

**ALLEN PARISH SCHOOL BOARD**  
Oberlin, Louisiana

Financial Report

Year Ended June 30, 2012

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 DEC 19 2012

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## INDEPENDENT AUDITORS' REPORT

Mr. Michael Doucet, Superintendent,  
and Members of the Allen Parish School Board  
Oberlin, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Allen Parish School Board (the School Board), as of and for the year ended June 30, 2012, 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 examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the 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 Allen Parish School Board, as of June 30, 2012, 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 November 30, 2012, 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 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.

Accounting principles generally accepted in the United States of America require that the required supplementary information on pages 45 through 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information has been subjected to auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The prior year comparative information on the required supplementary information has been derived from the School Board's 2011 financial statements, which was subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, was fairly presented in all material respects in relation to the basic financial statements taken as a whole.

The Allen Parish School Board has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Board's financial statements. The other supplementary information on pages 51 through 70 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards on page 76 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole. The prior year comparative information on the other supplementary information has been derived from the School Board's 2011 financial statements, which was subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, was fairly presented in all material respects in relation to the basic financial statements taken as a whole.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Oberlin, Louisiana  
November 30, 2012

**BASIC FINANCIAL STATEMENTS**

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

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Statement of Net Assets  
June 30, 2012

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 15,931,045
Investments	8,521,080
Receivables, net	209,395
Due from other governmental agencies	1,502,762
Prepaid insurance	179,814
Inventories	45,787
Bond issue costs, net	61,730
Capital assets, net	<u>16,854,192</u>
 TOTAL ASSETS	 <u>43,305,805</u>
LIABILITIES	
Current liabilities:	
Accounts, salaries and other payables	6,137,391
Interest payable	120,545
Long term debt - due within one year	<u>785,000</u>
Total current liabilities	<u>7,042,936</u>
Noncurrent liabilities:	
Long term debt - due in more than one year	9,525,000
Compensated absences payable	675,062
OPEB obligation	<u>8,393,698</u>
Total noncurrent liabilities	<u>18,593,760</u>
 TOTAL LIABILITIES	 <u>25,636,696</u>
NET ASSETS	
Invested in capital assets, net of related debt	6,544,192
Restricted	5,962,350
Unrestricted	<u>5,162,567</u>
 TOTAL NET ASSETS	 <u>\$ 17,669,109</u>

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



ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Statement of Activities  
Year Ended June 30, 2012

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Assets Governmental Activities
<b>Governmental activities:</b>				
<b>Instruction:</b>				
Regular programs	\$18,184,950	\$ -	\$ 515,167	\$(17,669,783)
Special education programs	4,497,734	-	2,301,899	(2,195,834)
Vocational education programs	1,238,241	-	77,589	(1,160,652)
Other instructional programs	216,148	-	54,697	(161,451)
Special programs	1,512,860	-	920,798	(592,062)
Adult and continuing education programs	62,291	-	46,514	(15,778)
<b>Support services:</b>				
Pupil support	2,645,906	-	58,669	(2,587,237)
Instructional staff support	2,203,983	-	443,892	(1,760,091)
General administration	3,591,511	-	79,559	(3,511,952)
School administration	3,325,501	-	73,692	(3,251,809)
Business services	348,771	-	7,713	(341,059)
Plant services	4,826,549	-	91,847	(4,734,702)
Student transportation services	3,183,892	-	69,065	(3,114,827)
Food services	2,756,201	390,642	1,691,374	(674,185)
Interest on long-term debt	430,244	-	9,960	(420,284)
<b>Total governmental activities</b>	<b><u>\$49,024,782</u></b>	<b><u>\$390,642</u></b>	<b><u>\$6,442,436</u></b>	<b><u>(42,191,704)</u></b>
<b>General revenues:</b>				
<b>Taxes:</b>				
Property taxes, levied for general purposes				2,296,530
Property taxes, levied for debt service				1,294,549
Sales and use taxes, levied for general purposes				7,172,089
<b>Grants and contributions not restricted to specific programs:</b>				
State source - Minimum Foundation Program				27,754,591
State source - PIPS				31,954
State revenue sharing				101,475
Interest and investment earnings				68,218
Miscellaneous				<u>1,252,414</u>
<b>Total general revenues</b>				<b><u>39,971,820</u></b>
Change in net assets				(2,219,884)
Net assets - July 1, 2011				<u>19,888,993</u>
Net assets - June 30, 2012				<b><u>\$ 17,669,109</u></b>

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

**FUND FINANCIAL STATEMENTS (FFS)**

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Balance Sheet - Governmental Funds  
June 30, 2012

	General Fund	Coushatta Tribe of Louisiana Community Grant Fund	Improving America's Schools Act Title I	Special Education	Other Governmental Funds	Total
<b>ASSETS</b>						
Cash and interest-bearing deposits	\$11,467,470	\$1,836,783	\$ -	\$ -	\$2,626,792	\$15,931,045
Investments	8,396,716	-	-	-	124,364	8,521,080
Receivables -						
Due from other funds	1,337,664	-	-	-	458	1,338,122
Due from other governmental agencies	166,288	262,284	467,706	584,240	22,244	1,502,762
Other	209,395	-	-	-	-	209,395
Prepaid insurance	179,814	-	-	-	-	179,814
Inventories, at cost	-	-	-	-	45,787	45,787
Total assets	<u>\$21,757,347</u>	<u>\$2,099,067</u>	<u>\$467,706</u>	<u>\$ 584,240</u>	<u>\$2,819,645</u>	<u>\$27,728,005</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 88,156	\$ -	\$ -	\$ -	\$ 369,068	\$ 457,224
Accrued salaries payable	5,119,105	-	106,425	127,766	-	5,353,296
Claims payable	326,871	-	-	-	-	326,871
Due to other funds	175,001	-	361,281	456,474	345,366	1,338,122
Total liabilities	<u>5,709,133</u>	<u>-</u>	<u>467,706</u>	<u>584,240</u>	<u>714,434</u>	<u>7,475,513</u>
<b>Fund balances:</b>						
Nonspendable	179,814	-	-	-	45,787	225,601
Restricted	2,935,125	-	-	-	958,257	3,893,382
Assigned	250,000	2,099,067	-	-	1,101,167	3,450,234
Unassigned	12,683,275	-	-	-	-	12,683,275
Total fund balances	<u>16,048,214</u>	<u>2,099,067</u>	<u>-</u>	<u>-</u>	<u>2,105,211</u>	<u>20,252,492</u>
Total liabilities and fund balances	<u>\$21,757,347</u>	<u>\$2,099,067</u>	<u>\$467,706</u>	<u>\$ 584,240</u>	<u>\$2,819,645</u>	<u>\$27,728,005</u>

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

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets  
June 30, 2012

Total fund balances for governmental funds at June 30, 2012		\$ 20,252,492
Cost of capital assets at June 30, 2012:	\$ 60,859,460	
Less: Accumulated depreciation as of June 30, 2012		
Buildings	(39,877,216)	
Movable property	<u>(4,128,052)</u>	16,854,192
Elimination of interfund assets and liabilities		
Due from other funds	\$ 1,338,122	
Due to other funds	<u>(1,338,122)</u>	-
Unamortized bond issuance costs		61,730
Long-term liabilities at June 30, 2012		
Bonds payable	\$(10,310,000)	
Compensated absences payable	(675,062)	
Net OPEB obligation payable	(8,393,698)	
Accrued interest payable	<u>(120,545)</u>	<u>(19,499,305)</u>
Net assets at June 30, 2012		<u>\$ 17,669,109</u>

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

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Governmental Funds  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended June 30, 2012

	General Fund	Coushatta Tribe of Louisiana Community Grant Fund	Improving America's Schools Act Title I	Special Education	Other Governmental Funds	Total
<b>REVENUES</b>						
Parish sources:						
Ad valorem taxes	\$ 824,519	\$ -	\$ -	\$ -	\$ 2,766,560	\$ 3,591,079
Sales taxes	7,172,089	-	-	-	-	7,172,089
Other	1,317,348	1,071,286	-	-	391,964	2,780,598
Total parish sources	9,313,956	1,071,286	-	-	3,158,524	13,543,766
State sources	27,880,340	-	-	-	535,961	28,416,301
Federal sources	105,086	-	1,273,853	1,552,794	1,913,099	4,844,832
Total revenues	37,299,382	1,071,286	1,273,853	1,552,794	5,607,584	46,804,899
<b>EXPENDITURES</b>						
Current:						
Instruction -						
Regular programs	17,048,937	-	42,897	-	291,584	17,383,418
Special education programs	2,810,160	-	-	1,491,302	-	4,301,462
Vocational education programs	1,181,028	-	-	-	-	1,181,028
Other instructional programs	202,779	-	-	-	-	202,779
Special programs	623,883	-	775,924	-	42,779	1,442,586
Adult and continuing education programs	57,281	-	-	-	-	57,281
Support services -						
Pupil support services	2,532,819	-	-	-	-	2,532,819
Instructional staff support services	1,706,108	-	398,824	-	-	2,104,932
General administration	3,297,627	-	-	-	137,078	3,434,705
School administration	2,576,854	-	-	-	604,555	3,181,409
Business services	332,965	-	-	-	-	332,965
Operation and maintenance of plant services	3,038,871	35,511	-	-	890,802	3,965,184
Student transportation services	2,981,656	-	-	-	-	2,981,656
Non-instructional services -						
Food services	-	-	-	-	2,632,187	2,632,187
Facilities acquisition and construction	17,423	-	-	-	1,560,955	1,578,378
Debt service:						
Principal retirement	330,000	-	-	-	812,000	1,142,000
Interest and fiscal charges	92,527	-	-	-	337,461	429,988
Total expenditures	38,830,918	35,511	1,217,645	1,491,302	7,309,401	48,884,777
Excess (deficiency) of revenues over expenditures	(1,531,536)	1,035,775	56,208	61,492	(1,701,817)	(2,079,878)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	1,542,306	-	-	-	461,634	2,003,940
Transfers out	(497,871)	(1,162,225)	(56,208)	(61,492)	(226,144)	(2,003,940)
Total other financing sources (uses)	1,044,435	(1,162,225)	(56,208)	(61,492)	235,490	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(487,101)	(126,450)	-	-	(1,466,327)	(2,079,878)
FUND BALANCES, BEGINNING	16,535,315	2,225,517	-	-	3,571,538	22,332,370
FUND BALANCES, ENDING	\$16,048,214	\$ 2,099,067	\$ -	\$ -	\$ 2,105,211	\$20,252,492

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

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
Year Ended June 30, 2012

Total net change in fund balances for year ended June 30, 2012 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$(2,079,878)
Add: Facilities acquisition, construction costs and equipment which are considered as expenditures on Statement	1,573,580
Less: Depreciation expense for year ended June 30, 2012	(1,064,332)
Add: Bond principal retirement considered as an expenditure on Statement	1,142,000
Add: Bond issuance costs considered as an expenditure on Statement	6,049
Less: Issuance costs of debt amortized during the current year, not reflected as an expenditure in the Statement	(10,262)
Less: Excess of compensated absences earned over compensated absences used	(73,048)
Less: Increase in net OPEB obligation at June 30, 2012	(1,717,949)
Add: Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis	<u>3,956</u>
Total change in net assets for year ended June 30, 2012 per Statement of Activities	<u>\$(2,219,884)</u>

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

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Statement of Fiduciary Assets and Liabilities  
June 30, 2012

	<u>Agency Funds</u>
ASSETS	
Cash and interest-bearing deposits	<u>\$ 1,006,751</u>
LIABILITIES	
Due to other governmental units	\$ 457,360
School activity funds payable	<u>549,391</u>
Total liabilities	<u>\$ 1,006,751</u>

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

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Allen Parish School Board (School Board) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

The School Board was created by Louisiana Revised Statute (LRS-R.S.) 17:51 to provide public education for the children within Allen Parish. The School Board is authorized by LRS-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 twelve schools within the parish with a total enrollment of 4,346 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.

For financial reporting purposes, the School Board includes all funds and activities for which the School Board exercises financial accountability. Because the School Board members are independently elected and are solely accountable for fiscal matters, which include (1) budget authority, (2) responsibility for funding deficits and operating deficiencies, and (3) fiscal management for controlling the collection and disbursement of funds, the School Board is a separate governmental reporting entity, primary government. The School Board has no component units nor is it a component unit of any other entity.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and the statement of activities display information about the School Board, the primary government, as a whole. They include all funds of the reporting entity, which are considered to be governmental activities. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.



ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the School Board's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

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 separate set of self-balancing 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. Fund financial statements report detailed information about the School Board.

The various funds of the School Board are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the School Board or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The School Board reports the following major governmental funds:

The General Fund is the general operating fund of the School Board. It accounts for all financial resources except those required to be accounted for in other funds.

The Coushatta Tribe of Louisiana Community Grant Fund accounts for grant revenues received from the Coushatta Tribe of Louisiana.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

Chapter I Title I of the Improving America's Schools Act (IASA) is a program for economically and educationally deprived school children that is federally financed, state-administered, and locally operated by the School Board. The Title I Fund accounts for the federal monies received. The Title I services are provided through various projects that are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, state and locally mandated activities.

The Special Education Fund accounts for federal and state monies provided to extend and improve comprehensive educational programs for handicapped children and to provide a free, appropriate public education in the least restrictive environment to handicapped children.

Additionally, the School Board reports the following fund types:

Special Revenue Funds

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the revenues and expenditures related to federal, state and local grant and entitlement programs.

Debt Service Funds

Debt service funds, established to meet requirements of bond ordinances, are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

Capital Projects Funds

Capital projects funds account for financial resources received and used to acquire, construct, or improve capital facilities not reported in other governmental funds.

Fiduciary Funds

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of other funds within the School Board. The funds accounted for in this category by the School Board are the agency funds. The agency funds are as follows:

School Activity 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.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

C. Measurement Focus/ Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the government-wide statement of net assets and the statement of activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the *determination of operating income, changes in net assets (or cost recovery), and financial position*. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. In the fund financial statements, the “current financial resources” measurement focus is used. Under this measurement focus, only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net assets and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized in accordance with the requirements of GASB Statement No. 33 “Accounting and Financial Reporting for Nonexchange Transactions.” The effect of interfund activity has been eliminated from the government-wide financial statements.

Program revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the School Board’s taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the School Board’s general revenues.

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. Indirect expenses of other functions are not allocated to those functions, but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

In the fund financial statements, governmental and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means are being collectible within the current period or within 60 days after year-end. Expenditures (including facilities acquisition and construction) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Federal and state entitlements (unrestricted grants-in-aid, which include state equalization and state revenue sharing) are recorded when available and measurable. Expenditure-driven federal and state grants, which are restricted as to the purpose of the expenditures, are recorded when the reimbursable expenditures have been incurred.

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed in November, by the Parish Assessor, based on the assessed value and become due on December 31 of each year. The taxes become delinquent on January 1. An enforceable lien attaches to the property as of January 1. The taxes are generally collected in December, January, and February of the fiscal year. Property tax revenues are recognized when levied to the extent that they result in current receivables. Such amounts are measurable and available to finance current operations.

Interest income on time deposits and revenues from rentals, leases, and royalties are recorded when earned.

Sales and use tax revenues are recorded in the month collected by the School Board.

Substantially all other revenues are recorded when received.

Expenditures

Salaries are recorded as expenditures when incurred. Nine-month employee salaries are incurred over a nine-month period but paid over a twelve-month period.

Compensated absences are recognized as expenditures when leave is actually taken or when employees (or heirs) are paid for accrued leave upon retirement or death.

Principal and interest on general long-term obligations are not recognized until due.

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

All other expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sales of capital assets, debt extinguishments, 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.

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the Statement of Net Assets, cash and interest-bearing deposits include all demand deposits, money market accounts, and time deposits of the School Board, which are stated at cost.

Investments

Under state law the School Board may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The School Board may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments are stated at fair value.

Interfund receivables and payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Assets.

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include sales and use taxes and federal and state grants.

Inventories

The cost of inventories is recorded as expenditures when purchased. Reserves are established for an amount equal to the carrying value of inventories.

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 Education. The commodities are recorded as revenues and expenditures when consumed. All inventory items purchased are valued at cost (first-in, first-out), and donated commodities are assigned values based on information provided by the United States Department of Agriculture.

Capital Assets

The accounting treatment over property, plant and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements.

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation. The School Board maintains a threshold level of \$5,000 or more for capitalizing capital assets.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful life using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Vehicles	5 years
Equipment	5 - 10 years
Buildings and improvements	40 years

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as facilities acquisition and construction expenditures of the governmental fund upon acquisition.

The School Board does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Amounts expended for such items prior to June 30, 2001 were considered to be part of the cost of buildings and improvements. In the future, if such items are built or constructed, and appear to be material in cost compared to all capital assets, they will be capitalized and depreciated over their estimated useful lives as with all other depreciable capital assets.

#### Compensated Absences

All 12-month employees in the central office earn from 12 to 18 days of vacation leave each year, depending on their length of service with the School Board. Vacation leave is credited at the end of each calendar month; however, no employee is permitted to use, during the course of a fiscal year, more consecutive days than may be earned during that period. No payment of accumulated vacation leave is made upon resignation but may be made at retirement. All 12-month school personnel earn up to eighteen days of vacation leave each year, which may be accumulated up to a maximum of thirty-six days.

Sabbatical leave may be granted for medical leave with doctor's certification and for professional and cultural improvement. Any employee with a teaching certificate is entitled, subject to approval by the School Board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service. Due to its restrictive nature, sabbatical leave benefits are recorded as expenditures in the period taken and no liability is recorded in advance of the sabbatical.

For fund financial statements, vested or accumulated sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a current fund liability of the governmental fund that will pay it. In the government-wide statements, amounts of vested or accumulated sick leave that are not expected to be liquidated with expendable available financial resources are recorded as long-term debt. No expenditure is reported for these amounts.

In accordance with the provisions of Statement No. 16, of the Governmental Accounting Standards Board, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive vacation pay. A liability has been recorded for up to 25 days of accumulated sick leave for those employees eligible for retirement as of June 30, 2012.

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

At June 30, 2012, employees of the School Board have accumulated and vested \$675,062 of compensated absence benefits.

Long-term debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. Since the School Board doesn't have a proprietary fund, all School Board long-term debt is used in governmental fund operations.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of general obligation bonds. For government-wide reporting, the costs associated with the bonds are recognized over the life of the bond. As permitted by GASB Statement No. 34, the amortization of the costs of bonds will be amortized prospectively from the date of adoption of GASB Statement No. 34.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources net of the applicable premium or discount and payment of principal and interest reported as expenditures. For fund financial reporting, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."



ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows.

*Nonspendable* – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

*Restricted* – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

*Committed* -- amounts that can be used only for specific purposes determined by a formal action of the School Board members. The Board is the highest level of decision-making authority for the School Board office. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by Board members.

*Assigned* – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the School Board's adopted policy, only Board members or the Board's finance committee may assign amounts for specific purposes.

*Unassigned* – all other spendable amounts.

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

As of June 30, 2012, fund balances are composed of the following:

	General Fund	Coushatta Tribe of Louisiana Community Grant Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:				
Inventories	\$ -	\$ -	\$ 45,787	\$ 45,787
Prepaid items	179,814	-	-	179,814
Restricted:				
Debt retirement	345,000	-	557,645	902,645
Sales tax for salaries and benefits	2,590,125	-	-	2,590,125
Capital expenditures	-	-	400,612	400,612
Assigned:				
Worker's compensation For subsequent years expenditures	250,000	-	-	250,000
	-	2,099,067	1,101,167	3,200,234
Unassigned:	<u>12,683,275</u>	<u>-</u>	<u>-</u>	<u>12,683,275</u>
Total fund balances	<u>\$16,048,214</u>	<u>\$ 2,099,067</u>	<u>\$ 2,105,211</u>	<u>\$ 20,252,492</u>

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the School Board considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the School Board considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless Board members or the finance committee has provided otherwise in its commitment or assignment actions.

E. Budget Practices

Proposed budgets are prepared on a basis consistent with generally accepted accounting principles (GAAP) and are presented to the School Board by the Superintendent prior to the commencement of each fiscal year. After public hearings, the proposed budgets, after any amendments deemed necessary, are adopted by the Board. Budgetary amendments are processed in the same manner. Budgets are prepared only for the General Fund and all Special Revenue Funds. All appropriations lapse at the end of each fiscal year.

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

F. Revenue Restrictions

The School Board has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources include:

<u>Revenue Source</u>	<u>Legal Restrictions on Use</u>
Sales taxes	See Note 8
Ad valorem taxes	See Note 3

The School Board uses unrestricted resources only when restricted resources are fully depleted.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Cash, Interest-bearing Deposits, and Investments

A. Cash and Interest-Bearing Deposits

Under state law, the School Board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The School Board may invest in direct obligations of the United States government, bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies and/or the United States government, and time certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2012, the School Board had cash and interest-bearing deposits (book balances) totaling \$16,937,796 as follows:

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

	Governmental Activities	Fiduciary Funds	Total
Demand deposits	\$ 77,485	\$ 503,865	\$ 581,350
Interest-bearing accounts	15,551,566	456,807	16,008,373
Time deposits	301,994	46,079	348,073
Total	\$15,931,045	\$ 1,006,751	\$16,937,796

These deposits are stated at cost, which approximates market. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the School Board's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. Under state law, deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at June 30, 2012, are secured as follows:

Bank balances	\$17,570,877
Federal deposit insurance	1,088,865
Pledged securities	16,482,012
Total federal insurance and pledged securities	\$17,570,877

Pledged securities in the amount of \$16,482,012 were exposed to custodial credit risk. These securities include uninsured or unregistered investments for which the securities are held by the bank, or by its trust department or agent, but not in the School Board's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the School Board that the fiscal agent has failed to pay deposited funds upon demand.

**B. Investments**

The School Board can invest in direct debt securities of the United States unless law expressly prohibits such an investment. The School Board's investments are categorized to give an indication of the level of risk assumed by it at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the School Board or its agent in the School Board's name. Category 2 includes uninsured and unregistered investments with securities held by the counterparty's trust department or agent in the School Board's name. Category 3

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

includes uninsured and unregistered investments with securities held by the counterparty, or by its trust department or agent, but not in the School Board's name.

At June 30, 2012, the School Board's investments totaled \$8,521,080 as follows:

Description	Category	Approximate Fair Value
Governmental Activities:		
Louisiana Asset Management Pool (LAMP)	(Not categorized)	\$ 5,629,302
United States Government Securities	1	2,891,778
		\$ 8,521,080

In accordance with GASB Codification Section 150.128, the investment in LAMP is not exposed to custodial credit risk because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc. a non-profit corporation organized under the laws of the State of Louisiana. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U. S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA-RS 33:2955(A)(1)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "Investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair market value of investments is determined on a weekly basis by LAMP and the fair value of the School Board's investment in LAMP is the same as the value of the pool shares.

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

LAMP, Inc. is subject to regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

The investment in U.S. Government Securities represents government backed agency securities.

(3) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the fiscal year ended June 30, 2012, taxes were levied by the School Board in September 2011 and were billed to taxpayers by the Assessor in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year.

The taxes are based on assessed values determined by the Tax Assessor of Allen Parish and are collected by the Sheriff. The taxes are remitted to the School Board net of deductions for Pension Fund contributions.

For the year ended June 30, 2012, taxes were levied on property with net assessed valuations totaling \$75,765,412 and were dedicated as follows:

Parish wide taxes constitutional	4.28 mills
Special school taxes:	
Special parish school	5.15 mills
Maintenance taxes, by district:	
School district -	
Ward 1 Maintenance	5.76 mills
No. 1 Maintenance	23.25 mills
No. 3 Maintenance	8.88 mills
No. 5 Maintenance	7.68 mills
No. 25 Maintenance	5.51 mills

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

Bond and interest taxes, by district:

School district -	
No. 4 Sinking Fund	39.00 mills
No. 5 Sinking Fund	21.80 mills
No. 25 Sinking Fund	29.25 mills

Construction taxes, by district:

School district -	
Ward 1 Construction	12.47 mills
No. 1 Construction	24.66 mills
No. 1 Construction	41.87 mills
No. 3 Construction	7.74 mills
No. 4 Construction	23.62 mills
No. 4 Construction	12.66 mills
No. 4 Construction	12.07 mills
No. 5 Construction	12.63 mills
No. 25 Construction	<u>7.38</u> mills
Total	<u>305.66</u> mills

Gross taxes levied for the current fiscal year totaled \$3,369,331. After adjustments for various uncollectible taxes and collections of back taxes, net taxes remitted to the School Board amounted to \$3,591,079.

(4) Due from Other Governmental Agencies

Due from other governmental agencies consisted of the following at June 30, 2012:

State of Louisiana, Department of Education	
for various appropriations and reimbursements	\$1,240,478
Coushatta Tribe of Louisiana for Grant Revenue	<u>262,284</u>
	<u>\$1,502,762</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

(5) Capital Assets

Capital assets balances and activity for the year ended June 30, 2012 is as follows:

	<u>Balance</u> <u>July 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2012</u>
Capital assets not being depreciated:				
Land	\$ 545,641	\$ -	\$ -	\$ 545,641
Construction in progress	831,922	1,416,225	2,248,147	-
Other capital assets:				
Vehicles	1,552,173	17,423	-	1,569,596
Equipment	3,048,829	139,932	190,804	2,997,957
Building and improvements	<u>53,498,119</u>	<u>2,248,147</u>	<u>-</u>	<u>55,746,266</u>
Total	<u>59,476,684</u>	<u>3,821,727</u>	<u>2,438,951</u>	<u>60,859,460</u>
Less accumulated depreciation:				
Vehicles	1,553,678	86,503	-	1,640,181
Equipment	2,456,238	222,437	190,804	2,487,871
Building and improvements	<u>39,121,824</u>	<u>755,392</u>	<u>-</u>	<u>39,877,216</u>
Total	<u>43,131,740</u>	<u>1,064,332</u>	<u>190,804</u>	<u>44,005,268</u>
Net capital assets	<u>\$ 16,344,944</u>	<u>\$ 2,757,395</u>	<u>\$ 2,248,147</u>	<u>\$ 16,854,192</u>



ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

Depreciation expense was charged to governmental activities as follows:

Regular programs	\$ 118,886
Special education programs	27,353
Vocational education programs	10,963
Other instructional programs	5,428
Special programs	13,623
Adult and continuing education programs	2,767
Pupil support services	13,623
Instructional staff support services	16,391
General administration	21,925
School administration	19,158
Business services	2,767
Operation and maintenance of plant	705,652
Student transportation services	85,147
Food services	<u>20,648</u>
Total depreciation expense	<u>\$ 1,064,332</u>

(6) Accounts, Salaries, and Other Payables

At June 30, 2012, accounts, salaries, and other payables consisted of the following:

Salaries and withholdings	\$ 5,353,296
Workers' compensation claims payable	326,871
Accounts	<u>457,224</u>
	<u>\$ 6,137,391</u>

(7) Long-Term Liabilities

The School Board issues general obligation bonds, secured by ad valorem taxes, to provide for the acquisition and construction of major capital facilities. These bonds are direct obligations and pledge the full faith and credit of the Board and are generally issued as 20 or 30-year serial bonds. All of the School Board's long-term debt is associated with governmental activities. Long-term debt currently outstanding is as follows:

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

General obligation bonds:

<u>Issued Amount</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
1,000,000	08/01/98	03/01/13	4.50-4.80	105,000
6,500,000	04/01/08	03/01/28	3.25-4.25	6,245,000
2,035,000	10/01/10	03/01/30	2.25-3.75	1,965,000
<u>1,095,000</u>	03/01/12	09/01/18	1.95-2.40	<u>1,095,000</u>
<u>\$10,630,000</u>				<u>\$ 9,410,000</u>

Louisiana Public Facilities Authority Bonds:

<u>Issued Amount</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
<u>\$ 2,275,000</u>	04/30/03	09/01/15	3.68-3.69	<u>\$ 900,000</u>

A. Current Year Refunding

On March 1, 2012 the School Board issued \$1,095,000 of general obligation school refunding bonds, Series 2003, to refund \$2,000,000 of general obligation school bonds, Series 2003. The refunding was undertaken to reduce total future debt service payments. The transaction resulted in a reduction of \$108,755 in future debt service payments.

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

B. Changes in Noncurrent Liabilities

During the year ended June 30, 2012, the following changes occurred in noncurrent liabilities transactions and balances:

	<u>Balance 7/1/2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 6/30/2012</u>	<u>Due Within One Year</u>
Bonds payable:					
General Obligation					
Bonds	\$ 10,352,000	\$ -	\$ 942,000	\$ 9,410,000	\$ 575,000
Louisiana Public Facilities					
Authority Bonds	<u>1,100,000</u>	<u>-</u>	<u>200,000</u>	<u>900,000</u>	<u>210,000</u>
Total bonds payable	<u>11,452,000</u>	<u>-</u>	<u>1,142,000</u>	<u>10,310,000</u>	<u>785,000</u>
Other noncurrent liabilities:					
Compensated					
Absences	602,014	155,999	82,951	675,062	-
Net OPEB obligation	<u>6,675,749</u>	<u>3,380,257</u>	<u>1,662,308</u>	<u>8,393,698</u>	<u>-</u>
Total other liabilities	<u>\$ 7,277,763</u>	<u>\$ 3,536,256</u>	<u>\$1,745,259</u>	<u>\$ 9,068,760</u>	<u>\$ -</u>

C. Annual debt service requirements to maturity for the outstanding bonds are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 785,000	\$ 356,421	\$ 1,141,421
2014	710,000	327,971	1,037,971
2015	750,000	303,429	1,053,429
2016	785,000	277,546	1,062,546
2017	570,000	257,849	827,849
2018-2022	2,710,000	1,034,925	3,744,925
2023-2027	3,010,000	550,343	3,560,343
2028-2030	<u>990,000</u>	<u>54,851</u>	<u>1,044,851</u>
	<u>\$10,310,000</u>	<u>\$ 3,163,335</u>	<u>\$ 13,473,335</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

(8) Sales and Use Taxes

The School Board receives sales and use tax revenues from three sales and use tax levies, as follows:

- A. On September 12, 1967, the voters of the parish approved a one percent sales and use tax to be levied by the School Board for a period of ten years. On March 8, 2008, voters of the parish approved this levy for another ten years. The proceeds of the tax are used to supplement other revenues available to the School Board to pay salaries of teachers and the expenses of operating the public schools of Allen Parish.
- B. On January 16, 1988, the voters of the parish approved a one percent sales and use tax to be levied by the School Board for a period of ten years. On April 21, 2012 voters of the parish approved this levy for another ten years. The proceeds of the tax are used to supplement other revenues available to the School Board to pay salaries of teachers and the expenses of operating the public schools of Allen Parish.
- C. On July 19, 2003, the voters of the parish approved an additional one percent sales and use tax to be levied by the School Board. The proceeds of the tax will be used exclusively for the purpose of supplementing the salaries and benefits of teachers and other school employees.

The School Board is also authorized to collect sales taxes on behalf of the Allen Parish Policy Jury and other taxing authorities within Allen Parish. Sales tax revenues for the School Board (\$7,172,089 in 2012) are included in the revenues of the General Fund.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

(9) Retirement Plans

Substantially all employees of the School Board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Teachers' Retirement System of Louisiana; other employees, such as custodial personnel and bus drivers are members of the Louisiana School Employees' Retirement System. These systems are cost sharing, multiple-employer, defined benefit pension plans administered by separate boards of trustees. Pertinent information, as required by the Governmental Accounting Standards Board Statement No. 27, relative to each plan follows:

A. Teachers' Retirement System of Louisiana (TRS)

Plan Description: The School Board participates in two membership plans of the TRS, the Regular Plan and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

Funding Policy: Plan members are required to contribute 8.0 percent and 5.0 percent of their annual covered salary for the Regular Plan and Plan B, respectively. The School Board is required to contribute at an actuarially determined rate. The current rate is 23.7 percent of annual covered payroll for both membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution to the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board. The \$122,638 of payments made by the state and the parish tax collector on behalf of the School Board is reflected in the accompanying basic financial statements as both revenue and expenditures.

The School Board's contributions to the system for the years ended June 30, 2012, 2011, and 2010 were \$5,266,809, \$4,504,941 and \$3,483,171, respectively, equal to the required contributions for each year.

B. Louisiana School Employees' Retirement System (LASERS)

Plan Description: The LASERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The LASERS issues a publicly available financial report that includes financial statements and required supplementary information for the LASERS. That report may be obtained by writing to the Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804-4516, or by calling (225) 925-6484.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

**Funding Policy:** Plan members are required to contribute 7.5 percent of their annual covered salary. The School Board contributed at the rate of 28.6 percent of annual covered payroll for the year ended June 30, 2012. Member contributions and employer contributions for the LASERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the LASERS is funded by the State of Louisiana through annual appropriations and by remittances from the School Board.

The School Board's contributions to the system for the years ended June 30, 2012, 2011, and 2010 were \$632,521, \$526,758, and \$378,562, respectively, equal to the required contributions for each year.

(10) Post-Retirement Health Care and Life Insurance Benefits

From an accrual accounting perspective, the cost of postemployment healthcare benefits should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45 during the year ended June 30, 2009, the School Board recognizes the cost of postemployment healthcare in the year when employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the School Board's future cash flows. Because the School Board is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability.

**Plan Description:** The School Board's Employer Health and Welfare Benefit Plan was established to provide certain continuing health care and life insurance benefits for its retired employees. The plan is a multi-employer defined benefit health care plan administered by the State of Louisiana Office of Group Benefits. The Office of Group Benefits has the authority to establish and amend the benefit provisions of the plan. The Office of Group Benefits issues a publicly available financial report that may be obtained by writing to the State of Louisiana Office of Group Benefits, 7389 Florida Blvd. Suite 400, Baton Rouge, Louisiana, 70806.

**Funding Policy:** The monthly premiums of these benefits for retirees and similar benefits for active employees are paid jointly by the employee (approximately 25 percent) and the School Board (approximately 75 percent). The School Board recognizes the cost of providing these benefits (the School Board's portion of premiums) as an expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you-go basis.

**Annual OPEB Cost:** The School Board's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The School Board utilizes the level-dollar amortization method to amortize the unfunded actuarial accrued liability.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

The following table shows the components of the School Board's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Board's net OPEB obligation:

Annual required contribution	\$ 3,513,858
Interest on net OPEB obligation	267,030
Adjustment to annual required contribution	<u>(400,631)</u>
Annual OPEB cost (expense)	3,380,257
Contributions made	<u>(1,662,308)</u>
Increase in net OPEB obligation	1,717,949
Net OPEB obligation - beginning of year	<u>6,675,749</u>
Net OPEB obligation - end of year	<u>\$ 8,393,698</u>

The School Board's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2012 follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2010	\$ 3,561,997	20.9%	\$ 4,806,481
6/30/2011	\$ 3,417,666	45.3%	\$ 6,675,749
6/30/2012	\$ 3,380,257	49.2%	\$ 8,393,698

Fiscal year 2009 was the year of implementation of GASB Statement No. 45 and the School Board has elected to implement prospectively. Therefore, comparative data prior to 2009 is not available. In future years, three-year trend information will be presented.

Funded Status and Funding Progress: The funded status of the plan as of June 30, 2012, was as follows:

Actuarial accrued liability (AAL)	\$ 37,903,952
Actuarial valuation of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 37,903,952</u>
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	\$ 28,530,633
UAAL as a percentage of covered payroll	132.9%

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

Actuarial valuations for an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to continuous revision as actual results are compared to past expectations and new estimates about the future are formulated. Although the valuation results are based on values which the School Board's actuarial consultant believes are reasonable assumptions, the valuation results reflect a long-term perspective and, as such, are merely an estimate of what future costs may actually be. Deviations in any of several factors, such as future interest rates, medical cost inflation, Medicare coverage, and changes in marital status, could result in actual costs being less or greater than estimated.

The schedule of funding progress presented as required supplementary information following the notes to the financial statements, will present multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Because 2009 was the year of implementation of GASB Statement No. 45 and the School Board elected to apply the statement prospectively, only two years are presented in the schedule at this time. In future years, required trend data will be presented.

Actuarial Methods and Assumptions: 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 and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2010 actuarial valuation the unit credit actuarial cost method was used. The significant actuarial assumptions used in the valuation of the plan are as follows:

1. Investment return of 4.0% per annum, compounded annually.
2. Retirement Rates:



ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

LASERS Participants			TRSL Participants		
Age	Male	Female	Age	Male	Female
47	90.0%	90.0%	38	2.0%	2.0%
48	76.5%	76.5%	39-40	4.0%	4.0%
49	24.6%	24.6%	41-48	3.0%	3.0%
50	7.6%	7.6%	49-50	2.7%	2.7%
51	85.0%	85.0%	51	2.6%	2.6%
52	50.7%	50.7%	52	1.8%	1.8%
53	55.0%	55.0%	53	3.0%	3.0%
54	67.8%	67.8%	54	4.8%	4.8%
55	55.0%	55.0%	55	9.4%	9.4%
56	51.0%	51.0%	56	18.4%	18.4%
57	41.6%	41.6%	57	22.1%	22.1%
58	41.4%	41.4%	58	44.6%	44.6%
59	46.5%	46.5%	59	30.3%	30.3%
60	39.0%	39.0%	60	25.5%	25.5%
61	39.1%	39.1%	61	29.8%	29.8%
62	24.9%	24.9%	62	28.8%	28.8%
63	35.4%	35.4%	63	38.8%	38.8%
64	34.2%	34.2%	64	33.9%	33.9%
65	27.8%	27.8%	65	32.8%	32.8%
66	28.9%	28.9%	66	40.2%	40.2%
67	30.4%	30.4%	67	34.5%	34.5%
68	22.8%	22.8%	68	34.8%	34.8%
69	24.7%	24.7%	69	34.0%	34.0%
70	100.0%	100.0%	70+	100.0%	100.0%

3. 60% of employees who elect coverage while in active employment and who are eligible for retiree benefits are assumed to elect continued medical coverage in retirement.
4. TRSL - 40% of members electing coverage are assumed to also elect coverage for a spouse.  
LASER – 80% of members electing coverage are assumed to also elect coverage for a spouse.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

5. Medical Inflation

Year	Trend
2010	6.9%
2011	6.7%
2012	6.3%
2013	5.9%
2014-2017	5.8%
2018-2022	5.7%
2023-2028	5.6%
2029-2034	5.5%
2035	5.4%
2036	5.3%
2037-2038	5.2%
2039-2040	5.1%
2041-2044	5.0%

(11) Risk Management

The School Board has established a limited risk management program for workers' compensation. The School Board employs a third-party administrator for this program. During the year ended June 30, 2012 a total of \$386,901 was incurred in benefits and administrative costs. The School Board purchases commercial insurance for individuals' claims in excess of \$250,000.

(12) Commitments and Contingencies

A. Contingent Liabilities

At June 30, 2012, the School Board was a defendant in several lawsuits principally arising from the normal course of operations. After conferring with legal counsel, it is the opinion of the School Board that it is unlikely for any significant liability to arise from these lawsuits.

B. Grant Audits

The School Board receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the School Board, such disallowances, if any, will not be significant.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

C. Energy Contract

The Allen Parish School board entered into a performance - based energy efficiency contract in 2003 with Siemens Building Technologies, Inc. The validity of contracts like this one for the School Board has been questioned by state government. In a recent lawsuit filed by Siemens, against Iberville Parish School Board for nonpayment on its contract, the Eighteenth Judicial District Court rendered a decision that the contract between Iberville Parish School Board and Siemens was invalid for failure to comply with Louisiana law. The State of Louisiana Court of Appeal, First Circuit, upheld the decision. At June 30, 2012 the School Board and its attorney, the District Attorney of Allen Parish, had received an opinion from the State of Louisiana Attorney General, that the School Board could legally restructure the performance – based energy efficiency contract with Siemens Building Technologies, Inc. The District Attorney of Allen Parish is in the process of restructuring the contract so that it complies with Louisiana state law.

(13) Compensation of Board Members

A detail of the compensation paid to individual board members for the year ended June 30, 2012 follows:

<u>Board Member</u>	<u>Amount</u>
Gregory Monceaux	\$ 10,200
Catherine Farris	10,200
Brett Fawcett	9,600
Carolyn Manuel	10,800
Alma Johnson	9,600
Jason Turner	10,200
Keith Welch	9,600
Total	<u>\$ 70,200</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

(14) Interfund Transactions

A. Interfund receivables and payables, by fund, at June 30, 2012 are as follows:

	Interfund Receivables	Interfund Payables
Major funds:		
General Fund	\$ 1,337,664	\$ 175,001
LASA Title I	-	361,281
Special Education	-	456,474
Total major funds	1,337,664	992,756
Nonmajor funds:		
Ward No.1 Maintenance	-	13,729
School Food Service	-	220,605
Title II	-	110,932
School District No. 25 - Maintenance	458	-
School District No. 1 - Debt Service	-	100
Total nonmajor funds	458	345,366
Total	\$ 1,338,122	\$ 1,338,122

The amounts due from the General Fund from various other funds are for reimbursements owed for expenditures paid for those funds. The other receivable balances are for short-term loans.

B. Transfers consisted of the following at June 30, 2012:

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

	<u>Transfers in</u>	<u>Transfers out</u>
<b>Major funds:</b>		
General Fund	\$ 1,542,306	\$ 497,871
Coushatta Tribe of Louisiana Community Grant Fund	-	1,162,225
LASA Title I	-	56,208
Special Education	-	61,492
Total major funds	<u>1,542,306</u>	<u>1,777,796</u>
<b>Nonmajor funds:</b>		
School Food Service	173,506	-
Title II	-	12,472
School District No. 4 - Capital Project	288,128	-
School District No. 4A - Maintenance	-	213,672
Total nonmajor funds	<u>461,634</u>	<u>226,144</u>
Total	<u>\$ 2,003,940</u>	<u>\$ 2,003,940</u>

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

(15) School Board Collections on Behalf of Other Taxing Authorities (Cash Basis)

	<u>Total Collections</u>	<u>Collection Cost</u>	<u>Final Distribution</u>
Allen Parish School Board #1 & #2 (2%)	\$ 4,792,098	\$ -	\$ 4,792,098
Allen Parish School Board #3 (1%)	2,396,989	-	2,396,989
Allen Parish Police Jury (.7%)	1,677,887	33,558	1,644,329
Town of Kinder (1%)	500,393	10,008	490,385
Town of Oberlin (1.3%)	172,285	3,446	168,839
Town of Elizabeth (1.3%)	49,139	983	48,156
City of Oakdale (1.3%)	1,100,616	22,012	1,078,604
Town of Kinder Library/Sewerage (.3%)	150,118	3,002	147,116
Allen Parish Occupancy Tax (1%)	60,712	1,214	59,498
Allen Parish Tourist Commission (3%)	182,134	3,643	178,491
Allen Parish Sheriff District (1%)	2,388,536	47,771	2,340,765
Village of Reeves (1%)	22,473	449	22,024
Totals	<u>\$ 13,493,380</u>	<u>\$ 126,086</u>	<u>\$ 13,367,294</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

(16) Fund Balance Deficits

The Allen Parish School Board incurred deficits in the fund balances of the School District Maintenance Ward I Special Revenue Fund, the School Food Service Special Revenue Fund, the District 4 Capital Project Fund, and the District 1 Debt Service Fund in the amount of \$20,851, \$149,591, \$6,565 and \$100, respectively. Management anticipates eliminating these deficits by increasing revenues, reducing expenditures and/or increasing operating transfers from the General Fund.

(17) Subsequent Events

On September 1, 2012, the School Board issued general obligation school bonds, series 2012 for School District No. 5, in the amount of \$8,300,000 maturing March 1, 2032 with an interest rate of 3.75%. The purpose of the bonds is to acquire and/or improve lands for building sites and playgrounds; including construction of necessary sidewalks and street adjacent thereto; purchasing, erecting and/or improving school buildings and other school related facilities within and for the Issuer, and acquiring the necessary equipment and furnishings therefor, title to which shall be in the public.

On September 1, 2012, the School Board issued general obligation school bonds, series 2012 for School District Ward I, in the amount of \$2,995,000 maturing March 1, 2032 with an interest rate of 3.75%. The purpose of the bonds is to acquire and/or improve lands for building sites and playgrounds; including construction of necessary sidewalks and street adjacent thereto; purchasing, erecting and/or improving school buildings and other school related facilities within and for the Issuer, and acquiring the necessary equipment and furnishings therefor, title to which shall be in the public.

The School Board's management has evaluated subsequent events through November 30, 2012, the date which the financial statements were available to be issued.

(18) New Accounting Pronouncement

In December 2010, the Governmental Accounting Standards Board (GASB) approved Statement No. 62, "Codification of Accounting and Financial Reporting Guidance in Pre-November 30, 2009 FASB and AICPA Pronouncements". The statement specifically identifies and consolidates the accounting and financial reporting provisions that apply to state and local governments. In June 2011, the GASB approved Statement No. 63, "Financial Reporting of Deferred Outflows, Deferred Inflows of Resources and Net Position". The statement changes how governments will organize their statements of financial position (such as the current government-wide statement of net assets and the governmental funds balance sheet). Under this standard, the financial statements will include deferred outflows of resources and deferred inflows of resources, in addition to assets and liabilities, and will report net position instead of net assets. The provisions of GASB Nos. 62 and 63 must be implemented by the School Board for the year ending June 30, 2013. The effect of implementation on the School Board's financial statements has not yet been determined.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
General Fund

Budgetary Comparison Schedule  
Year Ended June 30, 2012  
With Comparative Actual Amounts for Year Ended June 30, 2011

	2012				
	Budget		Actual	Variance Positive (Negative)	2011 Actual
	Original	Final			
<b>REVENUES</b>					
Parish sources:					
Ad valorem taxes	\$ 674,000	\$ 822,100	\$ 824,519	\$ 2,419	\$ 797,340
Sales taxes	6,600,000	7,172,000	7,172,089	89	6,727,419
Interest earnings	28,000	65,000	65,434	434	63,467
Other	544,389	1,243,689	1,251,914	8,225	521,196
Total parish sources	<u>7,846,389</u>	<u>9,302,789</u>	<u>9,313,956</u>	<u>11,167</u>	<u>8,109,422</u>
State sources:					
Equalization	27,089,343	27,248,043	27,274,591	26,548	26,065,127
Other	644,200	595,600	605,749	10,149	1,072,017
Total state sources	<u>27,733,543</u>	<u>27,843,643</u>	<u>27,880,340</u>	<u>36,697</u>	<u>27,137,144</u>
Federal sources					
	92,700	104,700	105,086	386	76,222
Total revenues	<u>35,672,632</u>	<u>37,251,132</u>	<u>37,299,382</u>	<u>48,250</u>	<u>35,322,788</u>
<b>EXPENDITURES</b>					
Current:					
Instruction -					
Regular programs	16,796,660	17,174,235	17,048,937	125,298	15,742,105
Special education programs	2,568,897	2,865,928	2,810,160	55,768	2,547,569
Vocational education programs	1,169,778	1,193,018	1,181,028	11,990	1,146,755
Other instructional programs	290,207	205,607	202,779	828	320,730
Special programs	466,336	636,536	623,883	12,653	671,715
Adult and continuing education programs	100,941	60,741	57,281	3,460	69,805
Support services -					
Pupil support services	2,569,663	2,588,953	2,532,819	56,134	2,524,285
Instructional staff support services	1,421,534	1,745,569	1,706,108	39,461	1,499,270
General administration	3,409,513	3,268,972	3,297,627	(28,655)	3,277,723
School administration	2,322,359	2,610,889	2,576,854	34,035	2,500,702
Business services	323,536	340,836	332,965	7,871	319,202
Operation and maintenance of plant services	2,875,210	2,967,835	3,038,871	(71,036)	2,991,404
Student transportation services	2,599,411	2,985,181	2,981,656	3,525	2,805,096
Facilities acquisition and construction	-	-	17,423	(17,423)	-
Debt service	423,227	423,227	422,527	700	419,871
Total expenditures	<u>37,337,272</u>	<u>39,065,527</u>	<u>38,830,918</u>	<u>234,609</u>	<u>36,836,232</u>
Deficiency of revenues over expenditures	<u>(1,664,640)</u>	<u>(1,814,395)</u>	<u>(1,531,536)</u>	<u>282,859</u>	<u>(1,513,444)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	100,000	1,159,000	1,542,306	383,306	1,407,322
Transfers out	(50,000)	(115,971)	(497,871)	(381,900)	(338,394)
Total other financing sources (uses)	<u>50,000</u>	<u>1,043,029</u>	<u>1,044,435</u>	<u>1,406</u>	<u>1,068,928</u>
Deficiency of revenues and other sources over expenditures and other uses	<u>(1,614,640)</u>	<u>(771,366)</u>	<u>(487,101)</u>	<u>284,265</u>	<u>(444,516)</u>
FUND BALANCE, BEGINNING	<u>16,535,315</u>	<u>16,535,315</u>	<u>16,535,315</u>	-	<u>16,979,831</u>
FUND BALANCE, ENDING	<u>\$ 14,920,675</u>	<u>\$ 15,763,949</u>	<u>\$ 16,048,214</u>	<u>\$ 284,265</u>	<u>\$ 16,535,315</u>



ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Coushatta Tribe of Louisiana Community Grant Fund

Budgetary Comparison Schedule  
Year Ended June 30, 2012  
With Comparative Actual Amounts for Year Ended June 30, 2011

	2012			Variance Positive (Negative)	2011 Actual
	Budget		Actual		
	Original	Final			
<b>REVENUES</b>					
Parish sources:					
Interest earnings	\$ -	\$ 1,900	\$ 1,962	\$ 62	\$ 5,155
Grant revenue	<u>500,000</u>	<u>1,069,000</u>	<u>1,069,324</u>	<u>324</u>	<u>1,092,170</u>
Total parish sources	<u>500,000</u>	<u>1,070,900</u>	<u>1,071,286</u>	<u>386</u>	<u>1,097,325</u>
<b>EXPENDITURES</b>					
Current:					
Instruction -					
Regular programs	-	-	-	-	9,407
Support services -					
Operation and maintenance of plant services	<u>500,000</u>	<u>35,512</u>	<u>35,511</u>	<u>1</u>	<u>157,322</u>
Total expenditures	<u>500,000</u>	<u>35,512</u>	<u>35,511</u>	<u>1</u>	<u>166,729</u>
Excess of revenues over expenditures	-	1,035,388	1,035,775	387	930,596
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	<u>(1,162,300)</u>	<u>(1,162,225)</u>	<u>75</u>	<u>(1,092,011)</u>
Excess (deficiency) of revenues over expenditures and other uses	-	(126,912)	(126,450)	462	(161,415)
FUND BALANCE, BEGINNING	<u>2,225,517</u>	<u>2,225,517</u>	<u>2,225,517</u>	-	<u>2,386,932</u>
FUND BALANCE, ENDING	<u>\$2,225,517</u>	<u>\$2,098,605</u>	<u>\$2,099,067</u>	<u>\$ 462</u>	<u>\$ 2,225,517</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Improving America's Schools Act Title I

Budgetary Comparison Schedule  
Year Ended June 30, 2012  
With Comparative Actual Amounts for Year Ended June 30, 2011

	2012			Variance Positive (Negative)	2011 Actual
	Budget		Actual		
	Original	Final			
<b>REVENUES</b>					
Federal sources	<u>\$ 1,336,897</u>	<u>\$ 1,320,661</u>	<u>\$ 1,273,853</u>	<u>\$ (46,808)</u>	<u>\$ 1,575,461</u>
Total revenues	<u>1,336,897</u>	<u>1,320,661</u>	<u>1,273,853</u>	<u>(46,808)</u>	<u>1,575,461</u>
<b>EXPENDITURES</b>					
Current:					
Instruction -					
Regular programs	1,276,732	1,262,394	42,897	1,219,497	305,354
Special programs	-	-	775,924	(775,924)	726,870
Instructional staff support services	-	-	398,824	(398,824)	473,717
Total expenditures	<u>1,276,732</u>	<u>1,262,394</u>	<u>1,217,645</u>	<u>44,749</u>	<u>1,505,941</u>
Excess of revenues over expenditures	<u>60,165</u>	<u>58,267</u>	<u>56,208</u>	<u>(2,059)</u>	<u>69,520</u>
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(60,165)</u>	<u>(58,267)</u>	<u>(56,208)</u>	<u>2,059</u>	<u>(69,520)</u>
Excess (deficiency) of revenues over expenditures and other uses	-	-	-	-	-
<b>FUND BALANCE, BEGINNING</b>	-	-	-	-	-
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Special Education

Budgetary Comparison Schedule  
Year Ended June 30, 2012  
With Comparative Actual Amounts for Year Ended June 30, 2011

	2012			Variance Positive (Negative)	2011 Actual
	Budget		Actual		
	Original	Final			
<b>REVENUES</b>					
Federal sources	\$1,440,459	\$1,467,439	\$1,552,794	\$ 85,355	\$2,921,514
Total revenues	<u>1,440,459</u>	<u>1,467,439</u>	<u>1,552,794</u>	<u>85,355</u>	<u>2,921,514</u>
<b>EXPENDITURES</b>					
Current:					
Instruction -					
Special education programs	1,398,159	1,424,347	1,491,302	(66,955)	2,852,469
Total expenditures	<u>1,398,159</u>	<u>1,424,347</u>	<u>1,491,302</u>	<u>(66,955)</u>	<u>2,852,469</u>
Excess of revenues over expenditures	<u>42,300</u>	<u>43,092</u>	<u>61,492</u>	<u>18,400</u>	<u>69,045</u>
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(42,300)</u>	<u>(43,092)</u>	<u>(61,492)</u>	<u>(18,400)</u>	<u>(69,045)</u>
Excess (deficiency) of revenues over expenditures and other uses	-	-	-	-	-
<b>FUND BALANCE, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Schedule of Funding Progress  
Year Ended June 30, 2012

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2008	-	40,623,721	40,623,721	0.0%	27,601,280	147.2%
July 1, 2010	-	37,903,952	37,903,952	0.0%	27,026,005	140.2%

**OTHER SUPPLEMENTARY INFORMATION**

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Nonmajor Governmental Funds

Combining Balance Sheet - By Fund Type  
June 30, 2012  
With Comparative Totals for June 30, 2011

	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)	
				2012	2011
<b>ASSETS</b>					
Cash and interest-bearing deposits	\$1,635,463	\$557,745	\$ 433,584	\$2,626,792	\$4,257,246
Investments	-	-	124,364	124,364	124,210
Receivables:					
Due from other funds	458	-	-	458	-
Due from other governmental agencies -					
State Department of Education	22,244	-	-	22,244	21,023
Other	-	-	-	-	-
Inventories, at cost	45,787	-	-	45,787	28,728
 TOTAL ASSETS	 \$1,703,952	\$557,745	\$ 557,948	\$2,819,645	\$4,431,207
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 211,732	\$ -	\$ 157,336	\$ 369,068	\$ 434,338
Due to other funds	345,266	100	-	345,366	425,331
Total liabilities	556,998	100	157,336	714,434	859,669
 Fund balances:					
Nonspendable	45,787	-	-	45,787	28,728
Restricted	-	557,645	400,612	958,257	2,162,525
Assigned	1,101,167	-	-	1,101,167	1,380,285
Total fund balances	1,146,954	557,645	400,612	2,105,211	3,571,538
 TOTAL LIABILITIES AND FUND BALANCES	 \$1,703,952	\$557,745	\$ 557,948	\$2,819,645	\$4,431,207

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - By Fund Type  
Year Ended June 30, 2012  
With Comparative Totals for Year Ended June 30, 2011

	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)	
				2012	2011
<b>REVENUES</b>					
Parish sources -					
Ad valorem taxes	\$ 1,472,011	\$ 1,294,549	\$ -	\$ 2,766,560	\$ 3,035,053
Other	391,570	-	394	391,964	349,778
State sources	535,961	-	-	535,961	527,382
Federal sources	<u>1,913,099</u>	<u>-</u>	<u>-</u>	<u>1,913,099</u>	<u>2,119,268</u>
Total revenues	<u>4,312,641</u>	<u>1,294,549</u>	<u>394</u>	<u>5,607,584</u>	<u>6,031,481</u>
<b>EXPENDITURES</b>					
Current:					
Instruction -					
Regular programs	291,584	-	-	291,584	320,275
Special programs	42,779	-	-	42,779	32,430
Support services -					
General administration	55,812	45,063	36,203	137,078	197,825
School administration	604,555	-	-	604,555	456,326
Operation and maintenance of plant services	890,802	-	-	890,802	1,015,251
Non-instructional services -					
Food services	2,632,187	-	-	2,632,187	2,506,656
Facilities acquisition and construction	4,343	-	1,556,612	1,560,955	1,019,611
Debt service:					
Principal retirement	-	812,000	-	812,000	1,106,000
Interest and fiscal charges	-	337,461	-	337,461	346,390
Total expenditures	<u>4,522,062</u>	<u>1,194,524</u>	<u>1,592,815</u>	<u>7,309,401</u>	<u>7,000,744</u>
Excess (deficiency) of revenues over expenditures	<u>(209,421)</u>	<u>100,025</u>	<u>(1,592,421)</u>	<u>(1,701,817)</u>	<u>(969,263)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of debt	-	-	-	-	2,035,000
Transfers in	173,506	-	288,128	461,634	392,574
Transfers out	<u>(226,144)</u>	<u>-</u>	<u>-</u>	<u>(226,144)</u>	<u>(230,926)</u>
Total other financing sources (uses)	<u>(52,638)</u>	<u>-</u>	<u>288,128</u>	<u>235,490</u>	<u>2,196,648</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(262,059)</u>	<u>100,025</u>	<u>(1,304,293)</u>	<u>(1,466,327)</u>	<u>1,227,385</u>
FUND BALANCES, BEGINNING	<u>1,409,013</u>	<u>457,620</u>	<u>1,704,905</u>	<u>3,571,538</u>	<u>2,344,153</u>
FUND BALANCES, ENDING	<u>\$ 1,146,954</u>	<u>\$ 557,645</u>	<u>\$ 400,612</u>	<u>\$ 2,105,211</u>	<u>\$ 3,571,538</u>

## **NONMAJOR SPECIAL REVENUE FUNDS**

### **School District Maintenance Ward 1, No. 1, No. 3, No. 5, No. 25, and No. 4A Funds**

To account for the various school districts proceeds of ad valorem taxes levied for maintaining and improving schools within each district.

### **School Food Service Fund**

The school lunch program provides nourishing morning and noon meals for students in all grades. This program is supplemented by both federal and state funds that are based on reimbursement and participation.

### **Title II of the Education for Economic Security Act (EESA)**

A federally funded program to the School Board for projects which are designed to improve the skills of teachers and instruction in the area of mathematics, science, computer learning and foreign languages and increase the accessibility of such instruction to all students.



**NONMAJOR SPECIAL REVENUE FUNDS**

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Nonmajor Special Revenue Funds

Combining Balance Sheet  
June 30, 2012  
With Comparative Totals for June 30, 2011

	School District Maintenance					
	Ward 1	No. 1	No. 3	No. 5	No. 25	No. 4A
<b>ASSETS</b>						
Cash and interest-bearing deposits	\$ -	\$499,099	\$333,421	\$320,977	\$103,070	\$107,669
Receivables:						
Due from other funds	-	-	-	-	458	-
Due from other governmental units	-	-	22,244	-	-	-
Other receivables	-	-	-	-	-	-
Inventories, at cost	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$499,099</u>	<u>\$355,665</u>	<u>\$320,977</u>	<u>\$103,528</u>	<u>\$107,669</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts and other payables	\$ 7,122	\$ 1,147	\$ 44,037	\$ 9,212	\$ 13,865	\$ 1,281
Due to other funds	<u>13,729</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>20,851</u>	<u>1,147</u>	<u>44,037</u>	<u>9,212</u>	<u>13,865</u>	<u>1,281</u>
Fund balances (deficit):						
Nonspendable	-	-	-	-	-	-
Assigned	<u>(20,851)</u>	<u>497,952</u>	<u>311,628</u>	<u>311,765</u>	<u>89,663</u>	<u>106,388</u>
Total fund balances	<u>(20,851)</u>	<u>497,952</u>	<u>311,628</u>	<u>311,765</u>	<u>89,663</u>	<u>106,388</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$499,099</u>	<u>\$355,665</u>	<u>\$320,977</u>	<u>\$103,528</u>	<u>\$107,669</u>

School Food Service	Education For Economic Security Act Title II	Totals	
		2012	2011
\$ 160,295	\$ 110,932	\$ 1,635,463	\$ 1,940,125
-	-	458	-
-	-	22,244	21,023
-	-	-	-
<u>45,787</u>	<u>-</u>	<u>45,787</u>	<u>28,728</u>
<u>\$ 206,082</u>	<u>\$ 110,932</u>	<u>\$ 1,703,952</u>	<u>\$ 1,989,876</u>
\$ 135,068	\$ -	\$ 211,732	\$ 222,547
<u>220,605</u>	<u>110,932</u>	<u>345,266</u>	<u>358,316</u>
<u>355,673</u>	<u>110,932</u>	<u>556,998</u>	<u>580,863</u>
45,787	-	45,787	28,728
<u>(195,378)</u>	<u>-</u>	<u>1,101,167</u>	<u>1,380,285</u>
<u>(149,591)</u>	<u>-</u>	<u>1,146,954</u>	<u>1,409,013</u>
<u>\$ 206,082</u>	<u>\$ 110,932</u>	<u>\$ 1,703,952</u>	<u>\$ 1,989,876</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended June 30, 2012  
With Comparative Totals for Year Ended June 30, 2011

	School District Maintenance					
	Ward 1	No. 1	No. 3	No. 5	No. 25	No. 4A
<b>Revenues:</b>						
Local sources -						
Ad valorem taxes	\$168,463	\$191,827	\$ 176,886	\$469,919	\$ 279,369	\$185,547
Interest earnings	2	-	110	87	29	99
Food service	-	-	-	-	-	-
Other	-	-	-	500	-	-
State sources -						
Equalization	-	-	-	-	-	-
Other	7,821	284	2,858	22,078	18,356	4,564
Federal sources						
	-	-	-	-	-	-
Total revenues	<u>176,286</u>	<u>192,111</u>	<u>179,854</u>	<u>492,584</u>	<u>297,754</u>	<u>190,210</u>
<b>Expenditures:</b>						
Current -						
Instruction:						
Regular programs	6,172	8,397	10,185	15,424	17,729	6,233
Special programs	-	-	-	-	-	-
Support services:						
General administration	6,016	7,031	6,039	19,251	9,467	8,008
School administration	77,685	49,621	49,869	213,579	141,488	72,313
Operation and maintenance of plant services	88,363	85,195	215,528	246,936	126,188	128,592
Non-instructional services:						
Food services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Total expenditures	<u>178,236</u>	<u>150,244</u>	<u>281,621</u>	<u>495,190</u>	<u>294,872</u>	<u>215,146</u>
Excess (deficiency) of revenues over expenditures	<u>(1,950)</u>	<u>41,867</u>	<u>(101,767)</u>	<u>(2,606)</u>	<u>2,882</u>	<u>(24,936)</u>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(213,672)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(213,672)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(1,950)</u>	<u>41,867</u>	<u>(101,767)</u>	<u>(2,606)</u>	<u>2,882</u>	<u>(238,608)</u>
Fund balances (deficit), beginning	<u>(18,901)</u>	<u>456,085</u>	<u>413,395</u>	<u>314,371</u>	<u>86,781</u>	<u>344,996</u>
Fund balances (deficit), ending	<u><u>\$(20,851)</u></u>	<u><u>\$497,952</u></u>	<u><u>\$ 311,628</u></u>	<u><u>\$311,765</u></u>	<u><u>\$ 89,663</u></u>	<u><u>\$106,388</u></u>

School Food Service	Education for Economic Security Act Title II	Totals	
		2012	2011
\$ -	\$ -	\$1,472,011	\$1,444,189
101	-	428	760
390,642	-	390,642	341,411
-	-	500	1,400
480,000	-	480,000	480,000
-	-	55,961	47,382
<u>1,630,404</u>	<u>282,695</u>	<u>1,913,099</u>	<u>2,119,268</u>
<u>2,501,147</u>	<u>282,695</u>	<u>4,312,641</u>	<u>4,434,410</u>
-	227,444	291,584	320,275
-	42,779	42,779	32,430
-	-	55,812	55,236
-	-	604,555	456,326
-	-	890,802	1,015,231
2,632,187	-	2,632,187	2,506,656
4,343	-	4,343	26,634
<u>2,636,530</u>	<u>270,223</u>	<u>4,522,062</u>	<u>4,412,788</u>
<u>(135,383)</u>	<u>12,472</u>	<u>(209,421)</u>	<u>21,622</u>
173,506	-	173,506	175,011
-	(12,472)	(226,144)	(21,071)
<u>173,506</u>	<u>(12,472)</u>	<u>(52,638)</u>	<u>153,940</u>
38,123	-	(262,059)	175,562
<u>(187,714)</u>	<u>-</u>	<u>1,409,013</u>	<u>1,233,451</u>
<u>\$ (149,591)</u>	<u>\$ -</u>	<u>\$1,146,954</u>	<u>\$1,409,013</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual  
Governmental Fund Types - Nonmajor Special Revenue Funds  
Year Ended June 30, 2012  
With Comparative Actual Amounts for Year Ended June 30, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
<b>Revenues:</b>				
Local sources	\$1,867,972	\$1,863,581	\$ (4,391)	\$1,787,760
State sources	529,396	535,961	6,565	527,382
Federal sources	1,629,089	1,913,099	284,010	2,119,268
Total revenues	<u>4,026,457</u>	<u>4,312,641</u>	<u>286,184</u>	<u>4,434,410</u>
<b>Expenditures:</b>				
Current -				
Instruction:				
Regular programs	42,820	291,584	(248,764)	320,275
Special programs	-	42,779	(42,779)	32,430
Support services:				
General administration	77,473	55,812	21,661	55,236
School administration	598,885	604,555	(5,670)	456,326
Operation and maintenance of plant services	768,965	890,802	(121,837)	1,015,231
Non-instructional services:				
Food services	2,636,487	2,632,187	4,300	2,506,656
Facilities acquisition and construction	326,933	4,343	322,590	26,634
Total expenditures	<u>4,451,563</u>	<u>4,522,062</u>	<u>(70,499)</u>	<u>4,412,788</u>
Excess (deficiency) of revenues over expenditures	<u>(425,106)</u>	<u>(209,421)</u>	<u>215,685</u>	<u>21,622</u>
<b>Other financing sources (uses):</b>				
Transfers in	173,507	173,506	(1)	175,011
Transfers out	-	(226,144)	(226,144)	(21,071)
Total other financing sources (uses)	<u>173,507</u>	<u>(52,638)</u>	<u>(226,145)</u>	<u>153,940</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(251,599)</u>	<u>(262,059)</u>	<u>(10,460)</u>	<u>175,562</u>
Fund balances, beginning	<u>1,409,013</u>	<u>1,409,013</u>	-	<u>1,233,451</u>
Fund balances, ending	<u>\$1,157,414</u>	<u>\$1,146,954</u>	<u>\$ (10,460)</u>	<u>\$1,409,013</u>

## **NONMAJOR DEBT SERVICE FUNDS**

### **School District - Ward I, No. 1, No. 3, No. 4, No. 5 and No. 25 Funds**

The debt service funds accumulate monies to pay outstanding bond issues of the respective school districts. The bonds are used to acquire and improve sites, school buildings, equipment, and furnishings. The debt issues are financed by a special property tax levy on property within the territorial limits of the appropriate school districts.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Nonmajor Debt Service Funds

Combining Balance Sheet  
June 30, 2012  
With Comparative Totals for June 30, 2011

	School Districts						Totals	
	Ward 1	No. 1	No. 3	No. 4	No. 5	No. 25	2012	2011
<b>ASSETS</b>								
Cash and interest-bearing deposits	\$ 665	\$ -	\$ 58,424	\$ 138,389	\$ 310,899	\$ 49,368	\$ 557,745	\$ 524,635
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 665</u>	<u>\$ -</u>	<u>\$ 58,424</u>	<u>\$ 138,389</u>	<u>\$ 310,899</u>	<u>\$ 49,368</u>	<u>\$ 557,745</u>	<u>\$ 524,635</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Due to other funds	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 67,015
<b>Fund balances (deficit):</b>								
Restricted	<u>665</u>	<u>(100)</u>	<u>58,424</u>	<u>138,389</u>	<u>310,899</u>	<u>49,368</u>	<u>\$ 557,645</u>	<u>457,620</u>
Total liabilities and fund balances	<u>\$ 665</u>	<u>\$ -</u>	<u>\$ 58,424</u>	<u>\$ 138,389</u>	<u>\$ 310,899</u>	<u>\$ 49,368</u>	<u>\$ 557,745</u>	<u>\$ 524,635</u>



ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended June 30, 2012  
With Comparative Totals for Year Ended June 30, 2011

	School Districts			
	Ward 1	No. 1	No. 3	No. 4
Revenues:				
Local sources -				
Ad valorem taxes	\$ 67	\$ -	\$ -	\$149,781
Use of money and property -				
Interest earnings	-	-	-	-
Total revenues	<u>67</u>	<u>-</u>	<u>-</u>	<u>149,781</u>
Expenditures:				
Support services - general				
administration	-	800	31	6,058
Debt service -				
Principal retirement	-	-	-	70,000
Interest and fiscal charges	-	-	-	63,131
Total expenditures	<u>-</u>	<u>800</u>	<u>31</u>	<u>139,189</u>
Excess (deficiency) of revenues				
over expenditures	<u>67</u>	<u>(800)</u>	<u>(31)</u>	<u>10,592</u>
Other financing sources (uses):				
Transfers out	-	-	-	-
Net change in fund balance	67	(800)	(31)	10,592
Fund balances (deficit), beginning	<u>598</u>	<u>700</u>	<u>58,455</u>	<u>127,797</u>
Fund balances (deficit), ending	<u>\$ 665</u>	<u>\$ (100)</u>	<u>\$ 58,424</u>	<u>\$ 138,389</u>

School Districts		Totals	
No. 5	No. 25	2012	2011
\$508,516	\$636,185	\$1,294,549	\$1,590,864
-	-	-	571
<u>508,516</u>	<u>636,185</u>	<u>1,294,549</u>	<u>1,591,435</u>
17,307	20,867	45,063	53,664
492,000	250,000	812,000	1,106,000
<u>25,395</u>	<u>248,935</u>	<u>337,461</u>	<u>346,390</u>
<u>534,702</u>	<u>519,802</u>	<u>1,194,524</u>	<u>1,506,054</u>
<u>(26,186)</u>	<u>116,383</u>	<u>100,025</u>	<u>85,381</u>
-	-	-	<u>(209,855)</u>
(26,186)	116,383	100,025	(124,474)
<u>337,085</u>	<u>(67,015)</u>	<u>457,620</u>	<u>582,094</u>
<u>\$310,899</u>	<u>\$ 49,368</u>	<u>\$ 557,645</u>	<u>\$ 457,620</u>

## **NONMAJOR CAPITAL PROJECTS FUNDS**

### **School District - Ward I, No. 1, No.4, No. 5, and No. 25 Funds**

The capital project funds account for district-wide construction and improvements of public school facilities. Financing is provided by the proceeds from the sale of general obligation bonds.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Nonmajor Capital Project Funds

Combining Balance Sheet  
June 30, 2012  
With Comparative Totals for June 30, 2011

	School Districts					Totals	
	Ward 1	No. 1	No. 4	No. 5	No. 25	2012	2011
<b>ASSETS</b>							
Cash and interest-bearing deposits	\$ 38,458	\$ 165,188	\$ 150,771	\$ -	\$ 79,167	\$ 433,584	\$ 1,792,486
Investments	-	-	-	124,364	-	124,364	124,210
Total assets	<u>\$ 38,458</u>	<u>\$ 165,188</u>	<u>\$ 150,771</u>	<u>\$ 124,364</u>	<u>\$ 79,167</u>	<u>\$ 557,948</u>	<u>\$ 1,916,696</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 157,336	\$ -	\$ -	\$ 157,336	\$ 211,791
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>157,336</u>	<u>-</u>	<u>-</u>	<u>157,336</u>	<u>211,791</u>
Fund balances:							
Restricted	38,458	165,188	(6,565)	124,364	79,167	400,612	1,704,905
Total liabilities and fund balances	<u>\$ 38,458</u>	<u>\$ 165,188</u>	<u>\$ 150,771</u>	<u>\$ 124,364</u>	<u>\$ 79,167</u>	<u>\$ 557,948</u>	<u>\$ 1,916,696</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Nonmajor Capital Project Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended June 30, 2012  
With Comparative Totals for Year Ended June 30, 2011

	School Districts					Totals	
	Ward 1	No. 1	No. 4	No. 5	No. 25	2012	2011
<b>Revenues:</b>							
Local sources-							
Interest earnings	\$ 14	\$ 49	\$ 151	\$ 154	\$ 26	\$ 394	\$ 5,636
Other	-	-	-	-	-	-	-
Total revenues	<u>14</u>	<u>49</u>	<u>151</u>	<u>154</u>	<u>26</u>	<u>394</u>	<u>5,636</u>
<b>Expenditures:</b>							
General administration	20,927	-	8,621	-	6,655	36,203	88,925
Facilities acquisition and construction	-	-	1,556,612	-	-	1,556,612	992,977
Total expenditures	<u>20,927</u>	<u>-</u>	<u>1,565,233</u>	<u>-</u>	<u>6,655</u>	<u>1,592,815</u>	<u>1,081,902</u>
Excess (deficiency) of revenues over expenditures	<u>(20,913)</u>	<u>49</u>	<u>(1,565,082)</u>	<u>154</u>	<u>(6,629)</u>	<u>(1,592,421)</u>	<u>(1,076,266)</u>
<b>Other financing sources:</b>							
Issuance of debt	-	-	-	-	-	-	2,035,000
Transfers in	-	-	288,128	-	-	288,128	217,563
Total other financing sources	<u>-</u>	<u>-</u>	<u>288,128</u>	<u>-</u>	<u>-</u>	<u>288,128</u>	<u>2,252,563</u>
Net change in fund balance	<u>(20,913)</u>	<u>49</u>	<u>(1,276,954)</u>	<u>154</u>	<u>(6,629)</u>	<u>(1,304,293)</u>	<u>1,176,297</u>
Fund balances, beginning	<u>59,371</u>	<u>165,139</u>	<u>1,270,389</u>	<u>124,210</u>	<u>85,796</u>	<u>1,704,905</u>	<u>528,608</u>
Fund balances, ending	<u>\$ 38,458</u>	<u>\$ 165,188</u>	<u>\$ (6,565)</u>	<u>\$ 124,364</u>	<u>\$ 79,167</u>	<u>\$ 400,612</u>	<u>\$ 1,704,905</u>

## **FIDUCIARY FUNDS**

### **AGENCY FUNDS**

#### **School Activity Funds**

To account for individual school monies on deposit in various bank accounts. While the school activity 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 Fund**

To account for the collection and distribution of sales and use taxes collected by the School Board on its behalf and on the behalf of the Allen Parish Police Jury and other taxing authorities within Allen Parish.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Fiduciary Funds  
Agency Funds

Combining Statement of Fiduciary Assets and Liabilities  
June 30, 2012  
With Comparative Totals for June 30, 2011

	School Activity Funds	Sales Tax Collection Fund	Totals	
			2012	2011
ASSETS				
Cash and interest-bearing deposits	<u>\$ 549,391</u>	<u>\$ 457,360</u>	<u>\$ 1,006,751</u>	<u>\$ 1,489,354</u>
Liabilities:				
Due to other governmental units	\$ -	\$ 457,360	\$ 457,360	\$ 938,679
School activity funds payable	<u>549,391</u>	<u>-</u>	<u>549,391</u>	<u>550,675</u>
Total liabilities	<u>\$ 549,391</u>	<u>\$ 457,360</u>	<u>\$ 1,006,751</u>	<u>\$ 1,489,354</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Agency Fund  
School Activity Funds

Schedule of Changes in Deposits Due to Others  
Year Ended June 30, 2012

<u>School</u>	<u>Balance July 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2012</u>
Elizabeth High	\$ 54,473	\$ 141,234	\$ 126,952	\$ 68,755
Fairview High	82,295	167,519	156,932	92,882
Kinder Elementary	40,568	107,309	111,329	36,548
Kinder High	114,152	362,148	363,341	112,959
Kinder Middle	59,905	107,050	108,702	58,253
Oakdale Elementary	46,109	108,423	121,078	33,454
Oakdale Junior High	18,781	53,221	49,338	22,664
Oakdale High	3,767	127,733	127,529	3,971
Oberlin Elementary	39,945	66,967	66,100	40,812
Oberlin High	64,043	249,226	280,706	32,563
Reeves High	<u>26,637</u>	<u>165,718</u>	<u>145,825</u>	<u>46,530</u>
Total balances	<u>\$550,675</u>	<u>\$1,656,548</u>	<u>\$1,657,832</u>	<u>\$549,391</u>



ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Agency Fund  
Sales Tax Collection Fund

Schedule of Changes in Deposit Balances  
Years Ended June 30, 2012 and 2011

	2012	2011
Deposits, beginning	\$ 938,679	\$ 895,162
Additions:		
Sales tax collections	13,452,801	12,744,338
Use of money and property - interest earnings	-	475
Total additions	13,452,801	12,744,813
Total	14,391,480	13,639,975
Reductions:		
Transfers to -		
General Fund:		
Sales tax	7,278,682	6,608,327
Collection fees	125,652	119,092
Other taxing authorities	6,496,834	5,935,626
Sales tax audit fees and commissions	32,952	38,251
Total reductions	13,934,120	12,701,296
Deposits, ending	\$ 457,360	\$ 938,679

**INTERNAL CONTROL, COMPLIANCE  
AND  
OTHER GRANT INFORMATION**

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**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***

Mr. Michael Doucet, Superintendent,  
and Members of the Allen Parish School Board  
Oberlin, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Allen Parish School Board, (the School Board) as of and for the year ended June 30, 2012, which collectively comprise the School Board's basic financial statements and have issued our report thereon dated November 30, 2012. 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**

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying summary schedule of current and prior year audit findings and corrective action plan, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

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 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. We consider the deficiency described in the accompanying summary schedule of current and prior year audit findings and

corrective action plan as item 12-1(IC) to be a material weakness.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 summary schedule of current and prior year audit findings and corrective action plan. We did not audit the School Board's responses and, accordingly, we express no opinion on them.

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

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Oberlin, Louisiana  
November 30, 2012

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITORS' 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

Mr. Michael Doucet, Superintendent,  
and Members of the Allen Parish School Board  
Oberlin, Louisiana

### Compliance

We have audited Allen Parish School Board's (the School Board) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the School Board's major federal programs for the year ended June 30, 2012. 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 Allen Parish School Board complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

### Internal Control Over Compliance

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 the requirements that could have a direct and material effect on a major federal program in order to determine the 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 weaknesses in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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 defined above.

#### **Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Allen Parish School Board as of and for the year ended June 30, 2012, and have issued our report thereon dated November 30, 2012, which contained unqualified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Board's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

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

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Oberlin, Louisiana  
November 30, 2012

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Pass-through Identifying Number 2012	CFDA Number	Revenue Recognized	Expenditures
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>				
Passed through Louisiana Department of Agriculture and Forestry: Food Distribution Program	N/A	10.555	\$ 136,589	\$ 136,589
Passed through Louisiana Department of Education: National School Breakfast Program	N/A	10.553	361,316	361,316
National School Lunch Program	N/A	10.555	<u>1,132,499</u>	<u>1,132,499</u>
Total United States Department of Agriculture			<u>1,630,404</u>	<u>1,630,404</u>
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>				
Passed through Louisiana Department of Education: Adult Education - State Grant Program	27-12-44-02	84.002	45,187	45,187
IASA Title I *	28-12-11-02	84.010	1,267,374	1,267,374
ARRA - IASA Title I *	28-09-A1-02	84.389	6,479	6,479
Special Education - IDEA - Part B *	28-12-131-02	84.027	835,662	835,662
ARRA - Special Education - IDEA - Part B *	28-09-A1-02	84.392	73	73
Special Education - Preschool *	28-12-P1-02	84.173	24,044	24,044
Title II, Part A, Teacher and Principal Training & Recruiting	28-12-50-02	84.367	282,695	282,695
Indian Education Grants to Local Educational Agencies	N/A	84.060	7,587	7,587
Rural Education Achievement Program	28-12-RIE-02	84.358	102,304	102,304
Education Jobs Fund	28-11-EJ-02	84.410A	17,916	17,916
Education Jobs Fund	28-11-EK-02	84.410A	4,125	4,125
Career and Technical Education - Basic Grants to States	28-12-02-02	84.048	<u>50,232</u>	<u>50,232</u>
Total United States Department of Education			<u>2,643,678</u>	<u>2,643,678</u>
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through Louisiana Department of Education: Strategies to Empower People - STEEP *	28-12-44-02	93.558	2,782	2,782
Jobs for American Graduates *	28-12-JS-02	93.558	50,000	50,000
LA4 Early Childhood *	28-12-36-02	93.558	512,368	512,368
ARRA - Prevention and Wellness - State, Territories and Pacific Islands	N/A	93.723	<u>5,600</u>	<u>5,600</u>
Total United States Department of Health and Human Services			<u>570,750</u>	<u>570,750</u>
Total federal financial assistance			<u>\$4,844,832</u>	<u>\$4,844,832</u>

\*Indicates grants regarded as major federal financial assistance programs.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2012

(1) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards presents the federal grant activity of the Allen Parish School Board and is presented on the modified accrual basis of accounting, which is described in Note 1 to the basic financial statements for the year ended June 30, 2012. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

(2) Commodities

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2012, the School Board had \$45,787 of commodities inventory remaining.

(3) Relationship to Fund Financial Statements

Federal financial assistance revenues are reported in the Allen Parish School Board's fund financial statements as follows:

From Federal Sources:

General Fund	\$ 105,086
Special Revenue Funds	<u>4,739,746</u>
Total	<u>\$4,844,832</u>



ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended June 30, 2012

Part I. Summary of Auditors' Results:

1. An unqualified report was issued on the financial statements.
2. One deficiency in internal control was disclosed by the audit of the financial statements. This deficiency was considered to be a material weakness.
3. There were no instances of noncompliance disclosed by the audit of the financial statements.
4. No significant deficiencies in internal control over the major programs were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major programs.
6. The audit disclosed no finding required to be reported under Section 510(a) of Circular A-133.
7. The major programs were:
  - U.S. Department of Education: Passed through Louisiana Department of Education:
    - IASA Title I CFDA #84.010
    - IASA Title I - ARRA CFDA #84.389
    - Special Education – IDEA – Part B CFDA #84.027
    - Special Education – Preschool CFDA #84.173
    - Special Education – Preschool – ARRA CFDA #84.392
  - U.S. Department of Health and Human Services
    - Strategies to Empower People (STEP) CFDA #93.558
    - Jobs for American Graduates CFDA #93.558
    - LA4 Early Childhood CFDA #93.558
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of Circular A-133 was \$300,000.
9. The auditee did not qualify as a low-risk auditee under Section 530 of Circular A-133.

Part II. Findings which are required to be reported in accordance with generally accepted governmental auditing standards:

A. Compliance Findings –

There were no instances of noncompliance disclosed by the audit of the financial statements.

(continued)

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended June 30, 2012

B. Internal Control Findings –

One deficiency in internal control was disclosed by the audit of the financial statements. This deficiency was considered to be a material weakness. See Item 12-1(IC) on the Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan.

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in Section 510(a) of Circular A-133:

There were no significant deficiencies or instances of material noncompliance noted during the audit.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended June 30, 2012

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Date of Completion</u>
CURRENT YEAR (6/30/12) --						
<u>Compliance:</u>						
		There were no compliance findings to be reported.				
<u>Internal Control:</u>						
<u>12-1(IC)</u>	1992	Due to the small number of employees, the School Board did not have adequate segregation of functions within the accounting systems of its activity funds.		The School Board reviews its internal control structure on an on-going basis and will make improvements necessary to achieve greater segregation of duties in its accounting system where possible after determining the cost/benefit factors. Management has instructed its central office accounting staff to begin preparing bank reconciliations for the activity funds. Internal audits will be conducted annually to improve internal controls at the school activity fund level.	Wilfred Bourne, Business Manager	06/30/13

(continued)

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan (continued)  
Year Ended June 30, 2012

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Date of Completion
<b>PRIOR YEAR (6/30/11) --</b>						
<b><u>Compliance:</u></b>						
<u>11-1(C)</u>	2011	Louisiana Revised Statute 47:337.26 sets forth the requirements for entities that contract with private auditing firms that audit local sales and use taxes. The compensation for these contracts must be paid on an hourly basis and not as a percentage of taxes collected. The Allen Parish School Board had an active contract with a private auditing firm that was billing as a percent of taxes collected.	Yes	Management, with input from legal counsel, has restructured the contract with the auditing firm so that it adheres to the requirements as set forth in Louisiana Revised Statute 47:337.26.	Wilfred Bourne, Business Manager	06/30/12
<b><u>Internal Control:</u></b>						
<u>11-2(1C)</u>	1992	Due to the small number of employees, the School Board did not have adequate segregation of functions within the accounting systems of its activity funds. Additionally, during testing of internal control procedures for the schools tested, several deficiencies were noted. (1) Collections from fundraisers are not adequately accounted for. (2) Disbursements are not adequately accounted for. (3) Fundraisers are not being properly approved by principals.	Partial	The School Board is implementing procedures to correct these items as follows: (1) Training for secretaries and principals will be conducted to inform them of the proper internal control procedures required to adequately approve, collect and disburse funds for fundraisers. (2) Central office staff will monitor the schools monthly in order to ensure compliance with required internal control procedures.	Wilfred Bourne, Business Manager	06/30/12

**ALLEN PARISH SCHOOL BOARD**

**SPECIAL AGREED-UPON PROCEDURES  
REPORT ON SCHOOL BOARD  
PERFORMANCE MEASURES**

Fiscal Year Ended June 30, 2012

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*

Tynes E. Mixon, Jr., CPA  
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Albert R. Leger, CPA, PFS, CSA\*  
Penny Angelle Scruggins, CPA  
Christine L. Cousin, CPA  
Mary T. Thibodeaux, CPA  
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Mandi E. Self, CPA  
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Wanda F. Arcement, CPA, CVA  
Kristin B. Dauzat, CPA  
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Carolyn C. Anderson, CPA

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

Mr. Michael K. Doucet, Superintendent  
and Members of the Allen Parish School Board  
Oberlin, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Allen Parish School Board 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 Allen Parish 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) Bulletin. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. 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:

### I. 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.

There were no exceptions noted.

**II. 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, Assistant Principals, and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1st.

There were no exceptions noted.

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

There were no exceptions noted.

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

There were no exceptions noted.

**III. 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 I Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

There were no exceptions noted.

**IV. Experience of Public Principals, Assistant 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.

There were no exceptions noted.

**V. Public School Staff Data: Average Salaries (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.

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

There were no exceptions noted.

**VI. 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 10 classes to the October 1st roll books for those classes and determined if the class was properly classified on the schedule.

There were no exceptions noted.

**VII. 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 Allen Parish School Board.

There were no exceptions noted.

**VIII. 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 Allen Parish School Board.

There were no exceptions noted.

**IX. The iLeap 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 Allen Parish School Board.

There were no exceptions noted.

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



This report is intended solely for the use of management of Allen 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.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Oberlin Louisiana  
November 30, 2012

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 1

General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
For the Year Ended June 30, 2012

**General Fund Instructional and Equipment Expenditures**

General fund instructional expenditures:

Teacher and student interaction activities:

Classroom teacher salaries	\$ 16,130,648
Other instructional staff activities	1,357,706
Instructional staff employee benefits	5,691,956
Purchased professional and technical services	48,797
Instructional materials and supplies	446,256

Total teacher and student interaction activities \$ 23,675,363

Other instructional activities

67,794

Pupil support services

2,315,206

Less: Equipment for pupil support services

-

Net pupil support services

2,315,206

Instructional staff services

1,695,267

Less: Equipment for instructional staff services

-

Net instructional staff services

1,695,267

School Administration

2,591,309

Less: Equipment for School Administration

-

Net school administration

2,591,309

Total general fund instructional expenditures

\$ 30,344,939

Total general fund equipment expenditures

\$ -

**Certain Local Revenue Sources**

Local taxation revenue:

Constitutional ad valorem taxes	\$ 317,971
Renewable ad valorem taxes	382,606
Debt Service ad valorem taxes	-
Up to 1% of collections by the Sheriff on taxes other than school taxes	122,638
Sales and use taxes	7,172,089
Total local taxation revenue	\$ 7,995,304

Local earnings on investment in real property:

Earnings from 16th section property	\$ -
Earnings from other real property	-
Total local earnings on investment in real property	\$ -

State revenue in lieu of taxes:

Revenue sharing - constitutional tax	\$ 25,155
Revenue sharing - other taxes	26,922
Revenue sharing - excess portion	-
Other revenue in lieu of taxes	-
Total state revenue in lieu of taxes	\$ 52,077

Nonpublic textbook revenue

\$ -

Nonpublic transportation revenue

\$ -

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 2

Education Levels of Public School Staff  
As of October 1, 2011

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	-	-	-	-	-	-	-	-
Bachelor's degree	248	77.02%	-	-	-	-	-	-
Master's degree	63	19.57%	-	-	15	65.22%	-	-
Master's degree + 30	8	2.48%	-	-	7	30.43%	-	-
Specialist in education	3	0.93%	-	-	1	4.35%	-	-
Ph. D. or Ed. D.	-	-	-	-	-	-	-	-
Total	322	100.00%	-	-	23	100.00%	-	-

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 3

Number and Type of Public Schools  
For the Year Ended June 30, 2012

Type	Number
Elementary	3
Middle/Junior High	2
Secondary	3
Combination	4
Total	12

Note: Schools opened or closed during the fiscal year are included on this schedule.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 4

Experience of Public Principals, Assistant Principals and Full-time Classroom Teachers  
As of October 1, 2011

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant principals	-	-	1	1	5	2	2	11
Principals	-	-	-	-	4	4	4	12
Classroom teachers	32	29	96	51	47	34	33	322
Total	32	29	97	52	56	40	39	345

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 5

Public School Staff Data: Average Salaries  
For the Year Ended June 30, 2012

Classroom Teachers  
Excluding ROTC,  
Rehired Retirees,  
and Flagged Salary  
Reductions

All Classroom  
Teachers

Average classroom teachers' salary including extra compensation	44,544	44,544
Average classroom teachers' salary excluding extra compensation	43,802	43,802
Number of teacher full-time equivalents (FTEs) used in computation of average salaries	348	348

Note: Figures reported include all sources of funding (i.e., federal, state, and local) but exclude stipends and employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave); and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 6

Class Size Characteristics  
As of October 1, 2011

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	72.0%	349	23.9%	116	2.9%	14	1.2%	6
Elementary activity classes	69.2%	45	21.5%	14	3.1%	2	6.2%	4
Middle/Junior High	81.8%	279	17.9%	61	0.3%	1	0.0%	-
Middle/Junior High activity classes	75.9%	44	15.5%	9	6.9%	4	1.7%	1
High	83.1%	388	16.3%	76	0.6%	3	0.0%	-
High activity classes	91.9%	79	7.0%	6	1.2%	1	0.0%	-
Combination	67.0%	301	21.8%	98	10.9%	49	0.2%	1
Combination activity classes	82.1%	55	10.4%	7	6.0%	4	1.5%	1

**Note:**

The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

Louisiana Educational Assessment Program (LEAP) for the 21st Century  
For the Year Ended June 30, 2012

District Achievement Level Results	English Language Arts						Mathematics					
	2012		2011		2010		2012		2011		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	27	8%	21	7%	20	6%	47	15%	22	7%	28	8%
Mastery	117	36%	86	29%	76	22%	104	32%	73	24%	83	24%
Basic	137	43%	142	47%	168	49%	128	40%	154	52%	163	47%
Approaching basic	32	10%	38	13%	63	18%	29	9%	29	10%	48	14%
Unsatisfactory	8	2%	12	4%	18	5%	13	4%	21	7%	24	7%
<b>Total</b>	<b>321</b>		<b>299</b>		<b>345</b>		<b>321</b>		<b>299</b>		<b>346</b>	

District Achievement Level Results	Science						Social Studies					
	2012		2011		2010		2012		2011		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	29	9%	7	2%	11	3%	9	3%	11	4%	11	3%
Mastery	78	24%	65	22%	58	17%	75	23%	61	20%	63	18%
Basic	165	51%	181	61%	174	50%	190	59%	191	64%	212	61%
Approaching basic	44	14%	37	12%	82	24%	35	11%	28	9%	39	11%
Unsatisfactory	5	2%	9	3%	22	6%	12	4%	8	3%	21	7%
<b>Total</b>	<b>321</b>		<b>299</b>		<b>347</b>		<b>321</b>		<b>299</b>		<b>346</b>	

District Achievement Level Results	English Language Arts						Mathematics					
	2012		2011		2010		2012		2011		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	12	4%	12	4%	15	5%	9	3%	12	4%	14	4%
Mastery	56	20%	65	23%	48	14%	12	4%	18	7%	13	4%
Basic	127	45%	129	48%	179	54%	166	59%	170	63%	205	62%
Approaching basic	76	27%	59	22%	81	24%	71	25%	54	19%	70	21%
Unsatisfactory	12	4%	8	3%	10	3%	25	9%	18	7%	31	9%
<b>Total</b>	<b>283</b>		<b>271</b>		<b>333</b>		<b>283</b>		<b>272</b>		<b>333</b>	

District Achievement Level Results	Science						Social Studies					
	2012		2011		2010		2012		2011		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	15	5%	3	1%	6	2%	14	5%	12	4%	3	1%
Mastery	76	27%	88	32%	48	15%	58	21%	57	21%	39	12%
Basic	95	34%	118	44%	185	55%	123	44%	148	55%	206	62%
Approaching basic	78	28%	55	20%	81	24%	70	25%	48	18%	61	18%
Unsatisfactory	18	6%	7	3%	14	4%	17	6%	6	2%	25	7%
<b>Total</b>	<b>282</b>		<b>271</b>		<b>334</b>		<b>282</b>		<b>271</b>		<b>334</b>	



ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 8

The Graduation Exit Exam for the 21st Century  
For the Year Ended June 30, 2012

District Achievement Level Results	English Language Arts						Mathematics					
	2012		2011		2010		2012		2011		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>												
Advanced	-	0%	2	1%	7	3%	-	0%	28	10%	39	15%
Mastery	2	17%	36	13%	39	15%	1	14%	46	17%	61	23%
Basic	2	17%	121	45%	143	55%	1	14%	123	44%	107	42%
Approaching basic	3	25%	86	32%	50	19%	2	29%	40	14%	24	9%
Unsatisfactory	5	42%	24	9%	20	8%	3	43%	41	15%	29	11%
<b>Total</b>	<b>12</b>		<b>269</b>		<b>259</b>		<b>7</b>		<b>278</b>		<b>260</b>	

District Achievement Level Results	Science						Social Studies					
	2012		2011		2010		2012		2011		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>												
Advanced	25	10%	16	7%	4	2%	7	3%	3	1%	-	0%
Mastery	56	21%	61	26%	37	17%	20	8%	18	8%	16	8%
Basic	121	46%	110	47%	85	40%	154	59%	152	65%	123	57%
Approaching basic	35	13%	30	13%	69	32%	62	24%	38	16%	56	26%
Unsatisfactory	26	10%	18	8%	20	9%	20	8%	24	10%	20	9%
<b>Total</b>	<b>263</b>		<b>235</b>		<b>215</b>		<b>263</b>		<b>235</b>		<b>215</b>	

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

iLeap Tests Schedule 9  
For the Year Ended June 30, 2012

District Achievement Level Results	English Language Arts 2012		Mathematics 2012		Science 2012		Social Studies 2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	17	6%	39	13%	17	6%	5	2%
Mastery	76	25%	91	30%	90	30%	85	28%
Basic	140	46%	134	44%	136	45%	144	48%
Approaching basic	49	16%	21	7%	52	17%	53	17%
Unsatisfactory	21	7%	18	6%	8	3%	16	5%
<b>Total</b>	<b>305</b>		<b>305</b>		<b>305</b>		<b>305</b>	

District Achievement Level Results	English Language Arts 2012		Mathematics 2012		Science 2012		Social Studies 2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	4	1%	6	2%	8	3%	17	6%
Mastery	62	23%	27	10%	56	20%	79	29%
Basic	143	52%	157	57%	156	57%	136	50%
Approaching basic	46	17%	47	17%	44	16%	30	11%
Unsatisfactory	20	7%	37	14%	10	4%	12	4%
<b>Total</b>	<b>275</b>		<b>274</b>		<b>274</b>		<b>274</b>	

District Achievement Level Results	English Language Arts 2012		Mathematics 2012		Science 2012		Social Studies 2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	13	4%	18	5%	12	4%	25	8%
Mastery	80	24%	29	9%	77	23%	48	14%
Basic	164	49%	201	60%	175	53%	190	57%
Approaching basic	51	15%	51	15%	55	17%	56	17%
Unsatisfactory	25	8%	35	10%	13	4%	13	4%
<b>Total</b>	<b>333</b>		<b>334</b>		<b>332</b>		<b>332</b>	

District Achievement Level Results	English Language Arts 2012		Mathematics 2012		Science 2012		Social Studies 2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	17	6%	18	6%	7	2%	18	6%
Mastery	71	23%	53	17%	81	27%	54	18%
Basic	152	50%	156	51%	135	44%	150	49%
Approaching basic	50	16%	52	17%	70	23%	51	17%
Unsatisfactory	16	5%	28	9%	12	4%	32	10%
<b>Total</b>	<b>306</b>		<b>307</b>		<b>305</b>		<b>305</b>	

(continued)

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

iLeap Tests Schedule 9 (continued)  
For the Year Ended June 30, 2012

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	21	7%	52	16%	35	11%	17	5%
Mastery	79	25%	66	21%	76	24%	79	25%
Basic	139	43%	146	46%	146	46%	162	51%
Approaching basic	60	19%	38	12%	55	17%	46	14%
Unsatisfactory	21	7%	18	6%	8	3%	16	5%
<b>Total</b>	<b>320</b>		<b>320</b>		<b>320</b>		<b>320</b>	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	16	5%	17	5%	24	7%	20	6%
Mastery	71	21%	57	11%	83	24%	85	25%
Basic	163	48%	179	53%	149	44%	176	52%
Approaching basic	64	19%	58	17%	66	19%	39	11%
Unsatisfactory	26	8%	49	14%	18	5%	20	6%
<b>Total</b>	<b>340</b>		<b>340</b>		<b>340</b>		<b>340</b>	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	13	4%	21	7%	25	8%	30	10%
Mastery	73	24%	35	11%	58	19%	49	16%
Basic	185	61%	172	56%	167	55%	164	54%
Approaching basic	31	10%	41	13%	50	16%	51	17%
Unsatisfactory	3	1%	36	12%	5	2%	11	4%
<b>Total</b>	<b>305</b>		<b>305</b>		<b>305</b>		<b>305</b>	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	26	9%	18	6%	11	4%	17	6%
Mastery	69	24%	37	13%	52	18%	51	18%
Basic	124	44%	152	53%	147	52%	141	49%
Approaching basic	53	19%	50	18%	53	19%	43	15%
Unsatisfactory	13	5%	28	10%	22	8%	33	12%
<b>Total</b>	<b>285</b>		<b>285</b>		<b>285</b>		<b>285</b>	

(continued)

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

iLeap Tests Schedule 9 (continued)  
For the Year Ended June 30, 2012

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	12	4%	30	10%	13	4%	9	3%
Mastery	57	19%	66	22%	67	22%	43	14%
Basic	148	49%	136	45%	164	54%	176	58%
Approaching basic	62	21%	49	16%	49	17%	50	17%
Unsatisfactory	22	7%	20	7%	8	3%	23	8%
<b>Total</b>	<b>301</b>		<b>301</b>		<b>301</b>		<b>301</b>	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	7	2%	20	6%	9	3%	31	10%
Mastery	64	20%	48	15%	70	22%	57	18%
Basic	166	52%	165	52%	159	50%	177	55%
Approaching basic	60	19%	56	18%	71	22%	38	12%
Unsatisfactory	22	7%	30	9%	10	3%	16	5%
<b>Total</b>	<b>319</b>		<b>319</b>		<b>319</b>		<b>319</b>	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	22	8%	18	6%	18	7%	37	13%
Mastery	77	27%	42	16%	74	26%	44	15%
Basic	147	52%	165	58%	123	43%	140	49%
Approaching basic	31	11%	35	12%	54	19%	50	18%
Unsatisfactory	7	2%	24	8%	15	5%	13	5%
<b>Total</b>	<b>284</b>		<b>284</b>		<b>284</b>		<b>284</b>	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	20	7%	18	7%	10	3%	5	2%
Mastery	70	26%	42	15%	67	25%	40	15%
Basic	131	48%	150	55%	130	48%	163	60%
Approaching basic	38	14%	46	17%	51	19%	47	16%
Unsatisfactory	14	5%	17	6%	15	5%	18	7%
<b>Total</b>	<b>273</b>		<b>273</b>		<b>273</b>		<b>273</b>	

District Achievement Level Results	English Language Arts		Mathematics	
	2010		2010	
Students	Number	Percent	Number	Percent
<b>Grade 9</b>				
Advanced	7	2%	25	8%
Mastery	43	14%	34	11%
Basic	171	56%	133	45%
Approaching basic	71	24%	58	19%
Unsatisfactory	11	4%	53	17%
<b>Total</b>	<b>303</b>		<b>303</b>	