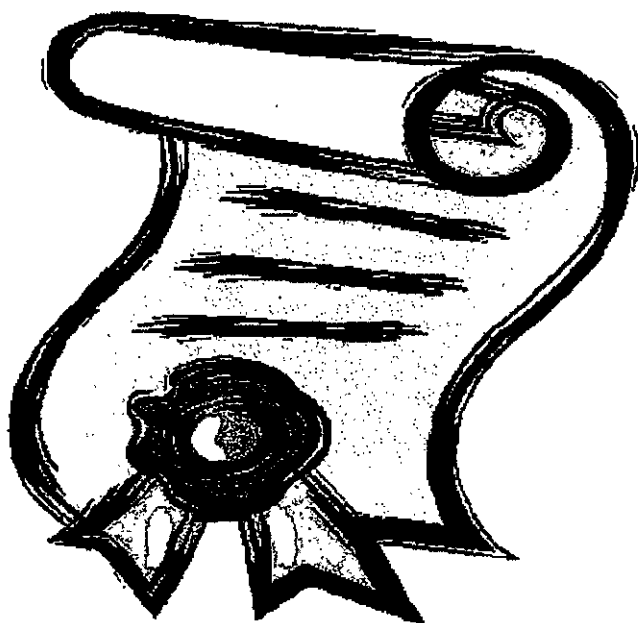


# West Carroll Parish School Board

Oak Grove, Louisiana



## Annual Financial Report

As of and for the year ended June 30, 2010

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

Release Date 1/19/11

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

**Annual Financial Report  
As of and for the Year Ended June 30, 2010**

**West Carroll Parish School Board  
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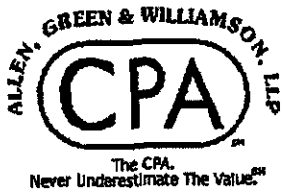
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## INDEPENDENT AUDITORS' REPORT

Board Members  
West Carroll Parish School Board  
Oak Grove, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of West Carroll Parish School Board as of and for the year ended June 30, 2010, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School Board's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School Board, as of June 30, 2010, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 23, 2010, on our consideration of the School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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

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

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

Monroe, Louisiana  
December 23, 2010

**REQUIRED SUPPLEMENTAL INFORMATION:**

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

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**West Carroll Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2010**

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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, 2010. Please read it in conjunction with the School Board's financial statements which follow this Management's Discussion and Analysis.

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

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

Total revenues for all governmental funds decreased \$329,266 due mainly to a decrease in MFP and reductions in or the not funding of prior year grants. Changes in MFP represented new monies received through state calculation and included monies for state raises. Sales tax revenues fluctuate with the economy. Federal and State budget cuts are represented in cuts to our federal and state grants causing decreases in some funds.

Total expenditures of our governmental funds decreased \$191,179 due mainly to less capital outlay than in 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 Assets and the Statement of Activities provide information about the activities of the School Board as a whole and present a longer-term view of the School Board's finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements also may give you some insights into the School Board's overall financial health. Fund financial statements also report the School Board's operations in more detail than the government-wide financial statements by providing information about the School Board's most significant funds, the general fund, IASA, and special federal fund. The remaining statement - the Statement of Fiduciary Net Assets presents financial information about activities for which the School Board acts solely as an agent for the benefit of students and parents.



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**West Carroll Parish School Board  
Management's Discussion and Analysis (MD&A)  
June 30, 2010**

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**Required Supplemental Information**

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

**Basic Financial Statements**

**Government-wide  
Financial Statements**



**Fund  
Financial Statements**

**Notes to the Basic Financial Statements**

**Required Supplemental Information**

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

**Supplemental Information**

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

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

**Reporting the School Board as a Whole**

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

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

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**West Carroll Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2010**

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

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

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

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

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

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

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

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

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

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

**West Carroll Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2010**

**THE SCHOOL BOARD AS A WHOLE** The School Board's net assets were \$7,309,489 at June 30, 2010. Of this amount \$3,097,716 was unrestricted. Restricted net assets are reported separately to show legal constraints from debt covenants and enabling legislation that limit the School Board's ability to use those net assets for day-to-day operations. Our analysis below focuses on the net assets, (Table 1) and the change in net assets (Table 2) of the School Board's governmental activities.

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

	<b>Governmental Activities</b>		
	<u>2010</u>	<u>2009</u>	<u>Variance</u>
Current and other assets	\$ 11,125,539	\$ 10,326,249	\$ 799,290
Capital assets	<u>2,182,103</u>	<u>2,361,503</u>	<u>(179,400)</u>
Total assets	<u>13,307,642</u>	<u>12,687,752</u>	<u>619,890</u>
Current and other liabilities	1,051,972	1,016,432	35,540
Long-term liabilities	<u>4,946,181</u>	<u>2,780,404</u>	<u>2,165,777</u>
Total liabilities	<u>5,998,153</u>	<u>3,796,836</u>	<u>2,201,317</u>
Net assets			
Invested in capital assets, net of debt	2,182,103	2,361,503	(179,400)
Restricted	2,029,670	1,959,618	70,052
Unrestricted	<u>3,097,716</u>	<u>4,569,795</u>	<u>(1,472,079)</u>
Total net assets	<u>\$ 7,309,489</u>	<u>\$ 8,890,916</u>	<u>\$ (1,581,427)</u>

The \$3,097,716 in unrestricted net assets of governmental activities represents accumulated results of all past year's operations.

The net assets of the School Board decreased by \$1,581,427 this year. This decrease was mainly due to the increase in OPEB, Other Post Employee Benefits, for the current year.

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, 2010**

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

	Governmental Activities		
	2010	2009	Variance
Net Assets – beginning	\$ 8,890,916	\$ 10,142,578	\$ (1,251,662)
<b>Revenues:</b>			
Program revenues			
Charges for services	148,833	157,472	(8,639)
Federal grants	3,626,009	2,586,517	1,039,492
State grants and entitlements	525,277	1,060,657	(535,380)
General Revenues			
Ad valorem taxes	1,353,347	1,319,812	33,535
Sales taxes	2,209,091	2,257,959	(48,868)
State equalization	12,716,074	13,473,139	(757,065)
Other general revenues	381,522	453,584	(72,062)
Total revenues	<u>20,960,153</u>	<u>21,309,140</u>	<u>(348,987)</u>
<b>Functions/Program Expenses:</b>			
Instruction			
Regular programs	8,398,173	8,289,456	108,717
Special programs	2,132,196	2,268,351	(136,155)
Other instructional programs	2,926,682	3,115,338	(188,656)
Support services			
Student services	1,066,291	760,964	305,327
Instructional staff support	1,026,811	1,033,140	(6,329)
General administration	676,457	553,314	123,143
School administration	1,126,093	1,172,145	(46,052)
Business services	345,072	369,030	(23,958)
Plant services	1,623,872	1,746,763	(122,891)
Student transportation services	1,529,564	1,610,349	(80,785)
Central services	920	618	302
Food Services	1,681,626	1,633,511	48,115
Community Services	7,823	7,823	-
Total expenses	<u>22,541,580</u>	<u>22,560,802</u>	<u>(19,222)</u>
Increase (decrease) in net assets	<u>(1,581,427)</u>	<u>(1,251,662)</u>	<u>(329,765)</u>
Net Assets – ending	<u>\$ 7,309,489</u>	<u>\$ 8,890,916</u>	<u>\$ (1,581,427)</u>

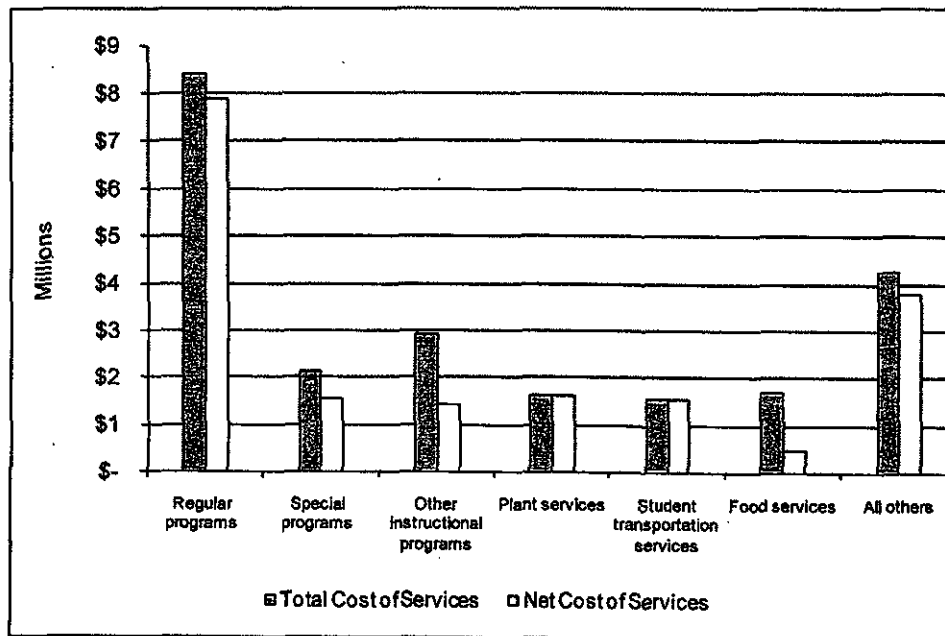
**Governmental Activities** As reported in the Statement of Activities, the cost of all governmental activities this year was \$22,541,580. The amount that taxpayers ultimately financed for these activities through School Board taxes was only \$3,562,438 because some of the cost was paid by those who benefited from the programs \$148,833 or by other governments and organizations who subsidized certain programs with grants and contributions \$4,151,286. The School Board paid for the remaining "public benefit" portion of its governmental activities with \$12,716,074 in Minimum Foundation Program funds, and \$381,522 with other revenues such as interest and other local sources.

**West Carroll Parish School Board  
Management's Discussion and Analysis (MD&A)  
June 30, 2010**

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>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
<b>Governmental Activities</b>				
Regular programs	\$ 8,398,173	\$ 8,289,456	\$ 7,869,373	\$ 7,900,907
Special programs	2,132,196	2,268,351	1,540,139	1,921,984
Other instructional programs	2,926,682	3,115,338	1,412,833	1,996,469
Plant services	1,623,872	1,746,763	1,618,724	1,483,839
Student transportation services	1,529,564	1,610,349	1,525,388	1,552,849
Food services	1,681,626	1,633,511	481,677	555,217
All others	4,249,467	3,897,034	3,793,327	3,344,891
<b>Totals</b>	<u>\$ 22,541,580</u>	<u>\$ 22,560,802</u>	<u>\$ 18,241,461</u>	<u>\$ 18,756,156</u>



**West Carroll Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2010**

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

The increase in the School Board's general fund's fund balance of \$564,521 is due mainly to a small decrease in employees and no extra, one-time pay supplements as in prior year. General Fund revenues decreased \$1,448,850 and the expenses decreased \$1,209,373 from the prior year.

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

Other governmental funds fund balance increased \$199,229 to \$1,392,167. This increase was mainly due to increases in the maintenance funds and medicaid fund.

**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 original budget to decrease revenue of \$435,060 were as follows: MFP had an increase due to local contributions to the MFP formula. Ad valorem and revenue sharing were adjusted closer to actual.

Adjustments to original budget to decrease expenditures of \$327,776 were as follows: Changes were made to adjust for rising costs for fuel, utilities, retirement cost and group insurance premiums. Other minor adjustments were made to reflect changes in legal expense, salaries, supplies, liability insurance and other miscellaneous items.

The variance between budgeted revenues and actual revenues was a decrease of \$57,117 due to a change of transfers in. The decrease of \$538,911 between budgeted expenditures and actual expenditures were due in general to allowing enough funds to cover all expenditures plus a little extra for unforeseen emergencies.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets** At June 30, 2010, the School Board had \$2,182,103 invested in a broad range of capital assets, including land, buildings, and furniture and equipment. This amount represents a net decrease (including additions, deductions and depreciation) of \$179,400, or 7.6%, from last year. This decrease is due mainly to current year deletions of assets.

**Capital Assets at June 30,**

	Governmental Activities		
	<u>2010</u>	<u>2009</u>	<u>Variance</u>
Land	\$ 312,713	\$ 312,713	\$ -
Buildings	1,272,190	1,349,685	(77,495)
Furniture and equipment	597,200	699,105	(101,905)
<b>Totals</b>	<u>\$ 2,182,103</u>	<u>\$ 2,361,503</u>	<u>\$ (179,400)</u>

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**West Carroll Parish School Board  
Management's Discussion and Analysis (MD&A)  
June 30, 2010**

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

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES** The West Carroll Parish School Board does not anticipate any significant changes to the budgets for the fiscal year 2011.

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

**West Carroll Parish School Board**

**BASIC FINANCIAL STATEMENTS:**

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



WEST CARROLL PARISH SCHOOL BOARD

STATEMENT OF NET ASSETS  
June 30, 2010

	Statement A
	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 8,578,628
Investments	1,485,477
Receivables, net	1,046,465
Inventory	14,969
Capital assets:	
Land and construction in progress	312,713
Capital assets, net of depreciation	<u>1,869,390</u>
<b>TOTAL ASSETS</b>	<u>13,307,642</u>
<b>LIABILITIES</b>	
Accounts, salaries and other payables	1,030,857
Workers' compensation claims payable	907
Deferred revenue	20,208
Long-term liabilities	
Due within one year	394,854
Due in more than one year	<u>4,551,327</u>
<b>TOTAL LIABILITIES</b>	<u>5,998,153</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	2,182,103
Restricted for:	
Unemployment	135,089
Salaries	560,627
School Lunch	135,551
Fire and liability	61,383
Construction and Maintenance Funds	1,137,020
Unrestricted	<u>3,097,716</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 7,309,489</u>

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

WEST CARROLL PARISH SCHOOL BOARD

STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2010

Statement B

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Primary Government				
<i>Governmental activities:</i>				
Instruction:				
Regular programs	\$ 8,398,173	\$ 0	\$ 528,800	\$ (7,869,373)
Special programs	2,132,196		592,057	(1,540,139)
Other instructional programs	2,926,682		1,513,849	(1,412,833)
Support services:				
Student services	1,066,291		201,728	(864,563)
Instructional staff support	1,026,811		245,987	(780,824)
General administration	676,457		1,642	(674,815)
School administration	1,126,093		3,079	(1,123,014)
Business services	345,072		3,267	(341,805)
Plant services	1,623,872		5,148	(1,618,724)
Student transportation services	1,529,564		4,176	(1,525,388)
Central services	920		412	(508)
Food services	1,681,626	148,833	1,051,116	(481,677)
Community service programs	7,823		25	(7,798)
<b>Total Governmental Activities</b>	<b>22,541,580</b>	<b>148,833</b>	<b>4,151,286</b>	<b>(18,241,461)</b>
General revenues:				
Taxes:				
Property taxes, levied for general purposes				1,353,347
Sales taxes, levied for general purposes				2,209,091
State revenue sharing				88,001
Grants and contributions not restricted to specific programs				
Minimum Foundation Program				12,716,074
Interest and investment earnings				30,633
Miscellaneous				262,888
<b>Total general revenues</b>				<b>16,660,034</b>
Changes in net assets				(1,581,427)
Net assets - beginning				8,890,916
Net assets - ending				<b>\$ 7,309,489</b>

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

**West Carroll Parish School Board**

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

**WEST CARROLL PARISH SCHOOL BOARD**

**GOVERNMENTAL FUNDS**

**Balance Sheet**

**June 30, 2010**

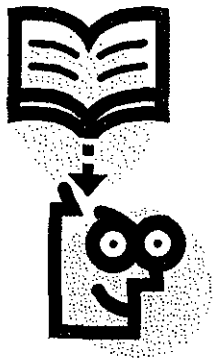
	<u>GENERAL</u>	<u>IASA</u>	<u>SPECIAL FEDERAL</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 6,808,641	\$ 464,543	\$ 167,858
Investments	1,471,689	0	0
Receivables	220,921	344,118	205,118
Interfund receivables	1,419,381	0	94,418
Inventory	0	0	0
	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>9,720,632</b>	<b>808,661</b>	<b>467,394</b>
	<hr/>	<hr/>	<hr/>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries and other payables	1,027,922	0	2,442
Workers' Compensation claims payable	907	0	0
Interfund payable	246	808,661	464,952
Deferred revenue	10,157	0	0
	<hr/>	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>1,039,232</b>	<b>808,661</b>	<b>467,394</b>
	<hr/>	<hr/>	<hr/>
<b>Fund Balances:</b>			
<b>Reserved for:</b>			
Unemployment	116,093	0	0
Salaries	560,627	0	0
Fire and liability	61,383	0	0
Inventory	0	0	0
<b>Unreserved, reported in:</b>			
General Fund - Undesignated	7,943,297	0	0
Special Revenue	0	0	0
	<hr/>	<hr/>	<hr/>
<b>Total Fund Balances</b>	<b>8,681,400</b>	<b>0</b>	<b>0</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 9,720,632</b>	<b>\$ 808,661</b>	<b>\$ 467,394</b>
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THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement C

OTHER GOVERNMENTAL	TOTAL																																								
<table border="0" style="width: 100%;"> <tr> <td style="width: 10px;">\$</td> <td style="text-align: right;">1,337,586</td> </tr> <tr> <td></td> <td style="text-align: right;">13,788</td> </tr> <tr> <td></td> <td style="text-align: right;">276,308</td> </tr> <tr> <td></td> <td style="text-align: right;">246</td> </tr> <tr> <td></td> <td style="text-align: right;">14,969</td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black;"></td> </tr> <tr> <td></td> <td style="text-align: right;">1,642,897</td> </tr> <tr> <td colspan="2" style="border-top: 3px double black;"></td> </tr> </table>	\$	1,337,586		13,788		276,308		246		14,969				1,642,897			<table border="0" style="width: 100%;"> <tr> <td style="width: 10px;">\$</td> <td style="text-align: right;">8,578,628</td> </tr> <tr> <td></td> <td style="text-align: right;">1,485,477</td> </tr> <tr> <td></td> <td style="text-align: right;">1,046,465</td> </tr> <tr> <td></td> <td style="text-align: right;">1,514,045</td> </tr> <tr> <td></td> <td style="text-align: right;">14,969</td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black;"></td> </tr> <tr> <td></td> <td style="text-align: right;">12,639,584</td> </tr> <tr> <td colspan="2" style="border-top: 3px double black;"></td> </tr> </table>	\$	8,578,628		1,485,477		1,046,465		1,514,045		14,969				12,639,584										
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**West Carroll Parish School Board**



**WEST CARROLL PARISH SCHOOL BOARD**

**Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Assets  
June 30, 2010**

		<b>Statement D</b>
Total fund balances - governmental funds		\$ 10,073,567
<p>The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Assets includes those capital assets among the assets of the School Board as a whole. The cost of those capital assets allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.</p>		
Costs of capital assets	\$ 10,387,473	
Depreciation expense to date	<u>(8,205,370)</u>	2,182,103
<p>Long-term liabilities applicable to the School Board's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Assets.</p>		
Balances at June 30, 2010 are:		
Long-term liabilities		
OPEB liability	(4,431,428)	
Compensated absences payable	(514,314)	
Workers' compensation claims payable	<u>(439)</u>	<u>(4,946,181)</u>
<b>Net Assets - Governmental Activities</b>		<b><u>\$ 7,309,489</u></b>

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, 2010

	GENERAL	IASA	SPECIAL FEDERAL
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 648,452	\$ 0	\$ 0
Sales and use	2,209,091	0	0
Interest earnings	30,242	0	0
Food services	0	0	0
Other	154,149	0	0
State sources:			
Equalization	12,486,484	0	0
Other	249,294	0	0
Federal sources	7,121	1,108,233	709,064
<b>Total Revenues</b>	<b>15,784,833</b>	<b>1,108,233</b>	<b>709,064</b>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	6,755,392	49,505	0
Special programs	1,422,033	827	400,229
Other instructional programs	1,171,955	774,742	44,103
Support services:			
Student services	681,063	0	171,608
Instructional staff support	685,584	178,489	30,061
General administration	426,455	98,064	63,063
School administration	976,308	0	0
Business services	305,429	1,777	0
Plant services	1,202,432	4,829	0
Student transportation services	1,367,422	0	0
Central services	920	0	0
Food services	186,997	0	0
Community services	7,823	0	0
Capital outlay	7,929	0	0
<b>Total Expenditures</b>	<b>15,197,722</b>	<b>1,108,233</b>	<b>709,064</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 587,111</b>	<b>\$ 0</b>	<b>\$ 0</b>



		Statement E	
OTHER GOVERNMENTAL		TOTAL	
\$	704,895	\$	1,353,347
	0		2,209,091
	391		30,633
	148,833		148,833
	128,589		282,738
	229,590		12,716,074
	363,984		613,278
	1,801,591		3,626,009
	<u>3,377,873</u>		<u>20,980,003</u>
	621,221		7,426,118
	39,753		1,862,842
	618,833		2,609,633
	121,138		973,809
	14,261		908,375
	42,189		629,771
	7,737		984,045
	374		307,580
	313,176		1,520,437
	0		1,367,422
	0		920
	1,364,267		1,551,264
	0		7,823
	58,285		66,214
	<u>3,201,234</u>		<u>20,216,253</u>
\$	176,639	\$	763,750

(Continued)

WEST CARROLL PARISH SCHOOL BOARD

GOVERNMENTAL FUNDS  
 Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 2010

	<u>GENERAL</u>	<u>IASA</u>	<u>SPECIAL FEDERAL</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ 108,366	\$ 0	\$ 0
Transfers out	<u>(130,956)</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(22,590)</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	564,521	0	0
FUND BALANCES - BEGINNING	<u>8,116,879</u>	<u>0</u>	<u>0</u>
FUND BALANCES - ENDING	<u>\$ 8,681,400</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

		Statement E	
OTHER	GOVERNMENTAL	TOTAL	TOTAL
	\$ 130,956	\$ 239,322	
	(108,366)	(239,322)	
	<u>22,590</u>	<u>0</u>	
	199,229	763,750	
	<u>1,192,938</u>	<u>9,309,817</u>	
	<u>\$ 1,392,167</u>	<u>\$ 10,073,567</u>	

(Concluded)

**WEST CARROLL PARISH SCHOOL BOARD**

**Reconciliation of the Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
to the Statement of Activities  
For the Year Ended June 30, 2010**

	<b>Statement F</b>
Total net change in fund balances - governmental funds	\$ 763,750
 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	\$ 66,214
Depreciation expense	(225,764)
Gain (loss) on disposal	(19,850)
	(179,400)
 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.	 (2,200,482)
 In the Statement of Activities, certain operating expenses-compensated absences (vacations and sick leave) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation and sick time used \$394,416 exceed vacation time earned \$370,696.	 23,720
 Payment of Workers' Compensation is an expenditure in the governmental funds that increases long-term liabilities in the statement of Net Assets.	 <u>10,985</u>
 <b>Change in net assets of governmental activities</b>	 <u><u>\$ (1,581,427)</u></u>

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

WEST CARROLL PARISH SCHOOL BOARD

FIDUCIARY FUND  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
June 30, 2010

	Statement G
	<u>AGENCY FUND</u>
ASSETS	
Cash and cash equivalents	\$ 315,726
Accounts receivable	<u>525,812</u>
TOTAL ASSETS	<u>841,538</u>
LIABILITIES	
Deposits due others	<u>841,538</u>
TOTAL LIABILITIES	<u>\$ 841,538</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, 2010**

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**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2010**

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

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

The School Board operates eight schools within the parish with a total enrollment of approximately 2,150 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

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

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

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

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

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

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

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

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

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

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

**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2010**

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

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

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

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

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

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

**Fund Financial Statements (FFS)**

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

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

**Revenues**

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



**West Carroll Parish School Board**  
**Notes to the Financial Statements**  
**June 30, 2010**

**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.

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

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

Acquisition of materials and supplies other than the food purchases are accounted for on the purchase method, that is, the expenditures are charged when the items are purchased. The value of these materials and supplies, except for the food purchased in the school food service special revenue fund, are not considered significant at June 30, 2010, 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

In 2010, the School Board implemented GASB 51, Accounting and Financial Reporting for Intangibles Assets. Although the School Board's implementation was retroactive, the School Board had no intangibles that met the capitalization threshold as of June 30, 2009.

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

**I. COMPENSATED ABSENCES** All 12-month employees earn 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 does not receive payment upon retirement or termination.

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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.

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

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

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

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

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

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

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

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

Imposed by law through constitutional provisions or enabling legislation.

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

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

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**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 assets and the statement of activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

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

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

Property Tax Calendar

Millage rates adopted	September 7, 2009
Levy date	September 8, 2009
Tax bills mailed on or about	October 24, 2009
Due date	December 31, 2009
Lien date	February 1, 2010
Tax sale date – 2009 delinquent property	May 20, 2010

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

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

A revaluation of all property is required after 1978 to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2007. Total assessed value was \$69,217,410 in calendar year 2009.

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Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$16,157,651 of the assessed value in calendar year 2009.

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

The tax roll is prepared by the parish tax assessor in November of each year. The amount of 2010 property taxes to be collected occurs in December 2009 and January and February 2010. All property taxes are recorded in the general and special revenue (maintenance and construction funds) funds. The School Board considers the lien date (approximately April 2010) as the date an enforceable legal claim occurs for 2009 property taxes. Accordingly, the 2009 property taxes are budgeted in the 2009-10 fiscal year of the School Board.

Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. Historically, virtually all ad valorem taxes receivable were collected since they are secured by property. Therefore, there is no allowance for uncollectible taxes.

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish-wide taxes:			
Constitutional	7.03	6.33	Statutory
Maintenance and Operations	6.08	5.47	2011
Maintenance and Operations	11.43	11.43	2019
District taxes:			
Ward 1 Maintenance	4.47	4.47	2014

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

**NOTE 3 - DEPOSITS AND INVESTMENTS**

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

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

**Custodial Credit Risk -- Deposits:** At year-end, the School Board's carrying amount of deposits was \$10,379,831 (including \$1,485,477 of time deposits classified as investments and \$315,726 reported in agency funds) and the bank balance was \$12,001,173. Of the bank balance, \$10,848,594 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

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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, 2010, is shown below. The School Board expects to collect the full amount; therefore, no allowance for doubtful accounts has been established.

	General	IASA	Special Federal	Other Governmental	Total
<b>Intergovernmental - grants:</b>					
Federal	\$ 7,121	\$ 344,118	\$ 205,118	\$ 125,466	\$ 681,823
State	13,710	-	-	101,034	114,744
<b>Local</b>					
Sales tax	197,723	-	-	-	197,723
Ad valorem tax	388	-	-	458	846
Other	1,979	-	-	49,350	51,329
<b>Total</b>	<u>\$ 220,921</u>	<u>\$ 344,118</u>	<u>\$ 205,118</u>	<u>\$ 276,308</u>	<u>\$ 1,046,465</u>

**NOTE 5 - CAPITAL ASSETS**

	Balance Beginning	Additions	Deletions	Balance Ending
<b>Governmental activities</b>				
<b>Nondepreciable capital assets</b>				
Land	\$ 312,713	\$ -	\$ -	\$ 312,713
<b>Total nondepreciable capital assets</b>	<u>312,713</u>	<u>-</u>	<u>-</u>	<u>312,713</u>
<b>Depreciable capital assets</b>				
Buildings	6,058,445	5,863	-	6,064,308
Furniture and equipment	4,420,059	60,351	469,958	4,010,452
<b>Total depreciable capital assets</b>	<u>10,478,504</u>	<u>66,214</u>	<u>469,958</u>	<u>10,074,760</u>
<b>Less accumulated depreciation</b>				
Buildings	4,708,760	83,358	-	4,792,118
Furniture and equipment	3,720,954	142,406	450,108	3,413,252
<b>Total accumulated depreciation</b>	<u>8,429,714</u>	<u>225,764</u>	<u>450,108</u>	<u>8,205,370</u>
<b>Total depreciable capital assets, net</b>	<u>2,048,790</u>	<u>(159,550)</u>	<u>19,850</u>	<u>1,869,390</u>
<b>Governmental activities capital assets, net</b>	<u>\$ 2,361,503</u>	<u>\$ (159,550)</u>	<u>\$ 19,850</u>	<u>\$ 2,182,103</u>

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Depreciation expense was charged to governmental activities as follows:

Regular programs	\$	58,547
Special programs		13,326
Other instructional programs		18,226
Student Services		5,763
General Administration		5,368
School administration		16,935
Business services		391
Plant services		23,573
Student transportation services		54,017
Food services		29,618
Total depreciation expense	<u>\$</u>	<u>225,764</u>

**NOTE 6 - RETIREMENT SYSTEMS**

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

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

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

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

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

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

Teachers' Retirement System of Louisiana Post Office Box 94123 Baton Rouge, Louisiana 70804-9123 (225) 925-6446	Louisiana School Employees' Retirement System Post Office Box 44516 Baton Rouge, Louisiana 70804 (225) 925-6484
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**Funding Policy** Each system is administered and controlled at the state level by a separate board of trustees, with contribution rates approved and amended by the Louisiana Legislature. Benefits of the systems are funded by employee and employer contributions. Benefits granted by the retirement systems are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974.

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

Contribution rates (as a percentage of covered salaries) for active plan members as established by the Louisiana Legislature for the year ended June 30, 2010, are as follows:

	Member Contributions	Employer Contributions
Louisiana Teachers' Retirement System:		
Regular	8.00%	15.50%
Plan A	9.10%	15.50%
Louisiana School Employees' Retirement System	7.50%	17.60%

Total covered payroll of the School Board for TRSL – Regular Plan and LSERS for the year ended June 30, 2010, amounted to \$9,594,428 and \$945,939 respectively. Employer contributions for the year ended June 30, 2010, and each of the two preceding years are as follows:

<u>Fiscal Year Ended</u>	<u>TRSL</u>	<u>LSERS</u>
June 30, 2008	\$ 1,554,854	\$ 182,793
June 30, 2009	1,513,321	179,923
June 30, 2010	1,447,902	166,485

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

**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



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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 \$1,403,965 for 210 retirees.

**Annual Other Post Employment Benefit Cost and Liability** - The School Board's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45, which is being implemented for the year ended June 30, 2009. The ARC represents a level of funding that, if paid on an ongoing basis, would cover normal cost each year and amortize any unfunded actuarial liabilities (UAL) over a period of thirty years. A 30 year, closed amortization period had been used. The level dollar amortization method was used. The total ARC for fiscal year 2010 is \$3,604,447 as set forth below:

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

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

The following table presents the School Board's OPEB Obligation for fiscal year 2010:

	<u>2010</u>	<u>2009</u>
Beginning Net OPEB Obligation July 1	\$ 2,230,946	\$ -
Annual required contribution	3,475,814	3,475,814
Interest on prior year net OPEB obligation	128,633	128,633
Adjustment to ARC	-	-
Annual OPEB Cost	3,604,447	3,604,447
Less current year retiree premiums	(1,403,965)	(1,373,501)
Increase in Net OPEB Obligation	2,200,482	2,230,946
Ending Net OPEB Obligation at June 30	<u>\$ 4,431,428</u>	<u>\$ 2,230,946</u>

Utilizing the pay as you go method, the School Board contributed 39.0% of the annual post employment benefits cost during 2010 and contributed 38.1% of the annual post employment benefits cost during 2009.

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

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

Actuarial accrued liability (AAL)	\$ 36,281,374
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	\$ 36,281,374
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll	\$ 11,888,693
UAAL as a percentage of covered payroll	305%

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

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

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

In the July 1, 2008 West Carroll Parish School Board actuarial valuation, the unit credit actuarial cost method was used. The actuarial assumptions included a 4.0 % investment rate of return and initial actual healthcare cost trend rate of 7.8% scaling down to ultimate rates of 4.0% per year. The RP-2000 Static Health Mortality Table was used in making actuarial assumptions. Withdrawal rates for employees ranged from 7% at age 25 to 2% at age 50. Disability rates ranged from .01% at age 25 to .47% at age 55. Retirement rates ranged from 5% at age 38 to 100% at age 72. The remaining amortization period at June 30, 2010 for other post-employment benefits (OPEB) was twenty-eight years.

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

	General	Special Federal	Other Governmental	Total
Salaries	\$ 998,830	\$ -	\$ -	\$ 998,830
Accounts	29,092	2,442	493	32,027
Total	\$ 1,027,922	\$ 2,442	\$ 493	\$ 1,030,857

**NOTE 9 - COMPENSATED ABSENCES** At June 30, 2010, employees of the School Board have accumulated and vested \$514,314 of employee leave benefits, including \$7,351 of salary-related benefits. These employee leave benefits were computed in accordance with GASB Codification Section C60.

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

	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance, Ending</u>
Agency funds:				
School activities fund	\$ 272,160	\$ 961,142	\$ 934,088	\$ 299,214
Sales tax collection fund *	533,639	6,567,730	6,575,557	525,812
Protested sales tax fund	-	16,512	-	16,512
<b>Total</b>	<u>\$ 805,799</u>	<u>\$ 7,545,384</u>	<u>\$ 7,509,645</u>	<u>\$ 841,538</u>

\* The beginning balance was restated to include prior year accounts receivable due to others.

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

	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance, Ending</u>
West Carroll Parish Police Jury	\$ 282,567	\$ 3,438,660	\$ 3,450,933	\$ 270,294
West Carroll Parish School Board	192,261	2,406,815	2,401,353	197,723
Town of Oak Grove	58,811	722,255	723,271	57,795
<b>Totals</b>	<u>\$ 533,639</u>	<u>\$ 6,567,730</u>	<u>\$ 6,575,557</u>	<u>\$ 525,812</u>

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Long-term Activities					
OPEB liability	\$ 2,230,946	\$ 3,604,447	\$ 1,403,965	\$ 4,431,428	\$ -
Compensated absences	538,034	370,696	394,416	514,314	394,415
Workers' compensation claims	11,424	599	11,584	439	439
	<u>\$ 2,780,404</u>	<u>\$ 3,975,742</u>	<u>\$ 1,809,965</u>	<u>\$ 4,946,181</u>	<u>\$ 394,854</u>

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

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

**Interfund Receivable/Payables:**

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	\$ 146,595	Other Governmental	\$ 146,595
General Fund	807,834	IASA	807,834
General Fund	464,952	Special Funds Federal	464,952
Other Governmental	246	General Fund	246
Special Federal	827	IASA	827
Special Federal	93,591	Other Governmental	93,591
Total	<u>\$ 1,514,045</u>		<u>\$ 1,514,045</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	\$ 108,366	Other Governmental	\$ 108,366
Other Governmental	130,956	General Fund	130,956
Total	<u>\$ 239,322</u>		<u>\$ 239,322</u>

The purpose of the transfer out is mostly due to repayment of interfund loans made to construction funds and the general fund transferring to help cover costs of programs.

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

**Reservations:**

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

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

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

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

**West Carroll Parish School Board  
Notes to the Financial Statements  
June 30, 2010**

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Ending</u>
<b>Reservations:</b>				
Unemployment	\$ 132,315	\$ 2,774	\$ -	\$ 135,089
Salaries	597,717	-	37,090	560,627
Fire and Liability	61,089	294	-	61,383
Inventory	81,408	-	66,439	14,969

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

A risk management program for workers' compensation insurance was established by the School Board several years ago. It joined a pool with two other school boards in Northeast Louisiana in order to share workers' compensation cost. The School Board's share of risk is determined by calculating its percentage of the total manual premium of the group. The risk allocated to the School Board for the year ended June 30, 2010, was 27.0%. 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, 2010, 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 2010, a total of \$14,379 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 \$1,346 as of June 30, 2010, has been accrued as a liability. The liability at June 30, 2010, 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>
2007-2008	\$ 14,221	\$ 32,709	\$ 32,532	\$ 14,398
2008-2009	14,398	26,767	26,039	15,126
2009-2010	15,126	599	14,379	1,346

The ending liability equals \$1,346; however, the current portion which accounts for two months payments after year end is reflected as claims payable of \$907. The remaining balance of \$439 is considered the long-term portion, which is all due within one year.

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

The School Board also has pledged a \$100,000 letter of credit with the office of Employment Securities. Maximum retention exposure for aggregate claims amounts to \$1,000,000. An amount of self-insurance losses of \$135,089 was reserved at June 30, 2010.

**West Carroll Parish School Board  
Notes to the Financial Statements  
June 30, 2010**

**NOTE 15 - LITIGATION AND CLAIMS**

**Litigation** The School Board is involved in two lawsuits as of June 30, 2010. One is the long standing desegregation case. The second is a contractual claim by a vendor against the School Board claiming that the School Board owes the vendor under contract. The School Board will vigorously contest the case, and it is too early for their attorney to determine the probable outcome. 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 16 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES** On-behalf payments for fringe benefits and salaries are direct payments made by an entity (the paying agent) to a third-party recipient for the employees of another, legally separate entity (the employer entity). GASB Statement No. 24 requires employer governments to recognize revenue and expenditures or expenses for these on-behalf payments.

The state of Louisiana made pension contributions (regarding Professional Improvement Program) directly to the Teachers' Retirement System of Louisiana on behalf of the School Board in the amount of \$3,519 This amount was recognized as state revenue and a corresponding expenditure in the applicable fund from which the salary was paid.

**NOTE 17 - ECONOMIC DEPENDENCY** Statement of Financial Accounting Standards (SFAS) No. 14 requires disclosure in financial statements of a situation where one entity provides more than 10% of the audited entities revenue. The Minimum Foundation funding provided by the state to all public school systems in Louisiana is primarily based on October 1 student count. The state provided \$12,716,074 to the School Board, which represents approximately 60.6% of the School Board's total revenue for the year.

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

**West Carroll Parish School Board**  
**Schedule of Funding Progress for Other Post Employment Benefit Plan**  
**June 30, 2010**

<u>Fiscal Year Ended</u>	<u>Actuarial Valuation Date</u>	<u>(a) Actuarial Value of Assets</u>	<u>(b) Actuarial Accrued Liability (AAL)</u>	<u>(b-a) Unfunded AAL (UAAL)</u>	<u>(a/b) Funded Ratio</u>	<u>(c) Covered Payroll</u>	<u>(b-a/c) UAAL as a Percentage of Covered Payroll</u>
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%



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

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

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

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

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

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

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

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

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

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

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

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

**WEST CARROLL PARISH SCHOOL BOARD**

**GENERAL FUND  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2010**

Exhibit 1-1

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
BUDGETARY FUND BALANCES, BEGINNING	\$ 8,116,268	\$ 8,116,879	\$ 8,116,879	\$ 0
Resources (inflows)				
Local sources:				
Ad valorem taxes	631,741	647,357	648,452	1,095
Sales and use taxes	2,339,479	2,262,000	2,209,091	(52,909)
Interest earnings	59,231	26,905	30,242	3,337
Other	179,745	72,305	154,149	81,844
State sources:				
Equalization	12,630,000	12,486,000	12,486,484	484
Other	266,959	251,918	249,294	(2,624)
Federal sources	0	0	7,121	7,121
Transfers from other funds	278,832	203,831	108,366	(95,465)
Amounts available for appropriations	<u>24,502,255</u>	<u>24,067,195</u>	<u>24,010,078</u>	<u>(57,117)</u>
Charges to appropriations (outflows)				
Instruction:				
Regular programs	7,152,108	6,766,023	6,755,392	10,631
Special programs	1,729,677	1,533,070	1,422,033	111,037
Other instructional programs	1,456,098	1,196,334	1,171,955	24,379
Support services:				
Student services	595,709	693,218	681,063	12,155
Instructional staff support	677,740	717,091	685,564	31,527
General administration	122,530	173,553	426,455	(252,902)
School administration	1,005,146	986,993	976,308	10,685
Business services	352,314	315,979	305,429	10,550
Plant services	1,309,085	1,484,026	1,202,432	281,594
Student transportation services	1,427,155	1,428,400	1,367,422	60,978
Central services	618	1,500	920	580
Food services	188,903	189,500	186,997	2,503
Community services	7,823	7,823	7,823	0
Capital Outlay	0	0	7,929	(7,929)
Transfers to other funds	170,465	374,085	130,956	243,129
Total charges to appropriations	<u>16,195,371</u>	<u>15,867,595</u>	<u>15,328,678</u>	<u>538,917</u>
BUDGETARY FUND BALANCES, ENDING	<u>\$ 8,306,884</u>	<u>\$ 8,199,600</u>	<u>\$ 8,681,400</u>	<u>\$ 481,800</u>

WEST CARROLL PARISH SCHOOL BOARD

IASA  
 Budgetary Comparison Schedule  
 For the Year Ended June 30, 2010

Exhibit 1-2

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
BUDGETARY FUND BALANCES, BEGINNING	\$ 0	\$ 0	\$ 0	\$ 0
Resources (inflows)				
Federal sources	1,833,432	1,833,432	1,108,233	(725,199)
Amounts available for appropriations	1,833,432	1,833,432	1,108,233	(725,199)
Charges to appropriations (outflows)				
Instruction:				
Regular programs	0	364,673	49,505	315,168
Special programs	0	0	827	(827)
Other instructional programs	1,465,836	1,026,094	774,742	251,352
Support services:				
Student services	5,000	5,000	0	5,000
Instructional staff support	193,251	235,323	178,489	56,834
General administration	154,226	162,991	98,064	64,927
Business services	119	5,351	1,777	3,574
Plant services	15,000	34,000	4,829	29,171
Total charges to appropriations	1,833,432	1,833,432	1,108,233	725,199
BUDGETARY FUND BALANCES, ENDING	\$ 0	\$ 0	\$ 0	\$ 0

WEST CARROLL PARISH SCHOOL BOARD

SPECIAL FEDERAL  
 Budgetary Comparison Schedule  
 For the Year Ended June 30, 2010

Exhibit 1-3

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
BUDGETARY FUND BALANCES, BEGINNING	\$ 0	\$ 0	\$ 0	\$ 0
Resources (inflows)				
Federal sources	729,510	729,510	709,064	(20,446)
Amounts available for appropriations	729,510	729,510	709,064	(20,446)
Charges to appropriations (outflows)				
Instruction:				
Special programs	513,297	424,427	400,229	24,198
Other instructional programs	0	25,182	44,103	(18,921)
Support services:				
Student services	120,716	181,500	171,608	9,892
Instructional staff support	30,596	33,500	30,061	3,439
General administration	64,901	64,901	63,063	1,838
Total charges to appropriations	729,510	729,510	709,064	20,446
BUDGETARY FUND BALANCES, ENDING	\$ 0	\$ 0	\$ 0	\$ 0

**West Carroll Parish School Board  
Notes to the Budgetary Comparison Schedules  
For the Year Ended June 30, 2010**

**A. Budgets**

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

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

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

Appropriations (unexpended budget balances) lapse at year end.

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

All budget revisions are approved by the board.

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

**Budget Basis of Accounting** All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principals generally accepted in the United States of America (GAAP). Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget, that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes required the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more. The School Board approves budgets at the function level and management can transfer amounts between line items within a function.

**WEST CARROLL PARISH SCHOOL BOARD**

**Notes to Budgetary Comparison Schedules  
For the Year Ended June 30, 2010**

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

	<u>GENERAL FUND</u>	<u>IASA</u>	<u>SPECIAL FEDERAL</u>
<u>Sources/inflows of resources:</u>			
Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	\$ 24,010,078	\$ 1,108,233	\$ 709,064
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes	(8,116,879)	0	0
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	<u>(108,366)</u>	<u>0</u>	<u>0</u>
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 15,784,833</u>	<u>\$ 1,108,233</u>	<u>\$ 709,064</u>
 <u>Uses/outflows of resources:</u>			
Actual amounts (budgetary basis) "Total charges to appropriations" from the Budgetary Comparison Schedule	\$ 15,328,878	\$ 1,108,233	\$ 709,064
Transfer to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>(130,956)</u>	<u>0</u>	<u>0</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 15,197,722</u>	<u>\$ 1,108,233</u>	<u>\$ 709,064</u>

**West Carroll Parish School Board**

**SUPPLEMENTAL INFORMATION**

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

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

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

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

**CONSTRUCTION AND MAINTENANCE FUNDS**

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

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

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

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

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

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

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

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

(Continued)



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

**MISCELLANEOUS** This fund accounts for the extended school year program, in which this program provides disabled children with services during summer months, and the career and technical education, which provides opportunities for students who are age 16 and over to acquire basic literacy skills and job training necessary to function in society and become employable.

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

**STATE FISCAL STABILIZATION** This fund is to account for a one-time appropriation under the American Recovery and Reinvestment Act of 2009. The U. S. Department of Education gave the states this money in exchange for a commitment to advance essential education reforms to benefit students from early learning through post secondary education.

**MEDICAID** This program is to provide services to children for certain healthcare who otherwise might go without needed services.

(Concluded)

WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS  
Combining Balance Sheet  
June 30, 2010

	ENHANCING EDUCATION THROUGH TECHNOLOGY	VOCATIONAL EDUCATION	LA 4	S. D. #3 CONSTRUCTION AND MAINTENANCE GOODWILL ELEMENTARY
<b>ASSETS</b>				
Cash and cash equivalents	\$ 0	\$ 0	\$ 0	\$ 119,634
Investments	0	0	0	0
Receivables	20,466	10,933	101,723	21
Interfund receivables	98	0	0	0
Inventory	0	0	0	0
<b>TOTAL ASSETS</b>	<b>20,564</b>	<b>10,933</b>	<b>101,723</b>	<b>119,655</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	0	0	0	39
Interfund payable	20,564	10,933	98,655	0
Deferred revenues	0	0	0	0
<b>Total Liabilities</b>	<b>20,564</b>	<b>10,933</b>	<b>98,655</b>	<b>39</b>
<b>Fund Balances:</b>				
Reserved for unemployment	0	0	0	0
Reserved for inventory	0	0	0	0
Unreserved and undesignated	0	0	3,068	119,616
<b>Total Fund Balances</b>	<b>0</b>	<b>0</b>	<b>3,068</b>	<b>119,616</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 20,564</b>	<b>\$ 10,933</b>	<b>\$ 101,723</b>	<b>\$ 119,655</b>

Exhibit 2

S. D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE ELEMENTARY	S.D. #1 CONSTRUCTION AND MAINTENANCE EPPS	S. D. #2 CONSTRUCTION AND MAINTENANCE KILBOURNE	S.D. #3 CONSTRUCTION AND MAINTENANCE FOREST	S.D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE HIGH
\$ 221,015	\$ 335,279	\$ 148,193	\$ 201,809	\$ 121,114
0	0	0	0	0
82	136	56	93	70
0	0	0	0	0
0	0	0	0	0
<u>221,097</u>	<u>335,415</u>	<u>148,249</u>	<u>201,902</u>	<u>121,184</u>
190	81	43	39	39
0	0	0	0	0
0	2,237	1,479	2,694	3,641
<u>190</u>	<u>2,318</u>	<u>1,522</u>	<u>2,733</u>	<u>3,680</u>
0	0	0	0	0
0	0	0	0	0
<u>220,907</u>	<u>333,097</u>	<u>146,727</u>	<u>199,169</u>	<u>117,504</u>
<u>220,907</u>	<u>333,097</u>	<u>146,727</u>	<u>199,169</u>	<u>117,504</u>
<u>\$ 221,097</u>	<u>\$ 335,415</u>	<u>\$ 148,249</u>	<u>\$ 201,902</u>	<u>\$ 121,184</u>

(Continued)

WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS

Combining Balance Sheet

June 30, 2010

	ADULT EDUCATION	KAY FUND	SCHOOL LUNCH	PRESCHOOL
<b>ASSETS</b>				
Cash and cash equivalents	\$ 27,498	\$ 3,104	\$ 97,059	\$ 0
Investments	0	0	13,788	0
Receivables	3,731	0	9,587	23,439
Interfund receivables	0	0	148	0
Inventory	0	0	14,969	0
<b>TOTAL ASSETS</b>	<b>31,229</b>	<b>3,104</b>	<b>135,551</b>	<b>23,439</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	0	0	0	48
Interfund payable	30,000	0	0	23,391
Deferred revenues	0	0	0	0
<b>Total Liabilities</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>23,439</b>
<b>Fund Balances:</b>				
Reserved for unemployment	0	0	18,996	0
Reserved for inventory	0	0	14,969	0
Unreserved and undesignated	1,229	3,104	101,586	0
<b>Total Fund Balances</b>	<b>1,229</b>	<b>3,104</b>	<b>135,551</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 31,229</b>	<b>\$ 3,104</b>	<b>\$ 135,551</b>	<b>\$ 23,439</b>

Exhibit 2

RURAL EDUCATION ACHIEVEMENT	MISCELLANEOUS FUNDS	8(g)	STATE FISCAL STABILIZATION	MEDICAID	TOTAL
\$ 0	\$ 0	\$ 0	\$ 0	\$ 62,881	\$ 1,337,586
0	0	0	0	0	13,788
13,889	7,992	34,776	0	49,314	276,308
0	0	0	0	0	246
0	0	0	0	0	14,969
<u>13,889</u>	<u>7,992</u>	<u>34,776</u>	<u>0</u>	<u>112,195</u>	<u>1,642,897</u>
14	0	0	0	0	493
13,875	7,992	34,776	0	0	240,186
0	0	0	0	0	10,051
<u>13,889</u>	<u>7,992</u>	<u>34,776</u>	<u>0</u>	<u>0</u>	<u>250,730</u>
0	0	0	0	0	18,996
0	0	0	0	0	14,969
0	0	0	0	112,195	1,358,202
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>112,195</u>	<u>1,392,167</u>
<u>\$ 13,889</u>	<u>\$ 7,992</u>	<u>\$ 34,776</u>	<u>\$ 0</u>	<u>\$ 112,195</u>	<u>\$ 1,642,897</u>

(Concluded)

**WEST CARROLL PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 2010**

	<b>ENHANCING EDUCATION THROUGH TECHNOLOGY</b>	<b>VOCATIONAL EDUCATION</b>	<b>LA 4</b>	<b>S.D. #3 CONSTRUCTION AND MAINTENANCE GOODWILL ELEMENTARY</b>
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 33,348
Interest earnings	0	0	0	0
Food service	0	0	0	0
Other	0	0	0	0
State sources:				
Equalization	0	0	0	0
Other	0	0	192,984	2,447
Federal sources	27,863	30,118	116,342	0
<b>Total revenues</b>	<b>27,863</b>	<b>30,118</b>	<b>309,326</b>	<b>35,795</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	24,389	0	763	7,798
Special programs	0	0	0	0
Other instructional programs	0	30,118	315,782	0
Support services:				
Student services	0	0	0	0
Instructional staff support	3,474	0	0	0
General administration	0	0	10,350	1,330
School administration	0	0	0	0
Business services	0	0	0	0
Plant services	0	0	0	14,210
Food services	0	0	0	0
Capital outlay	0	0	0	0
<b>Total expenditures</b>	<b>27,863</b>	<b>30,118</b>	<b>326,895</b>	<b>23,338</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(17,569)</b>	<b>\$ 12,457</b>

Exhibit 3

S.D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE ELEMENTARY	S.D. #1 CONSTRUCTION AND MAINTENANCE EPPS	S. D. #2 CONSTRUCTION AND MAINTENANCE KILBOURNE	S.D. #3 CONSTRUCTION AND MAINTENANCE FOREST	S. D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE HIGH
\$ 127,922	\$ 200,762	\$ 87,800	\$ 144,857	\$ 110,206
0	0	0	0	0
0	0	0	0	0
0	0	0	0	1,812
0	0	0	0	0
9,386	6,308	6,442	10,629	8,086
0	0	0	0	0
<u>137,308</u>	<u>207,070</u>	<u>94,242</u>	<u>155,486</u>	<u>120,104</u>
30,629	65,824	22,639	18,262	22,372
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
5,070	7,883	3,483	5,740	4,370
484	5,654	509	944	146
0	0	0	0	0
48,528	103,053	57,542	48,354	40,117
0	0	0	0	0
0	5,397	0	0	15,267
<u>84,711</u>	<u>187,811</u>	<u>84,173</u>	<u>73,300</u>	<u>82,272</u>
\$ 52,597	\$ 19,259	\$ 10,069	\$ 82,186	\$ 37,832

(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, 2010**

	<b>ENHANCING EDUCATION THROUGH TECHNOLOGY</b>	<b>VOCATIONAL EDUCATION</b>	<b>LA 4</b>	<b>S.D. #3 CONSTRUCTION AND MAINTENANCE GOODWILL ELEMENTARY</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	\$ 0	\$ 0	\$ 6,000	\$ 0
Operating transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>0</u>
Net Change in Fund Balance	0	0	(11,569)	12,457
<b>FUND BALANCES - BEGINNING</b>	<u>0</u>	<u>0</u>	<u>14,637</u>	<u>107,159</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,068</u>	<u>\$ 119,616</u>



Exhibit 3

S.D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE ELEMENTARY	S.D. #1 CONSTRUCTION AND MAINTENANCE EPPS	S. D. #2 CONSTRUCTION AND MAINTENANCE KILBOURNE	S.D. #3 CONSTRUCTION AND MAINTENANCE FOREST	S. D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE HIGH
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
(35,000)	0	0	(44,366)	(29,000)
(35,000)	0	0	(44,366)	(29,000)
17,597	19,259	10,069	37,820	8,832
203,310	313,838	136,658	161,349	108,672
\$ 220,907	\$ 333,097	\$ 146,727	\$ 199,169	\$ 117,504

(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, 2010**

	<u>ADULT EDUCATION</u>	<u>KAY FUND</u>	<u>SCHOOL LUNCH</u>	<u>PRESCHOOL</u>
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0
Interest earnings	0	0	391	0
Food service	0	0	148,833	0
Other	0	461	0	0
State sources:				
Equalization	0	0	200,000	0
Other	9,893	0	0	0
Federal sources	<u>79,224</u>	<u>0</u>	<u>1,050,704</u>	<u>44,577</u>
 Total revenues	 <u>89,117</u>	 <u>461</u>	 <u>1,399,928</u>	 <u>44,577</u>
 <b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	0	0	0	0
Special programs	0	0	0	30,391
Other instructional programs	84,253	1,970	0	0
Support services:				
Student services	0	0	0	10,223
Instructional staff support	7,080	0	0	0
General administration	0	0	0	3,963
School administration	0	0	0	0
Business services	0	0	0	0
Plant services	1,372	0	0	0
Food services	0	0	1,364,267	0
Capital outlay	<u>0</u>	<u>0</u>	<u>37,621</u>	<u>0</u>
 Total expenditures	 <u>92,705</u>	 <u>1,970</u>	 <u>1,401,888</u>	 <u>44,577</u>
 <b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	 <u>\$ (3,588)</u>	 <u>\$ (1,509)</u>	 <u>\$ (1,960)</u>	 <u>\$ 0</u>

Exhibit 3

RURAL EDUCATION ACHIEVEMENT	MISCELLANEOUS FUNDS	8(g)	STATE FISCAL STABILIZATION	MEDICAID	TOTAL
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 704,895
0	0	0	0	0	391
0	0	0	0	0	148,833
0	0	0	0	126,316	128,589
0	29,590	0	0	0	229,590
0	7,992	109,817	0	0	363,984
58,931	0	0	393,832	0	1,801,591
58,931	37,582	109,817	393,832	126,316	3,377,873
55,207	7,992	1,461	363,885	0	621,221
391	0	0	0	8,971	39,753
0	29,590	110,692	29,947	16,481	618,833
0	0	0	0	110,915	121,138
3,333	0	0	0	374	14,261
0	0	0	0	0	42,189
0	0	0	0	0	7,737
374	0	0	0	0	374
0	0	0	0	0	313,176
0	0	0	0	0	1,364,267
0	0	0	0	0	58,285
59,305	37,582	112,153	393,832	136,741	3,201,234
\$ (374)	\$ 0	\$ (2,336)	\$ 0	\$ (10,425)	\$ 176,639

(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, 2010**

	<u>ADULT EDUCATION</u>	<u>KAY FUND</u>	<u>SCHOOL LUNCH</u>	<u>PRESCHOOL</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	\$ 0	\$ 0	\$ 0	\$ 0
Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(3,588)	(1,509)	(1,960)	0
<b>FUND BALANCES - BEGINNING</b>	<u>4,817</u>	<u>4,613</u>	<u>137,511</u>	<u>0</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 1,229</u>	<u>\$ 3,104</u>	<u>\$ 135,551</u>	<u>\$ 0</u>

Exhibit 3

RURAL EDUCATION ACHIEVEMENT	MISCELLANEOUS FUNDS	8(g)	STATE FISCAL STABILIZATION	MEDICAID	TOTAL
\$ 0	\$ 0	\$ 2,336	\$ 0	\$ 122,620	\$ 130,956
0	0	0	0	0	(108,366)
0	0	2,336	0	122,620	22,590
(374)	0	0	0	112,195	199,229
374	0	0	0	0	1,192,938
\$ 0	\$ 0	\$ 0	\$ 0	\$ 112,195	\$ 1,392,167

(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, 2010

Exhibit 4

	SCHOOL ACTIVITIES FUND	SALES TAX COLLECTION FUND	PROTESTED SALES TAX FUND	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$ 299,214	\$ 0	\$ 16,512	\$ 315,726
Accounts receivables	<u>0</u>	<u>525,812</u>	<u>0</u>	<u>525,812</u>
<b>TOTAL ASSETS</b>	<u><u>299,214</u></u>	<u><u>525,812</u></u>	<u><u>16,512</u></u>	<u><u>841,538</u></u>
<b>LIABILITIES</b>				
Deposits due others	<u>299,214</u>	<u>525,812</u>	<u>16,512</u>	<u>841,538</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$ 299,214</u></u>	<u><u>\$ 525,812</u></u>	<u><u>\$ 16,512</u></u>	<u><u>\$ 841,538</u></u>

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS  
Statement of Changes in Fiduciary Assets and Liabilities  
For the Year Ended June 30, 2010

Exhibit 5

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Ending</u>
<b>*****SCHOOL ACTIVITIES FUND*****</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 272,160	\$ 961,142	\$ 934,088	\$ 299,214
<b>LIABILITIES</b>				
Deposits due others	272,160	961,142	934,088	299,214
<b>*****SALES TAX COLLECTION FUND*****</b>				
<b>ASSETS</b>				
Accounts receivable	533,639	6,567,730	6,575,557	525,812
<b>LIABILITIES</b>				
Deposits due others	533,639	6,567,730	6,575,557	525,812
<b>*****PROTESTED SALES TAX FUND*****</b>				
<b>ASSETS</b>				
Cash and cash equivalents	0	16,512	0	16,512
<b>LIABILITIES</b>				
Deposits due others	0	16,512	0	16,512
<b>*****ALL AGENCY FUNDS*****</b>				
<b>ASSETS</b>				
Cash and cash equivalents	272,160	977,654	934,088	315,726
Accounts receivable	533,639	6,567,730	6,575,557	525,812
<b>TOTAL ASSETS</b>	<b>805,799</b>	<b>7,545,384</b>	<b>7,509,645</b>	<b>841,538</b>
<b>LIABILITIES</b>				
Deposits due others	\$ 805,799	\$ 7,545,384	\$ 7,509,645	\$ 841,538



WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS -  
 SCHOOL ACITIVITES FUND  
 Schedule of Changes in Deposits Due Others  
 For the Year Ended June 30, 2010

Exhibit 6

<u>SCHOOL</u>	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, Ending</u>
Epps High School	\$ 25,202	\$ 84,484	\$ 93,626	\$ 16,060
Forest High School	91,010	241,713	236,858	95,865
Goodwill Elementary School	14,917	33,367	30,691	17,593
Kilbourne High School	28,224	141,895	129,541	40,578
Oak Grove High School	93,520	400,095	389,238	104,377
Oak Grove Elementary School	<u>19,287</u>	<u>59,588</u>	<u>54,134</u>	<u>24,741</u>
Totals	<u>\$ 272,160</u>	<u>\$ 961,142</u>	<u>\$ 934,088</u>	<u>\$ 299,214</u>

**West Carroll Parish School Board**

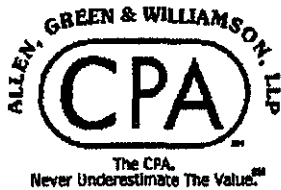
**GENERAL**

**Schedule of Compensation Paid Board Members  
For the Year Ended June 30, 2010**

**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>
Donald R. Gwin	President	January 2010-June 2010	\$ 5,100
Jones T. Martin	President	July 2009-December 2009	5,100
Raymond P. Desselle			4,800
Kathryn L. McAllister, Vice President		July 2009-December 2009	
		January 2010-June 2010	4,800
Jefferson K. Coleman			4,800
Jerry M. Gathings			4,800
Carl T. Rawls			<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

### Board Members

West Carroll Parish School Board  
Oak Grove, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Carroll Parish School Board as of and for the year ended June 30, 2010, which collectively comprise the School Board's basic financial statements and have issued our report thereon dated December 23, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

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

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control over financial reporting. This significant deficiency is listed as 10-F1 in the accompanying schedule of findings and questioned costs. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

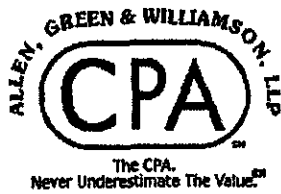
As part of obtaining reasonable assurance about whether the School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

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

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

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

Monroe, Louisiana  
December 23, 2010



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## **Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133**

### Board Members

West Carroll Parish School Board  
Oak Grove, Louisiana

### Compliance

We have audited the compliance of the West Carroll Parish School Board with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the School Board's major federal programs for the year ended June 30, 2010. The School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

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

In our opinion, the School Board complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. However, the results of our auditing procedures disclosed one instance of noncompliance with those requirements which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 10-F2.

### Internal Control Over Compliance

The management of the School Board is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as described above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 10-F2. 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.

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

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

*Allen, Green & Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 23, 2010

**West Carroll Parish School Board  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2010**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME</u>	<u>CFDA Number</u>	<u>Pass Through Grantor No.</u>	<u>Expenditures</u>
<b>United States Department of Agriculture</b>			
Passed Through Louisiana Department of Education:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	N/A	\$ 677,576
School Breakfast Program	10.553	N/A	261,059
Summer Food Service	10.559	N/A	9,551
National School Lunch (Non Cash Commodities)	10.555	N/A	72,526
Total Child Nutrition Cluster			<u>1,020,712</u>
Child Nutrition - ARRA Equipment Grant	10.579	N/A	29,992
Total United States Department of Agriculture			<u>1,050,704</u>
<b>United States Department of Education</b>			
Passed through Louisiana Department of Education:			
Adult Education - State Grant Program	84.002A	28-10-44-62	79,224
Title I Cluster:			
Basic Grant Program	84.010A	28-10-T1-62	684,769
Basic Grant Program - ARRA	84.389A	28-09-A1-62	272,016
Total Title I Cluster			<u>956,785</u>
Special Education Cluster:			
Grants to States (Part B)	84.027A	28-10-B1-62, 28-09-SW-62, 28-09-SP-62	514,982
Grants to States (Part B) - ARRA	84.391A	28-09-A1-62	201,203
Preschool Grants	84.173A	062-IP-10	36,843
Preschool Grants - ARRA	84.392A	28-29-AP-62	7,734
Total Special Education Cluster			<u>760,762</u>
Vocational Education:			
Basic Grants to States	84.048A	28-10-02-62	30,118
Title IV (Safe and Drug Free Schools)	84.186A	28-10-70-62	4,855
Title II (Improving Teacher Quality State Grants)	84.367A	28-10-50-62	143,343
Title V	84.298	S298A70018	2,422
Education Technology Cluster:			
Education Technology State Grants	84.318X	28-10-49-62	13,886
Education Technology State Grants - ARRA	84.386A	28-09-59-62	13,977
Total Education Technology Cluster			<u>27,863</u>
Rural Education Achievement Program (REAP)	84.358	28-10-RE-62	58,931
State Fiscal Stabilization - ARRA	84.394A	28-10-AS-62	393,832
Total Passed Through Louisiana Department of Education			<u>2,458,135</u>
Passed Through Ouachita Parish School Board:			
Migrant Education - Evenstart	84.011	N/A	827
Total United States Department of Education			<u>2,458,962</u>
<b>United States Department of Health and Human Services</b>			
Passed Through Louisiana Department of Education:			
Temporary Assistance for Needy Families (TANF)	93.558	28-10-EP-62, 28-10-E3-62, 28-10-36-62	116,343
Total United States Department of Health and Human Services			<u>116,343</u>
<b>TOTAL FEDERAL AWARDS</b>			<u><u>\$ 3,626,009</u></u>

**West Carroll Parish School Board  
Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2010**

**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:

Major Funds	Federal Sources
General	\$ 7,121
IASA	1,108,233
Special Federal	709,064
Non-Major Special Funds	
Enhancing Education Through Technology	27,863
Vocational Education	30,118
LA4	116,342
Adult Education	79,224
School Lunch	1,050,704
Preschool	44,577
Rural Education Achievement	58,931
State Fiscal Stabilization	393,832
Total	<u>\$ 3,626,009</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, 2010**

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

**Financial Statement Audit**

- i. The type of audit report issued was unqualified.
- 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 considered material, as defined by the Government Auditing Standards, to the financial statements.

**Audit of Federal Awards**

- iv. There was one significant deficiency required to be disclosed by OMB Circular A-133. The significant deficiency was not considered to be a material weakness.
- v. The type of report the auditor issued on compliance of major federal awards was unqualified.
- vi. The audit disclosed one audit finding which the auditor is required to report under OMB Circular A-133, Section .510(a).
- vii. The major federal awards are:

Title I Cluster:

CFDA# 84.010A Title I Basic Grant Program  
CFDA# 84.389A Title I Basic Grant Program-ARRA

CFDA# 84.367A Title II (Improving Teacher Quality)  
CFDA# 84.394A State Fiscal Stabilization - ARRA

Special Education Cluster:

CFDA# 84.027A Grants to States (Part B)  
CFDA# 84.391A Grants to States (Part B ARRA)  
CFDA# 84.173A Preschool Grants  
CFDA# 84.392A Preschool Grants - ARRA

- 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, 2010**

**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:            10-F1            Accounting Controls**

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

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

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

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

**Cash Controls -** In the testing of bank reconciliations, there were 35 outstanding checks for years 1992 - 2007 which were still listed as outstanding items on the operating account bank reconciliation, yet these were immaterial in total. In reference to payroll disbursements, no one is reviewing the payroll check run each pay period before the checks are released, nor is anyone reviewing and approving the transfer to the bank for direct deposits.

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

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

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

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

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

**West Carroll Parish School Board  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2010**

**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:            10-F2            Reporting of Financial Data**

**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, Title II CFDA# 84.367A and Special Education Cluster: Special Education CFDA# 84.027A, Special Education ARRA CFDA# 84.391A, Special Education Preschool CFDA# 84.173A, and Special Education Preschool ARRA CFDA# 84.932A for Federal Award Year 2010, received from Federal Agency U. S. Department of Education passed through Louisiana Department of Education.

**Criteria or specific requirement:** Periodic Expense Reports are to be completed using accumulated 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.

**Condition found:** In testing a sample of four periodic expense reports (PER) for the Title I-ARRA and IDEA-ARRA programs, it was noted that the School Board reported expenditures for the quarter rather than reporting expenditures on a cumulative basis on all four reports. Furthermore when testing a sample of four periodic expense reports for the Title I and Title II programs, it was noted that three of the reports did not agree to the School Board's general ledger system. It was also noted that the PER reports nor the requests for reimbursements are being reviewed by management for completeness and accuracy before submitted to the State.

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

**Cause:** Unknown.

**Effect:** The School Board reported incorrect data to the state of the expenditures of federal awards.

**Recommendation to prevent future occurrences:** The periodic expense reports and requests for reimbursements should be reviewed for accuracy and approved by someone in management before they are submitted to the State.

**West Carroll Parish School Board**

**OTHER INFORMATION**

**West Carroll Parish School Board  
Summary Schedule of Prior Year Findings  
For the Year Ended June 30, 2010**

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

**Date of origination:** This finding originated fiscal year ended June 30, 2009.

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

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

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

**Corrective action taken:** The School Board closely monitored items that required bidding by examining the total anticipated costs and following bid laws for advertising. This finding is considered to be cleared.

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

**Date of origination:** This finding originated fiscal year ended June 30, 2009.

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

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

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

Review of maintenance invoices revealed that there is no work order system in place to initiate the ordering of parts or repair work performed. Buses can actually be taken in by the bus drivers with a request for service. Per the vendor, he calls to obtain approval but there is no written documentation for approval. There is no formal approval for work

**West Carroll Parish School Board  
Summary Schedule of Prior Year Findings  
For the Year Ended June 30, 2010**

done on the buses. In addition, invoices are only initialed after the work has been performed and the approval initials often are those of a secretary with no authorization for approval.

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

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

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

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

**Date of origination:** This finding originated fiscal year ended June 30, 2009.

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

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

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

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

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

**West Carroll Parish School Board  
Summary Schedule of Prior Year Findings  
For the Year Ended June 30, 2010**

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

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

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

**Corrective action taken:** The School Board held a meeting to discuss all issues with the schools, and discussed other issues that are required by the legislative auditor. This finding is considered to be cleared.

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

**Date of origination:** This finding originated fiscal year ended June 30, 2009.

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

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

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

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

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

**West Carroll Parish School Board  
Summary Schedule of Prior Year Findings  
For the Year Ended June 30, 2010**

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

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

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

**Corrective action planned:** See current year finding 10-F1.

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

**Date of origination:** This finding originated fiscal year ended June 30, 2008.

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

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

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

**Corrective action taken:** The School Board worked with their software company and corrected the mentioned issues. Also, the School Board performed more physical inspections and tests of property. This finding is considered to be cleared.

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

**Date of origination:** This finding originated fiscal year ended June 30, 2009.

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

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



**West Carroll Parish School Board  
Summary Schedule of Prior Year Findings  
For the Year Ended June 30, 2010**

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

**Corrective action taken:** The School Board performed a needs assessment among professional staff. This finding is considered to be cleared.

**West Carroll Parish School Board  
Corrective Action Plan for Current Year Audit Findings  
June 30, 2010**

**Reference # and title:**            **10-F1**            **Accounting Controls**

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

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

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

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

**Cash Controls** - In the testing of bank reconciliations, there were 35 outstanding checks for years 1992 - 2007 which were still listed as outstanding items on the operating account bank reconciliation, yet these were immaterial in total. In reference to payroll disbursements, no one is reviewing the payroll check run each pay period before the checks are released, nor is anyone reviewing and approving the transfer to the bank for direct deposits.

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

**Corrective action planned:** The West Carroll Parish School Board is currently working on security codes for our software system that will limit the accessibility to each software user. Old outstanding checks are being eliminated. Payroll will be reviewed starting in 2011. The West Carroll Parish School Board will work on developing procedures for a recovery system of our information system.

**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:** Fiscal year ending June 30, 2011.

**West Carroll Parish School Board  
Corrective Action Plan for Current Year Audit Findings  
June 30, 2010**

**Reference # and title:**            **10-F2**            **Reporting of Financial Data**

**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, Title II CFDA# 84.367A and Special Education Cluster: Special Education CFDA# 84.027A, Special Education ARRA CFDA# 84.391A, Special Education Preschool CFDA# 84.173A, and Special Education Preschool ARRA CFDA# 84.932A for Federal Award Year 2010, received from Federal Agency U. S. Department of Education passed through Louisiana Department of Education.

**Condition:** Periodic Expense Reports are to be completed using accumulated 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.

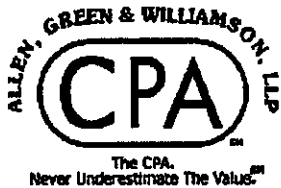
In testing a sample of four periodic expense reports (PER) for the Title I-ARRA and IDEA-ARRA programs it was noted that the School Board reported expenditures for the quarter rather than reporting expenditures on a cumulative basis on all four reports. Furthermore when testing a sample of four periodic expense reports for the Title I and Title II programs, it was noted that three of the reports did not agree to the School Board's general ledger system. It was also noted that the PER reports nor the requests for reimbursements are not being by management for completeness and accuracy before submitted to the State.

**Corrective action planned:** Quarterly PERs are currently being reported with cumulative totals rather than quarterly expenditures. Quarterly reports and requests for reimbursement are currently being reviewed and approved.

**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:** Immediately.



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(Retired) 1963 - 2000

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

Board Members  
West Carroll Parish School Board  
Oak Grove, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of West Carroll Parish School Board, Oak Grove, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of the School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was performed in accordance with 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:** There was one exception noted where the transaction tested was incorrectly recorded when compared to the guidelines outlined by the Louisiana Accounting and Uniform Governmental Handbook.

**Management's Response:** The West Carroll Parish School Board is in the process of trying to convert account numbers over to the new LAUGH Guide guidelines. The incident referenced has already been corrected.

*Education Levels of Public School Staff (Schedule 2)*

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

**Comment:** Variances were noted when tracing the total number of full-time classroom teachers per Schedule 4 to the combined total per schedule 2 and the supporting payroll records.

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

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

**Comment:** Variances were noted when tracing the total number of principals and assistant principals per Schedule 4 to the supporting payroll records.

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

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

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

*Number and Type of Public Schools (Schedule 3)*

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

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

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

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

**Comment:** 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:** There was one exception noted when tracing the base pay reported on the Profile of Educational Personnel report to the employee's supporting payroll records. There was one payment made to a teacher during the year that was incorrectly coded as substitute pay instead of base pay.

**Management's Response:** This was a one-time incident. The extra pay was coded to the correct salary type code but was given the wrong object code, therefore PEP did not pull the extra base pay into the total. The West Carroll Parish School Board will work with the payroll data processors to ensure that the correct object codes are being utilized.

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

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

Class Size Characteristics (Schedule 6)

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

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

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.

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, 2010

**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, 2010**

	Column A	Column B
<u>General Fund Instructional and Equipment Expenditures</u>		
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$8,239,892	
Other Instructional Staff Activities	477,413	
Instructional Staff Employee Benefits	2,760,941	
Purchased Professional and Technical Services	3,360	
Instructional Materials and Supplies	161,439	
Instructional Equipment	<u>7,929</u>	
Total Teacher and Student Interaction Activities		\$9,650,974
Other Instructional Activities		33,101
Pupil Support Services	628,342	
Less: Equipment for Pupil Support Services	<u>0</u>	
Net Pupil Support Services		628,342
Instructional Staff Services	685,939	
Less: Equipment for Instructional Staff Services	<u>0</u>	
Net Instructional Staff Services		685,939
School Administration	976,306	
Less: Equipment for School Administration	<u>0</u>	
Net School Administration		<u>976,306</u>
Total General Fund Instructional Expenditures (Total of Column B)		<u>\$11,974,664</u>
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		<u>\$7,929</u>
<u>Certain Local Revenue Sources</u>		
Local Taxation Revenue:		
Constitutional Ad Valorem Taxes		\$328,809
Renewable Ad Valorem Tax		987,301
Debt Service Ad Valorem Tax		0
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		39,237
Sales and Use Taxes		<u>2,209,091</u>
Total Local Taxation Revenue		<u>\$3,562,438</u>
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		\$18,440
Earnings from Other Real Property		<u>841</u>
Total Local Earnings on Investment in Real Property		<u>\$19,281</u>
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		\$23,980
Revenue Sharing - Other Taxes		64,022
Revenue Sharing - Excess Portion		0
Other Revenue in Lieu of Taxes		<u>0</u>
Total State Revenue in Lieu of Taxes		<u>\$88,002</u>
Nonpublic Textbook Revenue		<u>\$0</u>
Nonpublic Transportation Revenue		<u>\$0</u>



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

**Education Levels of Public School Staff**  
**As of October 1, 2009**

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	101	64	1	100	0	0	0	0
Master's Degree	43	28	0	0	3	38	0	0
Master's Degree + 30	12	7	0	0	4	50	0	0
Specialist in Education	1	1	0	0	1	12	0	0
Ph. D. or Ed. D.	0	0	0	0	0	0	0	0
<b>Total</b>	<b>157</b>	<b>100</b>	<b>1</b>	<b>100</b>	<b>8</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, 2010**

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

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

**Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers**  
**As of October 1, 2009**

	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	0	0	1	0	0	1
Principals	0	0	1	0	0	2	4	7
Classroom Teachers	11	11	45	21	19	18	33	158
<b>Total</b>	<b>11</b>	<b>11</b>	<b>46</b>	<b>21</b>	<b>20</b>	<b>20</b>	<b>37</b>	<b>166</b>

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

**Public School Staff Data: Average Salaries**  
**For the Year Ended June 30, 2010**

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC, Retired Retirees, and Flagged Salary Reductions</b>
<b>Average Classroom Teachers' Salary Including Extra Compensation</b>	\$45,574	\$45,420
<b>Average Classroom Teachers' Salary Excluding Extra Compensation</b>	\$44,888	\$44,718
<b>Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries</b>	159.51	155

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

**Class Size Characteristics**  
**As of October 1, 2009**

School Type	Class Size Range											
	1 - 20		21 - 26		27 - 33		34+					
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	41.4	63	58.6	89								
Elementary Activity Classes	14.3	2	21.4	3					64.3	9		
Middle/Jr. High												
Middle/Jr. High Activity Classes												
High	62.1	108	32.2	56	5.2	9	0.6	1				
High Activity Classes	73.5	25	17.6	6	2.9	1	5.9	2				
Combination	75.9	360	17.7	84	6.3	30						
Combination Activity Classes	86.5	77	5.8	5	3.4	3	4.5	4				

WEST CARROLL PARISH SCHOOL BOARD  
Oak Grove, Louisiana

Louisiana Educational Assessment Program (LEAP)  
For the Year Ended June 30, 2010

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4	5	3	11	6	4	2	7	4	6	3	3	2
Advanced	26	15	42	23	43	25	26	15	27	15	27	15
Mastery	85	50	85	47	78	43	78	46	97	53	93	48
Basic	39	22	26	14	36	20	36	21	37	20	40	22
Approaching Basic	15	9	18	10	18	10	23	14	15	8	29	16
Unsatisfactory	169	100	182	100	182	100	170	100	182	100	182	100
Total												

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4	5	3	14	8	7	4	4	2	4	2	9	5
Advanced	26	15	34	19	32	18	33	19	29	16	30	20
Mastery	87	51	93	51	77	42	87	51	98	54	83	46
Basic	39	23	31	17	60	27	34	20	29	16	35	19
Approaching Basic	14	8	10	5	16	8	12	7	21	12	19	10
Unsatisfactory	170	100	182	100	182	100	170	100	182	100	182	100
Total												

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8	8	5	0	0	1	1	12	7	14	9	3	2
Advanced	38	23	24	16	24	15	10	6	13	9	6	4
Mastery	70	42	90	59	64	41	99	60	84	59	85	55
Basic	40	24	34	22	56	35	33	20	28	22	37	24
Approaching Basic	9	5	4	3	11	7	12	7	8	3	24	15
Unsatisfactory	165	100	162	100	155	100	168	100	152	100	155	100
Total												

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8	3	2	10	7	2	1	2	1	1	1	2	1
Advanced	39	23	37	25	33	21	37	22	28	18	26	17
Mastery	74	44	48	32	64	41	89	52	80	53	72	46
Basic	40	24	47	31	39	25	20	12	33	22	46	29
Approaching Basic	12	7	9	6	17	11	21	13	9	6	10	6
Unsatisfactory	168	100	151	100	155	100	168	100	151	100	155	100
Total												

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

**Graduation Exit Examination (GEE)  
For the Year Ended June 30, 2010**

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>												
Advanced	3	3	1	1	3	2	15	16	14	10	17	12
Mastery	17	18	10	7	12	8	20	21	22	16	24	17
Basic	52	54	75	54	61	56	46	48	77	55	61	42
Approaching Basic	20	21	47	34	33	23	9	9	20	14	23	16
Unsatisfactory	4	4	7	5	15	11	6	6	7	5	19	13
<b>Total</b>	<b>96</b>	<b>100</b>	<b>140</b>	<b>100</b>	<b>144</b>	<b>100</b>	<b>96</b>	<b>100</b>	<b>140</b>	<b>100</b>	<b>140</b>	<b>100</b>

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>												
Advanced	3	2	5	4	1	1	0	0	1	1	0	0
Mastery	28	21	25	19	11	9	19	14	18	14	6	5
Basic	65	48	62	48	59	50	88	65	74	57	81	69
Approaching Basic	30	22	29	22	33	28	21	15	28	22	20	17
Unsatisfactory	10	7	9	7	14	12	8	6	9	7	11	9
<b>Total</b>	<b>136</b>	<b>100</b>	<b>130</b>	<b>100</b>	<b>118</b>	<b>100</b>	<b>136</b>	<b>100</b>	<b>130</b>	<b>100</b>	<b>118</b>	<b>100</b>

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

**IOWA and iLEAP Tests**  
For the Year Ended June 30, 2010

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

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

District Achievement Level Results	English Language Arts 2008		Mathematics 2008		Science 2008		Social Studies 2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 6								
Advanced	8	5	14	8	4	2	1	1
Mastery	33	19	15	9	22	13	36	21
Basic	91	52	94	54	99	57	96	56
Approaching Basic	32	18	30	17	37	21	33	19
Unsatisfactory	11	6	22	13	13	7	8	5
Total	175	100	175	100	175	100	175	100



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

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

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	7	4	15	9	10	6	0	0
Mastery	32	20	30	19	31	19	41	25
Basic	72	44	71	44	69	43	66	41
Approaching Basic	34	21	24	15	37	23	33	20
Unsatisfactory	17	10	22	14	14	9	21	13
<b>Total</b>	<b>162</b>	<b>100</b>	<b>162</b>	<b>100</b>	<b>161</b>	<b>100</b>	<b>161</b>	<b>100</b>

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

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students Grade 6	5	4	9	7	4	3	15	11
Advanced	22	16	27	20	19	14	25	18
Mastery	70	51	74	54	72	53	66	49
Basic	33	24	17	13	32	24	23	17
Approaching Basic	6	4	8	7	9	7	7	5
Unsatisfactory	136	100	136	100	136	100	136	100
Total								

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

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

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students Grade 3	11	6	6	3	9	5	6	3
Advanced	43	25	40	23	43	25	44	26
Mastery	71	41	75	43	72	41	80	46
Basic	30	17	43	25	38	22	32	18
Approaching Basic	20	11	11	6	13	7	13	7
Unsatisfactory	175	100	175	100	175	100	175	100
Total								

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students Grade 5								
Advanced	5	3	10	6	4	38	23	
Mastery	30	18	24	15	38	23	31	19
Basic	77	47	82	50	70	43	58	36
Approaching Basic	25	15	30	18	36	22	25	15
Unsatisfactory	26	16	17	10	13	8	11	7
Total	163	100	163	100	163	100	163	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students Grade 6								
Advanced	5	3	6	4	6	4	24	15
Mastery	32	20	25	15	37	23	21	13
Basic	84	52	88	54	73	45	75	46
Approaching Basic	29	18	26	16	37	23	34	21
Unsatisfactory	12	7	17	10	9	6	8	5
Total	162	100	162	100	162	100	162	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students Grade 7								
Advanced	10	7	11	7	6	4	2	1
Mastery	27	18	18	12	29	20	33	22
Basic	75	51	94	64	70	48	84	57
Approaching Basic	29	20	15	10	36	24	21	14
Unsatisfactory	6	4	9	6	6	4	7	5
Total	147	100	147	100	147	100	147	100

District Achievement Level Results	English Language Arts		Mathematics	
	2010		2010	
	Number	Percent	Number	Percent
Students Grade 9				
Advanced	2	1	5	3
Mastery	23	15	23	15
Basic	81	54	87	58
Approaching Basic	37	25	16	11
Unsatisfactory	8	5	20	13
Total	151	100	151	100