

# West Carroll Parish School Board

Oak Grove, Louisiana



## Annual Financial Report

for the year ended June 30, 2013



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

**Annual Financial Report  
As of and for the Year Ended June 30, 2013**





**West Carroll Parish School Board  
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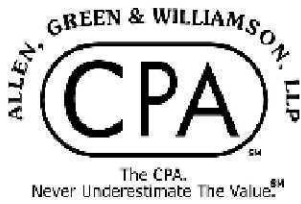
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(Concluded)



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## INDEPENDENT AUDITOR'S REPORT

Board Members  
West Carroll Parish School Board  
Oak Grove, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Carroll School Board, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School Board's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## ***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 West Carroll Parish School Board, as of June 30, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Funding Progress for Other Post Employment Benefit Plan, and the Budgetary Comparison Schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Carroll Parish School Board's basic financial statements. The accompanying supplementary information, as listed in the table of contents and schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and the other information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information, as listed in the table of contents and the schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The accompanying other information, as listed in the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2013 on our consideration of the West Carroll Parish 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Board's internal control over financial reporting and compliance.

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

Monroe, Louisiana  
December 23, 2013

**REQUIRED SUPPLEMENTARY 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, 2013**

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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, 2013. Please read it in conjunction with the School Board's financial statements which follow this Management's Discussion and Analysis. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

**FINANCIAL HIGHLIGHTS** In fiscal year 2013, the School Board implemented the following GASB Statements:

Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position." This Statement establishes standards for reporting of deferred outflows of resources, deferred inflows of resources, and net position.

Statement No. 65, "Items Previously Reported as Assets and Liabilities." This Statement amends or supersedes the accounting and financial guidance for certain items previously reported as assets or liabilities as well as establishes accounting and financial reporting standards for the financial statement of state and local governments.

Although these Statements had no current effect on the financial statements as a result of implementation, the Statements did change the presentation of the School Board's financials, which consisted of the net assets being classified as net position.

The primary resources available to the School Board are local revenues which are primarily tax receipts, state revenues from Minimum Foundation Program (MFP) and cost reimbursement grants, and federal revenues which are primarily cost reimbursement grants.

Total revenues for all governmental activities increased \$120,474 due mainly to the net effect of increases in MFP, sales tax and ad valorem taxes and decreases in different grants funding.

Total expenses of our governmental activities decreased \$318,439 due mainly to closing of Goodwill Elementary in the prior year.

**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 Position 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, and IASA. The remaining statement - the Statement of Fiduciary Net Position 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, 2013**

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*Annual Financial Report*  
**Required Supplementary Information**  
**Management's Discussion & Analysis (MD&A)**

**Basic Financial Statements**

**Government-wide  
Financial Statements**



**Fund  
Financial Statements**

**Notes to the Basic Financial Statements**

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

**Supplementary 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 Supplementary Information and the Supplementary 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 Position 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 Position 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, liabilities, and deferred outflows/inflows, 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, 2013**

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These two statements report the School Board's net position - the difference between assets, liabilities and deferred outflows/inflows, as reported in the Statement of Net Position - 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 position - 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 Position 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 Position 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, the sales tax collection fund and the protested sales tax fund. All of the School Board's fiduciary activities are reported in the Statements of Fiduciary Net Position. 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, 2013**

**THE SCHOOL BOARD AS A WHOLE** The School Board's net position was \$(1,443,024) at June 30, 2013. Of this amount, a deficit of \$6,042,734 was unrestricted. Restricted Net Positions are reported separately to show legal constraints from debt covenants and enabling legislation that limit the School Board's ability to use those net positions for day-to-day operations. Our analysis below focuses on the net position, (Table 1) and the change in net position (Table 2) of the School Board's governmental activities.

**Table 1**  
**Net Position**  
**June 30,**

	<b>Governmental Activities</b>		
	2013	2012	Variance
Other assets	\$ 10,017,961	\$ 10,673,902	\$ (655,941)
Capital assets	2,259,270	1,940,381	318,889
Total assets	12,277,231	12,614,283	(337,052)
Other liabilities	1,435,568	979,136	456,432
Long-term liabilities	12,284,687	10,078,155	2,206,532
Total liabilities	13,720,255	11,057,291	2,662,964
Net position			
Net investment in capital assets	2,259,270	1,940,381	318,889
Restricted	2,340,440	2,126,070	214,370
Unrestricted	(6,042,734)	(2,509,459)	(3,533,275)
Total net position	\$ (1,443,024)	\$ 1,556,992	\$ (3,000,016)

The (\$6,042,734) in unrestricted net position of governmental activities represents accumulated results of all past year's operations.

The net position of the School Board decreased by \$3,000,016 due mainly to the increase in liability for post employee benefits and summer payroll benefits.

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, 2013**

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

	<b>Governmental Activities</b>		
	<u>2013</u>	<u>2012</u>	<u>Variance</u>
<b>Revenues:</b>			
Program revenues			
Charges for services	\$ 130,926	\$ 139,613	\$ (8,687)
Operating grants and contributions	3,237,809	3,627,145	(389,336)
General Revenues			
Ad valorem taxes	1,613,121	1,391,981	221,140
Sales taxes	2,653,949	2,408,700	245,249
State equalization	12,814,625	12,583,587	231,038
Other general revenues	290,379	469,309	(178,930)
Total revenues	<u>20,740,809</u>	<u>20,620,335</u>	<u>120,474</u>
<b>Functions/Program Expenses:</b>			
Instruction			
Regular programs	9,166,153	9,661,989	(495,836)
Special programs	1,856,908	2,103,605	(246,697)
Other instructional programs	2,232,851	2,153,000	79,851
Support services			
Student services	1,323,217	1,331,255	(8,038)
Instructional staff support	1,428,247	1,165,897	262,350
General administration	527,506	529,560	(2,054)
School administration	1,260,966	1,270,674	(9,708)
Business services	484,865	420,907	63,958
Plant services	1,707,341	1,733,349	(26,008)
Student transportation services	1,824,589	1,667,001	157,588
Central services	7,347	8,891	(1,544)
Food Services	1,658,180	1,752,720	(94,540)
Community Services	10,062	7,823	2,239
Total expenses	<u>23,488,232</u>	<u>23,806,671</u>	<u>(318,439)</u>
<b>Increase (decrease) in net position</b>	<u>(2,747,423)</u>	<u>(3,186,336)</u>	<u>438,913</u>
Net Position - beginning as originally stated	1,556,992	4,743,328	(3,186,336)
Prior period adjustment	(252,593)	-	(252,593)
Net Position - beginning, as restated	<u>1,304,399</u>	<u>4,743,328</u>	<u>(3,438,929)</u>
Net Position - ending	<u>\$ (1,443,024)</u>	<u>\$ 1,556,992</u>	<u>\$ (3,000,016)</u>

**Governmental Activities** The cost of operating the School Board's activities this year was approximately \$23,488,232, which exceeded its current year revenues by approximately \$2,747,423. A portion of the cost of operating was financed through taxpayer taxes of \$4,267,070. Approximately \$3,237,809 was financed in part from grants and contributions which were only available to specific programs and \$12,814,625 in grants and contributions which were not restricted to any specific program, but available for general operations. The \$2,747,423 deficit was funded by using resources available from the prior year.

Due to revisions to state guidelines found in the "Louisiana Accounting and Uniform Governmental Handbook" or LAUGH guide, the Board changed how it recognizes the cost of healthcare provided to nine-month employees. The

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**West Carroll Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2013**

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services and benefits earned by the Board's nine-month employees are paid over a twelve month period. In prior years, this cost was recognized in the month paid.

In the current year, any costs not paid as of June 30 were recognized as a liability.

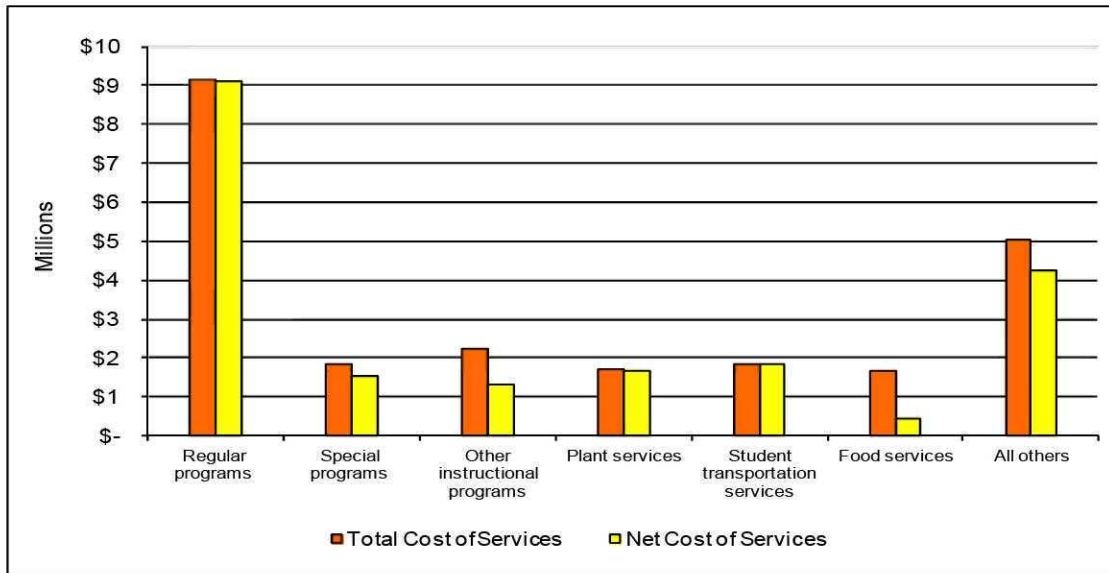
Therefore, a prior period adjustment of \$252,593 was recognized to properly remove the amount which represented the prior year's expense for healthcare cost and restate the current year beginning net position as presented in the Statement of Net Position.

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**  
**Cost of Services**  
**For the Years Ended June 30,**

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>Governmental Activities</b>				
Regular programs	\$ 9,166,153	\$ 9,661,989	\$ 9,123,229	\$ 9,331,512
Special programs	1,856,908	2,103,605	1,524,167	1,635,593
Other instructional programs	2,232,851	2,153,000	1,298,139	1,002,562
Plant services	1,707,341	1,733,349	1,662,828	1,693,617
Student transportation services	1,824,589	1,667,001	1,824,589	1,667,001
Food services	1,658,180	1,752,720	432,667	510,537
All others	5,042,210	4,735,007	4,253,878	4,199,091
Totals	<u>\$ 23,488,232</u>	<u>\$ 23,806,671</u>	<u>\$ 20,119,497</u>	<u>\$ 20,039,913</u>

**West Carroll Parish School Board  
Management's Discussion and Analysis (MD&A)  
June 30, 2013**



**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 decrease in the School Board's general fund's fund balance of \$895,096, is due mainly to an increase in the cost of employee benefits which are not funded through Minimum Foundation Program and the purchase of buses. The general fund also absorbed the cost of phased out programs. Although General Fund revenues increased \$425,742, the expenses also increased \$805,558 over the prior year.

The Nonmajor governmental funds fund balance increased by \$35,316. This increase is due to a general overall conscious effort for the schools to budget with extreme care not to spend more than is being generated as revenue.

**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 the original budget were made to reflect an overall increase in amounts available for appropriations. The adjustments to budgeted amounts reflected increases to projected taxes and other state and local sources by 11% and 2%, respectively. The budget for interest earnings had to be decreased by 82% of what was originally projected. The budget was also amended to reflect and a one-time receipt for collection of a court ordered settlement for ad valorem taxes that had been disputed for many years.

Adjustments to the original budget which resulted in a 1.5% increase in charges to appropriations of \$268,796. There were various adjustments to increase and decrease several accounts for the cost of employee benefits.

The variance between budgeted amounts available for appropriations and actual was a decrease of \$264,479 mainly due to transfers between funds that were budgeted for but ended up not being necessary. Most of the difference was



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**West Carroll Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2013**

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due to indirect cost not received during the fiscal year. The budgeted charges to appropriations were greater than the actual by \$654,238 which mainly dealt with the same transfers between funds mentioned above as indirect costs, we budgeted for \$600,000 in buses but only spent a little over half of that, and there were extra funds budgeted for summer maintenance projects that ended up being postponed to the 2014 fiscal year.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets** At June 30, 2013, the School Board had \$2,259,270 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 \$318,889 or 16% from last year. This increase is due mainly to the purchase of 5 new activity buses.

**Capital Assets at June 30,**

	Governmental Activities		
	2013	2012	Variance
Land	\$ 312,713	\$ 312,713	\$ -
Buildings	1,153,682	1,231,341	(77,659)
Furniture and equipment	792,875	396,327	396,548
Totals	\$ 2,259,270	\$ 1,940,381	\$ 318,889

See Note 5 in the notes to the financial statements for additional information.

**Debt** Obligations include accrued vacation pay and sick leave and other post employment benefits payable. 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 2014.

**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.

**BASIC FINANCIAL STATEMENTS:**

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

**WEST CARROLL PARISH SCHOOL BOARD**

**STATEMENT OF NET POSITION  
June 30, 2013**

	<b>Statement A</b>
	<b>GOVERNMENTAL ACTIVITIES</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 9,155,258
Investments	100,000
Receivables	747,252
Inventory	15,451
Capital assets:	
Land and construction in progress	312,713
Capital assets, net of depreciation	1,946,557
<b>TOTAL ASSETS</b>	<b>12,277,231</b>
<b>LIABILITIES</b>	
Accounts, salaries and other payables	1,410,410
Workers' compensation claims payable	4,950
Unearned revenue	20,208
Long-term liabilities	
Due within one year	310,235
Due in more than one year	11,974,452
<b>TOTAL LIABILITIES</b>	<b>13,720,255</b>
<b>NET POSITION</b>	
Net investment in capital assets	2,259,270
Restricted for:	
Workers' compensation	100,000
Salaries and benefits	924,846
School food service	133,831
Facility improvements	1,181,763
Unrestricted	(6,042,734)
<b>TOTAL NET POSITION</b>	<b>\$ (1,443,024)</b>

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, 2013

Statement B

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Primary Government				
<i>Governmental activities:</i>				
Instruction:				
Regular programs	\$ 9,166,153	\$ -	\$ 42,924	\$ (9,123,229)
Special programs	1,856,908	-	332,741	(1,524,167)
Other instructional programs	2,232,851	-	934,712	(1,298,139)
Support services:				
Student services	1,323,217	-	244,233	(1,078,984)
Instructional staff support	1,428,247	-	533,441	(894,806)
General administration	527,506	-	-	(527,506)
School administration	1,260,966	-	-	(1,260,966)
Business services	484,865	-	5,971	(478,894)
Plant services	1,707,341	-	44,513	(1,662,828)
Student transportation services	1,824,589	-	-	(1,824,589)
Central services	7,347	-	4,670	(2,677)
Food services	1,658,180	130,926	1,094,587	(432,667)
Community service programs	10,062	-	17	(10,045)
<b>Total Governmental Activities</b>	<b>23,488,232</b>	<b>130,926</b>	<b>3,237,809</b>	<b>(20,119,497)</b>
General revenues:				
Taxes:				
Property taxes, levied for general purposes				1,613,121
Sales taxes, levied for general purposes				2,653,949
Grants and contributions not restricted to specific programs				
Minimum Foundation Program				12,814,625
State revenue sharing				88,582
Interest and investment earnings				843
Miscellaneous				200,954
<b>Total general revenues</b>				<b>17,372,074</b>
Changes in net position				(2,747,423)
Net position - beginning, as originally stated				1,556,992
Prior period adjustment				(252,593)
Net position - beginning, as restated				1,304,399
Net position - ending				<b>\$ (1,443,024)</b>

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

**West Carroll Parish School Board**

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**BASIC FINANCIAL STATEMENTS:**

**FUND FINANCIAL STATEMENTS (FFS)**

**WEST CARROLL PARISH SCHOOL BOARD**

**GOVERNMENTAL FUNDS**

**Balance Sheet**

**June 30, 2013**

**Statement C**

	<u>GENERAL</u>	<u>IASA</u>	<u>NONMAJOR GOVERNMENTAL</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,846,677	\$ -	\$ 1,308,581	\$ 9,155,258
Investments	100,000	-	-	100,000
Receivables	298,799	254,134	194,319	747,252
Interfund receivables	441,623	-	-	441,623
Inventory	-	-	15,451	15,451
<b>TOTAL ASSETS</b>	<u>8,687,099</u>	<u>254,134</u>	<u>1,518,351</u>	<u>10,459,584</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	1,410,299	-	111	1,410,410
Workers' Compensation claims payable	4,950	-	-	4,950
Interfund payable	-	254,134	187,489	441,623
Unearned revenue	10,157	-	10,051	20,208
<b>Total Liabilities</b>	<u>1,425,406</u>	<u>254,134</u>	<u>197,651</u>	<u>1,877,191</u>
<b>Fund Balances:</b>				
Nonspendable	-	-	15,451	15,451
Restricted	1,024,846	-	1,300,143	2,324,989
Committed	355,412	-	5,106	360,518
Unassigned	5,881,435	-	-	5,881,435
<b>Total Fund Balances</b>	<u>7,261,693</u>	<u>-</u>	<u>1,320,700</u>	<u>8,582,393</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 8,687,099</u>	<u>\$ 254,134</u>	<u>\$ 1,518,351</u>	<u>\$ 10,459,584</u>

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

**WEST CARROLL PARISH SCHOOL BOARD**

**Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Position  
June 30, 2013**

**Statement D**

Total fund balances - governmental funds \$ 8,582,393

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 Position 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	\$ 10,347,574	
Depreciation expense to date	<u>(8,088,304)</u>	
		2,259,270

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 Position.

Balances at June 30, 2013 are:

Long-term liabilities		
OPEB liability	(11,759,333)	
Compensated absences payable	(518,502)	
Workers' compensation claims payable	<u>(6,852)</u>	
		<u>(12,284,687)</u>

**Net Position - Governmental Activities** \$ (1,443,024)

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, 2013**

				Statement E
	GENERAL	IASA	NONMAJOR GOVERNMENTAL	TOTAL
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem	\$ 810,186	\$ -	\$ 802,935	\$ 1,613,121
Sales and use	2,653,949	-	-	2,653,949
Interest earnings	843	-	-	843
Food services	-	-	130,926	130,926
Other	202,951	-	302	203,253
State sources:				
Equalization	12,614,625	-	200,000	12,814,625
Other	119,664	-	181,456	301,120
Federal sources	-	1,099,511	1,925,760	3,025,271
 Total Revenues	 16,402,218	 1,099,511	 3,241,379	 20,743,108
 <b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	7,962,456	26,636	226,461	8,215,553
Special programs	1,493,376	-	131,930	1,625,306
Other instructional programs	1,062,618	414,848	522,102	1,999,568
Support services:				
Student services	927,467	40,344	202,468	1,170,279
Instructional staff support	738,579	471,773	61,459	1,271,811
General administration	273,645	97,697	108,421	479,763
School administration	1,104,483	-	5,501	1,109,984
Business services	431,677	5,312	-	436,989
Plant services	1,197,420	42,732	444,190	1,684,342
Student transportation services	1,556,372	-	-	1,556,372
Central services	5,776	169	1,402	7,347
Food services	162,932	-	1,363,769	1,526,701
Community services	10,062	-	-	10,062
Capital outlay	421,588	-	87,223	508,811
 Total Expenditures	 17,348,451	 1,099,511	 3,154,926	 21,602,888
 EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	 \$ (946,233)	 \$ -	 \$ 86,453	 \$ (859,780)

(Continued)

**WEST CARROLL PARISH SCHOOL BOARD**

**GOVERNMENTAL FUNDS  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 2013**

	<b>Statement E</b>			
	<b>GENERAL</b>	<b>IASA</b>	<b>NONMAJOR GOVERNMENTAL</b>	<b>TOTAL</b>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 61,711	\$ -	\$ 142,049	\$ 203,760
Transfers out	(10,574)	-	(193,186)	(203,760)
Total Other Financing Sources (Uses)	51,137	-	(51,137)	-
Net Change in Fund Balances	(895,096)	-	35,316	(859,780)
FUND BALANCES - BEGINNING, AS ORIGINALLY STATED	8,392,545	-	1,302,221	9,694,766
Prior period adjustment	(235,756)	-	(16,837)	(252,593)
FUND BALANCES - BEGINNING, AS RESTATED	8,156,789	-	1,285,384	9,442,173
FUND BALANCES - ENDING	\$ 7,261,693	\$ -	\$ 1,320,700	\$ 8,582,393

(Concluded)

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

**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, 2013**

**Statement F**

Total net change in fund balances - governmental funds \$ (859,780)

Amounts reported for governmental activities in the Statement of Activities are different because:

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	\$	508,811	
Depreciation expense		(187,623)	
Gain (loss) on disposal		<u>(2,299)</u>	
			318,889

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. (2,201,947)

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 earned \$307,968 was more than vacation time used \$303,383. (4,585)

**Change in net position of governmental activities** \$ (2,747,423)

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, 2013

Statement G

AGENCY  
FUND

ASSETS	
Cash and cash equivalents	\$ 407,635
Accounts receivable	<u>620,834</u>
TOTAL ASSETS	<u><u>1,028,469</u></u>
LIABILITIES	
Deposits due others	<u>1,028,469</u>
TOTAL LIABILITIES	<u><u>\$ 1,028,469</u></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, 2013**

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**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2013**

**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 5 schools within the parish with a total enrollment of approximately 2,100 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 the Title programs.

**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.

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

**Protested sales tax fund** - accounts for monies collected on behalf of other taxing authorities within the parish that were paid under protest.

**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2013**

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

**Government-Wide Financial Statements (GWFS)** The Statement of Net Position 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 Assets and Liabilities at the fund financial statement level.

The Statement of Net Position and the Statement of Activities were prepared using economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, liabilities, and deferred outflows/inflows resulting from exchange and exchange-like transactions are recognized when the exchange took place. Revenues, expenses, gains, losses, assets, liabilities, and deferred outflows/inflows 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, 2013**

**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, 2013**

**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 unearned revenues since title does not pass to the School Board until the commodities are consumed. Inventories are offset by a fund balance in which 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, 2013, 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 of capital assets and \$250,000 for additions of intangibles-software. 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
Intangibles-software	3-5 years

**H. UNEARNED REVENUES** The School Board reports unearned revenues on its combined balance sheet. Unearned 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 unearned revenue is removed from the combined balance sheet and the revenue is recognized.

**I. COMPENSATED ABSENCES** All 12-month employees earn 10 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, yet do not receive payment upon retirement or termination.

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, 2013**

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. This is the method the School Board uses. The School Board makes the assumption that employees who have a minimum experience of 10 years will become eligible in the future to receive their accrued sick leave.

**J. LONG-TERM OBLIGATIONS** Bond premiums and discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as an other financing source. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. Deferred gains on refunding are capitalized and amortized over the life of refunding in the GWFS. The School Board provides certain continuing medical, dental, vision and life insurance benefits for its retired employees. The OPEB Plan is a single-employer defined benefit "substantive plan" as understood by past practices of the School Board.

**K. RESTRICTED NET POSITION** For the government-wide Statement of Net Position, net position is reported as restricted if either of the following conditions exist:

- Restrictions are externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments;
- Restrictions are 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 position reported in the Statement of Net Position for salaries and benefits and facility improvements are restricted by enabling legislation.

**L. FUNDEQUITY OF FUND FINANCIAL STATEMENTS** GASB 54 requires the fund balance amounts to be reported within the fund balance categories as follows:

**Non-spendable:** Fund balance that is not in spendable form or legally or contractually required to be maintained intact. This category includes items that are not easily converted to cash such as inventories and prepaid items.

**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2013**

**Restricted:** Fund balance that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Committed:** Fund balance that can only be used for specific purposes determined by the School Board's highest level of decision making authority. The Board is the highest level of decision making authority for the School Board that can, by adoption of a resolution prior to the end of the fiscal year commit fund balance. Committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action it employed to previously commit the funds.

**Assigned:** Fund balance that is constrained by the School Board's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the Board or Finance Committee.

**Unassigned:** Fund balance that is the residual classification for the general fund.

The School Board reduces committed amounts, followed by assigned amounts and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The School Board considers restricted amounts have been spent when an expenditure has incurred for purposes for which both restricted and unrestricted fund balance is available.

**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 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 Position 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.



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

Property Tax Calendar

Levy date	August 6, 2012
Tax bills mailed on or about	November 1, 2012
Due date	December 31, 2012
Lien date	January 1, 2013
Tax sale date – 2012 delinquent property	May 15, 2013

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, 2012. Total assessed value was \$70,816,700 in calendar year 2012. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$17,079,200 of the assessed value in calendar year 2012.

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 2012 property taxes to be collected occurs in December 2012 and January and February 2013. All property taxes are recorded in the general and special revenue (maintenance and construction funds) funds. The School Board considers the lien date (January 1, 2013) as the date an enforceable legal claim occurs for 2012 property taxes. Accordingly, the 2012 property taxes are budgeted in the 2012-13 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>Adjusted Maximum Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish-wide taxes:			
Constitutional	7.05	7.05	Statutory
Maintenance and Operations	6.08	6.08	2016
Maintenance and Operations	11.46	11.46	2019
District taxes:			
Ward 1 Maintenance	4.57	4.57	2014

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**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. The School Board's policy does not address credit risk.

Custodial Credit Risk – Deposits: At year-end, the School Board's carrying amount of deposits was \$9,662,893 (including \$100,000 of time deposits classified as investments and \$407,635 reported in agency funds) and the bank balance was \$11,198,569. Of the bank balance, \$272,042 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.

**NOTE 4 - RECEIVABLES** The balance of receivables at June 30, 2013, is shown below. The School Board expects to collect the full amount; therefore, no allowance for doubtful accounts has been established.

	General	IASA	Nonmajor Governmental	Total
Intergovernmental - grants:				
Federal	\$ -	\$ 254,134	\$ 129,203	\$ 383,337
State	5,197	-	65,116	70,313
Local				
Sales tax	237,787	-	-	237,787
Other	55,815	-	-	55,815
Total	<u>\$ 298,799</u>	<u>\$ 254,134</u>	<u>\$ 194,319</u>	<u>\$ 747,252</u>

**NOTE 5 - CAPITAL ASSETS**

	Balance Beginning	Additions	Deletions	Balance Ending
Governmental activities				
Nondepreciable capital assets				
Land	\$ 312,713	\$ -	\$ -	\$ 312,713
Total nondepreciable capital assets	<u>312,713</u>	<u>-</u>	<u>-</u>	<u>312,713</u>
Depreciable capital assets				
Buildings	6,168,155	-	-	6,168,155
Furniture and equipment	3,421,527	508,811	63,632	3,866,706
Total depreciable capital assets	<u>9,589,682</u>	<u>508,811</u>	<u>63,632</u>	<u>10,034,861</u>
Less accumulated depreciation				
Buildings	4,936,814	77,659	-	5,014,473
Furniture and equipment	3,025,200	109,964	61,333	3,073,831
Total accumulated depreciation	<u>7,962,014</u>	<u>187,623</u>	<u>61,333</u>	<u>8,088,304</u>
Total depreciable capital assets, net	<u>1,627,668</u>	<u>321,188</u>	<u>2,299</u>	<u>1,946,557</u>
Governmental activities capital assets, net	<u>\$ 1,940,381</u>	<u>\$ 321,188</u>	<u>\$ 2,299</u>	<u>\$ 2,259,270</u>

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Depreciation expense was charged to governmental activities as follows:

Regular programs	\$ 36,151
Special programs	3,623
Other instructional programs	9,152
Student Services	2,881
General Administration	3,083
School administration	12,034
Business services	163
Plant services	22,819
Student transportation services	62,074
Food services	35,643
Total depreciation expense	\$ 187,623

**NOTE 6 - RETIREMENT SYSTEMS**

Substantially, all employees of the School Board are members of two statewide retirement systems. In general, full-time employees of School Board, except for bus drivers and maintenance personnel, are required to become Teachers Retirement System of Louisiana members. Full-time bus drivers and maintenance personnel are required to become members of the Louisiana School Employees' Retirement System. These systems are cost-sharing, multi-employer defined benefit pension plans (PERS), administered by separate boards of trustees. Benefit provisions are ultimately approved and amended by the Louisiana Legislature. These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

**Teachers' Retirement System of Louisiana (TRS)**

Plan description The School Board participates in one membership plan of the TRS, the Regular Plan. The TRS provides retirement benefits as well as disability and survivor benefits. Different eligibility requirements are set for members who join TRS:

- before July 1, 1999
- between July 1, 1999 through December 31, 2010; and
- on or after January 1, 2011.

Once eligible, plan members' benefit is calculated as follows:

Years of service x Final average compensation (FAC) x benefit factor (2.0% or 2.5%)

Benefits are established and amended by state statute. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

Funding policy Plan members are required to contribute 8% of their annual covered salary for the Regular Plan. The School Board is required to contribute at an actuarially determined rate. The current rate is 24.50% of annual covered payroll for the Regular Plan. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's

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employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deducting from ad valorem taxes, and by remittance from the School Board. The School Board's contributions to the TRS for the years ending June 30, 2013, 2012, and 2011 were \$2,342,098, \$2,212,255, and \$1,976,090, respectively, equal to the required contributions for each year.

**Louisiana School Employees' Retirement System (LSERS)**

Plan description The LSERS provides retirement benefits as well as disability and survivor benefits. A plan member who has at least ten years of service (member before 07/01/2010) or five years of service (member on or after 07/01/2010), becomes vested for retirement benefits. Plan members with five (member before 07/01/2006) or ten years of service (members on or after 07/01/2006) may qualify for disability benefits. Qualification for survivor benefits depends on years of service and whether actively employed at the time of death. Benefits are established by state statute. THE LSERS issues a publicly available financial report that includes financial statements and supplementary information for the LSERS. That report may be obtained by writing to Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (225) 925-6484.

Funding policy Plan members are required to contribute 7.5% - 8% of their annual covered salary and the School Board is required to contribute at an actuarially determined rate. The current rate is 30.8% of annual covered payroll. Member contributions and employer contributions for the LSERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the LSERS is funded by the State of Louisiana through annual appropriations. The School Board's contributions to the LSERS for the years ending June 30, 2013, 2012, and 2011 were \$320,749, \$294,174, and \$235,967, respectively, equal to the required contributions for each year.

**NOTE 7 - OTHER POST-EMPLOYMENT BENEFITS**

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.

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 \$1,642,179 for 237 retirees.

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*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 was 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 2013 is \$4,059,811 as set forth below:

Normal Cost	\$ 1,564,541
30-year UAL amortization amount	2,495,270
Annual required contribution (ARC)	\$ 4,059,811

The following table presents the School Board's OPEB Obligation for fiscal year 2013, 2012, and 2011:

	2013	2012	2011
Beginning Net OPEB Obligation July 1	\$ 9,557,386	\$ 6,901,808	\$ 4,431,428
Annual required contribution	4,059,811	3,966,656	3,966,656
Interest on prior year net OPEB obligation	382,295	276,072	177,257
Adjustment to ARC	(597,980)	-	(265,943)
Annual OPEB Cost	3,844,126	4,242,728	3,877,970
Less current year retiree premiums	(1,642,179)	(1,587,150)	(1,407,590)
Increase in Net OPEB Obligation	2,201,947	2,655,578	2,470,380
Ending Net OPEB Obligation at June 30	\$ 11,759,333	\$ 9,557,386	\$ 6,901,808

Utilizing the pay as you go method, the School Board contributed 42.7% of the annual post employment benefits cost during 2013, 37.4% during 2012, and 36.3% during 2011.

*Funded Status and Funding Progress* - Since the plan is not funded, the School Board's entire actuarial accrued liability of \$39,881,372 was unfunded.

The funded status of the plan, as determined by an actuary as of July 1, 2012, was as follows:

Actuarial accrued liability (AAL)	\$ 39,881,372
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	\$ 39,881,372
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll	\$ 11,304,563
UAAL as a percentage of covered payroll	353%

The Schedule of Funding Progress required supplemental information follows the notes. The Schedule presents multi-year trend information about whether the actuarial value of plan assets is decreasing or increasing over time relative to the actuarial accrued liability for benefits.

*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.

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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, 2012 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. The expected rate on increase in healthcare costs was based on Pre-Medicare and Medicare eligible graduated down from 7.3% to an ultimate annual rate of 4.7%. The inflation rate, which is a subset of the healthcare costs trend rate, was assumed to be 2.50%. The RP-2000 combined healthy mortality table projected to 2027 for non-annuitants with Scale AA for pre-retirement and RP-2000 combined health mortality table projected to 2019 with Scale AA for post-retirement were used in making actuarial assumptions in regards to the mortality rate. 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, 2013 for other post-employment benefits (OPEB) was twenty-five years.

**NOTE 8 - ACCOUNTS, SALARIES AND OTHER PAYABLES** Payables at June 30, 2013 are as follows:

	General	Nonmajor Governmental	Total
Salaries	\$ 1,407,925	\$ -	\$ 1,407,925
Accounts	2,374	111	2,485
Total	\$ 1,410,299	\$ 111	\$ 1,410,410

**NOTE 9 - COMPENSATED ABSENCES** At June 30, 2013, employees of the School Board have accumulated and vested \$518,502 of employee leave benefits, including \$7,411 of salary-related benefits. These employee leave benefits were computed in accordance with GASB Codification Section C60.

**NOTE 10 - CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS** A summary of changes in agency fund deposits due others for the year end June 30, 2013 follows:

	Balance, Beginning	Additions	Reductions	Balance, Ending
Agency funds:				
School activities fund	\$ 305,261	\$ 1,039,315	\$ 1,040,587	\$ 303,989
Sales tax collection fund	613,226	7,198,663	7,191,055	620,834
Protested sales tax fund	78,908	24,738	-	103,646
Total	\$ 997,395	\$ 8,262,716	\$ 8,231,642	\$ 1,028,469



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The following is the detailed Schedule of Changes due to others for the Sales Tax Collection fund on an accrual basis:

	Balance, Beginning	Additions	Reductions	Balance, Ending
West Carroll Parish Police Jury	\$ 323,439	\$ 3,727,842	\$ 3,729,079	322,202
West Carroll Parish School Board	228,940	2,763,875	2,755,028	237,787
Town of Oak Grove	60,847	706,946	706,948	60,845
Totals	<u>\$ 613,226</u>	<u>\$ 7,198,663</u>	<u>\$ 7,191,055</u>	<u>\$ 620,834</u>

**NOTE 11 - SALES TAX COLLECTIONS AND DISBURSEMENTS (CASH BASIS)** The following are schedules of the sales tax collections and disbursements on a cash basis collected in behalf of payments made to local governmental entities for the fiscal year ended June 30, 2013:

	Total Collection	Collection Fees	Attorney, Audit Fees & Refunds	Total Disbursements
Parish Police Jury				
General Fund (1%)	\$ 1,243,027	\$ 24,861	\$ 12,862	\$ 1,205,304
Solid Waste Disposal (3/4%)	932,270	18,646	9,646	903,978
S. Waste/Recycling (1/4%)	310,756	6,215	3,215	301,326
Fire (1/2%)	621,513	12,430	6,431	602,652
Ambulance (1/2%)	621,513	12,430	6,431	602,652
Total Parish Police Jury	<u>3,729,079</u>	<u>74,582</u>	<u>38,585</u>	<u>3,615,912</u>
Town of Oak Grove (1%)	706,948	14,139	2,307	690,502
Parish School Board (2%)	<u>2,755,028</u>	<u>87,654</u>	-	<u>2,667,374</u>
Total	<u>\$ 7,191,055</u>	<u>\$ 176,375</u>	<u>\$ 40,892</u>	<u>\$ 6,973,788</u>

**NOTE 12 - 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	\$ 9,557,386	\$ 3,844,126	\$ 1,642,179	\$ 11,759,333	\$ -
Compensated absences	513,917	307,968	303,383	518,502	303,383
Workers' compensation claims	6,852	22,820	22,820	6,852	6,852
	<u>\$ 10,078,155</u>	<u>\$ 4,174,914</u>	<u>\$ 1,968,382</u>	<u>\$ 12,284,687</u>	<u>\$ 310,235</u>

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

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**NOTE 13 - INTERFUND TRANSACTIONS (FFS LEVEL ONLY)**

**Interfund Receivable/Payables:**

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	\$ 187,489	Nonmajor Governmental	\$ 187,489
General Fund	254,134	IASA	254,134
Total	<u>\$ 441,623</u>		<u>\$ 441,623</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	\$ 61,711	Nonmajor Governmental	\$ 61,711
Nonmajor Governmental	10,574	General Fund	10,574
Nonmajor Governmental	131,475	Nonmajor Governmental	131,475
Total	<u>\$ 203,760</u>		<u>\$ 203,760</u>

The purpose of the transfer out is mostly due to repayment of interfund loans made to maintenance funds and the general fund transferring to help cover costs of programs. In addition, Goodwill Elementary was closed at the end of the fiscal year end June 30, 2012 and the equity balance in the Goodwill Elementary maintenance fund was transferred to the Forest maintenance fund.

**NOTE 14 - FUND BALANCE CLASSIFICATION DETAIL**

	<u>General</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Non spendable:			
Inventory and prepaid items	\$ -	\$ 15,451	\$ 15,451
Restricted for:			
Worker's compensation reserve	100,000	-	100,000
Salaries and Benefits	924,846	-	924,846
School food service	-	118,380	118,380
Facility Improvements	-	1,181,763	1,181,763
Committed to:			
Vocational Programs	-	5,106	5,106
New School Buses	355,412	-	355,412
Unassigned	5,881,435	-	5,881,435
Total	<u>\$ 7,261,693</u>	<u>\$ 1,320,700</u>	<u>\$ 8,582,393</u>



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**NOTE 15 - 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, 2013, was 26.0%. 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, 2013, 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 2013, a total of \$22,820 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 \$11,802 as of June 30, 2013, has been accrued as a liability. The liability at June 30, 2013, was provided by the third party administrator. The liability does not include incremental costs.

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

<u>Years Ended June 30,</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Benefit Payment and Claims</u>	<u>Ending of Fiscal Year Liability</u>
2010-2011	\$ 1,346	\$ 35,915	\$ 14,862	\$ 22,399
2011-2012	22,399	(4,645)	5,952	11,802
2012-2013	11,802	22,820	22,820	11,802

The ending liability is \$11,802; however, the current portion, which accounts for two months payments after year end, is reflected as claims payable of \$4,950 in the governmental funds Balance Sheet (Statement C). The remaining balance of \$6,852 is considered the long-term portion, of which the full amount is considered due within one year in the Statement of Net Position (Statement A).

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.

The School Board also participates in an entity risk pool for insurance coverage, including property and casualty insurance and the reinsurance of such coverage, in order to provide a more efficient and effective way to acquire insurance coverage. The entity risk pool is known as Property Casualty Alliance of Louisiana (PCAL), which is established only for School Boards and is overseen by a board made up of School Board Members. The responsibilities of the School Board is to pay contributions based upon a risk-funding plan developed by the Program as well as to have a loss prevention plan to make all reasonable efforts to eliminate and minimize hazards that would contribute to property/casualty losses. The pool is responsible for handling any and all claims after notice of loss has been received.

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**NOTE 16 - LITIGATION AND CLAIMS**

**Litigation** The School Board is involved in various lawsuits as of June 30, 2013. Management and legal counsel for the School Board believe that the potential claims 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 17 - 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 \$5,448. This amount was recognized as state revenue and a corresponding expenditure in the applicable fund from which the salary was paid.

**NOTE 18 - ECONOMIC DEPENDENCY** Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 280-10-50-42 requires disclosure in financial statements of a situation where one entity provides more than 10% of the audited entities revenue. The Minimum Foundation Program funding provided by the state to all public school systems in Louisiana is primarily based on October 1 student count. The state provided \$12,814,625 to the School Board, which represents approximately 62% of the School Board's total revenue for the year.

**NOTE 19 - NEW GASB STANDARDS** In fiscal year 2013, the School Board implemented the following GASB Statements:

Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position." This Statement establishes standards for reporting of deferred outflows of resources, deferred inflows of resources, and net position.

Statement No. 65, "Items Previously Reported as Assets and Liabilities." This Statement amends or supersedes the accounting and financial guidance for certain items previously reported as assets or liabilities as well as establishes accounting and financial reporting standards for the financial statement of state and local governments.

Although these Statements had no current effect on the financial statements as a result of implementation, the Statements did change the presentation of the School Board's financials, which consisted of the net assets being classified as net position.

**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2013**

**NOTE 20 - PRIOR PERIOD ADJUSTMENT** The School Board had changed its process of recording its employees' healthcare benefits, which resulted in the summer payrolls accruing the employer portion of the nine month employees healthcare benefits. The result of this change caused the amounts paid during the fiscal year that related to the prior year's summer payrolls being recorded as a prior period adjustment and current year's summer payroll benefits being accrued in the current year. The prior period adjustment totaled to \$252,593 in which \$235,756 was reported in the general fund and \$16,837 reported in the school lunch fund.

**NOTE 21 - CHANGES IN PRESENTATION** For fiscal year ended June 30, 2012, the General Fund, IASA fund and Special Education fund were reported as major funds. However, for fiscal year ended June 30, 2013, the General Fund and IASA fund are reported as major funds.

**REQUIRED SUPPLEMENTARY 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, 2013**

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%
June 30, 2010	7/1/2008	-	36,281,374	36,281,374	0%	11,888,693	305%
June 30, 2011	7/1/2010	-	38,045,992	38,045,992	0%	12,083,842	315%
June 30, 2012	7/1/2010	-	38,045,992	38,045,992	0%	11,406,819	334%
June 30, 2013	7/1/2012	-	39,881,372	39,881,372	0%	11,304,563	353%

**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:

**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.

**WEST CARROLL PARISH SCHOOL BOARD**

**GENERAL FUND  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2013**

**Exhibit 1-1**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE WITH</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>FINAL BUDGET POSITIVE (NEGATIVE)</b>
BUDGETARY FUND BALANCES, BEGINNING	\$ 8,281,240	\$ 8,156,789	\$ 8,156,789	\$ -
Resources (inflows)				
Local sources:				
Ad valorem taxes	706,000	807,493	810,186	2,693
Sales and use taxes	2,408,700	2,641,133	2,653,949	12,816
Interest earnings	101,962	19,256	843	(18,413)
Other	90,500	188,942	202,951	14,009
State sources:				
Equalization	12,486,618	12,591,497	12,614,625	23,128
Other	117,871	131,078	119,664	(11,414)
Transfers from other funds	346,709	349,009	61,711	(287,298)
Amounts available for appropriations	<u>24,539,600</u>	<u>24,885,197</u>	<u>24,620,718</u>	<u>(264,479)</u>
Charges to appropriations (outflows)				
Instruction:				
Regular programs	7,985,979	7,913,011	7,962,456	(49,445)
Special programs	1,277,887	1,553,040	1,493,376	59,664
Other instructional programs	1,277,941	1,185,923	1,062,618	123,305
Support services:				
Student services	757,873	948,516	927,467	21,049
Instructional staff support	721,130	765,025	738,579	26,446
General administration	296,964	243,736	273,645	(29,909)
School administration	1,110,225	1,131,498	1,104,483	27,015
Business services	392,242	438,000	431,677	6,323
Plant services	1,236,793	1,350,565	1,197,420	153,145
Student transportation services	2,214,303	2,013,649	1,556,372	457,277
Central services	7,930	8,000	5,776	2,224
Food services	172,377	164,500	162,932	1,568
Community services	7,823	10,500	10,062	438
Capital Outlay	-	-	421,588	(421,588)
Transfers to other funds	285,000	287,300	10,574	276,726
Total charges to appropriations	<u>17,744,467</u>	<u>18,013,263</u>	<u>17,359,025</u>	<u>654,238</u>
BUDGETARY FUND BALANCES, ENDING	<u>\$ 6,795,133</u>	<u>\$ 6,871,934</u>	<u>\$ 7,261,693</u>	<u>\$ 389,759</u>

**WEST CARROLL PARISH SCHOOL BOARD**

**IASA  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2013**

Exhibit 1-2

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
BUDGETARY FUND BALANCES, BEGINNING	\$ -	\$ -	\$ -	\$ -
Resources (inflows)				
Federal sources	1,338,421	1,338,421	1,099,511	(238,910)
Amounts available for appropriations	1,338,421	1,338,421	1,099,511	(238,910)
Charges to appropriations (outflows)				
Instruction:				
Regular programs	44,000	44,000	26,636	17,364
Other instructional programs	508,659	508,659	414,848	93,811
Support services:				
Student services	65,213	65,213	40,344	24,869
Instructional staff support	536,975	536,975	471,773	65,202
General administration	118,574	118,574	97,697	20,877
Business services	12,000	12,000	5,312	6,688
Plant services	52,000	52,000	42,732	9,268
Central services	1,000	1,000	169	831
Total charges to appropriations	1,338,421	1,338,421	1,099,511	238,910
BUDGETARY FUND BALANCES, ENDING	\$ -	\$ -	\$ -	\$ -



**West Carroll Parish School Board**  
**Notes to the Budgetary Comparison Schedules**  
**For the Year Ended June 30, 2013**

**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 principles 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 30, 2013**

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

	<b>GENERAL FUND</b>	<b>IASA</b>
<u>Sources/inflows of resources:</u>		
Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	\$ 24,620,718	\$ 1,099,511
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes	(8,156,789)	-
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	(61,711)	-
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	16,402,218	1,099,511
 <u>Uses/outflows of resources:</u>		
Actual amounts (budgetary basis) "Total charges to appropriations" from the Budgetary Comparison Schedule	17,359,025	1,099,511
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	(10,574)	-
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	\$ 17,348,451	\$ 1,099,511

**SUPPLEMENTARY INFORMATION**

**West Carroll Parish School Board**

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**West Carroll Parish School Board**

**NONMAJOR SPECIAL REVENUE FUNDS**

**CONSTRUCTION AND MAINTENANCE FUNDS**

School District #1 Construction and Maintenance - Oak Grove Elementary  
School District #3 Construction and Maintenance - Goodwill 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.

**SPECIAL EDUCATION** This program was designed to provide grants to states to assist them in providing a free appropriate public education to children, including preschool children aged three through five years, with disabilities.

**VOCATIONAL EDUCATION** 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.

**LA 4** 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.

**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.

**8(g)** These programs are to provide enhancements to elementary and secondary education from State funds.

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

**SCHOOL LUNCH** This fund is used to account for the Child Nutrition Program, which through cash grants and food donations, provides a nutritious breakfast and lunch service for school students.

**MISCELLANEOUS FUNDS** This fund accounts the Kay Fund for Louisiana Department of Education funds for vocational, agricultural, home economics, and food preservation training and miscellaneous revenue.

WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS  
 Combining Balance Sheet  
 June 30, 2013

	S.D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE ELEMENTARY	S.D. #3 CONSTRUCTION AND MAINTENANCE GOODWILL ELEMENTARY	S.D. #1 CONSTRUCTION AND MAINTENANCE EPPS
ASSETS			
Cash and cash equivalents	\$ 211,946	\$ -	\$ 244,731
Receivables	-	-	-
<b>TOTAL ASSETS</b>	<b>211,946</b>	<b>-</b>	<b>244,731</b>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts, salaries and other payables	-	-	-
Interfund payable	-	-	-
Unearned revenues	-	-	2,237
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>2,237</b>
Fund Balances:			
Restricted	211,946	-	242,494
Committed	-	-	-
<b>Total Fund Balances</b>	<b>211,946</b>	<b>-</b>	<b>242,494</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 211,946</b>	<b>\$ -</b>	<b>\$ 244,731</b>

Exhibit 2

S. D. #2 CONSTRUCTION AND MAINTENANCE KILBOURNE	S.D. #3 CONSTRUCTION AND MAINTENANCE FOREST	S. D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE HIGH	SPECIAL EDUCATION	VOCATIONAL EDUCATION	LA 4	ADULT EDUCATION
\$ 177,386	\$ 424,249	\$ 133,613	\$ -	\$ -	\$ -	\$ -
-	-	-	104,869	-	56,952	-
<u>177,386</u>	<u>424,249</u>	<u>133,613</u>	<u>104,869</u>	<u>-</u>	<u>56,952</u>	<u>-</u>
111	-	-	-	-	-	-
-	-	-	104,869	-	56,952	-
<u>1,479</u>	<u>2,694</u>	<u>3,641</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,590</u>	<u>2,694</u>	<u>3,641</u>	<u>104,869</u>	<u>-</u>	<u>56,952</u>	<u>-</u>
175,796	421,555	129,972	-	-	-	-
-	-	-	-	-	-	-
<u>175,796</u>	<u>421,555</u>	<u>129,972</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 177,386</u>	<u>\$ 424,249</u>	<u>\$ 133,613</u>	<u>\$ 104,869</u>	<u>\$ -</u>	<u>\$ 56,952</u>	<u>\$ -</u>

(Continued)

WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS  
Combining Balance Sheet  
June 30, 2013

Exhibit 2

	8(g)	RURAL EDUCATION ACHIEVEMENT	SCHOOL LUNCH	MISCELLANEOUS FUNDS	TOTAL
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ 111,550	\$ 5,106	\$ 1,308,581
Receivables	18,364	-	6,830	7,304	194,319
Inventory	-	-	15,451	-	15,451
<b>TOTAL ASSETS</b>	<b>18,364</b>	<b>-</b>	<b>133,831</b>	<b>12,410</b>	<b>1,518,351</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts, salaries and other payables	-	-	-	-	111
Interfund payable	18,364	-	-	7,304	187,489
Unearned revenues	-	-	-	-	10,051
<b>Total Liabilities</b>	<b>18,364</b>	<b>-</b>	<b>-</b>	<b>7,304</b>	<b>197,651</b>
Fund Balances:					
Nonspendable	-	-	15,451	-	15,451
Restricted	-	-	118,380	-	1,300,143
Committed	-	-	-	5,106	5,106
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>133,831</b>	<b>5,106</b>	<b>1,320,700</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 18,364</b>	<b>\$ -</b>	<b>\$ 133,831</b>	<b>\$ 12,410</b>	<b>\$ 1,518,351</b>

(Concluded)



**West Carroll Parish School Board**

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**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, 2013**

	S.D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE ELEMENTARY	S.D. #3 CONSTRUCTION AND MAINTENANCE GOODWILL ELEMENTARY	S.D. #1 CONSTRUCTION AND MAINTENANCE EPPS
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 143,230	\$ -	\$ 222,877
Food service	-	-	-
Other	-	-	-
State sources:			
Equalization	-	-	-
Other	8,727	-	6,205
Federal sources			
	-	-	-
 Total revenues	 <u>151,957</u>	 <u>-</u>	 <u>229,082</u>
 <b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	34,581	-	82,280
Special programs	-	-	-
Other instructional programs	-	-	-
Support services:			
Student services	-	-	-
Instructional staff support	-	-	-
General administration	8,111	-	11,616
School administration	181	-	3,680
Plant services	77,154	-	122,874
Central services	382	-	298
Food services	-	-	-
Capital outlay	-	-	5,299
 Total expenditures	 <u>120,409</u>	 <u>-</u>	 <u>226,047</u>
 EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	 <u>\$ 31,548</u>	 <u>\$ -</u>	 <u>\$ 3,035</u>

Exhibit 3

S. D. #2 CONSTRUCTION AND MAINTENANCE KILBOURNE	S.D. #3 CONSTRUCTION AND MAINTENANCE FOREST	S. D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE HIGH	SPECIAL EDUCATION	VOCATIONAL EDUCATION	LA 4	ADULT EDUCATION
\$ 119,699	\$ 172,673	\$ 144,456	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	250	-	-	-	-	-
-	-	-	-	-	-	-
7,027	10,521	8,802	-	-	52,603	-
-	-	-	415,482	34,035	286,476	74,763
<u>126,726</u>	<u>183,444</u>	<u>153,258</u>	<u>415,482</u>	<u>34,035</u>	<u>339,079</u>	<u>74,763</u>
29,453	23,303	54,152	-	-	-	-
-	-	-	131,930	-	-	-
-	-	-	13,682	34,035	324,264	70,612
-	-	-	202,468	-	-	-
-	-	-	30,578	-	-	5,324
6,967	9,778	8,180	36,824	-	25,389	-
-	293	1,347	-	-	-	-
59,065	135,781	49,316	-	-	-	-
340	255	127	-	-	-	-
-	-	-	-	-	-	-
-	12,326	-	-	-	-	-
<u>95,825</u>	<u>181,736</u>	<u>113,122</u>	<u>415,482</u>	<u>34,035</u>	<u>349,653</u>	<u>75,936</u>
\$ 30,901	\$ 1,708	\$ 40,136	\$ -	\$ -	\$ (10,574)	\$ (1,173)

(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, 2013**

	S.D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE ELEMENTARY	S.D. #3 CONSTRUCTION AND MAINTENANCE GOODWILL ELEMENTARY	S.D. #1 CONSTRUCTION AND MAINTENANCE EPPS
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ -	\$ -	\$ -
Transfers out	(35,000)	(131,475)	-
TOTAL OTHER FINANCING SOURCES (USES)	(35,000)	(131,475)	-
Net Change in Fund Balance	(3,452)	(131,475)	3,035
FUND BALANCES - BEGINNING, AS ORIGINALLY STATED	215,398	131,475	239,459
Prior period adjustment	-	-	-
FUND BALANCES - BEGINNING, AS RESTATED	215,398	131,475	239,459
FUND BALANCES - ENDING	\$ 211,946	\$ -	\$ 242,494

Exhibit 3

S. D. #2 CONSTRUCTION AND MAINTENANCE KILBOURNE	S.D. #3 CONSTRUCTION AND MAINTENANCE FOREST	S. D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE HIGH	SPECIAL EDUCATION	VOCATIONAL EDUCATION	LA 4	ADULT EDUCATION
\$ -	\$ 131,475	\$ -	\$ -	\$ -	\$ 10,574	\$ -
-	-	(26,709)	-	-	-	-
-	131,475	(26,709)	-	-	10,574	-
30,901	133,183	13,427	-	-	-	(1,173)
144,895	288,372	116,545	-	-	-	1,173
-	-	-	-	-	-	-
144,895	288,372	116,545	-	-	-	1,173
\$ 175,796	\$ 421,555	\$ 129,972	\$ -	\$ -	\$ -	\$ -

(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, 2013**

**Exhibit 3**

	8(g)	RURAL EDUCATION ACHIEVEMENT	SCHOOL LUNCH	MISCELLANEOUS FUNDS	TOTAL
<b>REVENUES</b>					
Local sources:					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 802,935
Food service	-	-	130,926	-	130,926
Other	-	-	52	-	302
State sources:					
Equalization	-	-	200,000	-	200,000
Other	80,267	-	-	7,304	181,456
Federal sources	-	20,637	1,094,367	-	1,925,760
<b>Total revenues</b>	<b>80,267</b>	<b>20,637</b>	<b>1,425,345</b>	<b>7,304</b>	<b>3,241,379</b>
<b>EXPENDITURES</b>					
Current:					
Instruction:					
Regular programs	2,665	-	-	27	226,461
Special programs	-	-	-	-	131,930
Other instructional programs	77,602	799	-	1,108	522,102
Support services:					
Student services	-	-	-	-	202,468
Instructional staff support	-	18,282	-	7,275	61,459
General administration	-	1,556	-	-	108,421
School administration	-	-	-	-	5,501
Plant services	-	-	-	-	444,190
Central services	-	-	-	-	1,402
Food services	-	-	1,363,769	-	1,363,769
Capital outlay	-	-	69,598	-	87,223
<b>Total expenditures</b>	<b>80,267</b>	<b>20,637</b>	<b>1,433,367</b>	<b>8,410</b>	<b>3,154,926</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8,022)</b>	<b>\$ (1,106)</b>	<b>\$ 86,453</b>

(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, 2013

Exhibit 3

	8(g)	RURAL EDUCATION ACHIEVEMENT	SCHOOL LUNCH	MISCELLANEOUS FUNDS	TOTAL
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ 142,049
Transfers out	-	-	-	(2)	(193,186)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(2)	(51,137)
Net Change in Fund Balance	-	-	(8,022)	(1,108)	35,316
FUND BALANCES - BEGINNING, AS ORIGINALLY STATED	-	-	158,690	6,214	1,302,221
Prior period adjustment	-	-	(16,837)	-	(16,837)
FUND BALANCES - BEGINNING, AS RESTATED	-	-	141,853	6,214	1,285,384
FUND BALANCES - ENDING	\$ -	\$ -	\$ 133,831	\$ 5,106	\$ 1,320,700

(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.

**PROTESTED SALES TAX** This fund is used to account for collections of sales tax receipts to the Sales Tax Agency that are paid under protest and are set aside until the protest has been resolved.



WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS

Combining Statement of Fiduciary Assets and Liabilities

June 30, 2013

Exhibit 4

	SCHOOL ACTIVITIES FUND	SALES TAX COLLECTION FUND	PROTESTED SALES TAX FUND	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$ 303,989	\$ -	\$ 103,646	\$ 407,635
Accounts receivables	-	620,834	-	620,834
<b>TOTAL ASSETS</b>	<b>303,989</b>	<b>620,834</b>	<b>103,646</b>	<b>1,028,469</b>
<b>LIABILITIES</b>				
Deposits due others	303,989	620,834	103,646	1,028,469
<b>TOTAL LIABILITIES</b>	<b>\$ 303,989</b>	<b>\$ 620,834</b>	<b>\$ 103,646</b>	<b>\$ 1,028,469</b>

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS  
Statement of Changes in Fiduciary Assets and Liabilities  
For the Year Ended June 30, 2013

Exhibit 5

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Ending</u>
<b>*****SCHOOL ACTIVITIES FUND*****</b>				
ASSETS				
Cash and cash equivalents	\$ 305,261	\$ 1,039,315	\$ 1,040,587	\$ 303,989
LIABILITIES				
Deposits due others	305,261	1,039,315	1,040,587	303,989
<b>*****SALES TAX COLLECTION FUND*****</b>				
ASSETS				
Accounts receivable	613,226	7,198,663	7,191,055	620,834
LIABILITIES				
Deposits due others	613,226	7,198,663	7,191,055	620,834
<b>*****PROTESTED SALES TAX FUND*****</b>				
ASSETS				
Cash and cash equivalents	78,908	24,738	-	103,646
LIABILITIES				
Deposits due others	78,908	24,738	-	103,646
<b>*****ALL AGENCY FUNDS*****</b>				
ASSETS				
Cash and cash equivalents	384,169	1,064,053	1,040,587	407,635
Accounts receivable	613,226	7,198,663	7,191,055	620,834
TOTAL ASSETS	997,395	8,262,716	8,231,642	1,028,469
LIABILITIES				
Deposits due others	\$ 997,395	\$ 8,262,716	\$ 8,231,642	\$ 1,028,469

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS -  
 SCHOOL ACTIVITIES FUND  
 Schedule of Changes in Deposits Due Others  
 For the Year Ended June 30, 2013

Exhibit 6

<u>SCHOOL</u>	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, Ending</u>
Epps High School	\$ 14,785	\$ 112,021	\$ 104,764	\$ 22,042
Forest High School	57,960	298,956	258,660	98,256
Goodwill Elementary School	28,878	-	28,878	-
Kilbourne High School	53,709	123,354	123,564	53,499
Oak Grove High School	115,887	425,019	435,673	105,233
Oak Grove Elementary School	34,042	79,965	89,048	24,959
Totals	<u>\$ 305,261</u>	<u>\$ 1,039,315</u>	<u>\$ 1,040,587</u>	<u>\$ 303,989</u>

**West Carroll Parish School Board**

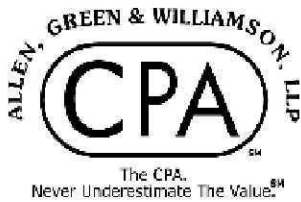
**GENERAL**

**Schedule of Compensation Paid Board Members  
For the Year Ended June 30, 2013**

**Exhibit 7**

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>
Jefferson K. Coleman, President	\$ 5,100
Donald R. Gwin	4,800
Kathryn L. McAllister	4,800
James T. Martin, Vice President	5,100
Jerry M. Gathings	4,800
John W. Smith	4,800
Larry G. Gammill	<u>4,800</u>
Total	<u>\$34,200</u>



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(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*

### Independent Auditor's Report

#### Board Members

West Carroll Parish School Board  
Oak Grove, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Carroll Parish School Board as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School Board's basic financial statements, and have issued our report thereon dated December 23, 2013.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School Board's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001 that we consider to be a significant deficiency.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School Board's financial statements are free from 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **The School Board's Response to Findings**

The School Board's response to the findings identified in our audit are described in the accompanying Corrective Action Plan for Current Year Findings and Questioned Costs. The School Board's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

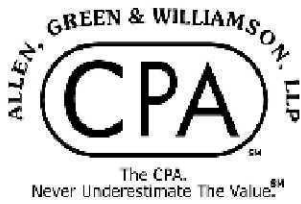
## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the School Board's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. 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 23, 2013



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## **Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report of the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

### **Independent Auditor's Report**

Board Members  
West Carroll Parish School Board  
Oak Grove, Louisiana

#### **Report on Compliance for Each Major Federal Program**

We have audited West Carroll Parish School Board's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the School Board's major federal programs for the year ended June 30, 2013. 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.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the School Board's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the School Board's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the School Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-003. Our opinion on each major federal program is not modified with respect to these matters.

The School Board's response to the noncompliance finding identified in our audit is described in the accompanying Corrective Action Plan for Current Year Audit Findings and Questioned Costs. The School Board's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of the School Board is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Board's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2013-002 and 2013-003 that we consider to be significant deficiencies



The School Board's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan for Current Year Findings and Questioned Costs. The School Board's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. 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 23, 2013

**West Carroll Parish School Board**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	CFDA Number	Pass Through Grantor No.	Expenditures
United States Department of Agriculture			
Passed Through Louisiana Department of Education:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	N/A	\$ 713,812
School Breakfast Program	10.553	N/A	268,748
National School Lunch (Non Cash Commodities)	10.555	N/A	76,113
Total Child Nutrition Cluster			<u>1,058,673</u>
Fresh Fruit & Vegetable Program	10.582	N/A	35,694
Total United States Department of Agriculture Passed through Louisiana Department of Education			<u>1,094,367</u>
United States Department of Education			
Passed through Louisiana Department of Education:			
Title I - Grants to Local Educational Agencies	84.010A	28-13-T1-62	851,834
Special Education Cluster:			
Grants to States (Part B)	84.027A	28-13-B1-62	398,619
Preschool Grants	84.173A	28-13-P1-62	16,863
Total Special Education Cluster			<u>415,482</u>
Career and Technical Education:			
Basic Grants to States	84.048A	28-13-02-62	34,035
Title II - Improving Teacher Quality State Grants	84.367A	28-13-50-62	247,677
Rural Education Achievement Program (REAP)	84.358	28-13-RE-62	20,637
Total United State Department of Education Passed Through Louisiana Department of Education			<u>1,569,665</u>
United States Department of Education			
Passed Through Louisiana Community and Technical College System			
Adult Education - Basic Grants to the States	84.002A	28-13-44-62	74,763
Total United State Department of Education			<u>1,644,428</u>
United States Department of Health and Human Services			
Passed Through Louisiana Department of Education:			
Temporary Assistance for Needy Families (TANF)	93.558	28-13-36-62	286,476
Total United States Department of Health and Human Services			<u>286,476</u>
TOTAL FEDERAL AWARDS			<u><u>\$ 3,025,271</u></u>

**West Carroll Parish School Board**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

**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:

	<u>Federal Sources</u>
Major Funds	
IASA	\$ 1,099,511
Nonmajor Special Funds	
Special Education	415,482
Vocational Education	34,035
LA 4	286,476
Adult Education	74,763
Rural Education Achievement	20,637
School Lunch	<u>1,094,367</u>
Total	<u><u>\$ 3,025,271</u></u>

**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, 2013**

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

**Financial Statement Audit**

- i. The type of audit report issued was unmodified.
- ii. There was one significant deficiency required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States of America. The significant deficiency is not considered to be a material weakness.
- iii. There were no instances of noncompliance as defined by the Government Auditing Standards, to the financial statements.

**Audit of Federal Awards**

- iv. There were two significant deficiencies required to be disclosed by OMB Circular A-133. The significant deficiencies were not considered to be material weaknesses.
- v. The type of report the auditor issued on compliance of major federal awards was unmodified.
- vi. The audit disclosed two audit findings which the auditor is required to report under OMB Circular A-133, Section .510(a).
- vii. The major federal award was:
  - CFDA# 84.010A Title I - Grants to Local Educational Agencies
- 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, 2013**

**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:**            **2013-001**            **Student Activity Funds**

**Entity-wide or program/department specific:** This finding is specific to student activity funds.

**Criteria or specific requirement:** Schools should follow the practices stated in the School Board’s policy.

**Condition:** The following exceptions were noted from the test work performed at the two schools for the 2012-2013 school year:

In testing 21 cash receipts at each school, the following exceptions were noted:

- 11 exceptions noted for lack of supporting documentation. The deposits could not be traced to a receipt, to the teacher or office log/receipt, concessions inventory and/or admission ticket reconciliation.
- 1 exception where total receipts did not agree with the total deposit.
- 7 exceptions noted where the timeliness of deposit could not be determined due to the lack of supporting documentation.

In testing cash on hand, it was noted that the school had not performed any concession inventory or reconciliation and therefore could not agree total cash to adequate supporting documentation.

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

**Cause:** The auditor was unable to determine the cause.

**Effect:** The schools noted above may not have adequate documentation for the receipts and disbursements noted above.

**Recommendation to prevent future occurrences:** All schools should adhere to the best practices stated for student activity funds in the School Board’s policy.

**View of Responsible Official:** Tracking receipts daily from input source to deposit becomes a time consuming effort, especially for teachers that should be spending time teaching in the classroom, rather than logging a classroom full of receipts. Children are constantly bringing money to school for events such as concessions, fund raisers and field trips. We recognize the importance of receipting monies collected due to the possibility of theft. We will implement a new system of recording receipts for the next fiscal year.

**West Carroll Parish School Board  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2013**

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

**Reference # and title:**                **2013-002**                **Reporting of Comparability – Title I**

**Federal program and specific federal award identification:** This finding relates to Title I CFDA# 84.010A for Federal Award Year 2013, received from Federal Agency U. S. Department of Education passed through Louisiana Department of Education.

**Criteria or specific requirement:** Federal guidelines require that agencies receiving Title I funds file a report indicating that it provided comparable services with State and local funds to Title I and Non-Title I schools. When based on pupil/staff ratio and salary/pupil ratio, the FTE's and salaries of certain staff are excluded from the FTE counts and salary amounts. The Louisiana Department of Education provides the form for the School Board to complete and submit their data on. The data must be entered correctly in the LDOE report to ensure that the comparability calculations are correct.

**Condition found:** The Title I personnel used incorrect teacher counts in completing the comparability report. Three teachers from one school were not counted which would reduce the teacher/pupil ratio as well as increase the teacher salary ratio. Although the School Board met the comparability requirement, the report was not reviewed to determine that the information being submitted was correct.

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

**Cause:** Proper controls and reviews were not in place over the comparability reporting.

**Effect:** The report that was submitted to the state contained errors.

**Recommendation to prevent future occurrences:** A set of procedures and controls should be established by the Title I department with proper reviews to ensure that the comparability report is completed properly before it is submitted.

**View of Responsible Official:** I have come to realize that discrepancies in data are a result of a variety of factors. Correction of these discrepancies is detailed in the Corrective Action Plan for current year findings.

**Reference # and title:**                **2013-003**                **Title I Targeting**

**Federal program and specific federal award identification:** This finding relates to Title I CFDA# 84.010A for Federal Award Year 2013, received from Federal Agency U. S. Department of Education passed through Louisiana Department of Education.

**Criteria or specific requirement:** Federal guidelines require that the School Board determine which schools are eligible to participate in Title I Part A based on poverty measures for children between the ages of 5 to 17. In order to complete this determination, preschool children should be removed from the enrollment numbers.

**Condition found:** The Title I personnel did not subtract out preschool children from the enrollment data in determining which schools are eligible to participate. Although there were no changes in total eligibility or rankings of the schools, it was noted that the allocations for all of the schools receiving benefits would have changed using

**West Carroll Parish School Board  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2013**

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

the proper counts. It was also noted that the School Board does not have anyone reviewing the report before it is submitted to ensure calculations and underlying data is correct. In addition, three schools were identified as elementary schools on the targeting steps but should have been identified as combination schools.

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

**Cause:** Proper controls and reviews were not in place over the targeting report.

**Effect:** The report that was submitted to the state contained errors.

**Recommendation to prevent future occurrences:** A set of procedures and controls should be established by the Title I department with proper reviews to ensure that the report is completed properly before it is submitted.

**View of Responsible Official:** I have come to realize that discrepancies in data are a result of a variety of factors. Correction of these discrepancies is detailed in the Corrective Action Plan for current year findings.

**OTHER INFORMATION**



**West Carroll Parish School Board  
Summary Schedule of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2013**

**Reference # and title:**            **12-F1**            **Student Activity Funds**

**Origination date:** This finding originated in fiscal year ended June 30, 2011.

**Entity-wide or program/department specific:** This finding is specific to student activity funds.

**Condition:** Schools should follow the best practices stated in the School Board's policy.

The following exceptions were noted from the test work performed at the three schools for the 2011-2012 school year:

In testing 15 receipts at each school, the following exceptions were noted:

- 6 exceptions in which the deposit was not made in a timely manner.
- 22 exceptions in which the individual receipts within the deposit could not be traced to the related account ledger card, teacher log/receipt, and concession inventory or admission ticket reconciliation.
- 1 exception that total receipts did not agree with the total deposit.

In testing 25 disbursements at each school, the following exceptions were noted:

- 1 exception in which the Principal did not sign the check.
- 1 exception in which sales tax was paid on the purchase.
- 1 exception in which the disbursement was not approved by the Principal nor Athletic Department.

In performing the cash counts it was noted that the total amount of cash did not equal total receipts and the purpose of excess funds could not be determined.

**Corrective action planned:** See current year finding 2013-001.

**Reference # and title:**            **12-F2**            **Reporting – Claims for Reimbursement**

**Origination date:** This finding originated in fiscal year ended June 30, 2010.

**Federal program and specific Federal award identification:** This finding relates to Title I Cluster: Title I CFDA# 84.010A and Title I ARRA CFDA# 84.389A for Federal Award Year 2012, received from Federal Agency U. S. Department of Education passed through Louisiana Department of Education.

**Condition:** Claims for reimbursement are to be completed using actual expenditures to date and the amounts should tie to the expenditures in the general ledger. Additionally, internal controls should be established to ensure adequate monitoring of reports submitted to the State for completeness and accuracy.

In testing a sample of five claims for reimbursements, it was noted that the expenditures reported by the School Board did not agree to the general ledger system. Although the School Board corrected the differences at the end of the fiscal year, there was no proper review being performed throughout the fiscal year to ensure that the support being used to complete the request for reimbursements agree to the general ledger.

**Corrective action taken:** The School Board has changed the way reimbursement requests are filed. The Title programs' administrative assistant prepares requests for funds on a monthly basis. The requests are prepared and then brought to the Business Manager to be reviewed and compared to the general ledger. All corrections are then

**West Carroll Parish School Board**  
**Summary Schedule of Prior Year Findings and Questioned Costs**  
**For the Year Ended June 30, 2013**

made. The request is then taken back to the Director of Title Programs for review. Once approved by the Director, the reimbursement request is submitted to the state for reimbursement. This finding is considered cleared.

**Reference # and title:**                **12-F3**                **Reporting of Comparability – Title I**

**Origination date:** This finding originated in fiscal year ended June 30, 2012.

**Federal program and specific federal award identification:** This finding relates to Title I Cluster: Title I CFDA #84.010A and Title I ARRA CFDA #84.389A for Federal Award Year 2012, received from Federal Agency U. S. Department of Education passed through Louisiana Department of Education.

**Condition:** Federal guidelines require that agencies receiving Title I funds file a report indicating that it provided comparable services with State and local funds to Title I and Non-Title I schools. When based on pupil/staff ratio and salary/pupil ratio, the FTE's and salaries of certain staff are excluded from the FTE counts and salary amounts. The Louisiana Department of Education provides the form for the School Board to complete and submit their data on. The data must be entered correctly in the LDOE report to ensure that the comparability calculations are correct.

The Title I personnel used wrong enrollment data in completing the comparability report as well as did not correct the formulas in the spreadsheet to note if the School Board met or did not meet the comparability requirement. Although the School Board met the comparability requirement, the report was not reviewed to determine that the information being submitted is correct.

**Corrective action planned:** See current year finding 2013-002.

**Reference # and title:**                **12-F4**                **Title I Targeting**

**Origination date:** This finding originated in fiscal year ended June 30, 2012.

**Federal program and specific federal award identification:** This finding relates to Title I Cluster: Title I CFDA# 84.010A and Title I ARRA CFDA# 84.389A for Federal Award Year 2012, received from Federal Agency U. S. Department of Education passed through Louisiana Department of Education.

**Condition:** Federal guidelines require that the School Board determine which schools are eligible to participate in Title I Part A based on poverty measures for children between the ages of 5 to 17. In order to complete this determination, preschool children should be removed from the enrollment numbers.

The Title I personnel did not subtract out preschool children from the enrollment data in determining which schools are eligible to participate. Although there were no changes in total eligibility, it was noted that the ranking of the schools were incorrect for two of the schools receiving benefits. It was also noted that the School Board does not have anyone reviewing the report before it is submitted to ensure calculations and underlying data is correct.

**Corrective action planned:** See current year finding 2013-003.

**West Carroll Parish School Board**  
**Corrective Action Plan for Current Year Audit Findings and Questioned Costs**  
**June 30, 2013**

**Reference # and title:**            **2013-001**            **Student Activity Funds**

**Entity-wide or program/department specific:** This finding is specific to student activity funds.

**Condition:** Schools should follow the practices stated in the School Board's policy.

The following exceptions were noted from the test work performed at the two schools for the 2012-2013 school year:

In testing 21 cash receipts at each school, the following exceptions were noted:

- 11 exceptions noted for lack of supporting documentation. The deposits could not be traced to a receipt, to the teacher or office log/receipt, concessions inventory and/or admission ticket reconciliation.
- 1 exception where total receipts did not agree with the total deposit.
- 7 exceptions noted where the timeliness of deposit could not be determined due to the lack of supporting documentation.

In testing cash on hand, it was noted that the school had not performed any concession inventory or reconciliation and therefore could not agree total cash to adequate supporting documentation.

**Corrective action plan:** A new system of tracking receipts was already put into effect starting with the 2013-2014 school year. This system should allow tracking receipts from point of entry to deposit.

**Contact person responsible for corrective action:**

Angela Johnson, Business Manager            Telephone: (318) 428-2378  
West Carroll Parish School Board            Fax: (318) 428-3775  
314 E. Main Street  
Oak Grove, Louisiana 71263

**Anticipated completion date:** July 1, 2013

**Reference # and title:**            **2013-002**            **Reporting of Comparability – Title I**

**Federal program and specific federal award identification:** This finding relates to Title I CFDA# 84.010A for Federal Award Year 2013, received from Federal Agency U. S. Department of Education passed through Louisiana Department of Education.

**Condition:** Federal guidelines require that agencies receiving Title I funds file a report indicating that it provided comparable services with State and local funds to Title I and Non-Title I schools. When based on pupil/staff ratio and salary/pupil ratio, the FTE's and salaries of certain staff are excluded from the FTE counts and salary amounts. The Louisiana Department of Education provides the form for the School Board to complete and submit their data on. The data must be entered correctly in the LDOE report to ensure that the comparability calculations are correct.

The Title I personnel used incorrect teacher counts in completing the comparability report. Three teachers from one school were not counted which would reduce the teacher/pupil ratio as well as increase the teacher salary ratio. Although the School Board met the comparability requirement, the report was not reviewed to determine that the information being submitted was correct.

**West Carroll Parish School Board**  
**Corrective Action Plan for Current Year Audit Findings and Questioned Costs**  
**June 30, 2013**

**Corrective action plan:** Comparability Corrective Action Plan:

1. Use the same procedural steps in obtaining faculty rosters and student counts at each school site.
2. The Title I Director and Federal Programs Administrative Assistant will independently assemble the data necessary for completion of these reports.
3. These two independently prepared reports will be compared for accuracy. If there are any discrepancies, a reconciled account will be produced after cause of discrepancies are found.
4. Prior to submission to LDOE, the completed report will be reviewed for accuracy by the business office staff person responsible for student/staff database accuracy (currently, Sharon Ward).
5. This CAP procedure will be used to insure accuracy in the Spring 2014 NCLB Title I Comparability Report and thereafter.

**Contact person responsible for corrective action:**

Charles Holley, Federal Programs Director      Telephone: (318) 428-2378  
West Carroll Parish School Board              Fax: (318) 428-3775  
314 E. Main Street  
Oak Grove, Louisiana 71263

**Anticipated completion date:** Immediately.

**Reference # and title:**              **2013-003**              **Title I Targeting**

**Federal program and specific federal award identification:** This finding relates to Title I CFDA# 84.010A for Federal Award Year 2013, received from Federal Agency U. S. Department of Education passed through Louisiana Department of Education.

**Condition:** Federal guidelines require that the School Board determine which schools are eligible to participate in Title I Part A based on poverty measures for children between the ages of 5 to 17. In order to complete this determination, preschool children should be removed from the enrollment numbers.

The Title I personnel did not subtract out preschool children from the enrollment data in determining which schools are eligible to participate. Although there were no changes in total eligibility or rankings of the schools, it was noted that the allocations for all of the schools receiving benefits would have changed using the proper counts. It was also noted that the School Board does not have anyone reviewing the report before it is submitted to ensure calculations and underlying data is correct. In addition, three schools were identified as elementary schools on the targeting steps but should have been identified as combination schools.

**Corrective action plan:** Title I Targeting Corrective Action Plan:

1. Use the same procedural steps in obtaining student counts at each school site.
2. The Title I Director and Federal Programs Administrative Assistant will independently assemble the data necessary for completion of these reports.
3. These two independently prepared reports will be compared for accuracy. If there are any discrepancies, a reconciled account will be produced after cause of discrepancies are found.
4. Prior to submission to LDOE, the completed report will be reviewed for accuracy by the business office staff person responsible for student/staff database accuracy (currently, Sharon Ward).

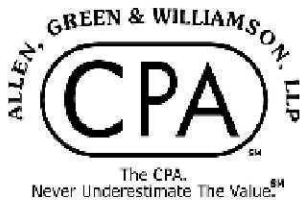
**West Carroll Parish School Board**  
**Corrective Action Plan for Current Year Audit Findings and Questioned Costs**  
**June 30, 2013**

5. This CAP procedure will be used to insure accuracy for the NCLB budgeting process (May/June) for the fiscal year 2014-2015 and thereafter.

**Contact person responsible for corrective action:**

Charles Holley, Federal Programs Director      Telephone: (318) 428-2378  
West Carroll Parish School Board              Fax: (318) 428-3775  
314 E. Main Street  
Oak Grove, Louisiana 71263

**Anticipated completion date:** Immediately.



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(Retired) 1963 - 2000

## Management Letter

December 23, 2013

Board Members  
West Carroll Parish School Board  
Oak Grove, Louisiana

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the West Carroll Parish School Board as of and for the year ended June 30, 2013, we considered the School Board's internal control to plan our auditing procedures for the purpose of expressing our opinions in the financial statements and not to provide assurance in the internal control.

However, during the performance of our procedures, we noted a certain matter involving the internal control and other operational matters that is presented for your consideration. This letter does not affect our report dated December 23, 2013 on the financial statements of the School Board. We will review the status of this comment during our next audit engagement. Our comment and recommendation, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss this comment in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation. Our comment and management's response are summarized as follows:

### 13-M001

### Maintenance Costs

**Comment:** During the review of maintenance, it was noted that the School Board does not maintain costs associated to each vehicle to assist the School Board in prioritizing which vehicles should be replaced. Furthermore, it was noted that the School Board does not perform a cost analysis on the average cost per vehicle in operation.

**Recommendation:** The School Board should maintain a spreadsheet or log for each vehicle reflecting the maintenance performed on the vehicle. In addition, the School Board should perform costs analysis regarding average maintenance cost per vehicle to ensure reasonableness as well as to assist in prioritizing vehicle replacement.

**Management's response:** For the 2013-2014 fiscal year, we are maintaining spreadsheets for individual vehicles in our fleet. This will include all repair work and other services to each vehicle. Maintaining these files will allow us to analyze the cost per vehicle at the end of the year on each individual vehicle, and as a whole fleet, which will help us to see which vehicles are more costly to maintain or which ones are ready to be replaced.

Our audit procedures are designed primarily to enable us to form opinions on the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the School Board, as of and for the year ended June 30, 2013, which collectively comprise the School Board's basic financial statements, and therefore, may not reveal all weaknesses in policies and procedures that may exist.

Immediately following this letter is a Status of Prior Management Letter Item. This information has not been audited by Allen, Green & Williamson, LLP, and no opinion is expressed. However, we did follow-up on the prior management letter item and performed procedures to assess the reasonableness of the Status of Prior Management Letter Item prepared by Management, and we would report, as a current year management letter item when Allen, Green & Williamson, LLP, concludes that the Status of Prior Management Letter Item materially misrepresents the status of any prior management letter item.

Also included are management's responses to our current year management letter items. We have performed no audit work to verify the content of the responses.

This report is intended solely for the information and use of the Board members, 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 23, 2013



**West Carroll Parish School Board  
Status of Prior Management Letter Item  
June 30, 2013**

**12-M1**

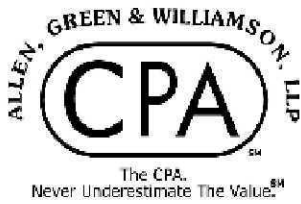
**Maintenance Work Orders**

**Comment:** When testing the work orders for maintenance, it was noted that some of the work orders had two different vendor stamps on the same work order. It was also noted that the work orders were not being used in sequential order when looking at the dates. After further discussion, it was determined that the work order stock is being maintained at a vendor location. When other vendors are needing a work order, then they go to the vendor holding the School Board's work orders. Therefore, these are not being reviewed and approved before work is being performed; however, they are being properly approved after the work is completed.

**Recommendation:** The School Board needs to re-evaluate the work order system to determine what steps and internal controls need to be changed to fit the School Board's needs and still maintain an adequate control system.

**Management's action taken:** The School Board has changed the system of issuing work orders for maintenance. The new method required the Maintenance Supervisor or the Maintenance Administrative Assistant to issue a work order number for all repair and maintenance jobs to be performed. These work orders were logged into a record book. The work order numbers were given to the repair shop for referencing each job performed. Once the job has been invoiced, the invoice were reviewed by the Maintenance Supervisor and given final approval for payment. If there are any questions or discrepancies, they were resolved prior to issuance of payment. This item is considered to be cleared.





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## INDEPENDENT ACCOUNTANT'S 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 attestation 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 1st.

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

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

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1st 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:** One exception was noted as a result of applying agreed upon procedures. The School Board incorrectly classified one employee under the wrong classification when comparing to their supporting documentation.

**Management's Response:** The schedule was revised to match the support.

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

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

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 1st roll books for those classes and determined if the class was properly classified on the schedule.

**Comment:** Four exceptions were noted as a result of applying agreed upon procedures. The elementary class sizes were correct in total, but all four class size ranges were off due to the numbers being put on the wrong columns. They did not agree to the supporting data.

**Management's Response:** The schedule was revised by the school board to agree to the support.

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 23, 2013

**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, 2013**

**General Fund Instructional and Equipment Expenditures**

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$6,300,911	
Other Instructional Staff Activities	430,594	
Employee Benefits	3,665,309	
Purchased Professional and Technical Services	2,112	
Instructional Materials and Supplies	115,443	
Instructional Equipment	0	
Total Teacher and Student Interaction Activities		\$10,514,369

Other Instructional Activities 74,570

Pupil Support Activities	927,468	
Less: Equipment for Pupil Support Activities	0	
Net Pupil Support Activities		927,468

Instructional Staff Services	749,442	
Less: Equipment for Instructional Staff Services	0	
Net Instructional Staff Services		749,442

Total General Fund Instructional Expenditures \$12,265,849

Total General Fund Equipment Expenditures \$0

**Certain Local Revenue Sources**

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$370,624
Renewable Ad Valorem Tax	1,033,341
Debt Service Ad Valorem Tax	0
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	40,335
Result of Court Ordered Settlement (Ad Valorem)	123,738
Penalties/Interest on Ad Valorem Taxes	45,083
Taxes Collected Due to Tax Incremental Financing (TIF) (Ad Valorem)	0

Sales Taxes

Sales and Use Taxes-Gross	2,648,141
Sales/Use Taxes - Court Settlement	133
Penalties/Interest on Sales/Use Taxes	5,675
Sales/Use Taxes Collected Due to TIF	0
Total Local Taxation Revenue	<u>\$4,267,070</u>

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	\$18,440
Earnings from Other Real Property	816
Total Local Earnings on Investment in Real Property	<u>\$19,256</u>

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$25,398
Revenue Sharing - Other Taxes	63,187
Revenue Sharing - Excess Portion	0
Other Revenue in Lieu of Taxes	0
Total State Revenue in Lieu of Taxes	<u>\$88,585</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, 2012**

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	0	0	0	0	0	0
Bachelor's Degree	90	62	1	0.5	0	0	0	0
Master's Degree	45	30	0	0	3	33	0	0
Master's Degree + 30	11	7	0	0	6	67	0	0
Specialist in Education	1	0.5	0	0	0	0	0	0
Ph. D. or Ed. D.	0	0	0	0	0	0	0	0
<b>Total</b>	<b>147</b>	<b>99.5</b>	<b>1</b>	<b>0.5</b>	<b>9</b>	<b>100</b>	<b>0</b>	<b>0</b>

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

**Number and Type of Public Schools**  
**For the Year Ended June 30, 2013**

<b>Type</b>	<b>Number</b>
Elementary	1
Middle/Jr. High	0
Secondary	1
Combination	3
<b>Total</b>	<b>5</b>

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

**Experience of Public Principals and Full-time Classroom Teachers**  
**As of October 1, 2012**

	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	3	0	0	0	0	3
Principals	0	0	1	0	0	1	4	6
Classroom Teachers	10	10	43	20	19	20	26	148
<b>Total</b>	10	10	47	20	19	21	30	157



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

**Public School Staff Data**  
**For the Year Ended June 30, 2013**

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC and Rehired Retirees</b>
<b>Average Classroom Teachers' Salary Including Extra Compensation</b>	\$46,094	\$46,431
<b>Average Classroom Teachers' Salary Excluding Extra Compensation</b>	\$45,093	\$45,431
<b>Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries</b>	144.69	140.69

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

**Class Size Characteristics**  
**As of October 1, 2012**

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	60.8	59	39.2	38	0	0	0	0
Elementary Activity Classes	10	1	40	4	50	5	0	0
Middle/Jr. High	0	0	0	0	0	0	0	0
Middle/Jr. High Activity Classes	0	0	0	0	0	0	0	0
High	57	98	32	55	9.3	16	1.7	3
High Activity Classes	76.9	20	3.8	1	3.8	1	15.4	4
Combination	79.1	353	17.3	77	3.6	16	0	0
Combination Activity Classes	86.6	71	8.5	7	4.9	4	0	0

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

**Louisiana Educational Assessment Program (LEAP) for the 21st Century**  
**For the Year Ended June 30, 2013**

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	9	6	11	7	13	7	17	11	14	9	9	5
Mastery	54	35	43	28	44	24	40	25	27	18	33	17
Basic	74	47	79	51	87	47	66	42	81	53	94	50
Approaching Basic	16	10	14	9	33	17	24	15	23	15	38	20
Unsatisfactory	3	2	7	5	9	5	11	7	8	5	15	8
<b>Total</b>	<b>156</b>	<b>100</b>	<b>154</b>	<b>100</b>	<b>186</b>	<b>100</b>	<b>158</b>	<b>100</b>	<b>153</b>	<b>100</b>	<b>189</b>	<b>100</b>

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	8	5	20	13	7	4	5	3	3	2	7	4
Mastery	35	22	38	25	37	19	35	22	37	24	47	25
Basic	89	56	71	46	97	51	97	61	88	58	99	52
Approaching Basic	25	16	19	12	37	20	21	13	16	10	27	14
Unsatisfactory	3	2	5	3	11	6	2	1	9	6	9	5
<b>Total</b>	<b>160</b>	<b>100</b>	<b>153</b>	<b>100</b>	<b>189</b>	<b>100</b>	<b>160</b>	<b>100</b>	<b>153</b>	<b>100</b>	<b>189</b>	<b>100</b>

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	5	3	3	2	6	4	5	3	11	8	7	5
Mastery	35	22	26	18	31	20	12	8	7	5	7	5
Basic	71	45	77	53	73	48	82	52	91	62	95	61
Approaching Basic	37	24	31	21	39	25	44	28	26	18	32	21
Unsatisfactory	9	6	9	6	5	3	14	9	11	8	13	8
<b>Total</b>	<b>157</b>	<b>100</b>	<b>146</b>	<b>100</b>	<b>154</b>	<b>100</b>	<b>157</b>	<b>100</b>	<b>146</b>	<b>100</b>	<b>154</b>	<b>100</b>

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	7	4	10	7	3	2	5	3	9	6	1	1
Mastery	36	23	34	23	42	28	25	16	32	22	31	20
Basic	84	54	60	41	69	45	94	61	69	47	88	58
Approaching Basic	20	13	32	22	29	19	20	13	22	15	25	16
Unsatisfactory	10	6	10	7	9	6	11	7	14	10	7	5
<b>Total</b>	<b>157</b>	<b>100</b>	<b>146</b>	<b>100</b>	<b>152</b>	<b>100</b>	<b>155</b>	<b>100</b>	<b>146</b>	<b>100</b>	<b>152</b>	<b>100</b>

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

**Graduation Exit Examination (GEE)**  
**For the Year Ended June 30, 2013**

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>												
Advanced					0	0					11	8
Mastery					11	8					29	23
Basic					65	50					56	44
Approaching Basic					33	26					20	16
Unsatisfactory					20	16					12	9
<b>Total</b>					<b>129</b>	<b>100</b>					<b>128</b>	<b>100</b>

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>												
Advanced			8	7	4	4			2	2	1	1
Mastery			33	28	20	21			15	13	13	14
Basic			53	44	56	58			79	66	62	64
Approaching Basic			17	14	11	12			17	14	13	14
Unsatisfactory			9	8	5	5			7	6	7	7
<b>Total</b>			<b>120</b>	<b>101</b>	<b>96</b>	<b>100</b>			<b>120</b>	<b>101</b>	<b>96</b>	<b>100</b>

**WEST CARROLL PARISH SCHOOL BOARD**

Oak Grove, Louisiana

**The iLEAP Tests**

For the Year Ended June 30, 2013

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	9	5	11	7	15	9	12	7
Mastery	41	25	23	14	37	22	38	23
Basic	70	42	81	49	72	44	67	40
Approaching Basic	25	15	26	15	30	18	32	19
Unsatisfactory	21	13	25	15	12	7	17	11
Total	166	100	166	100	166	100	166	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	5	3	11	7	11	7	20	13
Mastery	21	13	14	9	30	19	37	24
Basic	80	51	73	46	67	43	64	41
Approaching Basic	32	21	33	21	42	27	22	14
Unsatisfactory	18	12	26	17	6	4	13	8
Total	156	100	157	100	156	100	156	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	3	2	9	5	5	3	23	14
Mastery	29	17	21	13	32	19	29	17
Basic	86	51	91	55	85	51	74	44
Approaching Basic	38	23	29	17	36	22	28	17
Unsatisfactory	11	7	17	10	9	5	13	8
Total	167	100	167	100	167	100	167	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	8	5	11	6	7	4	4	2
Mastery	23	13	21	12	32	18	24	14
Basic	87	50	91	53	84	49	89	52
Approaching Basic	47	27	39	23	34	20	35	20
Unsatisfactory	8	5	11	6	16	9	21	12
Total	173	100	173	100	173	100	173	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	2	1	13	8	3	2	0	0
Mastery	29	19	23	15	39	25	37	24
Basic	76	50	75	49	67	44	77	50
Approaching Basic	28	18	24	16	38	25	21	14
Unsatisfactory	18	12	18	12	6	4	18	12
Total	153	100	153	100	153	100	153	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	4	2	9	6	5	3	23	14
Mastery	36	22	16	10	34	21	37	23
Basic	65	40	80	49	62	38	55	34
Approaching Basic	40	25	38	23	51	31	25	15
Unsatisfactory	17	10	19	12	10	6	22	14
Total	162	100	162	100	162	100	162	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	2	1	12	8	8	5	22	14
Mastery	21	13	21	13	27	17	20	13
Basic	83	53	83	53	72	46	71	45
Approaching Basic	39	25	28	18	38	24	30	19
Unsatisfactory	13	8	14	9	13	8	15	9
Total	158	100	158	100	158	100	158	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	8	5	10	6	5	3	7	4
Mastery	31	19	21	13	42	25	33	20
Basic	83	50	95	57	77	46	85	51
Approaching Basic	34	20	34	20	34	20	26	16
Unsatisfactory	11	7	8	5	9	5	16	10
Total	167	100	168	100	167	100	167	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	12	7	7	4	8	5	2	1
Mastery	31	19	32	20	44	27	40	25
Basic	74	45	85	52	73	45	74	45
Approaching Basic	26	16	23	14	27	17	31	19
Unsatisfactory	21	13	17	10	11	7	16	10
Total	164	100	164	100	163	100	163	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	11	7	4	2	10	6	18	11
Mastery	36	22	22	13	36	21	37	22
Basic	82	49	71	43	77	46	73	44
Approaching Basic	23	14	46	28	37	22	23	14
Unsatisfactory	14	8	21	13	9	5	14	8
Total	166	100	164	100	169	100	165	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	6	4	10	6	9	5	21	12
Mastery	29	17	17	10	25	15	21	12
Basic	93	55	98	58	82	48	82	48
Approaching Basic	26	15	27	16	44	26	35	20
Unsatisfactory	14	8	18	11	11	6	13	8
Total	168	100	170	100	171	100	172	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	11	6	11	6	7	4	6	3
Mastery	26	15	21	12	33	19	21	12
Basic	91	52	100	58	83	47	90	52
Approaching Basic	33	19	25	15	35	20	35	20
Unsatisfactory	13	7	15	9	17	10	22	13
Total	174	100	172	100	175	100	174	100