost and Liability* - The School Board's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45, which is being implemented for the year ended June 30, 2009. The ARC represents a level of funding that, if paid on an ongoing basis, would cover normal cost each year and amortize any unfunded actuarial liabilities (UAL) over a period of thirty years. A 30 year, closed amortization period had been used. The level dollar amortization method was used. The total ARC for fiscal year 2009 is \$3,604,447 as set forth below:

Normal Cost	\$ 1,506,285
30-year UAL amortization amount	<u>2,098,162</u>
Annual required contribution (ARC)	<u>\$ 3,604,447</u>

This is the first year that the School Board was required to present other post employment benefit information; therefore, there is no comparative data to report for the current year.

The following table presents the School Board's OPEB Obligation for fiscal year 2009:

Beginning Net OPEB Obligation July 1, 2008	\$ -
Annual required contribution	3,475,814
Interest on prior year net OPEB obligation	128,633
Adjustment to ARC	-
Annual OPEB Cost	<u>3,604,447</u>
Less current year retiree premiums	<u>(1,373,501)</u>
Increase in Net OPEB Obligation	<u>2,230,946</u>
Ending Net OPEB Obligation at June 30, 2009	<u>\$ 2,230,946</u>

Utilizing the pay as you go method, the School Board contributed 38.1% of the annual post employment benefits cost during 2009.

*Funded Status and Funding Progress* - Since the plan is not funded, the School Board's entire actuarial accrued liability of \$36,281,374 was unfunded.



**West Carroll Parish School Board  
Notes to the Financial Statements  
June 30, 2009**

The funded status of the plan, as determined by an actuary as of July 1, 2008, was as follows:

Actuarial accrued liability (AAL)	\$ 36,281,374
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	36,281,374
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll	11,872,758
UAAL as a percentage of covered payroll	306%

The Schedule of Funding Progress required supplemental information follows the notes.

**Actuarial Methods and Assumptions** - Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities consistent with the long-term perspective of the calculations.

In the July 1, 2008 West Carroll Parish School Board actuarial valuation, the unit credit actuarial cost method was used. The actuarial assumptions included a 4.0 % investment rate of return and initial actual healthcare cost trend rate of 7.8% scaling down to ultimate rates of 4.0% per year. The RP-2000 Static Health Mortality Table was used in making actuarial assumptions. Withdrawal rates for employees ranged from 7% at age 25 to 2% at age 50. Disability rates ranged from .01% at age 25 to .47% at age 55. Retirement rates ranged from 5% at age 38 to 100% at age 72. The remaining amortization period at June 30, 2009 for other post-employment benefits (OPEB) was twenty-nine years.

**NOTE 8 - ACCOUNTS, SALARIES AND OTHER PAYABLES** Payables at June 30, are as follows:

	General	IASA	Other Governmental	Total
Salaries	\$ 968,657	\$ -	\$ 8,117	\$ 976,774
Accounts	5,523	5,652	3,746	14,921
Total	\$ 974,180	\$ 5,652	\$ 11,863	\$ 991,695

**NOTE 9 - COMPENSATED ABSENCES** At June 30, 2009, employees of the School Board have accumulated and vested \$538,034 of employee leave benefits, including \$7,690 of salary-related benefits. These employee leave benefits were computed in accordance with GASB Codification Section C60.

**West Carroll Parish School Board  
Notes to the Financial Statements  
June 30, 2009**

**NOTE 10 - CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS** A summary of changes in agency fund deposits due others for the year follows:

	Balance, Beginning	Additions	Reductions	Balance, Ending
Agency funds:				
School activities fund	\$ 261,957	\$ 958,149	\$ 947,946	\$ 272,160
Sales tax collection fund	-	6,286,551	6,286,551	-
Total	<u>\$ 261,957</u>	<u>\$ 7,244,700</u>	<u>\$ 7,234,497</u>	<u>\$ 272,160</u>

**NOTE 11 - LONG-TERM LIABILITIES** The following is a summary of the long-term obligation transactions for the year:

	Beginning Balance	Additions	Deletions	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Long-term Activities					
OPEB liability	\$ -	\$ 3,604,447	\$ 1,373,501	\$ 2,230,946	\$ -
Compensated absences	556,742	387,533	406,241	538,034	406,241
Workers' compensation claims	6,640	30,823	26,039	11,424	11,424
	<u>\$ 563,382</u>	<u>\$ 4,022,803</u>	<u>\$ 1,805,781</u>	<u>\$ 2,780,404</u>	<u>\$ 417,665</u>

The compensated absences and workers' compensation claims attributable to the governmental activities will be liquidated 100% by the general fund.

**NOTE 12 - INTERFUND TRANSACTIONS (FFS LEVEL ONLY)**

**Interfund Receivable/Payables:**

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	\$ 1,147,962	IASA	\$ 834,064
		Special Funds Federal	203,966
		Other Governmental	109,932
Total	<u>\$ 1,147,962</u>		<u>\$ 1,147,962</u>

The purpose of interfund receivable/payables is to cover expenditures on cost reimbursement programs until reimbursements are received.

**Interfund Transfers In/Out:**

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	\$ 124,000	Other Governmental	\$ 124,000
Total	<u>\$ 124,000</u>		<u>\$ 124,000</u>

The purpose of the transfer out is mostly due to repayment of interfund loans made to construction funds.

**West Carroll Parish School Board  
Notes to the Financial Statements  
June 30, 2009**

**NOTE 13 - RESERVED FUND BALANCES (FFS LEVEL ONLY)**

**Reservations:**

**Unemployment** This amount represents the portion of fund balance relating to the security interest established with the state of Louisiana Office of Workers' Compensation and is therefore unavailable to be expended for other purposes.

**Salaries** This amount represents the entire fund balance of the sales tax fund because the purpose of the sales tax revenue is for salary enhancement.

**Fire & Liability** This amount represents the portion of fund balance set aside for deductibles and other costs not covered by insurance and is therefore unavailable to be expended for other purposes.

**Inventory** This amount represents the portion of fund balance relating to inventory on hand which is therefore unavailable to be expended for other purposes.

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Ending</u>
Reservations:				
Unemployment	\$ 129,610	\$ 2,705	\$ -	\$ 132,315
Salaries	-	597,717	-	597,717
Fire and Liability	59,969	1,120	-	61,089
Inventory	6,851	74,557	-	81,408

**NOTE 14 - RISK MANAGEMENT** The School Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

A risk management program for workers' compensation insurance was established by the School Board several years ago. It joined a pool with two other school boards in Northeast Louisiana in order to share workers' compensation cost. The School Board's share of risk is determined by calculating its percentage of the total manual premium of the group. The risk allocated to the School Board for the year ended June 30, 2009, was 28%. Premiums are paid to a third-party administrator and are available to pay claims, claim reserves, and administrative costs of the program. As of June 30, 2009, such interfund premiums did not exceed reimbursable expenditures. These premiums are based primarily upon the individual funds payroll and are reported as expenditures in the individual funds. During the fiscal year 2008, a total of \$26,039 was paid in benefits and administrative costs.

An excess coverage insurance policy covers individual claims in excess of \$250,000. Maximum retention exposure or aggregate claims amounts to \$1,000,000. Claims payable of \$15,126 as of June 30, 2009, has been accrued as a liability. The liability at June 30, 2009, was provided by the third party administrator. The liability does not include incremental costs.

**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2009**

Changes in the claims amount in previous fiscal years were as follows:

<u>Years Ended June 30.</u>	<u>Beginning of Fiscal Year</u>	<u>Claims and Changes in Estimates</u>	<u>Benefit Payment and Claims</u>	<u>Ending of Fiscal Year Liability</u>
2006-2007	\$ 30,650	\$ 32,719	\$ 49,148	\$ 14,221
2007-2008	14,221	32,709	32,532	14,398
2008-2009	14,398	26,767	26,039	15,126

The ending liability equals \$15,126; however, the current portion which accounts for two months payments after year end is reflected as claims payable of \$3,702. The remaining balance of \$11,424 is considered the long-term portion, which is all due within one year.

The School Board continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The School Board also has pledged a \$100,000 letter of credit with the office of Employment Securities. Maximum retention exposure for aggregate claims amounts to \$1,000,000. An amount of self-insurance losses of \$132,315 was reserved at June 30, 2009.

**NOTE 15 - LITIGATION AND CLAIMS**

**Litigation** The School Board is involved in only one lawsuit which is the long standing deregulation case. Management and legal counsel for the School Board believe that the potential claim against the School Board not covered by insurance would not materially affect the School Board's combined financial position.

**Grant Disallowances** The School Board participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. School Board management believes that the amount of disallowances, if any, which may arise from future audits will not be material.

**Self Insurance** The School Board is partially self-insured for workers' compensation. The School Board maintains stop-loss coverage with an insurance company for claims in excess of \$250,000 per occurrence for each employee. All known claims filed and an estimate of incurred but not reported claims based on experience of the School Board are made and accrued as necessary in the financial statements.

**NOTE 16 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES** On-behalf payments for fringe benefits and salaries are direct payments made by an entity (the paying agent) to a third-party recipient for the employees of another, legally separate entity (the employer entity). GASB Statement No. 24 requires employer governments to recognize revenue and expenditures or expenses for these on-behalf payments.

The state of Louisiana made pension contributions (regarding Professional Improvement Program) directly to the Teachers' Retirement System of Louisiana on behalf of the School Board in the amount of \$3,905. This amount was recognized as state revenue and a corresponding expenditure in the applicable fund from which the salary was paid.

**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2009**

**NOTE 17 - ECONOMIC DEPENDENCY** Statement of Financial Accounting Standards (SFAS) No. 14 requires disclosure in financial statements of a situation where one entity provides more than 10% of the audited entities revenue. The Minimum Foundation funding provided by the state to all public school systems in Louisiana is primarily based on October 1 student count. The state provided \$13,473,139 to the School Board, which represents approximately 62% of the School Board's total revenue for the year.

**West Carroll Parish School Board**

**REQUIRED SUPPLEMENTAL INFORMATION**  
**SCHEDULE OF FUNDING PROGRESS**  
**BUDGETARY COMPARISON SCHEDULES**

**West Carroll Parish School Board**  
**Schedule of Funding Progress for Other Post Employment Benefit Plan**  
**June 30, 2009**

Fiscal Year Ended	Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded AAL (UAAL)	(a/b) Funded Ratio	(c) Covered Payroll	(b-a/c) UAAL as a Percentage of Covered Payroll
June 30, 2009	7/1/2008	\$ -	\$36,281,374	\$36,281,374	0%	\$11,872,758	306%

**West Carroll Parish School Board  
Budgetary Comparison Schedules**

**General Fund and Major Special Revenue Funds With Legally Adopted Annual Budgets**

**GENERAL** The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

**IASA** This fund is used to account for ESEA funds.

**TITLE I BASIC GRANT** This program was designed to improve the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency and improve achievement in basic and more advanced skills. Services supplement, not supplant, those normally provided by state and local educational agencies.

**TITLE II** This program was designed to improve the skills of teachers and the quality of instruction in mathematics and science, also to increase the accessibility of such instruction to all students.

**TITLE IV** This program was designed to establish state and local programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

**CLASS SIZE REDUCTION (CSR)** This program is designed to improve the learning of students by hiring additional, highly-qualified teachers, to reduce class sizes especially in the early grades, to enable children to attend smaller classes.

**TITLE VI** This program was designed to assist state and local educational agencies improve elementary and secondary education.

**MIGRANT EDUCATION** This program was designed to ensure that migratory children have the opportunity to meet the same challenging state content and performance standards that all children are expected to meet.

**SPECIAL FEDERAL** This fund is used to account for the IDEA fund.

**SPECIAL EDUCATION - STATE GRANTS** This program was designed to provide grants to states to assist them in providing a free appropriate public education to all children with disabilities.



**WEST CARROLL PARISH SCHOOL BOARD**

**GENERAL FUND  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2009**

Exhibit 1-1

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
BUDGETARY FUND BALANCES, BEGINNING	\$ 6,966,176	\$ 7,166,291	\$ 7,166,291	\$ 0
Resources (inflows)				
Local sources:				
Ad valorem taxes	638,148	634,200	634,229	29
Sales and use taxes	2,416,684	2,275,000	2,257,959	(17,041)
Interest earnings	79,005	52,200	64,643	12,443
Other	83,929	263,800	292,734	28,934
State sources:				
Equalization	13,400,000	13,288,000	13,288,139	139
Other	551,840	683,671	692,902	9,231
Federal sources	0	3,077	3,077	0
Transfers from other funds	75,000	379,152	124,000	(255,152)
Amounts available for appropriations	<u>24,210,782</u>	<u>24,745,391</u>	<u>24,523,974</u>	<u>(221,417)</u>
Charges to appropriations (outflows)				
Instruction:				
Regular programs	7,512,876	7,455,500	7,118,638	336,862
Special programs	1,838,851	1,788,400	1,729,676	68,724
Other instructional programs	1,331,343	1,577,500	1,470,225	107,275
Support services:				
Student services	488,064	624,100	584,886	39,214
Instructional staff support	861,301	756,500	676,904	79,596
General administration	145,341	373,562	350,838	22,724
School administration	1,010,392	1,029,000	1,005,146	23,854
Business services	322,610	366,000	330,022	35,978
Plant services	1,161,121	1,468,000	1,234,502	233,498
Student transportation services	1,599,644	1,611,600	1,426,613	184,987
Central services	2,000	1,000	618	382
Food services	182,210	196,800	188,903	7,897
Community services	8,000	8,000	7,823	177
Capital Outlay	176,000	100,000	282,301	(182,301)
Transfers to other funds	100,000	255,152	0	255,152
Total charges to appropriations	<u>16,739,753</u>	<u>17,611,114</u>	<u>16,407,095</u>	<u>1,204,019</u>
BUDGETARY FUND BALANCES, ENDING	<u>\$ 7,471,029</u>	<u>\$ 7,134,277</u>	<u>\$ 8,116,879</u>	<u>\$ 982,602</u>

WEST CARROLL PARISH SCHOOL BOARD

IASA  
 Budgetary Comparison Schedule  
 For the Year Ended June 30, 2009

Exhibit 1-2

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
BUDGETARY FUND BALANCES, BEGINNING	\$ 0	\$ 0	\$ 0	\$ 0
Resources (inflows)				
<i>Federal sources</i>	<u>2,505,450</u>	<u>1,314,802</u>	<u>1,054,711</u>	<u>(260,091)</u>
Amounts available for appropriations	<u>2,505,450</u>	<u>1,314,802</u>	<u>1,054,711</u>	<u>(260,091)</u>
Charges to appropriations (outflows)				
Instruction:				
Special programs	1,669,130	945,749	804,707	141,042
Support services:				
Student services	148,877	20,000	4,980	15,020
Instructional staff support	378,331	194,000	152,550	41,450
General administration	223,471	110,553	86,240	24,313
Business services	0	0	1,098	(1,098)
Plant services	85,641	44,500	5,136	39,364
Total charges to appropriations	<u>2,505,450</u>	<u>1,314,802</u>	<u>1,054,711</u>	<u>260,091</u>
BUDGETARY FUND BALANCES, ENDING	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WEST CARROLL PARISH SCHOOL BOARD

SPECIAL FEDERAL  
 Budgetary Comparison Schedule  
 For the Year Ended June 30, 2009

Exhibit 1-3

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
BUDGETARY FUND BALANCES, BEGINNING	\$ 0	\$ 0	\$ 0	\$ 0
Resources (inflows)				
Federal sources	687,704	675,501	434,003	(241,498)
Amounts available for appropriations	687,704	675,501	434,003	(241,498)
Charges to appropriations (outflows)				
Instruction:				
Special programs	420,921	441,829	263,431	178,398
Other instructional programs	0	28,000	26,439	1,561
Support services:				
Student services	165,000	111,472	77,298	34,174
Instructional staff support	37,030	37,000	30,077	6,923
General administration	64,753	57,200	36,758	20,442
Total charges to appropriations	687,704	675,501	434,003	241,498
BUDGETARY FUND BALANCES, ENDING	\$ 0	\$ 0	\$ 0	\$ 0

**West Carroll Parish School Board**  
**Notes to the Budgetary Comparison Schedules**  
**For the Year Ended June 30, 2009**

**A. Budgets**

**General Budget Policies** The School Board follows these procedures in establishing the budgetary data reflected in the combined financial statements.

State statute requires budgets be adopted for the general fund and all special revenue funds.

Each year prior to September 15, the Superintendent submits to the Board proposed annual budgets for the general fund and special revenue fund's budgets. Public hearings are conducted, prior to the Board's approval, to obtain taxpayer comments. The operating budgets include proposed expenditures and the means of financing them.

Appropriations (unexpended budget balances) lapse at year end.

Formal budget integration (*within the accounting records*) is employed as a management control device. All budgets are controlled at the function level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered insignificant by the Board.

All budget revisions are approved by the board.

**Encumbrances** Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

**Budget Basis of Accounting** All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principals generally accepted in the United States of America (GAAP). 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 required the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more. The School Board approves budgets at the function level and management can transfer amounts between line items within a function.

**WEST CARROLL PARISH SCHOOL BOARD**

**Notes to Budgetary Comparison Schedules  
For the Year ended June 20, 2009**

Note B - Budget to GAAP Reconciliation - Explanation of differences between budgetary inflows and outflows and GAAP revenues and expenditures

	<u>GENERAL FUND</u>	<u>IASA</u>	<u>SPECIAL FEDERAL</u>
<u>Sources/inflows of resources:</u>			
Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	\$ 24,523,974	\$ 1,054,711	\$ 434,003
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes	(7,166,291)	0	0
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	<u>(124,000)</u>	<u>0</u>	<u>0</u>
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 17,233,683</u>	<u>\$ 1,054,711</u>	<u>\$ 434,003</u>
 <u>Uses/outflows of resources:</u>			
Actual amounts (budgetary basis) "Total charges to appropriations" from the Budgetary Comparison Schedule	\$ 16,407,095	\$ 1,054,711	\$ 434,003
Transfer to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 16,407,095</u>	<u>\$ 1,054,711</u>	<u>\$ 434,003</u>

**West Carroll Parish School Board**

**SUPPLEMENTAL INFORMATION**

**West Carroll Parish School Board**



**West Carroll Parish School Board**  
**NONMAJOR SPECIAL REVENUE FUNDS**

**ENHANCING EDUCATION THROUGH TECHNOLOGY MAINTENANCE** This program provides funding for professional development in the use of technologies that enhance teachers' effectiveness and support student learning and achievement.

**VOCATIONAL EDUCATION - BASIC GRANTS TO STATES** This program was designed to make the United States more competitive in the world economy by developing more fully the academic and occupational skills of all segments of the population, principally through concentrating resources on improving educational programs leading to academic and occupational skills needed to work in a technologically advanced society.

**LA4** The purpose of this grant is to provide access to universal high quality developmentally appropriate prekindergarten classes before and after school enrichment programs, and summer programs to four year old children who are eligible to enter public school kindergarten the following year.

**CONSTRUCTION AND MAINTENANCE FUNDS**

School District #3 Construction and Maintenance - Goodwill Elementary  
School District #1 Construction and Maintenance - Oak Grove Elementary  
School District #1 Construction and Maintenance - Epps  
School District #2 Construction and Maintenance - Kilbourne  
School District #3 Construction and Maintenance - Forest  
School District #1 Construction and Maintenance - Oak Grove High

The construction and maintenance funds account for ad valorem taxes levied for constructing, improving, and repairing facilities and maintaining schools within each district.

**ADULT EDUCATION** This program was designed to improve educational opportunities for adults and to encourage the establishment of adult education programs that will enable all adults to acquire basic educational skills necessary to function in a literate society; to enable adults who so desire to complete secondary school; and, to enable adults to benefit from job training and retraining programs and obtain productive employment to more fully enjoy the benefits and responsibilities of citizenship.

Special emphasis is given to programs of instruction in computational skills and in speaking, reading, or writing English for those adults who are educationally disadvantaged.

**KAY FUND** This fund accounts for Louisiana Department of Education funds for vocational, agricultural, home economics, and food preservation training and miscellaneous revenue.

**SCHOOL LUNCH** Through cash grants and food donations, the School Lunch Fund provides a nutritious breakfast and lunch service for school students and encourage the domestic consumption of nutritious agricultural commodities.

**PRESCHOOL GRANTS** This program was designed to provide grants to states to assist them in providing a free appropriate public education to preschool disabled children aged three through five years.

**RURAL EDUCATION ACHIEVEMENT** This program was designed to provide high-poverty rural local education agencies with teacher professional development and educational technology.

**CAREER AND TECHNICAL EDUCATION** This program provides opportunities for students who are age 16 and over to acquire basic literacy skills and job training skills necessary to function in society and become employable.



WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS  
 Combining Balance Sheet  
 June 30, 2009

	ENHANCING EDUCATION THROUGH TECHNOLOGY	VOCATIONAL EDUCATION	LA 4	S. D. #3 CONSTRUCTION AND MAINTENANCE GOODWILL ELEMENTARY
<b>ASSETS</b>				
Cash and cash equivalents	\$ 0	\$ 0	\$ 0	\$ 107,154
Investments	0	0	0	0
Receivables	0	9,545	81,427	5
Inventory	0	0	0	0
<b>TOTAL ASSETS</b>	<u>0</u>	<u>9,545</u>	<u>81,427</u>	<u>107,159</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	0	1,651	8,117	0
Interfund payable	0	7,894	58,673	0
Deferred revenues	0	0	0	0
<b>Total Liabilities</b>	<u>0</u>	<u>9,545</u>	<u>66,790</u>	<u>0</u>
<b>Fund Balances:</b>				
Reserved for unemployment	0	0	0	0
Reserved for inventory	0	0	0	0
Unreserved and undesignated	0	0	14,637	107,159
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>14,637</u>	<u>107,159</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 0</u>	<u>\$ 9,545</u>	<u>\$ 81,427</u>	<u>\$ 107,159</u>

Exhibit 2

S. D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE ELEMENTARY	S.D. #1 CONSTRUCTION AND MAINTENANCE EPPS	S. D. #2 CONSTRUCTION AND MAINTENANCE KILBOURNE	S.D. #3 CONSTRUCTION AND MAINTENANCE FOREST	S.D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE HIGH
\$ 203,396	\$ 316,061	\$ 138,470	\$ 164,087	\$ 112,314
0	0	0	0	0
20	14	14	23	18
0	0	0	0	0
<u>203,416</u>	<u>316,075</u>	<u>138,484</u>	<u>164,110</u>	<u>112,332</u>
106	0	347	67	19
0	0	0	0	0
0	2,237	1,479	2,694	3,641
<u>106</u>	<u>2,237</u>	<u>1,826</u>	<u>2,761</u>	<u>3,660</u>
0	0	0	0	0
0	0	0	0	0
<u>203,310</u>	<u>313,838</u>	<u>136,658</u>	<u>161,349</u>	<u>108,672</u>
<u>203,310</u>	<u>313,838</u>	<u>136,658</u>	<u>161,349</u>	<u>108,672</u>
<u>\$ 203,416</u>	<u>\$ 316,075</u>	<u>\$ 138,484</u>	<u>\$ 164,110</u>	<u>\$ 112,332</u>

(Continued)

WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS  
 Combining Balance Sheet  
 June 30, 2009

	ADULT EDUCATION	KAY FUND	SCHOOL LUNCH	PRESCHOOL
<b>ASSETS</b>				
Cash and cash equivalents	\$ 20,239	\$ 4,613	\$ 35,803	\$ 0
Investments	0	0	13,460	0
Receivables	14,578	0	6,840	11,647
Inventory	0	0	81,408	0
<b>TOTAL ASSETS</b>	<b>34,817</b>	<b>4,613</b>	<b>137,511</b>	<b>11,647</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	0	0	0	0
Interfund payable	30,000	0	0	11,647
Deferred revenues	0	0	0	0
<b>Total Liabilities</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>11,647</b>
<b>Fund Balances:</b>				
Reserved for unemployment	0	0	18,852	0
Reserved for inventory	0	0	81,408	0
Unreserved and undesignated	4,817	4,613	37,251	0
<b>Total Fund Balances</b>	<b>4,817</b>	<b>4,613</b>	<b>137,511</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 34,817</b>	<b>\$ 4,613</b>	<b>\$ 137,511</b>	<b>\$ 11,647</b>

Exhibit 2

RURAL EDUCATION ACHIEVEMENT	CAREER AND TECHNICAL EDUCATION	TOTAL
\$ 0	\$ 0	\$ 1,102,137
0	0	13,460
1,956	1,692	127,779
0	0	81,408
<u>1,956</u>	<u>1,692</u>	<u>1,324,784</u>
1,556	0	11,863
26	1,692	109,932
0	0	10,051
<u>1,582</u>	<u>1,692</u>	<u>131,846</u>
0	0	18,852
0	0	81,408
374	0	1,092,678
<u>374</u>	<u>0</u>	<u>1,192,938</u>
<u>\$ 1,956</u>	<u>\$ 1,692</u>	<u>\$ 1,324,784</u>

(Concluded)

**WEST CARROLL PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUNDS**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended June 30, 2009**

	ENHANCING EDUCATION THROUGH TECHNOLOGY MAINTENANCE	VOCATIONAL EDUCATION	LA 4	S.D. #3 CONSTRUCTION AND MAINTENANCE GOODWILL ELEMENTARY
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 33,235
Interest earnings	0	0	0	63
Food service	0	0	0	0
Other	0	0	0	0
State sources:				
Equalization	0	0	0	0
Other	0	0	335,000	2,565
Federal sources	4,679	32,371	0	0
<b>Total revenues</b>	<b>4,679</b>	<b>32,371</b>	<b>335,000</b>	<b>35,863</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	4,679	0	21,504	26,216
Special programs	0	0	0	0
Other instructional programs	0	32,133	313,496	0
Support services:				
Instructional staff support	0	238	0	0
General administration	0	0	0	1,327
School administration	0	0	0	0
Plant services	0	0	0	13,833
Food services	0	0	0	0
Capital outlay	0	0	0	0
<b>Total expenditures</b>	<b>4,679</b>	<b>32,371</b>	<b>335,000</b>	<b>41,376</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (5,513)</b>

Exhibit 3

S.D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE ELEMENTARY	S.D. #1 CONSTRUCTION AND MAINTENANCE EPPS	S. D. #2 CONSTRUCTION AND MAINTENANCE KILBOURNE	S.D. #3 CONSTRUCTION AND MAINTENANCE FOREST	S. D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE HIGH
\$ 125,780	\$ 192,432	\$ 85,899	\$ 141,375	\$ 106,862
252	339	167	271	174
0	0	0	0	0
0	20	250	0	1,156
0	0	0	0	0
9,709	6,552	6,631	10,913	8,249
2,250	2,700	2,306	1,301	1,718
<u>137,991</u>	<u>202,043</u>	<u>95,253</u>	<u>153,660</u>	<u>118,159</u>
20,930	53,060	12,072	24,308	21,699
0	0	0	0	0
0	0	0	0	0
0	196	0	0	0
4,854	8,928	3,343	5,467	4,170
164	8,697	0	1,649	721
62,827	95,735	72,449	59,619	101,639
0	0	0	0	0
5,330	19,431	8,381	5,330	8,447
<u>94,105</u>	<u>186,047</u>	<u>96,245</u>	<u>96,373</u>	<u>136,676</u>
\$ 43,886	\$ 15,996	\$ (992)	\$ 57,487	\$ (18,517)

(Continued)

WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 2009

	ENHANCING EDUCATION THROUGH TECHNOLOGY MAINTENANCE	VOCATIONAL EDUCATION	LA 4	S.D. #3 CONSTRUCTION AND MAINTENANCE GOODWILL ELEMENTARY
OTHER FINANCING SOURCES (USES)				
<i>Operating transfers out</i>	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
Net Change in Fund Balance	0	0	0	(5,513)
FUND BALANCES - BEGINNING	0	0	14,637	112,672
FUND BALANCES - ENDING	\$ 0	\$ 0	\$ 14,637	\$ 107,159

Exhibit 3

S.D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE ELEMENTARY	S.D. #1 CONSTRUCTION AND MAINTENANCE EPPS	S. D. #2 CONSTRUCTION AND MAINTENANCE KILBOURNE	S.D. #3 CONSTRUCTION AND MAINTENANCE FOREST	S. D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE HIGH
\$ (50,000)	\$ 0	\$ 0	\$ (45,000)	\$ (29,000)
(50,000)	0	0	(45,000)	(29,000)
(6,114)	15,998	(992)	12,487	(47,517)
209,424	297,842	137,650	148,862	156,189
\$ 203,310	\$ 313,838	\$ 136,658	\$ 161,349	\$ 108,672

(Continued)



WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS  
 Combining Statement of Revenues, Expenditures  
 and Change in Fund Balances  
 For the Year Ended June 30, 2009

	ADULT EDUCATION	KAY FUND	SCHOOL LUNCH	PRESCHOOL
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0
Interest earnings	0	0	1,028	0
Food service	0	0	157,472	0
Other	0	0	0	0
State sources:				
Equalization	0	0	185,000	0
Other	42,098	0	31,444	0
Federal sources	56,961	0	913,209	28,091
<b>Total revenues</b>	<b>99,059</b>	<b>0</b>	<b>1,288,153</b>	<b>28,091</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	0	0	0	0
Special programs	0	0	0	25,712
Other instructional programs	91,647	1,767	0	0
Support services:				
Instructional staff support	5,910	0	0	0
General administration	0	0	0	2,379
School administration	0	0	0	0
Plant services	1,502	0	0	0
Food services	0	0	1,303,858	0
Capital outlay	0	0	0	0
<b>Total expenditures</b>	<b>99,059</b>	<b>1,767</b>	<b>1,303,858</b>	<b>28,091</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ (1,767)</b>	<b>\$ (15,705)</b>	<b>\$ 0</b>

Exhibit 3

<u>RURAL EDUCATION ACHIEVEMENT</u>	<u>CAREER AND TECHNICAL EDUCATION</u>	<u>TOTAL</u>
\$ 0	\$ 0	\$ 685,583
0	0	2,294
0	0	157,472
1,930	0	3,356
0	0	185,000
0	5,280	458,441
<u>49,140</u>	<u>0</u>	<u>1,094,726</u>
<u>51,070</u>	<u>5,280</u>	<u>2,586,872</u>
13,185	0	197,653
0	0	25,712
0	5,280	444,323
37,511	0	43,855
0	0	30,468
0	0	11,231
0	0	407,604
0	0	1,303,858
<u>0</u>	<u>0</u>	<u>46,919</u>
<u>50,696</u>	<u>5,280</u>	<u>2,511,623</u>
<u>\$ 374</u>	<u>\$ 0</u>	<u>\$ 75,249</u>

(Continued)

**WEST CARROLL PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUNDS**  
**Combining Statement of Revenues, Expenditures**  
**and Change in Fund Balances**  
**For the Year Ended June 30, 2009**

	<u>ADULT EDUCATION</u>	<u>KAY FUND</u>	<u>SCHOOL LUNCH</u>	<u>PRESCHOOL</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers out	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	(1,767)	(15,705)	0
FUND BALANCES - BEGINNING	<u>4,817</u>	<u>6,380</u>	<u>153,216</u>	<u>0</u>
FUND BALANCES - ENDING	<u>\$ 4,817</u>	<u>\$ 4,613</u>	<u>\$ 137,511</u>	<u>\$ 0</u>

Exhibit 3

<u>RURAL EDUCATION ACHIEVEMENT</u>	<u>CAREER AND TECHNICAL EDUCATION</u>	<u>TOTAL</u>
\$ 0	\$ 0	\$ (124,000)
0	0	(124,000)
374	0	(48,751)
0	0	1,241,689
<u>\$ 374</u>	<u>\$ 0</u>	<u>\$ 1,192,938</u>

(Concluded)

**West Carroll Parish School Board**  
**AGENCY FUNDS**

**SCHOOL ACTIVITIES** The activities of the various individual school accounts are accounted for in the school activities agency fund. Although the accounts are under the supervision of the School Board, they belong to the individual schools or their student bodies and are not available for use by the School Board.

**SALES TAX COLLECTION** The sales tax agency fund is used to account for collections and disbursement of sales tax receipts to the West Carroll School Board, West Carroll Police Jury and the Town of Oak Grove.

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS

Combining Statement of Fiduciary Assets and Liabilities  
June 30, 2009

Exhibit 4

	<u>SCHOOL ACTIVITIES FUND</u>	<u>SALES TAX COLLECTION FUND</u>	<u>TOTAL</u>
ASSETS			
Cash and cash equivalents	<u>\$ 272,160</u>	<u>\$ 0</u>	<u>\$ 272,160</u>
TOTAL ASSETS	<u>272,160</u>	<u>0</u>	<u>272,160</u>
LIABILITIES			
Deposits due others	<u>272,160</u>	<u>0</u>	<u>272,160</u>
TOTAL LIABILITIES	<u>\$ 272,160</u>	<u>\$ 0</u>	<u>\$ 272,160</u>

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS  
Statement of Changes in Fiduciary Assets and Liabilities  
For the Year Ended June 30, 2009

Exhibit 5

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Ending</u>
<b>*****SCHOOL ACTIVITIES FUND*****</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 261,957	\$ 958,149	\$ 947,946	\$ 272,160
<b>LIABILITIES</b>				
Deposits due others	261,957	958,149	947,946	272,160
<b>*****SALES TAX COLLECTION FUND*****</b>				
<b>ASSETS</b>				
Cash and cash equivalents	0	6,286,551	6,286,551	0
<b>LIABILITIES</b>				
Deposits due others	0	6,286,551	6,286,551	0
<b>*****ALL AGENCY FUNDS*****</b>				
<b>ASSETS</b>				
Cash and cash equivalents	261,957	7,244,700	7,234,497	272,160
<b>LIABILITIES</b>				
Deposits due others	\$ 261,957	\$ 7,244,700	\$ 7,234,497	\$ 272,160

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS -  
 SCHOOL ACITIVITES FUND  
 Schedule of Changes in Deposits Due Others  
 For the Year Ended June 30, 2009

Exhibit 6

<u>SCHOOL</u>	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, Ending</u>
Epps High School	\$ 27,283	\$ 83,420	\$ 85,501	\$ 25,202
Forest High School	77,884	247,332	234,206	91,010
Goodwill Elementary School	20,443	37,585	43,111	14,917
Kilbourne High School	33,349	150,487	155,612	28,224
Oak Grove High School	66,443	376,114	349,037	93,520
Oak Grove Elementary School	36,555	63,211	80,479	19,287
Totals	<u>\$ 261,957</u>	<u>\$ 958,149</u>	<u>\$ 947,946</u>	<u>\$ 272,160</u>



**WEST CARROLL PARISH SCHOOL BOARD**

**AGENCY FUNDS -  
SALES TAX COLLECTION FUND  
Schedule of Changes in Deposits Due Others  
For the Year Ended June 30, 2009**

Exhibit 7

	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, Ending</u>
West Carroll Parish Police Jury	\$ 0	\$ 3,363,241	\$ 3,363,241	\$ 0
West Carroll Parish School Board	0	2,257,959	2,257,959	0
Town of Oak Grove	0	665,351	665,351	0
<b>Totals</b>	<b>\$ 0</b>	<b>\$ 6,286,551</b>	<b>\$ 6,286,551</b>	<b>\$ 0</b>

**West Carroll Parish School Board**

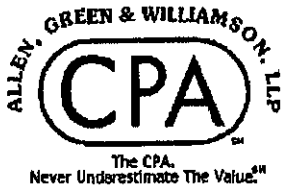
**GENERAL**

**Schedule of Compensation Paid Board Members  
For the Year Ended June 30, 2009**

**Exhibit 8**

The schedule of compensation paid to the School Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the School Board members is included in the general administrative expenditures of the general fund. In accordance with Louisiana Revised Statute 17:56, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the School Board receives \$400 per month and the President receives an additional \$50 per month.

<u>Board Member</u>			<u>Actual Salary</u>
Kathryn L. McAllister,	President	July 2008 – December 2008	
	Vice President	January 2009 – June 2009	\$ 5,100
J. T. Martin,	Vice President	July 2008 – December 2008	
	President	January 2009 – June 2009	5,100
Larry Gene Gammill		July 2008 – August 7, 2008	800
Jerry M. Gathings			4,800
Carl T. Rawls			4,800
Donald R. Gwin			4,800
Jefferson K. Coleman			4,800
Raymond P. Desselle		August 8, 2008 – June 2009	<u>4,000</u>
Total			<u>\$34,200</u>



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Ernest L. Allen, CPA  
(Retired) 1963 - 2000

## **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**

Board Members  
West Carroll Parish School Board  
Oak Grove, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Carroll Parish School Board as of and for the year ended June 30, 2009, which collectively comprise the School Board's basic financial statements and have issued our report thereon dated December 31, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School Board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 09-F1, 09-F2, 09-F3, 09-F4, and 09-F5 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Board'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matter 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 09-F1.

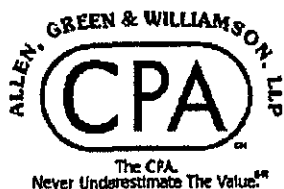
The School Board's response to the findings identified in our audit are described in the accompanying corrective action plan for current year audit findings. We did not audit the School Board's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board, management, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513 this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

*Allen, Green & Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 31, 2009



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## Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133

Board Members  
West Carroll Parish School Board  
Oak Grove, Louisiana

### Compliance

We have audited the compliance of the West Carroll Parish School Board with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. The School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School Board's compliance with those requirements.

In our opinion, the School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 09-F6.

### Internal Control Over Compliance

The management of the School Board is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the School Board's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 09-F6 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs to be a material weakness.

The School Board's response to the findings identified in our audit are described in the accompanying Corrective Action Plan for Current Year Audit Findings. We did not audit the School Board's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board, management, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513 this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

*Allen, Green & Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 31, 2009

**West Carroll Parish School Board  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2009**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	CFDA Number	Pass Through Grantor No.	Expenditures
<b>United States Department of Agriculture</b>			
Passed Through Louisiana Department of Education:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	N/A	\$ 602,207
School Breakfast Program	10.553	N/A	226,149
Summer Food Service	10.559	N/A	6,840
National School Lunch (Non Cash Commodities)	10.555	N/A	78,013
Total United States Department of Agriculture (Total Child Nutrition Cluster)			<u>913,209</u>
<b>United States Department of Education</b>			
Passed through Louisiana Department of Education:			
Adult Education - State Grant Program	84.002	28-09-44-62	56,961
Title I Grants to Local Educational Agencies			
Basic Grant Program	84.010A	062-TI-09	833,011
Special Education Cluster:			
Grants to States (Part B)	84.027	062-IB-09	434,003
Preschool Grants	84.173	062-IP-09	28,091
Total Special Education Cluster			<u>462,094</u>
Vocational Education:			
Basic Grants to States	84.048	28-09-02-62	32,371
Title IV (Safe and Drug Free Schools)	84.186	062-T4-09	6,813
Title II (Improving Teacher Quality State Grants)	84.367	062-T2-09	184,888
Education Technology State Grants	84.318	04-01-62	4,679
Rural Education Achievement Program (REAP)	84.358	28-09-RE-62	49,140
Total Passed Through Louisiana Department of Education			<u>1,629,957</u>
Passed Through Ouachita Parish School Board:			
Migrant Education - Basic State Grant Program	84.011A	28-09-M137	29,999
Total United States Department of Education			<u>1,659,956</u>
<b>Unites States Department of Homeland Security</b>			
Passed Through the Governor's Office of Homeland Security and Emergancy Preparedness			
Public Assistance Grant Reimbursement	97.036	123-018AC-00	13,352
<b>TOTAL FEDERAL AWARDS</b>			<u><u>\$ 2,586,517</u></u>

**West Carroll Parish School Board**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2009**

**NOTE 1 - GENERAL** The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the West Carroll Parish School Board (the "School Board"). The School Board's reporting entity is defined in Note 1 to the School Board's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule.

**NOTE 2 - BASIS OF ACCOUNTING** The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the School Board's basic financial statements.

**NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS** Federal awards are reported in the School Board's basic financial statements as follows:

	Federal Sources
Major Funds	
General	\$ 3,077
IASA	1,054,711
Special Federal	434,003
Non-Major Special Funds	
Enhancing Education Through Technology	4,679
Vocational Education	32,371
S.D #1 Construction & Maintenance Oak Grove Elementary	2,250
S.D #1 Construction & Maintenance Epps	2,700
S.D #2 Construction & Maintenance Kilbourne	2,306
S.D #3 Construction & Maintenance Forest	1,301
S.D #1 Construction & Maintenance Oak Grove High	1,718
Adult Education	56,961
School Lunch	913,209
Preschool	28,091
Rural Education Achievement	49,140
Total	\$2,586,517

**NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS** Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

**NOTE 5 - MATCHING REVENUES** For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

**NOTE 6 - NONCASH PROGRAMS** The commodities received, which are noncash revenues, are valued using prices provided by the United States Department of Agriculture.



**West Carroll Parish School Board  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2009**

**PART I - Summary of the Auditors' Results**

**Financial Statement Audit**

- i. The type of audit report issued was unqualified.
- ii. There were five significant deficiencies required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States of America. The significant deficiencies were not considered to be material weaknesses.
- iii. There was one instance of noncompliance considered material, as defined by the Government Auditing Standards, to the financial statements.

**Audit of Federal Awards**

- iv. There was one significant deficiency required to be disclosed by OMB Circular A-133. The significant deficiency was not considered to be a material weakness.
- v. The type of report the auditor issued on compliance of major federal awards was unqualified.
- vi. The audit disclosed one audit finding which the auditor is required to report under OMB Circular A-133, Section .510(a).
- vii. The major federal awards are:
  - CFDA# 84.010      Title I Program
  - CFDA# 84.367      Title II- Improving Teacher Quality
  
  - Special Education Cluster:
  - CFDA# 84.027      IDEA Part B - Special Education
  - CFDA# 84.173      Preschool
- viii. The dollar threshold used to distinguish between Type A and Type B programs as defined in OMB Circular A-133, Section .520(b) was \$300,000.
- ix. The auditee does qualify as a low-risk auditee under OMB Circular A-133, Section .530.

**West Carroll Parish School Board  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2009**

**PART II – Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards generally accepted in the United States of America:**

**Reference # and title:**            **09-F1**            **Public Bid Law**

**Entity-wide or program/department specific:** This finding relates to entity-wide.

**Criteria or specific requirement:** Louisiana Revised Statute RS 38:2212 A.(1)(d) requires that public works projects totaling \$100,000 or more should be subject to the bid process and Louisiana Revised Statute RS A(3)(a) requires that public works totaling \$100,000 or more must be published once a week for three different weeks at least twenty-five (25) days prior to the opening of the bids. Louisiana Revised Statute RS 38:2212.1 B.(1) requires that *advertisements for material and supplies bids in excess of \$20,000 are to be advertised at least fifteen (15) days prior to the bid opening.*

**Condition:** Classrooms were constructed at the Oak Grove High School for a final cost of more than \$100,000 and *there were no bids prepared for the construction of the classrooms and, because there was no bid, there was no advertisement of this project.* In addition, there was an advertisement for the purchase of a school bus which only ran for thirteen (13) days prior to the bid opening.

**Possible asserted effect (cause and effect):**

**Cause:** The reason for lack of bid and no advertisement was because the initial estimate for the project was below the \$100,000 threshold and there was no allowance built into the initial estimate for change orders or cost overruns. *The cause for the shorter time period for the bus advertisement is unknown.*

**Effect:** The School Board is not in compliance with the state bid laws.

**Recommendation to prevent future occurrences:** Determinations for public works projects which are near the threshold for bid requirements should be reviewed closely and consideration given to adhering to state bid laws to avoid noncompliance issues. The bid opening dates should be reviewed in conjunction with the advertising requirements for materials and supplies and plans made to ensure compliance with state bid laws.

**Reference # and title:**            **09-F2**            **Internal Controls – Maintenance Department**

**Entity-wide or program/department specific:** This finding is specific to the maintenance department.

**Criteria or specific requirement:** Good internal controls over invoicing for bus repairs include having documentation which indicates the bus receiving service or parts, a work order to initiate the process, and a *completion date indicating all work has been done.* Internal controls for proper approval for work orders and invoices should be in place. Good internal controls over vendor payments require that any credits issued should be recorded and promptly used to offset future expenses. Additionally, good controls over inventory require that a systematic method be in place for accounting for inventory, that a periodic inventory count be performed; additions to or deletions from the inventory should be authorized by appropriate school board personnel.

**Condition:** Per the maintenance director, all invoices must include a bus number identifying the bus for which parts or repairs were invoiced. A review of parts invoices supplied by a third party revealed that most of the invoices did not contain a bus number. There were a total of 65 invoices in the vendor file. A total of 10 invoices were found

**West Carroll Parish School Board  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2009**

**PART II – Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards generally accepted in the United States of America:**

which identified a bus and these were tested to determine if there were work orders to initiate the process, the parts and labor were charged to the appropriate bus, and there was indication of a completion date for work performed. It was determined that there was no consistency in the dating of invoices nor controls over the invoicing for bus parts and repairs. Some repair orders and invoices showed dates in which repairs were started; others showed the completion dates. This made it difficult to determine if a part order was placed on the proper bus. Due to the inconsistent dating of invoices and repair orders, it was not possible to trace the parts order to the repair order.

Review of maintenance invoices revealed that there is no work order system in place to initiate the ordering of parts or repair work performed. Buses can actually be taken in by the bus drivers with a request for service. Per the vendor, he calls to obtain approval but there is no written documentation for approval. There is no formal approval for work done on the buses. In addition, invoices are only initialed after the work has been performed and the approval initials often are those of a secretary with no authorization for approval.

It was noted that a credit issued in April, 2009 by a parts supplier was never deducted from any of the subsequent invoices submitted by the supplier. The vendor sent a check in September, 2009 to refund the School Board after the circumstance was discovered in the audit.

Finally, it was determined that a number of the invoices for parts were not coded to a particular bus but were charged to stock. Per discussions with the vendor and the maintenance director, it was determined that the vendor orders parts for the maintenance department and keeps an inventory of these parts at his business for use in routine bus repairs. There was no inventory listing available nor any indication that an inventory was taken by school board personnel. There was also no indication that prior approval for the orders existed other than the approval of an invoice after the inventory was received.

**Possible asserted effect (cause and effect):**

**Cause:** This was the first year for the new maintenance director in this position and the first year that a new vendor was contracted to perform bus maintenance and upkeep.

**Effect:** Internal controls over bus maintenance activities have been weakened.

**Recommendation to prevent future occurrences:** Immediate steps should be taken to develop a work order system, inventory system and approval system for all aspects of the bus maintenance department.

**Reference # and title:**            09-F3            School Activity Funds

**Entity-wide or program/department specific:** This finding relates to entity-wide.

**Criteria or specific requirement:** Good internal controls over student activity funds require appropriate documentation and records, control over access to assets and records, and independent checks on performance and proper valuation amounts recorded in the accounts.

**Condition:** Two schools were chosen for testing of general internal controls, controls over cash receipts, disbursements, concessions, and fees.

**West Carroll Parish School Board  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2009**

**PART II – Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards generally accepted in the United States of America:**

**Forest High School** The three bank reconciliations chosen for testing were not signed or dated, thus it was not possible to determine if the bank reconciliations were being prepared in a timely manner. There were also a number of checks which had been outstanding for a period of more than 30 days during each of the reconciliation periods tested. It was also determined that copies of teacher's logs and receipt books are not turned in to the principal at the end of the school year to provide adequate documentation for an audit. Additionally, there was one check tested which was paid without a receipt for payment.

**Oak Grove High School** It was determined that one of the three bank reconciliations was not performed timely and two of the three bank reconciliations contained checks which were outstanding for a period of more than 30 days. The test of cash receipts for funds indicated that there were no receipts being issued for any of the receipts turned in to the office for deposit; therefore, it was not possible to agree total receipts to the validated deposit slip. One of the fifteen transactions tested was not deposited timely and another transaction could not be traced to receipt from source of funds such as a teacher's log. It was also determined that teachers do not keep logs or receipt books for monies collected. The money turned in to the office is usually accompanied by a note stating the source and use.

When testing concessions, it was noted that there were no inventories maintained for the concessions sold. The school mainly has concessions at athletic events and at lunch time. For the athletic events, beginning balance of cash is placed on a sheet with the cash received and an ending balance turned in to the school secretary. There are six windows at the concession stand, which are manned by school employees or parents who are paid a set amount for each game. The payments for the workers are taken out of the receipts for the event with no documentation of who worked the event or signed receipts from the worker to verify the amount paid to them. The lunch-time concessions are handled by the secretary who also takes the cash receipts from other sources and makes the deposits. This creates a lack of segregation of duties. There is no duplicate count of the cash received.

A test of disbursements revealed that two payments did not have sponsor approval, and one payment did not have an invoice accompanying the request for payment. In addition, a check shown as voided could not be produced as evidence that the check was actually voided. It was also noted that the blank checks used to issue payments were not kept in the safe when not in use.

Although both schools mentioned above and the remaining schools within the Parish submit monthly reports to the School Board's central office, it was noted that the reports are not reviewed. Additionally, all school activity funds should undergo a review of the controls and accounting policies/records.

**Possible asserted effect (cause and effect):**

**Cause:** It appears that the main cause is due to a lack of internal audit regarding the school activity funds. In addition, the school activity funds handbook has not been updated in over seven years and does not address some of the internal control deficiencies noted above.

**Effect:** Internal controls over school activity funds have been weakened and/or rendered ineffective.

**Recommendation to prevent future occurrences:** The School Board should revise the current handbook to strengthen the internal controls over inventories and train the appropriate personnel in the performance of their duties. Audits of the schools should be performed in order to ensure that the policies established by the manual are being

**West Carroll Parish School Board  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2009**

**PART II – Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards generally accepted in the United States of America:**

followed. Training should be performed as needed when new personnel are hired to ensure policies and procedures are being followed.

**Reference # and title:**            **09-F4**            **Accounting Controls**

**Entity-wide or program/department specific:** This finding relates to entity-wide.

**Criteria or specific requirement:** Good internal controls include limited access to computer accounting modules based upon need to access and enter data, separation of duties in functional areas, appropriate written policies and procedures, and limited access to assets. Good internal controls also require proper supervision and review of documents which support the financial statements.

**Condition:** During the testing of internal controls the following issues were noted:

Security Codes – There are no security codes for access to the bank reconciliation program nor are there security codes for any of the other modules in the system (payroll, accounts payable, etc.). If an employee has access to the system, they have access to all modules within the accounting software. This includes the ability to add vendors to the system with no prior approval or authority. There are currently seven employees who have access to all of the modules within the software.

Cash Controls – The bank reconciliations are being prepared by a person independent of the receipt or payment functions; however, if a variance is noted on the bank reconciliation, the reconciliation is returned to the person who writes the checks from that account in order to reconcile the variance. Also, the bank reconciliations are not being reviewed by management. Finally, there were 35 outstanding checks for years 1992 – 2007 which were still listed as outstanding items on the operating account bank reconciliation, yet these were immaterial in total.

Expenditure Controls – An opened box of checks used to print computer checks is located at the rear of the printer in the business manager’s office and there is no door to her office and, therefore, no lock to keep others from accessing the checks. There is no written policy regarding the use of credit cards and charge accounts.

Information System Controls – There are no written procedures for a contingency and recovery plan for the information system.

Financial Reporting Controls – There are no reviews or approvals of the journal entries prepared by the business manager.

**Possible asserted effect (cause and effect):**

**Cause:** There is a limited staff at the School Board and there have been a number of changes in the positions and duties assigned to positions.

**Effect:** Internal controls are weakened or internal controls are not in place for some areas.

**West Carroll Parish School Board  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2009**

**PART II – Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards generally accepted in the United States of America:**

**Recommendation to prevent future occurrences:** The School Board should determine the internal controls needed to limit access to the system and implement a more detailed password protection system. The School Board should establish procedures to ensure adequate controls are in place and adhered to.

**Reference # and title:**            **09-F5**            **Fixed Assets**

**Entity-wide or program/department specific:** This finding relates to entity-wide.

**Criteria or specific requirement:** Good internal controls over capital assets require that the capital asset system should be formulated in such a way that assets cannot be over-depreciated and that only depreciable assets reflect depreciation charges. Additionally, good controls require that assets inspections are completed at least annually and the system is properly updated.

**Condition:** When reviewing the accumulated depreciation report, it was noted that one item was depreciated more than the original cost along with current year depreciation charges posted. It also appears that tracts of land are being depreciated per the accumulated depreciation report; however, land is a nondepreciable item. Finally, it was noted in the test of capital assets that there was not a physical inspection completed for the current year.

**Possible asserted effect (cause and effect):**

**Cause:** It appears that reviews of the capital asset listing and the validity of the transactions are not being performed.

**Effect:** The capital asset listing is not a true reflection of the capital assets purchased throughout the year.

**Recommendation to prevent future occurrences:** Periodic reviews should be performed in order to ensure that all capital assets are listed properly and are coded correctly for depreciation. Procedures should be established to ensure annual inspections are performed.

**West Carroll Parish School Board  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2009**

**Part III - Findings and questioned costs for federal awards which are required to be reported under OMB Circular A-133 Section .510(a):**

**Reference # and title:**            **09-F6**            **Needs Assessment**

**Federal program and specific Federal award identification:** This finding relates to Title II, CFDA#84.367 for Federal Award Year: 2009 received from Federal agency: U.S. Department of Education passed through Louisiana Department of Education.

**Criteria or specific requirement:** The Title II program requires that an annual needs assessment be performed taking into account the activities needed in order to give teachers the ability to provide meaningful instruction to students and give principals the skills to provide instructional leadership skills. The law states that the needs assessment must be conducted "with the involvement of teachers, including teachers participating in programs under Part of Title I" (Section 2122(c)(1) and (2)).

**Condition found:** There was a needs assessment meeting held on April 27, 2008, however, there was no indication that Title I teachers were present from each school to represent the district as a whole. In addition, one high school held its school improvement meeting after the district-wide meeting and it was not possible to determine if the teachers from this school participated in formulating the professional development needs assessment.

**Possible asserted effect (cause and effect):**

**Cause:** Unknown.

**Effect:** The compliance requirement was not met.

**Recommendations to prevent future occurrences:** The School Board should ensure that all of the schools send representatives from each category (principals, teachers, etc.) to attend the needs assessment meetings. There should be adequate proof documenting the meetings and attendance.

**West Carroll Parish School Board**

**OTHER INFORMATION**



**West Carroll Parish School Board  
Summary Schedule of Prior Year Findings  
For the Year Ended June 30, 2009**

**Reference # and title:**           **08-F1**           **Capital Asset Listings**

**Date of origination:** Fiscal year ended June 30, 2008.

**Condition:** Good internal controls over capital assets require that a system be in place to monitor all additions and deletions to ensure proper recording of all assets. The capital asset system should be formulated in such a way that duplicate assets cannot be entered into the system and that only depreciable assets reflect depreciation charges.

We found an invoice in the amount of \$37,550 which was coded to a maintenance account which was actually construction in progress. A school bus with the same tag number and serial number was entered into the system twice. The cost of the school bus was \$46,562. The corresponding depreciation was \$18,107. Two tracts of land, which are non-depreciable assets, were being depreciated.

**Corrective action planned:** See current year finding 09-F5.

**West Carroll Parish School Board  
Corrective Action Plan for Current Year Audit Findings  
June 30, 2009**

**Reference # and title:**            **09-F1**            **Public Bid Law**

**Entity-wide or program/department specific:** This finding relates to entity-wide.

**Condition:** Louisiana Revised Statute RS 38:2212 A.(1)(d) requires that public works projects totaling \$100,000 or more should be subject to the bid process and Louisiana Revised Statute RS A(3)(a) requires that public works totaling \$100,000 or more must be published once a week for three different weeks at least twenty-five (25) days prior to the opening of the bids. Louisiana Revised Statute RS 38:2212.1 B.(1) requires that advertisements for material and supplies bids in excess of \$20,000 are to be advertised at least fifteen (15) days prior to the bid opening.

Classrooms were constructed at the Oak Grove High School for a final cost of more than \$100,000 and there were no bids prepared for the construction of the classrooms and, because there was no bid, there was no advertisement of this project. In addition, there was an advertisement for the purchase of a school bus which only ran for thirteen (13) days prior to the bid opening.

**Corrective action planned:** The School Board will closely monitor items that require bidding by examining the total anticipated costs and following bid laws for advertising.

**Contact person responsible for corrective action:**

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314 E. Main Street	
Oak Grove, Louisiana 71263	

**Anticipated completion date:** Immediate.

**Reference # and title:**            **09-F2**            **Internal Controls – Maintenance Department**

**Entity-wide or program/department specific:** This finding is specific to the maintenance department.

**Condition:** Good internal controls over invoicing for bus repairs include having documentation which indicates the bus receiving service or parts, a work order to initiate the process, and a completion date indicating all work has been done. Internal controls for proper approval for work orders and invoices should be in place. Good internal controls over vendor payments require that any credits issued should be recorded and promptly used to offset future expenses. Additionally, good controls over inventory require that a systematic method be in place for accounting for inventory, that a periodic inventory count be performed; additions to or deletions from the inventory should be authorized by appropriate school board personnel.

Per the maintenance director, all invoices must include a bus number identifying the bus for which parts or repairs were invoiced. A review of parts invoices supplied by a third party revealed that most of the invoices did not contain a bus number. There were a total of 65 invoices in the vendor file. A total of 10 invoices were found which identified a bus and these were tested to determine if there were work orders to initiate the process, the parts and labor were charged to the appropriate bus, and there was indication of a completion date for work performed. It was determined that there was no consistency in the dating of invoices nor controls over the invoicing for bus parts and repairs. Some repair orders and invoices showed dates in which repairs were started; others showed the completion

**West Carroll Parish School Board**  
**Corrective Action Plan for Current Year Audit Findings**  
**June 30, 2009**

dates. This made it difficult to determine if a part order was placed on the proper bus. Due to the inconsistent dating of invoices and repair orders, it was not possible to trace the parts order to the repair order.

Review of maintenance invoices revealed that there is no work order system in place to initiate the ordering of parts or repair work performed. Buses can actually be taken in by the bus drivers with a request for service. Per the vendor, he calls to obtain approval but there is no written documentation for approval. There is no formal approval for work done on the buses. In addition, invoices are only initialed after the work has been performed and the approval initials often are those of a secretary with no authorization for approval.

It was noted that a credit issued in April, 2009 by a parts supplier was never deducted from any of the subsequent invoices submitted by the supplier. The vendor sent a check in September, 2009 to refund the School Board after the circumstance was discovered in the audit.

Finally, it was determined that a number of the invoices for parts were not coded to a particular bus but were charged to stock. Per discussions with the vendor and the maintenance director, it was determined that the vendor orders parts for the maintenance department and keeps an inventory of these parts at his business for use in routine bus repairs. There was no inventory listing available, nor any indication that an inventory was taken by school board personnel. There was also no indication that prior approval for the orders existed, other than the approval of an invoice after the inventory was received.

**Corrective action planned:** New work order forms were made, in which the transportation supervisor is now issuing for all bus repairs. Also, invoices for parts and labor are being reviewed by the transportation supervisor to ensure the accuracy of the work performed and the charges incurred.

**Contact person responsible for corrective action:**

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Oak Grove, Louisiana 71263	

**Anticipated completion date:** September 30, 2009.

**Reference # and title:**            **09-F3**                    **School Activity Funds**

**Entity-wide or program/department specific:** This finding relates to entity-wide.

**Condition:** Good internal controls over student activity funds require appropriate documentation and records, control over access to assets and records, and independent checks on performance and proper valuation amounts recorded in the accounts.

Two schools were chosen for testing of general internal controls, controls over cash receipts, disbursements, concessions, and fees.

**West Carroll Parish School Board**  
**Corrective Action Plan for Current Year Audit Findings**  
**June 30, 2009**

**Forest High School** The three bank reconciliations chosen for testing were not signed or dated, thus it was not possible to determine if the bank reconciliations were being prepared in a timely manner. There were also a number of checks which had been outstanding for a period of more than 30 days during each of the reconciliation periods tested. It was also determined that copies of teacher's logs and receipt books are not turned in to the principal at the end of the school year to provide adequate documentation for an audit. Additionally, there was one check tested which was paid without a receipt for payment.

**Oak Grove High School** It was determined that one of the three bank reconciliations was not performed timely and two of the three bank reconciliations contained checks which were outstanding for a period of more than 30 days. The test of cash receipts for funds indicated that there were no receipts being issued for any of the receipts turned in to the office for deposit; therefore, it was not possible to agree total receipts to the validated deposit slip. One of the fifteen transactions tested was not deposited timely and another transaction could not be traced to receipt from source of funds such as a teacher's log. It was also determined that teachers do not keep logs or receipt books for monies collected. The money turned in to the office is usually accompanied by a note stating the source and use.

When testing concessions, it was noted that there were no inventories maintained for the concessions sold. The school mainly has concessions at athletic events and at lunch time. For the athletic events, beginning balance of cash is placed on a sheet with the cash received and an ending balance turned in to the school secretary. There are six windows at the concession stand, which are manned by school employees or parents who are paid a set amount for each game. The payments for the workers are taken out of the receipts for the event with no documentation of who worked the event or signed receipts from the worker to verify the amount paid to them. The lunch-time concessions are handled by the secretary who also takes the cash receipts from other sources and makes the deposits. This creates a lack of segregation of duties. There is no duplicate count of the cash received.

A test of disbursements revealed that two payments did not have sponsor approval, and one payment did not have an invoice accompanying the request for payment. In addition, a check shown as voided could not be produced as evidence that the check was actually voided. It was also noted that the blank checks used to issue payments were not kept in the safe when not in use.

Although both schools mentioned above and the remaining schools within the Parish submit monthly reports to the School Board's central office, it was noted that the reports are not reviewed. Additionally, all school activity funds should undergo a review of the controls and accounting policies/records.

**Corrective action planned:** The School Board has planned a meeting to discuss all of these issues with the schools, and to go over other issues that are required by the legislative auditor. The School Board is making efforts to spend more time on internal audits of School Activity Funds.

**Contact person responsible for corrective action:**

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Oak Grove, Louisiana 71263	

**Anticipated completion date:** During the 2010 year.

**West Carroll Parish School Board  
Corrective Action Plan for Current Year Audit Findings  
June 30, 2009**

**Reference # and title:**            **09-F4**                    **Accounting Controls**

**Entity-wide or program/department specific:** This finding relates to entity-wide.

**Condition:** Good internal controls include limited access to computer accounting modules based upon need to access and enter data, separation of duties in functional areas, appropriate written policies and procedures, and limited access to assets. Good internal controls also require proper supervision and review of documents which support the financial statements.

During the testing of internal controls the following issues were noted:

**Security Codes -** There are no security codes for access to the bank reconciliation program nor are there security codes for any of the other modules in the system (payroll, accounts payable, etc.). If an employee has access to the system, they have access to all modules within the accounting software. This includes the ability to add vendors to the system with no prior approval or authority. There are currently seven employees who have access to all of the modules within the software.

**Cash Controls -** The bank reconciliations are being prepared by a person independent of the receipt or payment functions; however, if a variance is noted on the bank reconciliation, the reconciliation is returned to the person who writes the checks from that account in order to reconcile the variance. Also, the bank reconciliations are not being reviewed by management. Finally, there were 35 outstanding checks for years 1992 - 2007 which were still listed as outstanding items on the operating account bank reconciliation, yet these were immaterial in total.

**Expenditure Controls -** An opened box of checks used to print computer checks is located at the rear of the printer in the business manager's office and there is no door to her office and, therefore, no lock to keep others from accessing the checks. There is no written policy regarding the use of credit cards and charge accounts.

**Information System Controls -** There are no written procedures for a contingency and recovery plan for the information system.

**Financial Reporting Controls -** There are no reviews or approvals of the journal entries prepared by the business manager.

**Corrective action planned:** Each item mentioned is being discussed to determine the best method for ensuring that proper quality controls are in place.

**Contact person responsible for corrective action:**

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Oak Grove, Louisiana 71263	

**Anticipated completion date:** Immediate.

**West Carroll Parish School Board**  
**Corrective Action Plan for Current Year Audit Findings**  
**June 30, 2009**

**Reference # and title:**            **09-F5**                    **Fixed Assets**

**Entity-wide or program/department specific:** This finding relates to entity-wide.

**Condition:** Good internal controls over capital assets require that the capital asset system should be formulated in such a way that assets cannot be over-depreciated and that only depreciable assets reflect depreciation charges. Additionally, good controls require that assets inspections are completed at least annually and the system is properly updated.

When reviewing the accumulated depreciation report, it was noted that one item was depreciated more than the original cost along with current year depreciation charges posted. It also appears that tracts of land are being depreciated per the accumulated depreciation report; however, land is a nondepreciable item. Finally, it was noted in the test of capital assets that there was not a physical inspection completed for the current year.

**Corrective action planned:** The School Board is currently working with our software company on correcting the mentioned issues. Also, the School Board is already doing more physical inspections and tests of property.

**Contact person responsible for corrective action:**

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Oak Grove, Louisiana 71263	

**Anticipated completion date:** 2009-2010 fiscal year.

**Reference # and title:**            **09-F6**                    **Needs Assessment**

**Federal program and specific Federal award identification:** This finding relates to Title II, CFDA#84.367 for Federal Award Year: 2009 received from Federal agency: U.S. Department of Education passed through Louisiana Department of Education.

**Condition:** The Title II program requires that an annual needs assessment be performed taking into account the activities needed in order to give teachers the ability to provide meaningful instruction to students and give principals the skills to provide instructional leadership skills. The law states that the needs assessment must be conducted "with the involvement of teachers, including teachers participating in programs under Part of Title I" (Section 2122(c)(1) and (2)).

There was a needs assessment meeting held on April 27, 2008, however, there was no indication that Title I teachers were present from each school to represent the district as a whole. In addition, one high school held its school improvement meeting after the district-wide meeting and it was not possible to determine if the teachers from this school participated in formulating the professional development needs assessment.

**Corrective action planned:** The parish need assessment was conducted on April 17, 2008. Four of our six schools had teachers in attendance. We will make all schools aware of this audit finding and require that all schools comply with the required attendance. Substitute teachers will be provided for schools have staffing difficulties on the day of the scheduled needs assessment meeting.

**West Carroll Parish School Board  
Corrective Action Plan for Current Year Audit Findings  
June 30, 2009**

**Contact person responsible for corrective action:**

Angela Johnson, Business Manager      Telephone: (318) 428-2378  
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314 E. Main Street  
Oak Grove, Louisiana 71263

**Anticipated completion date:** 2009-2010 school year.

**West Carroll Parish School Board**  
**Status of Prior-Year Management Letter Item**  
**June 30, 2009**

**08-M1    School Activity Funds**

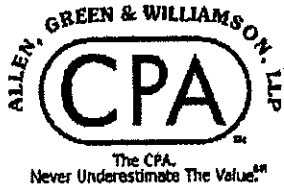
**Comment:** Two schools were tested for general internal controls, controls over cash receipts, disbursements, concessions, and fees. At Epps High School it was determined that there was very little separation of duties in the handling of cash receipts and disbursements with the secretary performing most of the functions from collections to deposits as well as maintaining the ledger and preparing reports. The receipt book was missing both original and carbons of some receipts and other carbons had no imprint but the original was missing. Receipts are not always issued to the collectors of the funds when they are turned into the office. Also, one receipt could not be traced to a deposit slip or the general ledger. Tally sheets for concessions are not signed by the concessions stand workers nor are the items sold listed to compare to the money turned in. Concession funds can be considerable and are only deposited once a week. When funds are turned in for game admissions, no pre-numbered receipts are issued from the office to the person(s) turning in the money. Three of ten deposits tested were not made timely. Four deposits had no support for the receipt. None of the three bank reconciliations tested were dated so it was not possible to determine if they were prepared timely.

At Oak Grove Elementary, none of the three bank reconciliations tested were dated; therefore, it was not possible to determine if they were prepared timely. Two of ten deposits were not deposited timely and these same deposits had no tally sheet for the receipts. One of the ten disbursements tested was not initialed by the principal.

During the course of our audit, it was determined that the schools are not audited by anyone at the central office. The monthly reports are received at the central office, but there is no follow-up as to their accuracy or completeness. There is no assurance that the student activity policy manual is being followed.

**Management's response:** See the corrective action plan for current year findings and questioned costs for 09-F3.





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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board Members  
West Carroll Parish School Board  
Oak Grove, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of West Carroll Parish School Board, Oak Grove, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of the School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the specified users of the reports. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

### General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
  - 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, and
  - Nonpublic Transportation Revenue.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

Education Levels of Public School Staff (Schedule 2)

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1.

**Comment:** Variances were noted when tracing the number of full-time classroom teachers per Schedule 4 to the combined total number of full-time classroom teacher per Schedule 2. There were also variances noted when tracing to the total number of full-time classroom teachers per the schedules to the supporting payroll records. It appears that prorated headcounts were not used to calculate the schedule.

**Management's Response:** Schedule 2 and Schedule 4 were revised to reflect the correct numbers.

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

**Comment:** Variances were noted when tracing the number of combined total of principals and assistant principals per Schedule 4 to the combined total per Schedule 2 and the supporting payroll records. It appears that prorated headcounts were not used to compile the schedule.

**Management's Response:** Schedule 2 and Schedule 4 were revised to reflect the correct numbers.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determine if the individual's education level was properly classified on the schedule.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

Number and Type of Public Schools (Schedule 3)

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555).

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in Procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

**Comment:** There was one exception noted where the years of experience were improperly reported on the October 2008 Profile of Educational Personnel report causing the employee to be improperly classified on Schedule 4.

**Management's Response:** This is a problem caused by our software program. According to our software providers, the issue has already been corrected.

Public Staff Data (Schedule 5)

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

**Comment:** Exceptions were noted on each of the teachers that were tested in relation to the base salary and the extra compensation reported. The primary reason for the exceptions is due to an award payment that was made to all teachers that increased test scores. The test scores had to be increased by a specific percentage and meet specific criteria for the teacher to receive the award. Also, the FTE for four employees was found to be improperly reported.

**Management's Response:** This was caused by coding errors and these codes have since been fixed.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

Class Size Characteristics (Schedule 6)

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in Procedure 5. We then traced a random sample of ten classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

**Comment:** There were four exceptions noted when tracing the number of students per the teacher's roll book to the number of students per the October 1, 2008 LEADS class detail report.

**Management's Response:** One error was due to a teacher's error. The other three are errors due to date that the LEADS report was generated. In the future, the School Board will make sure that comparisons are made with the correct report date.

Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School Board.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

The Graduation Exit Exam for the 21st Century (Schedule 8)

11. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School Board.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

The Iowa Tests (Schedule 9)

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School Board.

**Comment:** No exceptions were noted as a result of applying agreed upon procedures.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the West Carroll Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Allen, Green & Williamson, LLP*  
ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 31, 2009

**WEST CARROLL PARISH SCHOOL BOARD**  
**Oak Grove, Louisiana**

**General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
For the Year Ended June 30, 2009**

**General Fund Instructional and Equipment Expenditures**

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$6,749,302	
Other Instructional Staff Activities	457,764	
Employee Benefits	2,916,389	
Purchased Professional and Technical Services	10,471	
Instructional Materials and Supplies	154,325	
Instructional Equipment	0	
Total Teacher and Student Interaction Activities		\$10,288,251

Other Instructional Activities 31,552

Pupil Support Activities	584,885	
Less: Equipment for Pupil Support Activities	0	
Net Pupil Support Activities		584,885

Instructional Staff Services	676,903	
Less: Equipment for Instructional Staff Services	0	
Net Instructional Staff Services		676,903

School Administration	1,005,145	
Less: Equipment for School Administration	0	
Net School Administration		1,005,145

Total General Fund Instructional Expenditures \$12,586,736

Total General Fund Equipment Expenditures \$75,588

**Certain Local Revenue Sources**

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$320,118
Renewable Ad Valorem Tax	962,207
Debt Service Ad Valorem Tax	0
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	37,730
Sales and Use Taxes	2,257,959
Total Local Taxation Revenue	<u>\$3,578,014</u>

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	\$18,440
Earnings from Other Real Property	1,025
Total Local Earnings on Investment in Real Property	<u>\$19,465</u>

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$24,712
Revenue Sharing - Other Taxes	65,976
Revenue Sharing - Excess Portion	0
Other Revenue in Lieu of Taxes	0
Total State Revenue in Lieu of Taxes	<u>\$90,688</u>

Nonpublic Textbook Revenue	\$0
Nonpublic Transportation Revenue	\$0

**WEST CARROLL PARISH SCHOOL BOARD**  
**Oak Grove, Louisiana**

**Education Levels of Public School Staff**  
**As of October 1, 2008**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0	1	11	0	0	0	0
Bachelor's Degree	94	62	8	89	0	0	0	0
Master's Degree	42	28	0	0	3	34	0	0
Master's Degree + 30	16	10	0	0	5	55	0	0
Specialist in Education	0	0	0	0	1	11	0	0
Ph. D. or Ed. D.	0	0	0	0	0	0	0	0
<b>Total</b>	<b>152</b>	<b>100</b>	<b>9</b>	<b>100</b>	<b>9</b>	<b>100</b>	<b>0</b>	<b>0</b>

Schedule 3

WEST CARROLL PARISH SCHOOL BOARD  
Oak Grove, Louisiana

Number and Type of Public Schools  
For the Year Ended June 30, 2009

Type	Number
Elementary	2
Middle/Jr. High	0
Secondary	1
Combination	3
<b>Total</b>	<b>6</b>

Schedule 4

WEST CARROLL PARISH SCHOOL BOARD  
Oak Grove, Louisiana

Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers  
As of October 1, 2008

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	0	0	1	0	1	0	0	2
Principals	0	0	0	0	0	2	5	7
Classroom Teachers	12	15	42	18	19	23	32	161
Total	12	15	43	18	20	25	37	170



**WEST CARROLL PARISH SCHOOL BOARD**  
 Oak Grove, Louisiana

**Public School Staff Data: Average Salaries**  
**For the Year Ended June 30, 2009**

	All Classroom Teachers	Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions
Average Classroom Teachers' Salary Including Extra Compensation	\$46,267	\$46,086
Average Classroom Teachers' Salary Excluding Extra Compensation	\$45,800	\$45,619
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	162.2	156.74

**WEST CARROLL PARISH SCHOOL BOARD**  
**Oak Grove, Louisiana**

**Class Size Characteristics**  
**As of October 1, 2008**

School Type	Class Size Range											
	1 - 20		21 - 26		27 - 33		34+					
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	47.83	77	47.2	76	3.73	6	1.24	2				
Elementary Activity Classes	52.17	12	17.39	4	8.7	2	21.74	5				
Middle/Jr. High												
Middle/Jr. High Activity Classes												
High	74.62	147	13.7	27	11.68	23	0	0				
High Activity Classes	67.86	19	17.86	5	10.71	3	3.57	1				
Combination	80.76	403	15.63	78	3.41	17	0.2	1				
Combination Activity Classes	72.22	52	15.28	11	6.94	5	5.56	4				

**WEST CARROLL PARISH SCHOOL BOARD**  
Oak Grove, Louisiana

**Louisiana Educational Assessment Program (LEAP)**  
**For the Year Ended June 30, 2009**

District Achievement Level Results	English Language Arts						Mathematics					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	11	6	4	2	6	4	6	3	3	2	7	4
Mastery	42	23	46	25	35	22	27	15	27	15	27	17
Basic	85	47	78	43	69	44	97	53	83	46	80	51
Approaching Basic	26	14	36	20	34	22	37	20	40	22	29	18
Unsatisfactory	18	10	18	10	13	8	15	8	29	16	14	9
<b>Total</b>	<b>182</b>	<b>100</b>	<b>182</b>	<b>100</b>	<b>157</b>	<b>100</b>	<b>182</b>	<b>100</b>	<b>182</b>	<b>100</b>	<b>157</b>	<b>100</b>

District Achievement Level Results	Science						Social Studies					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	14	8	7	4	16	10	4	2	9	5	12	8
Mastery	34	19	32	18	23	15	29	16	36	20	22	14
Basic	93	51	77	42	78	50	99	54	83	46	84	54
Approaching Basic	31	17	50	27	35	22	29	16	35	19	27	17
Unsatisfactory	10	5	16	9	5	3	21	12	19	10	12	8
<b>Total</b>	<b>182</b>	<b>100</b>	<b>182</b>	<b>100</b>	<b>157</b>	<b>100</b>	<b>182</b>	<b>100</b>	<b>182</b>	<b>100</b>	<b>157</b>	<b>100</b>

District Achievement Level Results	English Language Arts						Mathematics					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	0	0	1	1	3	2	14	9	3	2	10	6
Mastery	24	16	24	15	31	17	13	9	6	4	9	5
Basic	90	59	64	41	89	49	89	59	85	55	104	58
Approaching Basic	34	22	55	35	45	25	28	18	37	24	37	21
Unsatisfactory	4	3	11	7	12	7	8	5	24	15	20	11
Total	152	100	155	100	180	100	152	100	155	100	180	100

District Achievement Level Results	Science						Social Studies					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	10	7	2	1	5	3	1	1	2	1	4	2
Mastery	37	25	33	21	35	19	28	19	26	17	33	18
Basic	48	32	64	41	86	48	80	53	72	46	85	47
Approaching Basic	47	31	39	25	38	21	33	22	45	29	42	23
Unsatisfactory	9	6	17	11	16	9	9	6	10	6	16	9
Total	151	100	155	100	180	100	151	100	155	100	180	100

**WEST CARROLL PARISH SCHOOL BOARD**  
**Oak Grove, Louisiana**

**Graduation Exit Examination (GEE)**  
**For the Year Ended June 30, 2009**

District Achievement Level Results	English Language Arts						Mathematics					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced	1	1	3	2	4	3	14	10	17	12	2	1
Mastery	10	7	12	8	20	14	22	16	24	17	29	21
Basic	75	54	81	56	60	43	77	55	62	42	74	53
Approaching Basic	47	33	33	23	40	29	20	14	23	16	24	17
Unsatisfactory	7	5	15	11	16	11	7	5	18	13	11	8
Total	140	100	144	100	140	100	140	100	144	100	140	100

District Achievement Level Results	Science						Social Studies					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced	5	4	1	1	2	2	1	1	0	0	3	2
Mastery	25	19	11	9	19	16	18	14	6	5	15	13
Basic	62	48	59	50	61	52	74	57	81	69	68	58
Approaching Basic	29	22	33	28	22	19	28	21	20	17	16	14
Unsatisfactory	9	7	14	12	13	11	9	7	11	9	15	13
Total	130	100	118	100	117	100	130	100	118	100	117	100

Schedule 9

WEST CARROLL PARISH SCHOOL BOARD  
Oak Grove, Louisiana

IOWA and iLEAP Tests  
For the Year Ended June 30, 2009

District Achievement Level Results	English Language Arts 2007		Mathematics 2007		Science 2007		Social Studies 2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students Grade 3								
Advanced	5	3	11	6	11	6	3	2
Mastery	44	26	25	15	37	22	48	28
Basic	64	38	77	45	53	31	61	36
Approaching Basic	34	20	32	19	50	29	35	21
Unsatisfactory	23	14	25	15	19	11	23	14
Total	170	100	170	100	170	100	170	100

District Achievement Level Results	English Language Arts 2007		Mathematics 2007		Science 2007		Social Studies 2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students Grade 5								
Advanced	7	4	8	5	5	3	5	3
Mastery	37	22	18	11	35	21	30	18
Basic	75	44	90	53	70	41	90	53
Approaching Basic	26	15	29	17	44	26	32	19
Unsatisfactory	24	14	25	15	15	9	12	7
Total	169	100	170	100	169	100	169	100

District Achievement Level Results	English Language Arts 2007		Mathematics 2007		Science 2007		Social Studies 2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students Grade 6								
Advanced	4	2	5	3	0	0	20	12
Mastery	37	23	22	14	34	21	23	14
Basic	77	48	92	57	80	49	75	46
Approaching Basic	33	20	28	17	31	19	29	18
Unsatisfactory	11	7	15	9	17	10	15	9
Total	162	100	162	100	162	100	162	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	15	9	9	9	5	4	2	7
Mastery	30	18	17	17	10	36	22	26
Basic	73	44	86	86	52	64	39	82
Approaching Basic	38	23	29	29	18	31	31	33
Unsatisfactory	9	5	24	24	15	10	6	17
Total	165	100	165	100	165	100	165	100

District Achievement Level Results	English Language Arts		Mathematics	
	2007		2007	
	Number	Percent	Number	Percent
Students				
Grade 9				
Advanced	4	2	11	7
Mastery	19	11	18	11
Basic	83	50	80	48
Approaching Basic	46	28	32	19
Unsatisfactory	14	8	25	15
Total	166	100	166	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 3								
Advanced	5	3	10	6	7	4	6	3
Mastery	37	21	24	13	36	20	32	18
Basic	72	40	77	43	78	44	80	45
Approaching Basic	41	23	32	18	37	21	42	24
Unsatisfactory	23	13	35	20	20	11	18	10
Total	178	100	178	100	178	100	178	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 5								
Advanced	4	3	6	4	6	4	9	6
Mastery	23	16	16	11	28	19	28	19
Basic	61	42	75	52	58	40	73	51
Approaching Basic	32	22	28	19	42	29	22	15
Unsatisfactory	24	17	19	13	10	7	12	8
Total	144	100	144	100	144	100	144	100

District Achievement Level Results	English Language Arts 2008		Mathematics 2008		Science 2008		Social Studies 2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Grade 6							
Advanced	8	5	14	8	4	2	1	1
Mastery	33	19	15	9	22	13	36	21
Basic	91	52	94	54	99	57	96	55
Approaching Basic	32	18	30	17	37	21	33	19
Unsatisfactory	11	6	22	13	13	7	9	5
Total	175	100	175	100	175	100	175	100

District Achievement Level Results	English Language Arts 2008		Mathematics 2008		Science 2008		Social Studies 2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Grade 7							
Advanced	6	3	0	0	5	3	2	1
Mastery	28	16	12	7	13	7	17	10
Basic	95	53	108	61	94	53	97	54
Approaching Basic	40	22	28	16	52	29	41	23
Unsatisfactory	9	5	30	17	14	8	21	12
Total	178	100	178	100	178	100	178	100

District Achievement Level Results	English Language Arts 2008		Mathematics 2008	
	Number	Percent	Number	Percent
	Grade 9			
Advanced	0	0	4	2
Mastery	22	13	13	8
Basic	83	51	91	55
Approaching Basic	43	26	30	18
Unsatisfactory	16	10	26	16
Total	164	100	164	100

District Achievement Level Results	English Language Arts 2009		Mathematics 2009		Science 2009		Social Studies 2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Grade 3							
Advanced	7	4	15	9	10	6	0	0
Mastery	32	20	30	19	31	19	41	25
Basic	72	44	71	44	69	43	86	41
Approaching Basic	34	21	24	15	37	23	33	20
Unsatisfactory	17	10	22	14	14	9	21	13
Total	162	100	162	100	161	100	161	100



District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students Grade 5								
Advanced	4	2	4	7	4	6	4	11
Mastery	30	18	12	19	35	21	35	21
Basic	70	42	47	78	68	41	80	48
Approaching Basic	35	21	33	20	42	25	12	7
Unsatisfactory	26	16	17	28	14	8	20	12
Total	165	100	100	165	100	165	100	165

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students Grade 6								
Advanced	5	4	7	9	4	3	15	11
Mastery	22	16	20	27	19	14	25	18
Basic	70	51	54	74	72	53	66	49
Approaching Basic	33	24	13	17	32	24	23	17
Unsatisfactory	6	4	7	9	9	7	7	5
Total	136	100	100	136	136	100	136	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students Grade 7								
Advanced	9	5	17	9	5	3	6	3
Mastery	32	17	29	15	49	26	43	23
Basic	90	47	88	46	78	41	88	46
Approaching Basic	42	22	34	18	42	22	35	18
Unsatisfactory	18	9	22	12	16	8	18	9
Total	191	100	190	100	190	100	190	100

District Achievement Level Results	English Language Arts		Mathematics	
	2009		2009	
	Number	Percent	Number	Percent
Students Grade 9				
Advanced	2	2	9	8
Mastery	20	17	26	22
Basic	66	55	57	48
Approaching Basic	24	20	17	14
Unsatisfactory	7	6	10	8
Total	119	100	119	100