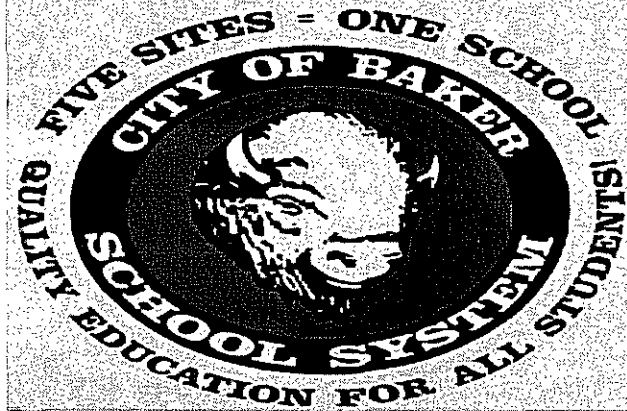


# CITY OF BAKER SCHOOL BOARD



## ANNUAL FINANCIAL REPORT

AS OF AND FOR THE  
YEAR ENDED JUNE 30, 2011

Superintendent  
Ulysses Joseph

Board Members  
Doris Alexander  
Shona Boxie  
Dana Carpenter  
Elaine G. Davis  
Troy Watson

### **Our Mission**

The City of Baker School System shall provide a quality education for all students by creating a learning community that will prepare them for their roles as life-long learners and high-achieving citizens in a global society.

**CITY OF BAKER SCHOOL BOARD  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2011**

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**CITY OF BAKER SCHOOL BOARD  
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**BASIC FINANCIAL STATEMENTS**

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**MARY SUE STAGES, CPA**  
**A PROFESSIONAL ACCOUNTING CORPORATION**

.....  
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Baker, Louisiana 70704-0030  
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*Louisiana Society of Certified Public Accountants*  
*American Institute of Certified Public Accountants*  
*Association of Governmental Accountants*  
*Governmental Audit Quality Control Center*

**INDEPENDENT AUDITORS' REPORT**

Mr. Ulysses Joseph, Superintendent  
and the Members of the Baker School Board  
City of Baker School Board  
P. O. Box 680  
Baker, Louisiana 70704-0680

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the City of Baker School Board as of and for the year ended June 30, 2011, which collectively comprise the City of Baker School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Baker School Board's management. Our responsibility is to express an opinion 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 of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

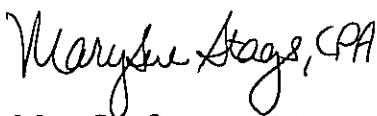
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the City of Baker School Board as of June 30, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2011, on our consideration of the City of Baker School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The required supplementary information, as listed in the table of contents, is not a required part of the basic financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Baker School Board's basic financial statements. The combining fund statements, supplementary schedules and information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole. The state reporting section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Mary Sue Stages, CPA  
A Professional Accounting Corporation  
December 16, 2011

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**REQUIRED SUPPLEMENTAL INFORMATION**  
**(PART 1 OF 2)**

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**CITY OF BAKER SCHOOL BOARD  
MANAGEMENTS' DISCUSSION & ANALYSIS  
JUNE 30, 2011**

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As management of the City of Baker School Board, we offer readers of the City of Baker School Board's financial statements this narrative overview and analysis of the financial activities of the City of Baker School Board for the fiscal year ended June 30, 2011. The emphasis of discussions about these statements will be on current year data.

This discussion and analysis of the City of Baker School Board's financial statements provide an overview of its financial activities for the year.

**Financial Highlights**

- Assets exceeded liabilities by \$13,436,012 at June 30, 2011
- Net assets not otherwise restricted was \$11,571,518 at June 30, 2011
- There is no long-term debt with the exception of employee related leave and benefits and provisions for existing/potential litigation estimated as of year-end

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the City of Baker School Board's basic financial statements. The City of Baker School Board's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Baker School Board's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the City of Baker School Board's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City of Baker School Board is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the City of Baker School Board that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Baker School

**CITY OF BAKER SCHOOL BOARD  
MANAGEMENTS' DISCUSSION & ANALYSIS  
JUNE 30, 2011**

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Board include public education and related student activities.

The government-wide financial statements can be found on pages 10-11 of this report.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Baker School Board, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Baker School Board can be divided into two categories: governmental funds and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Baker School Board maintains a general fund, school improvement, food services and numerous non-major governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the general fund, Title I school improvement fund and food services fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Baker School Board adopts an annual budget for its general fund and special revenue funds. Budgetary comparison statements have been provided to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 13-16 of this report.

**Fiduciary funds.** Fiduciary funds report resources that are held for other parties and that cannot be used to support the City of Baker School Board's programs. Reporting for these types of funds is based on the flow of economic resources measurement focus and the accrual basis of accounting. The City of Baker School Board maintains one type of fiduciary fund – agency funds. Agency funds are created to

**CITY OF BAKER SCHOOL BOARD  
MANAGEMENTS' DISCUSSION & ANALYSIS  
JUNE 30, 2011**

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account for resources held on a temporary, purely custodial basis until such time, as determined by legal contract or circumstances, they are returned to their owner(s). The fiduciary fund statements can be found on page 17 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are indexed on page 19 and begin immediately after.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City of Baker School Board's budgetary comparison schedules for its governmental funds following the notes.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on budgetary comparison schedules. Combining and individual fund statements and schedules can be found beginning on page 38 of this report.

**Government-wide Financial Analysis**

The following is a summary of the City of Baker School Board's net assets:

**SUMMARY OF NET ASSETS  
Governmental Activities**

	<u>2011</u>	<u>2010</u>
<b>Assets:</b>		
Current and other assets	\$ 14,924,932.48	\$ 16,214,523.78
Capital assets, net	<u>1,650,625.36</u>	<u>1,554,601.48</u>
<b>Total Assets</b>	<b>16,575,557.84</b>	<b>17,769,125.26</b>
<b>Liabilities:</b>		
Other liabilities	1,758,753.45	836,287.63
Long-term liabilities	<u>1,380,792.49</u>	<u>1,043,120.71</u>
<b>Total Liabilities</b>	<b><u>3,139,545.94</u></b>	<b><u>1,879,408.34</u></b>
<b>Net Assets:</b>		
Investment in capital assets, net of related debt	1,641,989.29	1,554,601.48
Restricted	222,504.54	603,770.84
Unrestricted	<u>11,571,518.07</u>	<u>13,731,344.60</u>
<b>Total Net Assets</b>	<b><u>13,436,011.90</u></b>	<b><u>15,889,716.92</u></b>

**CITY OF BAKER SCHOOL BOARD  
MANAGEMENTS' DISCUSSION & ANALYSIS  
JUNE 30, 2011**

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By far the largest portion of the City of Baker School Board's net assets, \$11,571,518 or 86%, reflects its unrestricted net assets – that portion available for operations without legal restriction. An additional portion of the City of Baker School Board's net assets (\$222,505 or 2%) represents resources that are subject to external restrictions on how they may be used.

The following is a summary of the City of Baker School Board's changes in net assets:

**SUMMARY OF CHANGES IN NET ASSETS  
Governmental Activities**

	<u>2011</u>	<u>2010</u>
Revenues:		
Charges for services	\$ 60,854.42	\$ 85,463.41
Operating grants and Contributions	16,025,806.48	17,289,035.57
General revenues:		
Property taxes	1,867,251.58	1,952,937.26
Sales taxes	3,034,600.28	2,837,788.26
Other revenues, net	<u>75,192.19</u>	<u>292,954.20</u>
Total Revenues	21,063,704.95	22,458,178.70
Expenses:		
Instructional services	11,809,467.65	12,044,601.68
Support services	10,984,723.52	8,595,381.18
Depreciation	<u>723,218.80</u>	<u>188,322.19</u>
Total Expenses	<u>23,517,409.97</u>	<u>20,828,305.05</u>
Change in Net Assets	<u>(2,453,705.02)</u>	<u>1,629,873.65</u>

Revenues decreased by \$1,394,474 while expenditures increased by \$2,689,105 providing a decrease in net assets of \$2,453,705 compared to the increase of \$1,629,874 of the prior year. More than 25% of this negative impact is due to a drop in the MFP contribution.

**Capital Asset and Debt Administration**

*Capital Assets.* The City of Baker School Board's investment in capital assets as of June 30, 2011 and 2010, amounted to \$1,641,989 and \$1,554,601, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and furniture.

During the current year, there was \$819,243 in capital expenditures, primarily equipment to advance technology in the classroom.

**CITY OF BAKER SCHOOL BOARD  
MANAGEMENTS' DISCUSSION & ANALYSIS  
JUNE 30, 2011**

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Capital assets as of June 30, 2011, are detailed in the following table.

**CAPITAL ASSETS  
Net of Accumulated Depreciation  
Governmental Activities**

	<u>2011</u>	<u>2010</u>
Land	\$ 149,536.00	\$ 149,536.00
Buildings and improvements	785,743.82	1,168,284.70
Infrastructure	172,742.37	.00
Furniture and equipment	<u>542,603.17</u>	<u>236,780.78</u>
Total	<u>1,650,625.36</u>	<u>1,554,601.48</u>

Additional information on the City of Baker School Board's capital assets can be found in the notes to this report.

*Debt Administration.* At the end of the current fiscal year, the City of Baker School Board had no long-term bonded debt. Reported in the government-wide financial statements is \$1,380,792.49 long-term debt including employee-related obligations for unused leave and post-employment benefits of \$1,130,792 and a provision for legal exposure in the amount of \$250,000.

**Budgetary Highlights**

The School Board's revenues were short of budgeted amounts by \$144,948 or .68%. Expenditures were \$392,891 less than budgeted amounts providing a positive variance at year-end of \$247,943 more than was originally anticipated.

**Request for Information**

This financial report is designed to provide a general overview of the City of Baker School Board's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Ms. Sidney Stewart, Business Manager, City of Baker School Board, P. O. Box 680, Baker, Louisiana 70704-0680, (225) 774-5795.

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**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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**CITY OF BAKER SCHOOL BOARD  
STATEMENT OF NET ASSETS  
JUNE 30, 2011**

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<u>ASSETS</u>	<u>Governmental Activities</u>
Cash and cash equivalents	\$ 10,768,766.74
Investments	220,001.79
Receivables, net	484,083.50
Due from other funds	1,601,751.91
Prepaid expenses	1,938.75
Inventory, at cost	14,491.85
Restricted assets:	
Cash and cash equivalents	379,818.26
Receivables	1,454,079.68
Capital assets, net	<u>1,650,625.36</u>
Total Assets	16,575,557.84
 <u>LIABILITIES</u>	
Accounts payable	13,021.54
Payroll related payables	135,343.93
Retainage payable	8,636.07
Due to other funds	1,601,751.91
Claims and judgements	250,000.00
Compensated absences	456,051.71
Other post-employment benefits payable	<u>674,740.78</u>
Total Liabilities	<u>3,139,545.94</u>
 <u>NET ASSETS</u>	
Invested in capital assets, net of related debt	1,641,989.29
Restricted for:	
Inventories	14,491.85
School-based activities	208,012.69
Unrestricted	<u>11,571,518.07</u>
Total Net Assets	<u><u>13,436,011.90</u></u>

See Accompanying Notes and Independent Auditors' Report

**CITY OF BAKER SCHOOL BOARD**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2011**

<u>Functions/Programs</u>	Program Revenues			Net
<b>Governmental Activities</b>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
	\$	-	\$	Revenues (Expenses)
Instructional services	\$ 11,809,467.65	-	\$ 16,025,806.48	\$ 4,216,338.83
Support services	10,984,723.52	60,854.42	-	(10,923,869.10)
Depreciation	723,218.80	-	-	(723,218.80)
Total Governmental Activities	23,517,409.97	60,854.42	16,025,806.48	(7,430,749.07)
<b>General Revenues and Transfers</b>				
Taxes - property				1,867,251.58
Taxes - sales				3,034,600.28
Interest earned				19,038.91
Other revenues				56,153.28
			Total General Revenues and Transfers	4,977,044.05
				(2,453,705.02)
				15,889,716.92
				13,436,011.90

Change in Net Assets

Net Assets, beginning

Net Assets, ending

See Accompanying Notes and Independent Auditors' Report

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**FUND FINANCIAL STATEMENTS**

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**CITY OF BAKER SCHOOL BOARD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2011**

	General Fund	Title I School Imp Fund	Food Services	Other Governmental Funds	Total Governmental Funds
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 10,768,766.74	\$ -	\$ -	\$ -	\$ 10,768,766.74
Investments	220,001.79	-	-	-	220,001.79
Receivables, net	483,849.55	-	233.95	-	484,083.50
Due from other funds	1,601,751.91	-	-	-	1,601,751.91
Prepaid expenses	1,401.95	-	-	536.80	1,938.75
Inventory, at cost	-	-	14,491.85	-	14,491.85
Restricted assets:					
Cash and cash equivalents	-	7,339.90	273,457.86	99,020.50	379,818.26
Receivables, net	-	614,644.73	115,145.96	724,288.99	1,454,079.68
<b>TOTAL ASSETS</b>	<b>13,075,771.94</b>	<b>621,984.63</b>	<b>403,329.62</b>	<b>823,846.29</b>	<b>14,924,932.48</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>					
<b>Liabilities:</b>					
Accounts payable	11,002.70	-	-	2,018.84	13,021.54
Payroll related payables	135,343.93	-	-	-	135,343.93
Retainage payable	8,636.07	-	-	-	8,636.07
Due to other funds	-	739,823.30	183,226.09	678,702.52	1,601,751.91
<b>Total Liabilities</b>	<b>154,982.70</b>	<b>739,823.30</b>	<b>183,226.09</b>	<b>680,721.36</b>	<b>1,758,753.45</b>
<b>Fund Balances (Deficit):</b>					
Non-spendable	-	-	14,491.85	-	14,491.85
Restricted	-	(117,838.67)	205,611.68	143,124.93	230,897.94
Committed	432,257.63	-	-	-	432,257.63
Assigned	3,858,779.82	-	-	-	3,858,779.82
Unassigned	8,629,751.79	-	-	-	8,629,751.79
<b>Total Fund Balances (Deficit)</b>	<b>12,920,789.24</b>	<b>(117,838.67)</b>	<b>220,103.53</b>	<b>143,124.93</b>	<b>13,166,179.03</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<b>13,075,771.94</b>	<b>621,984.63</b>	<b>403,329.62</b>	<b>823,846.29</b>	<b>14,924,932.48</b>

See Accompanying Notes and Independent Auditors' Report

**CITY OF BAKER SCHOOL BOARD  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS  
JUNE 30, 2011**

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Total Fund Balances - Total Governmental Funds \$ 13,166,179.03

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

Capital assets used in governmental activities are not current  
financial resources and, therefore, are not reported in the  
Governmental Funds Balance Sheet. This is the capital  
assets, net of accumulated depreciation, reported on the  
Statement of Net Assets. 1,650,625.36

Long-term liabilities are not due and payable in the current  
period and, therefore, are not reported in the Governmental  
Funds Balance Sheet. This is the long-term liabilities reported  
on the Statement of Net Assets:

Claims and judgements	\$	250,000.00	
Compensated absences		456,051.71	
Other post-employment benefits payable		674,740.78	(1,380,792.49)

Total Net Assets - Governmental Activities 13,436,011.90

**CITY OF BAKER SCHOOL BOARD**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2011**

	General Fund	Title I School Imp Fund	Food Services	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
<b>Local Sources</b>					
Property taxes	\$ 1,867,251.58	\$ -	\$ -	\$ -	\$ 1,867,251.58
Sales taxes	3,034,600.28	-	-	-	3,034,600.28
<b>State Sources</b>					
Minimum Foundation Program	11,695,626.00	-	-	-	11,695,626.00
Other state grants/awards	38,801.78	-	20,499.00	416,968.36	476,269.14
<b>Federal Sources</b>					
Charges for services	238,352.76	1,588,756.41	915,722.01	1,111,080.16	3,853,911.34
Interest earned	76.66	-	60,777.76	-	60,854.42
Miscellaneous revenues	19,038.91	-	-	-	19,038.91
	55,050.08	1,103.20	-	-	56,153.28
<b>Total Revenues</b>	<b>16,948,798.05</b>	<b>1,589,859.61</b>	<b>996,998.77</b>	<b>1,528,048.52</b>	<b>21,063,704.95</b>
<b>EXPENDITURES</b>					
<b>Instructional Services</b>					
Regular programs	7,719,572.85	-	-	697,998.87	8,417,571.72
Special education programs	1,228,981.50	-	-	342,655.27	1,571,636.77
Other instructional programs	810,942.57	513,110.50	-	300,356.46	1,624,409.53
<b>Support Services</b>					
Student activities	785,818.11	-	-	-	785,818.11
Instructional staff support	774,869.51	767,923.96	-	249,838.37	1,792,631.84
Administrative support	2,359,212.03	-	-	-	2,359,212.03
Business services	331,893.89	-	-	-	331,893.89
Plant services	1,663,421.54	310,872.24	-	-	1,974,293.78
Student transportation	688,087.28	-	-	10,367.00	698,454.28
Central services	1,539,255.13	-	-	-	1,539,255.13
Food services	54,167.70	-	1,307,174.61	-	1,361,342.31
Capital Outlay	819,242.68	-	-	-	819,242.68
<b>Total Expenditures</b>	<b>18,775,464.79</b>	<b>1,591,906.70</b>	<b>1,307,174.61</b>	<b>1,601,215.97</b>	<b>23,275,762.07</b>
Deficiency of Revenues over Expenditures	(1,826,666.74)	(2,047.09)	(310,175.84)	(73,167.45)	(2,212,057.12)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers, net	(27,009.33)	-	-	27,009.33	-
<b>Change in Fund Balances</b>	<b>(1,853,676.07)</b>	<b>(2,047.09)</b>	<b>(310,175.84)</b>	<b>(46,158.12)</b>	<b>(2,212,057.12)</b>
Fund Balances, (Deficit), beginning	14,774,465.31	(115,791.58)	530,279.37	189,283.05	15,378,236.15
Fund Balances (Deficit), ending	12,920,789.24	(117,838.67)	220,103.53	143,124.93	13,166,179.03

See Accompanying Notes and Independent Auditors' Report

**CITY OF BAKER, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2010**

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Change in Fund Balances - Total Governmental Funds \$ (2,212,057.12)

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

Governmental funds report capital outlays as expenditures.  
However, in the Statement of Activities, the cost of those  
assets is allocated over their estimated useful lives as  
depreciation expense. This is the amount by which depreciation  
exceeded capital outlay charged in the current period. 96,023.88

Governmental funds report payments on long-term obligations as  
expenditures. However, in the Statement of Activities, these payments  
are recognized as decreases/increases in long-term debt. There is the  
increase in long-term debt during the year. (337,671.78)

Change in Net Assets - Governmental Activities (2,453,705.02)

**CITY OF BAKER SCHOOL BOARD  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
JUNE 30, 2011**

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	<u>Agency Funds</u> <u>Schools</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 214,285.74
<b><u>LIABILITIES</u></b>	
Deposits held for student activities	214,285.74

See Accompanying Notes and Independent Auditors' Report

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**NOTES TO THE FINANCIAL STATEMENTS**

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**CITY OF BAKER SCHOOL BOARD**  
**INDEX TO NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

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**CITY OF BAKER SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2011**

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INTRODUCTION

The City of Baker School Board (hereafter referred to as the School Board) was created by La. Revised Statute 17:51 to provide public education for the children within the School Board's boundaries of Baker, La. It is authorized by La. Revised Statute 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 board is comprised of five members who are elected by districts for terms of four years, and they are compensated for their services.

The School Board operates five schools with a total enrollment of approximately 1,800+ students. It employs an average of 336 persons, approximately 70% of whom are directly involved in the instructional process. The remainder provides ancillary support such as general administration, maintenance, bus transportation and food services.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting practice of the City of Baker School Board conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of La. Revised Statute 24:513 and to the guidelines set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

**Financial Reporting Entity:** GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the School Board is considered a primary government since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Fiscally independent means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges and issue bonded debt. The School Board also has no component units to which the School Board is financially accountable. There are no other primary governments with which the School Board has a significant relationship.

Based upon the above, it has been determined that there are no governmental organizations which should be included in the accompanying financial statements.

**Government-wide Accounting:** In accordance with Government Accounting Standards Boards Statement No. 34, the School Board has presented a Statement of Net Assets and Statement of Activities for the School Board as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately.

**CITY OF BAKER SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2011**

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Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity. Government-wide statements distinguish between governmental and business-type activities. The School Board, however, has no business-type activities.

Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

Policies specific to the government-wide statements are as follows:

*Eliminating Internal Activity*

Interfund receivables and payables are eliminated in the Statement of Net Assets except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses from one function to another or within the same function is eliminated in the Statement of Activities. Allocated expenses are reported by the function to which they were allocated.

*Capitalizing Assets*

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost or estimated cost where historical cost is unavailable and are depreciated using the straight-line or modified accelerated recovery cost system methods of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the Statement of Net Assets.

*Program Revenues*

The Statement of Activities presents three categories of program revenues – (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the School Board. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are reserved for a specific use.

*Indirect Expenses*

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the School Board has chosen not to do so.

*Operating Revenues*

Proprietary funds separately report operating and non-operating revenues.

**CITY OF BAKER SCHOOL BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

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*Reserved Net Assets*

Reserved net assets are those for which a constraint has been imposed either externally or by law. The School Board recognized the use of reserved resources for expenditures that comply with the specific restrictions. Reserved resources are exhausted before unreserved net assets are used.

**Fund Accounting:** The School Board uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate entity with a self-balancing set of accounts. Funds of the School Board are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds: Governmental funds account for all or most of the School Board's general activities, including the collection and disbursement of specific or legally reserved monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds include:

1. General Fund - is the general operating fund of the School Board which accounts for all financial resources except those required to be accounted for in other funds; and
2. Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Fiduciary Funds: Fiduciary funds account for resources held in trust for other parties. As such, the School Board has no equity in these funds. They utilize the flow of economic resources measurement focus and the accrual basis of accounting.

Fiduciary funds of the School Board include:

1. Agency Funds – account for assets that do not belong to the School Board and cannot be used to finance the School Board's own operating programs. Agency funds of the School Board include student activity accounts maintained by the five schools operated within the School Board's district.

**Basis of Accounting/Measurement Focus:** The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental activities are included in the Statement of Net Assets. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the Statement of Activities. In these statements, capital assets are reported and depreciated in each fund.

**CITY OF BAKER SCHOOL BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

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All governmental funds are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated.

**Budgets and Budgetary Accounting:** The School Board is required by state law to adopt an annual budget for its general fund and each major special revenue fund. It is prepared on the modified accrual basis of accounting. Budgeted amounts shown are as originally adopted and as amended by the School Board, if applicable. Budget amendments are passed on an as needed basis. A balanced budget is required. Appropriations lapse at year-end.

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

For purposes of the statement of cash flows, the School Board considers all investments with maturities of less than 90 days to be cash and cash equivalents.

**Investments:** Investments are limited by La. Revised Statute 33:2955 and the School Board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported in investment earnings.

**Inventory:** Inventory includes food purchased and commodities granted by the U.S. Department of Agriculture (USDA) through the La. Department of Agriculture and Forestry. Inventory is stated at cost and is maintained through utilization of a perpetual system when purchased. The cost is recorded as an expense at the time of purchase. Commodities are assigned values based on information provided by the USDA. A physical count is made at the end of each year. The inventory value at year-end is offset by a fund balance reserve that indicates it does not constitute available, spendable resources.

**Receivables:** Receivables are recorded net of any allowance for uncollectible amounts. Revenues become susceptible to accrual when they become both measurable and available.

**Prepaid Items:** Payments to vendors representing costs applicable to future periods are recorded as prepaid items. In these financial statements, prepaid items include insurance and equipment rental.

**CITY OF BAKER SCHOOL BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

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**Use of Estimates:** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Restricted Assets:** Certain proceeds are classified as restricted assets on the statement of net assets because their use is limited. Components of restricted assets include cash and cash equivalents held for the following purpose:

Food services	\$ 388,603.82
School improvement programs	621,984.63
Student assistance programs	<u>823,309.49</u>
Total	<u>1,833,897.94</u>

These restricted assets consist of cash and cash equivalents - \$379,818.26 and receivables - \$1,454,079.68.

**Capital Assets:** The School Board's assets are recorded at historical cost or estimated cost if historical cost is not available. Donated assets are valued at their estimated fair value on the date of donation. Policies dictate that, in most cases, assets with a value of \$5,000 or more are capitalized.

Depreciation is recorded using the straight-line method or the modified accelerated recovery cost system over the estimated useful lives of the assets as follows:

Buildings	10-40 years	Vehicles	3-20 years
Equipment	4-10 years	Infrastructure	40-50 years
Office furniture	5-10 years		

**Compensated Absences:** The School Board allows annual leave at a rate of ten days per year for all twelve-month, full-time employees. Upon retirement or termination of employment, the employee may choose to be paid for any unused accumulated annual leave days at his/her current daily rate of pay, or convert such unused accumulated annual leave to service credit for retirement purposes. In this case, such conversion shall be governed by applicable statutes and/or rules and regulations of the respective retirement system.

All employees hired for the school year or longer shall be granted a minimum of ten days of sick leave per year because of personal illness or other emergencies without loss of pay. Such leave, when not used, shall be allowed to accumulate to the credit of the employee without limitation. Upon retirement or death, the School Board shall pay the employee or his/her heirs or assigns, for any unused sick leave, not to exceed twenty-five days. Such pay shall be at the daily rate paid to the employee at the time of his/her retirement or death.

**CITY OF BAKER SCHOOL BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

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Sabbatical leave may be granted for the purpose of professional, cultural or medical leave.

At June 30, 2011, employees of the School Board had accumulated and vested \$456,052 of employee leave benefits.

**Long-Term Obligations:** In the government-wide financial statements, debt principal payments of government activities are reported as decreases in the balance of the liability on the statement of net assets. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

**Net Assets/Fund Balances:** In the statement of net assets, the difference between a government's assets and liabilities is recorded as net assets. The three components of net assets are as follows:

*Invested in Capital Assets, Net of Related Debt*

This category records capital assets net of accumulated depreciation and is reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of those capital assets.

*Restricted Net Assets*

Net assets that are reserved by external sources, such as banks or by law, are reported separately as restricted net assets. When assets are required to be retained in perpetuity, these non-expendable net assets are recorded separately from expendable net assets. These are components of restricted net assets.

*Unrestricted Net Assets*

This category represents net assets not appropriable for expenditures or legally segregated for a specific future use.

In the balance sheet of governmental funds, fund balances are segregated as follows:

*Non-spendable*

This includes amounts in permanent funds and inventories that are permanently precluded from conversion to cash.

*Restricted*

Fund balances that are restricted include those resources constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.

*Committed*

Fund balances may be committed for a specific purpose by the highest level of decision-making authority through a formal action such as the adoption of an ordinance. The removal of or change in this commitment can only be accomplished by the same level of authority through the same type of action taken to commit the fund balances initially.

**CITY OF BAKER SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2011**

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*Assigned*

Resources earmarked for a specific purpose by a government's management are reported as assigned fund balances.

*Unassigned*

This category represents that portion of equity that is available for any purpose.

**Interfund Transactions:** All interfund transactions except quasi-external transactions, are reported as operating transfers. These are eliminated in the government-wide statements.

**NOTE 2 - CASH AND CASH EQUIVALENTS**

Deposits are stated at cost, which approximates market. Under state law, they 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 or exceed the amount on deposit with the fiscal agent. 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.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, La. 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 that the fiscal agent has failed to pay deposited funds upon demand.

The cash and cash equivalents on hand at June 30, 2011, are as follows:

Demand deposits	\$ 252,958.86
Interest-bearing demand deposits	<u>10,895,626.14</u>
Total	<u>11,148,585.00</u>

Of these amounts, \$379,818.26 is restricted for various educational and related student activities.

**NOTE 3 - INVESTMENTS**

The School Board has investments in a local government investment pool that is administered by a non-profit corporation, LAMP, Inc. This corporation was organized under the laws of the State of Louisiana, and its purpose is to provide a safe environment for the placement of public funds in short-term, high-quality investments. Investments included in its portfolio, that is restricted to those issued, guaranteed or backed by the U.S. Treasury, the U.S. Government or one of its assigns, include only those with maturities of ninety days or less. This design allows participants immediate access to their funds. The investments in LAMP are stated at fair value based on quoted market rates determined on a weekly basis. The balance of this account at June 30, 2011, was \$220,001.79.

**CITY OF BAKER SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2011**

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**NOTE 4 - RECEIVABLES**

The net receivables as of June 30, 2011, with the exception of inter-fund receivables, are as follows:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Taxes	\$ 281,328.78	\$ .00	\$ 281,328.78
Other	202,520.77	474.57	202,995.34
Intergovernmental:			
State	.00	349,357.74	349,357.74
Federal	.00	1,104,481.32	1,104,481.32
	<u>483,849.55</u>	<u>1,454,313.63</u>	<u>1,938,163.18</u>
Total			

The School Board expects to collect these balances in full; therefore, no allowance for doubtful accounts has been established.

**NOTE 5 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2011, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital Assets, not being depreciated				
Land	\$ 149,536.00	\$ .00	\$ .00	\$ 149,536.00
Capital Assets, being depreciated				
Buildings and Improvements	6,701,741.00	98,982.92	.00	6,800,723.92
Less: accumulated depreciation	5,533,456.30	481,523.80	.00	6,014,980.10
Net Buildings	1,168,284.70	(382,540.88)	.00	785,743.82
Infrastructure	729,758.00	172,742.37	.00	902,500.37
Less: accumulated depreciation	729,758.00	.00	.00	729,758.00
Net Infrastructure	.00	172,742.37	.00	172,742.37

**CITY OF BAKER SCHOOL BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

Furniture and Equipment	2,635,487.79	547,517.39	.00	3,183,005.18
Less: accumulated depreciation	<u>2,398,707.01</u>	<u>241,695.00</u>	<u>.00</u>	<u>2,640,402.01</u>
Net Furniture and Equipment	<u>236,780.78</u>	<u>305,822.39</u>	<u>.00</u>	<u>542,603.17</u>
Capital Assets, being depreciated, net	<u>1,405,065.48</u>	<u>96,023.88</u>	<u>.00</u>	<u>1,501,089.36</u>
Capital Assets, net	<u>1,554,601.48</u>	<u>96,023.88</u>	<u>.00</u>	<u>1,650,625.36</u>

**NOTE 6 – RETIREMENT SYSTEM**

Substantially all employees of the School Board are members of the following statewide retirement systems: Teachers' Retirement System of Louisiana, Louisiana State Employees' Retirement System or Louisiana School Employees' Retirement System. These systems are cost sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

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

*Plan Description.* The System is composed of three distinct plans, Regular Plan, Plan A and Plan B, with separate assets and benefit provisions.

The TRS 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 TRS issues an annual 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, P. O. Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

*Funding Policy.* Members are required by state statute to contribute 8% of their annual covered salary for the regular plan, plan A and plan B, respectively. The School Board is required to contribute at an actuarially determined rate. The current rate is 15.5% of annual covered payroll for all three plans. The contribution requirements of plan members and the School Board were established and may be amended by state statute. Rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's contributions, as provided by state law, are funded by the State of Louisiana through annual appropriations, be deductions from local ad valorem taxes and by remittances from the School Board. The School Board's contributions to the TRS for the years ended June 30, 2011, 2010 and 2009, were \$1,021,607, \$1,072,962 and \$1,720,574, respectively, equal to the required contributions for each year.

**CITY OF BAKER SCHOOL BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

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**B. Louisiana State Employees' Retirement System (LASERS)**

*Plan Description.* This plan 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 an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana School Employees' Retirement System, P. O. Box 44513, Baton Rouge, Louisiana 70804-4213 or by calling (225) 922-0600.

*Funding Policy.* Plan members are required by state statute to contribute 8% (hired after 7/1/06) or 7.5% (hired prior to 7/1/06) of their annual covered salary, and the School Board is required to contribute at an actuarially determined rate. The current rate is 18.6% of annual covered payroll. The contribution requirements of plan members and the School Board are established and may be amended by state statute. Rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's contributions are funded by the State of Louisiana through annual appropriations. Its contributions to the LASERS for the years ended June 30, 2011, 2010 and 2009, were \$460, \$13,331 and \$15,420, respectively, equal to the statutorily required contribution for each year.

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

*Plan Description.* The LSERS 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 LSERS issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (225) 925-6484.

*Funding Policy.* Members are required to contribute 7.5% of their annual covered salary. The School Board is required to contribute at an actuarially determined rate. The current rate is 17.6% of annual covered payroll. The contribution requirements of plan members and the School Board were established and may be amended by state statute. Rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's contributions, as provided by state law, are funded by the State of Louisiana through annual appropriations, be deductions from local ad valorem taxes and by remittances from the School Board. The School Board's contributions to the LSERS for the years ended June 30, 2011, 2010 and 2009, were \$2,680, \$110,875 and \$188,006, respectively, equal to the required contributions for each year.

**CITY OF BAKER SCHOOL BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

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

In accordance with state statute, the School Board provides certain health insurance benefits to its retired employees. Substantially all of the School Board’s employees become eligible for such benefits upon reaching normal retirement age while working for the School Board.

*Plan Description.* The School Board’s post-employment health care plan provides medical, dental and life insurance benefits to eligible retired employees and their beneficiaries. The Plan is affiliated with one of these retirement systems - Teachers’ Retirement System of Louisiana, Louisiana State Employees’ Retirement System or Louisiana School Employees’ Retirement System.

*Funding Policy.* Employees do not contribute to their post-employment benefits cost until they become retirees and begin receiving those benefits. The contribution requirements of plan members and the School Board are established and may be amended according to the prospective Plan Administrators (TRSL, LASERS or LSERS). The School Board currently pays 50% towards the premiums for eligible retired plan members and 0% of the cost for their spouses and dependent children. During the current year, the School Board contributed \$17,088 to the Plan on behalf of its participating retirees.

*Annual OPEB Cost and Net OPEB Obligation.* For 2011, the School Board’s annual other post-employment benefit (OPEB) cost was calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents the level of funding that, if paid on an on-going basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. 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 School Board’s net OPEB obligation to the Retiree Health Plan.

Annual Required Contribution	\$ 354,157
Interest on Net OPEB Obligation	13,483
Adjustment to Annual Required Contribution	<u>(12,880)</u>
Annual OPEB Cost	354,760
Contributions Made	<u>(17,088)</u>
Increase in Net OPEB Obligation	337,672
Net OPEB Obligation – beginning of year	<u>337,069</u>
Net OPEB Obligation – end of year	<u><u>674,741</u></u>

The School Board’s annual OPEB cost for medical benefits, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for the year ended June 30, 2011, is as follows:

Year	Annual	Percentage of	Net OPEB
<u>Ended</u>	<u>OPEB Cost</u>	<u>Cost Contributed</u>	<u>Obligation</u>
6/30/11	\$ 354,760	4.82%	\$ 674,741

**CITY OF BAKER SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2011**

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*Funding Status and Funding Progress.* As of July 1, 2009, the actuarial accrued liability for benefits was \$2,583,148, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$12,290,472 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 21.02%.

The projection of future benefit payments for an on-going plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funding status of the Plan and the ARC of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented here, presents multi-year trend information about whether the actuarial value of the Plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for the benefits.

Actuarial Valuation Date	Actuarial Value of Assets(a)	Actuarial Accrued Liab (AAL) Unit Credit(b)	Unfunded AAL (UAAL)(b-a)	Funded Ratio(a/b)	Covered Payroll(c)	UAAL as a Percentage of Covered Payroll((b-a)/c)
6/30/09	\$ -0-	\$ 2,583,148	\$ 2,583,148	0.00%	\$ 12,290,472	21.02%

*Methods and Assumptions.* Projections of benefits for financial reporting purposes are based on the substantive Plan 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 June 30, 2009, actuarial valuation, the unit credit cost method was used. Based on the School Board's short-term investment portfolio, a discount rate of 4% was used. In addition, the actuarial assumptions included an annual healthcare cost trend rate of 10% initially, reduced by decrements to an ultimate rate of 5% for 2016 and later. The School Board's unfunded actuarial liability is being amortized as a level of percentage of projected payroll on an open basis over 30 years.

**NOTE 8 - ACCOUNTS AND OTHER PAYABLES**

The payables, with the exception of interfund and intergovernmental transactions, are as follows:

	General Fund	Food Service	Other Govt	Total
Accounts/retainage	\$ 19,638.77	\$ .00	\$ 2,018.84	\$ 21,657.61
Payroll related	135,343.93	.00	.00	135,343.93
Total	154,982.70	.00	2,018.84	157,001.54

**CITY OF BAKER SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2011**

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**NOTE 9 - COMPENSATED ABSENCES**

Computed in accordance with GASB Codification Section C60, employees of the School Board had accumulated and vested \$456,051.71 of employee leave benefits at June 30, 2011. Governmental activities recorded these benefits in the statement of net assets.

**NOTE 10 - LONG-TERM DEBT**

The following is a summary of long-term debt incurred as of June 30, 2011:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Claims/judgments	\$ 250,000.00	\$ .00	\$ .00	\$ 250,000.00	\$ .00
Compensated absences, net	456,051.71	484,629.00	484,629.00	456,051.71	.00
Other post-employment benefits	<u>337,069.00</u>	<u>337,671.78</u>	<u>.00</u>	<u>674,740.78</u>	<u>.00</u>
 Total	 <u>1,043,120.92</u>	 <u>337,069.78</u>	 <u>.00</u>	 <u>1,380,792.49</u>	 <u>.00</u>

**NOTE 11 - RESTRICTED NET ASSETS**

The following is a summary of restricted net assets at June 30, 2011:

**Restricted for:**

Inventories	\$ 14,491.85
School-based activities (grants and other awards)	<u>208,012.69</u>
 Total Restricted for:	 <u>222,504.54</u>

**NOTE 12 – INTER-FUND TRANSACTIONS**

Amounts due to/from other funds within the School Board at June 30, 2011, are as follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 1,601,751.91	\$ .00
Special Revenue Funds:		
Title I School Improvement Fund	.00	739,823.30
Food services	.00	183,226.09
Vocation education programs	.00	31,490.27
Special education programs	.00	224,887.53

**CITY OF BAKER SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2011**

Pre-K programs	.00	70,520.55
Student assistance programs	.00	49,855.26
Teacher assistance programs	.00	106,866.41
Title III-X funds	.00	195,082.50
 Total	 <u>1,601,751.91</u>	 <u>1,601,751.91</u>

These inter-fund transactions were made in order to fund various educational and support programs until reimbursement could be requested and received by the grantor - federal, state and local sources.

**NOTE 13 - LEASES**

*Operating.* The School Board leases include office equipment, busses and office space under lease agreements that are subject to annual re-appropriation clauses. Generally, as an equipment lease expires, it is replaced with another one with similar terms.

*Capital.* There were no capital leases in place or executed during the year.

**NOTE 14 - LEVIED TAXES**

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
City-wide Taxes:			
Constitutional tax	5.00	5.00	N/A
Special school maintenance tax	<u>38.20</u>	<u>38.20</u>	12/31/2012
Total	<u>43.20</u>	<u>43.20</u>	

An allowance for uncollectible taxes has not been established as they are secured by property. As a result, the estimated amount that will not be collected is insignificant.

**NOTE 15 – FUNDS HELD IN ESCROW BY OTHERS**

As a result of a legal suit filed by the East Baton Rouge Parish School System, the East Baton Rouge Sheriff's Office was directed by a judicial order dated June 2, 2004, to withhold all 2003 property taxes collected until further order of the Court. To comply with this court order, the Sheriff placed \$31,569 in an escrow account maintained by his office. During the current year, this lawsuit was settled and the Sheriff's Office was ordered to release all funds held to the Board.

**CITY OF BAKER SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2011**

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**NOTE 16 - RELATED PARTY TRANSACTIONS**

There were no related party transactions involving vendors of the School Board that would require disclosure in the accompanying financial statements.

**NOTE 17 – COMMITMENTS AND CONTINGENCIES**

*Commitments:* There are approximately six pending lawsuits against the School Board. There are two cases that, although the outcome cannot be determined at this time, the maximum exposure estimated is not more than \$55,000. The remaining four cases are in the discovery or investigative phase, and the outcome of these suits cannot be determined at this time.

*Contingencies:* The Internal Revenue Service placed a lien against all property currently owned and all property that may be acquired in the amount of \$602,696 - \$116,738 for years 2008-2009 liened during the current year and \$485,958 for years prior to 2008 liened in the preceding year. The lien was placed to satisfy past due payroll taxes providing additional time for the School Board to submit support documentation indicating payment had been made. The support documentation provided evidence that these obligations had been satisfied. The IRS released its lien of \$116,738 on September 1, 2010, but the release on the remaining balance is currently pending. It is expected to be completed soon.

**NOTE 18 - SUBSEQUENT EVENTS**

There were no subsequent events between the close of the year and the issuance of this report that would have a significant impact on the accompanying financial statements.

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**REQUIRED SUPPLEMENTAL INFORMATION**  
**(PART 2 OF 2)**

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**CITY OF BAKER SCHOOL BOARD  
BUDGETARY COMPARISON SCHEDULE  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Local Sources				
Property taxes	\$ 1,800,000.00	\$ 1,800,000.00	\$ 1,867,251.58	\$ 67,251.58
Sales taxes	2,850,000.00	2,850,000.00	3,034,600.28	184,600.28
State Sources				
Minimum Foundation Program	12,762,190.00	12,762,190.00	11,695,626.00	(1,066,564.00)
Other state grants/awards	275,797.00	275,797.00	476,269.14	200,472.14
Federal Sources	3,440,666.00	3,440,666.00	3,853,911.34	413,245.34
Charges for services	65,000.00	65,000.00	60,854.42	(4,145.58)
Interest earned	15,000.00	15,000.00	19,038.91	4,038.91
Miscellaneous revenues	-	-	56,153.28	56,153.28
Total Revenues	21,208,653.00	21,208,653.00	21,063,704.95	(144,948.05)
 <u>EXPENDITURES</u>				
Instructional Services				
Regular programs	8,367,257.00	8,367,257.00	8,417,571.72	(50,314.72)
Special education programs	1,646,025.00	1,646,025.00	1,571,636.77	74,388.23
Other instructional programs	2,343,310.00	2,343,310.00	1,624,409.53	718,900.47
Support Services				
Student activities	958,035.00	958,035.00	785,818.11	172,216.89
Instructional staff support	1,212,468.00	1,212,468.00	1,792,631.84	(580,163.84)
Administrative support	2,419,291.00	2,419,291.00	2,359,212.03	60,078.97
Business services	488,760.00	488,760.00	331,893.89	156,866.11
Plant services	1,548,719.00	1,548,719.00	1,974,293.78	(425,574.78)
Student transportation	832,718.00	832,718.00	698,454.28	134,263.72
Central services	1,255,600.00	1,255,600.00	1,539,255.13	(283,655.13)
Food services	1,136,470.00	1,136,470.00	1,361,342.31	(224,872.31)
Capital outlay	1,460,000.00	1,460,000.00	819,242.68	640,757.32
Total Expenditures	23,668,653.00	23,668,653.00	23,275,762.07	392,890.93
Deficiency of Revenues over Expenditures	(2,460,000.00)	(2,460,000.00)	(2,212,057.12)	247,942.88
Fund Balances, beginning	15,378,236.15	15,378,236.15	15,378,236.15	-
Fund Balances, ending	12,918,236.15	12,918,236.15	13,166,179.03	247,942.88

See Independent Auditors' Report

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**COMBINING FUND STATEMENTS**

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CITY OF BAKER SCHOOL BOARD  
 COMBINING BALANCE SHEET  
 OTHER GOVERNMENTAL FUNDS  
 JUNE 30, 2011

	Vocational Education	Special Education	Pre-K Programs	Student Assistance Programs	Teacher Assistance Programs	Title III-X Funds	Other Grants & Awards	Total
Prepaid expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536.80	\$ -	\$ 536.80
Restricted assets:								
Cash and cash equivalents	-	-	92,707.81	5,202.06	-	64.43	1,046.20	99,020.50
Receivables, net	32,802.00	231,123.84	66,447.40	51,786.50	106,866.41	235,262.84	-	724,288.99
<b>TOTAL ASSETS</b>	<b>32,802.00</b>	<b>231,123.84</b>	<b>159,155.21</b>	<b>56,988.56</b>	<b>106,866.41</b>	<b>235,864.07</b>	<b>1,046.20</b>	<b>823,846.29</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts payable	-	2,018.84	-	-	-	-	-	2,018.84
Due to other funds	31,490.27	224,887.53	70,520.55	49,855.26	106,866.41	195,082.50	-	678,702.52
<b>Total Liabilities</b>	<b>31,490.27</b>	<b>226,906.37</b>	<b>70,520.55</b>	<b>49,855.26</b>	<b>106,866.41</b>	<b>195,082.50</b>	<b>-</b>	<b>680,721.36</b>
Fund Balances:								
Restricted for:								
School-based activities	1,311.73	4,217.47	88,634.66	7,133.30	-	40,781.57	1,046.20	143,124.93
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>32,802.00</b>	<b>231,123.84</b>	<b>159,155.21</b>	<b>56,988.56</b>	<b>106,866.41</b>	<b>235,864.07</b>	<b>1,046.20</b>	<b>823,846.29</b>

**CITY OF BAKER SCHOOL BOARD**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**OTHER GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2011**

	Vocational Education	Special Education	Pre-K Programs	Student Assistance Programs	Teacher Assistance Programs	Title II-X Funds	Other Grants & Awards	Total
<b>REVENUES</b>								
State sources:								
Other state grants/awards	\$ -	\$ -	\$ -	\$ 151,473.60	\$ 265,494.76	\$ -	\$ -	\$ 416,968.36
Federal sources	36,523.00	487,851.27	179,061.85	-	15,206.04	392,438.00	-	1,111,080.16
<b>Total Revenues</b>	<b>36,523.00</b>	<b>487,851.27</b>	<b>179,061.85</b>	<b>151,473.60</b>	<b>280,700.80</b>	<b>392,438.00</b>	<b>-</b>	<b>1,528,048.52</b>
<b>EXPENDITURES</b>								
Instructional services								
Regular programs	-	-	274,026.78	142,005.74	260,494.76	21,471.59	-	697,998.87
Special education programs	-	332,767.04	-	9,888.23	-	-	-	342,655.27
Other instructional programs	36,523.33	-	-	-	21,478.82	242,354.31	-	300,356.46
Support Services								
Student activities	-	-	-	-	-	-	-	-
Instructional staff support	-	140,606.13	-	-	-	106,400.28	2,831.96	249,838.37
Student transportation	-	10,367.00	-	-	-	-	-	10,367.00
<b>Total Expenditures</b>	<b>36,523.33</b>	<b>483,740.17</b>	<b>274,026.78</b>	<b>151,893.97</b>	<b>281,973.58</b>	<b>370,226.18</b>	<b>2,831.96</b>	<b>1,601,215.97</b>
Excess (Deficiency) of Revenues over Expenditures	(0.33)	4,111.10	(94,964.93)	(420.37)	(1,272.78)	22,211.82	(2,831.96)	(73,167.45)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers, net	-	-	-	10,289.49	-	16,719.84	-	27,009.33
Change in Fund Balances	(0.33)	4,111.10	(94,964.93)	9,869.12	(1,272.78)	38,931.66	(2,831.96)	(46,158.12)
Fund Balances (Deficit), beginning	1,312.06	106.37	183,599.59	(2,735.82)	1,272.78	1,849.91	3,878.16	189,283.05
Fund Balances, ending	1,311.73	4,217.47	88,634.66	7,133.30	(0.00)	40,781.57	1,046.20	143,124.93

See Independent Auditors' Report

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**SUPPLEMENTARY SCHEDULES AND INFORMATION**

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**CITY OF BAKER SCHOOL BOARD  
SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
YEAR ENDED JUNE 30, 2011**

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This schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

In accordance with La. Revised Statute 17:56, the board members have elected the monthly method of compensation.

<u>Name</u>	<u>Salary</u>	<u>Travel</u>	<u>Total</u>
Doris T. Alexander	\$ 6,000.00	\$ 54.39	\$ 6,054.39
Shona Boxie	3,000.00	2,248.82	5,248.82
Dana Carpenter	6,600.00	2,154.46	8,754.46
Elaine G. Davis	3,000.00	3,788.22	6,788.22
Jane Freudenberger	3,000.00	1,269.13	4,269.13
George Gallman	3,000.00	1,873.10	4,873.10
Pam Malveaux	3,600.00	1,603.32	5,203.32
Troy Watson	3,000.00	3,492.35	6,492.35
Total	<u>31,200.00</u>	<u>16,483.79</u>	<u>47,683.79</u>

See Independent Auditors' Report

**MARY SUE STAGES, CPA**  
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*Louisiana Society of Certified Public Accountants*  
*American Institute of Certified Public Accountants*  
*Association of Governmental Accountants*  
*Governmental Audit Quality Control Center*

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

Mr. Ulysses Joseph, Superintendent  
and the Members of the Baker School Board  
City of Baker School Board  
P. O. Box 680  
Baker, Louisiana 70704-0680

We have audited the basic financial statements of the governmental activities and the aggregate remaining fund information of the City of Baker School Board as of and for the year ended June 30, 2011, and have issued our report thereon dated December 16, 2011. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Baker 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*.

**Internal Control over Financial Reporting**

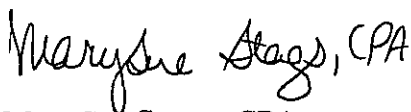
In planning and performing our audit, we considered the City of Baker School Board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the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

we do not express an opinion on the effectiveness of the City of Baker School Board's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management of the City of Baker School Board, the Legislative Auditor and others within the entity and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Mary Sue Stages, CPA,  
A Professional Accounting Corporation  
December 16, 2011

**MARY SUE STAGES, CPA**  
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*American Institute of Certified Public Accountants*  
*Association of Governmental Accountants*  
*Governmental Audit Quality Control Center*

**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. Ulysses Joseph, Superintendent  
and the Members of the Baker School Board  
City of Baker School Board  
P. O. Box 680  
Baker, Louisiana 70704-0680

We have audited the compliance of the City of Baker School Board with the types of compliance requirements described in the *OMB Circular A-133 Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. The School Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with requirements of laws, regulations, contracts and grant agreements applicable to each of its major federal programs is the responsibility of the City of Baker 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 of America; 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 City of Baker 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 on the City of Baker School Board's compliance with those requirements.

In our opinion, the City of Baker 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, 2011.


### **Internal Control over Compliance**

The management of the City of Baker School Board is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grant agreements applicable to federal programs. In planning and performing our audit, we considered the City of Baker 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 City of Baker School Board's internal control over compliance.

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

Our consideration of the 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.

This report is intended solely for the information and use of management, others within the agency and Legislative Auditor 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Mary Sue Stages, CPA,  
A Professional Accounting Corporation  
December 16, 2011

**CITY OF BAKER SCHOOL BOARD  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<b><i>Major and Non-Major Programs</i></b>			
<i>United States Department of Education</i>			
Passed through the Louisiana Department of Education:			
Title I Grants to Local Educational Agencies	84.010A	S010A080018	\$ 1,589,859.61
Special Education - Grants to States	84.027A	H027A080033	483,740.17
Title II Teacher and Principal Training & Recruiting Fund	84.367A	S367A060017	370,526.41
LA 4 Starting Points Prekindergarten Programs	93.558	27-08-35-68	274,026.78
Hurricane Educator Assistance Program (HEAP)	84.935k	S938K070001	15,206.04
Vocational Education - Basic Grants to States	84.048	V048A090018A	36,523.33
Title IV Safe and Drug-Free Schools	84.1845		21,444.00
Education Jobs Funds	84.410A	S410A100019	<u>259,876.00</u>
Total U.S. Department of Education			<u>3,051,202.34</u>
<i>United States Department of Agriculture</i>			
Passed through the Louisiana Department of Education:			
Child Nutrition Cluster - Natl. School Lunch Program	10.555	N/A	<u>915,722.01</u>
			<u>3,966,924.35</u>
Total Federal Awards Expended			<u>3,966,924.35</u>

**Notes to Schedules of Expenditures of Federal Awards  
Year Ended June 30, 2011**

**Basis of Presentation**

This schedule of expenditures of federal awards includes the federal grant activity of the City of Baker School Board and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local Governments and Non-Profit Organizations*.

**CITY OF BAKER SCHOOL BOARD  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2011**

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We have audited the financial statements of the governmental activities, each major fund and the remaining fund information of the City of Baker School Board, which collectively comprise the basic financial statements as listed in the table of contents, as of and for the year ended June 30, 2011, and have issued our report thereon dated December 16, 2011. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2011, resulted in an unqualified opinion.

**Section I Summary of Auditor's Reports**

**I. Report on Compliance and Internal Control Material to the Financial Statements**

Compliance	Material to Financial Statements	■ No
Internal Control	Control Deficiency(ies)	■ No
	Material Weaknesses	■ No

**B. Federal Awards**

Compliance	Material to Financial Statements	■ No
Internal Control	Control Deficiency(ies)	■ No
	Material Weaknesses	■ No

Type of Opinion on Compliance for Major Programs Unqualified

**C. Identification of Major Programs**

The threshold used for distinguishing between Type A and B programs was \$500,000.

**Section II Financial Statement Findings**

N/A

**Section III Federal Award Findings and Questioned Costs**

N/A

**CITY OF BAKER SCHOOL BOARD  
SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED JUNE 30, 2011**

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**Section I      Internal Control and Compliance Material to the Financial Statements**

N/A

**Section II      Internal Control and Compliance Material to Federal Awards**

N/A

**Section III      Management Letter**

N/A

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**SCHEDULES REQUIRED BY STATE LAW  
(LA R.S. 24:514 PERFORMANCE AND STATISTICAL DATA)**

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**MARY SUE STAGES, CPA  
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*Louisiana Society of Certified Public Accountants  
American Institute of Certified Public Accountants  
Association of Governmental Accountants  
Governmental Audit Quality Control Center*

**INDEPENDENT AUDITORS' REPORT ON APPLYING  
AGREED-UPON PROCEDURES TO THE  
MANAGEMENT OF CITY OF BAKER SCHOOL BOARD**

Mr. Ulysses Joseph, Superintendent  
and the Members of the Baker School Board  
City of Baker School Board  
P. O. Box 680  
Baker, Louisiana 70704-0680

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed upon by management of the City of Baker 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 the School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representations 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 schedule of supplementary information and are as follows:

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

1. We selected a random sample of 25 transactions and review supporting documentation to determine if they are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
  - a. total general fund instructional expenditures

- b. total general fund equipment expenditures
- c. total local taxation revenue
- d. total local earnings on investment in real property
- e. total state revenue in lieu of taxes
- f. non-public textbook revenue
- g. non-public transportation revenue

*Comments.* No exceptions were noted

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

- 2. We reconciled the total number of full-time classroom teachers per the schedule “Experience of Public Principals and Full-time Classroom Teachers” to the combined total number of full-time classroom teachers per this schedule and to the School Board’s supporting payroll records as of October 1.

*Comments.* No exceptions were noted.

- 3. We reconciled the combined total of principals and assistant principals per the schedule “Experience of Public Principals and Full-time Classroom Teachers” to the combined total of principals and assistant principals per this schedule.

*Comments.* No exceptions were noted.

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

*Comments.* No exceptions were noted.

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

- 5. We obtained a list of schools by type as reported on the schedule. We compared it to the list of 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.

*Comments.* No exceptions were noted.

### **Experience of Public Principals, Assistance 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 agreed-upon procedure no. 4 to the individual’s personnel file to determine if the individual’s experience was properly classified on the schedule.

*Comments.* No exceptions were noted.

### **Public 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 status as well as full-time equivalent as reported on the schedule and trace 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

*Comments.* No exceptions were noted.

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

*Comments.* No exceptions were noted.

### **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 agreed-upon procedures no. 5. We then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

*Comments.* No exceptions were noted.

### **Louisiana Educational Assessment Program (LEAP) (Schedule 7)**

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

*Comments.* No exceptions were noted.

### **The Graduation Exit Exam (GEE) (Schedule 8)**

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

*Comments.* No exceptions were noted.

### **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 the School Board.

*Comments.* No exceptions were noted.

We were not engaged to, and we 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 information and use of management, the City of Baker School Board, the Legislative Auditor and others within the entity 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink that reads "Mary Sue Stages, CPA". The signature is written in a cursive style.

Mary Sue Stages, CPA  
A Professional Accounting Corporation  
December 16, 2011

**CITY OF BAKER SCHOOL BOARD  
GENERAL FUND INSTRUCTIONAL AND SUPPORT EXPENDITURES  
AND CERTAIN LOCAL REVENUE SOURCES  
YEAR ENDED JUNE 30, 2011**

	<b>Schedule 1</b>
<u>General Fund Instructional and Equipment Expenditures</u>	
Teacher and Student Interaction Activities:	
Classroom teacher salaries	\$ 6,189,005.97
Other instructional staff activities	880,918.18
Instructional staff employee benefits	2,228,334.65
Purchased professional and technical services	210,878.92
Instructional materials and supplies	297,403.20
Instructional equipment	-
Total Teacher and Student Interaction Activities	<u>9,806,540.92</u>
Other Instructional Activities	8,849.52
Pupil Support Activities, net of equipment for of \$-0-	779,247.75
Instructional Staff Services, net of equipment for of \$93,461.50	681,408.01
School Administration, net of equipment for of \$-0-	<u>1,275,029.13</u>
Total General Fund Instructional Expenditures	<u>12,551,075.33</u>
Total General Fund Equipment Expenditures	<u>\$ 93,461.50</u>
<u>Certain Local Revenue Sources</u>	
Local Taxation Revenue:	
Constitutional ad valorem taxes	\$ 210,985.55
Renewable ad valorem taxes	1,610,579.72
Up to 1% of Collections by Sheriff on Taxes Other than School Taxes	44,984.87
Sales and use taxes	<u>3,220,233.23</u>
Total Local Taxation Revenue	5,086,783.37
Local Earnings on Investments in Real Property	19,038.91
State Revenue in Lieu of Taxes	45,686.31
Nonpublic Textbook Revenue	<u>9,726.44</u>

See Independent Auditors' Report

**CITY OF BAKER SCHOOL BOARD  
EDUCATON LEVELS OF PUBLIC SCHOOL STAFF  
JUNE 30, 2011**

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**Schedule 2**

<u>Category</u>	<u>Full-time Classroom Teachers</u>				<u>Principals and Assistant Principals</u>			
	<u>Certificated</u>		<u>Uncertificated</u>		<u>Certificated</u>		<u>Uncertificated</u>	
	<u>No.</u>	<u>%</u>	<u>No.</u>	<u>%</u>	<u>No.</u>	<u>%</u>	<u>No.</u>	<u>%</u>
Less than Bachelors Degree	2	1.43%	0	0.00%	0	0.00%	0	0.00%
Bachelors Degree	93	66.43%	0	0.00%	0	0.00%	0	0.00%
Masters Degree	27	19.29%	0	0.00%	7	87.50%	0	0.00%
Masters Degree + 30	16	11.43%	0	0.00%	1	12.50%	0	0.00%
Specialist in Education	1	0.71%	0	0.00%	0	0.00%	0	0.00%
PhD or EdD	1	0.71%	0	0.00%	0	0.00%	0	0.00%
<b>Totals</b>	<b>140</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>	<b>8</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>

Note: Certified employees include standard and non-standard certifications

**CITY OF BAKER SCHOOL BOARD  
NUMBER AND TYPE OF PUBLIC SCHOOLS  
YEAR ENDED JUNE 30, 2011**

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**Schedule 3**

<u>Type</u>	<u>No.</u>
Elementary	3
Middle/Junior High	1
Secondary	1
Combination	<u>0</u>
Totals	<u><u>5</u></u>

**CITY OF BAKER SCHOOL BOARD  
 EXPERIENCE OF PUBLIC PRINCIPALS, ASSISTANT PRINCIPALS  
 AND FULL-TIME CLASSROOM TEACHERS  
 JUNE 30, 2011**

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Schedule 4

<u>No. of Years Experience</u>	<u>Principals</u>	<u>Assistant Principals</u>	<u>Classroom Teachers</u>	<u>Totals</u>
0-1 years	-	-	38	38
2-3 years	-	-	30	30
4-10 years	4	2	18	24
11-14 years	-	-	10	10
15-19 years	-	1	11	12
20-24 years	-	-	10	10
25+ years	2	-	23	25
Totals	6	3	140	149

**CITY OF BAKER SCHOOL BOARD  
PUBLIC SCHOOL STAFF DATA  
YEAR ENDED JUNE 30, 2011**

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**Schedule 5**

	<u>All Classroom Teachers</u>	<u>Classroom Teachers Excluding ROTC, Rehired Retirees &amp; Flagged Salary Reductions</u>
Average classroom teacher's salary including extra compensation	\$ 47,364.00	\$ 46,317.00
Average classroom teacher's salary excluding extra compensation	\$ 44,872.00	\$ 43,950.00
Number of teacher full-time equivalents (FTEs) used in computation of average salaries	117	23

**CITY OF BAKER SCHOOL BOARD  
CLASS SIZE CHARACTERISTICS  
JUNE 30, 2011**

**Schedule 6**

<u>Classroom Type</u>	<u>Class Size Range</u>							
	<u>1-20</u>		<u>21-26</u>		<u>27-33</u>		<u>34+</u>	
	<u>No.</u>	<u>%</u>	<u>No.</u>	<u>%</u>	<u>No.</u>	<u>%</u>	<u>No.</u>	<u>%</u>
Elementary	114	24.57%	167	57.79%	35	47.30%	19	61.29%
Elementary activity classes	11	2.37%	17	5.88%	4	5.41%	9	29.03%
Middle/Junior High	91	19.61%	49	16.96%	10	13.51%	0	0.00%
Middle/Junior High activity classes	11	2.37%	1	0.35%	9	12.16%	3	9.68%
Secondary	158	34.05%	55	19.03%	16	21.62%	0	0.00%
Secondary activity classes	79	17.03%	0	0.00%	0	0.00%	0	0.00%
<b>Totals</b>	<b>464</b>	<b>100.00%</b>	<b>289</b>	<b>100.00%</b>	<b>74</b>	<b>100.00%</b>	<b>31</b>	<b>100.00%</b>

See Independent Auditors' Report

**CITY OF BAKER SCHOOL BOARD**  
**LOUISIANA EDUCATIONAL ASSESSMENT PROGRAM (LEAP)**  
**YEAR ENDED JUNE 30, 2011**

Schedule 7

District Achievement Level Results	<u>English Language Arts</u>			<u>Mathematics</u>		
	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
	No.	No.	No.	No.	No.	No.
<b>Grade 4</b>						
Advanced	5	2	2	11	1	2
Mastery	15	11	23	12	11	6
Basic	68	72	71	78	65	53
Approaching basic	50	51	47	34	40	52
Unsatisfactory	35	43	19	38	62	50
Totals	173	179	162	173	179	163
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

District Achievement Level Results	<u>Science</u>			<u>Social Studies</u>		
	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
	No.	No.	No.	No.	No.	No.
<b>Grade 4</b>						
Advanced	0	0	1	1	0	0
Mastery	3	5	3	4	4	5
Basic	54	61	36	63	68	32
Approaching basic	66	70	44	49	42	38
Unsatisfactory	50	43	32	56	65	39
Totals	173	179	116	173	179	114
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**CITY OF BAKER SCHOOL BOARD**  
**LOUISIANA EDUCATIONAL ASSESSMENT PROGRAM (LEAP)**  
**YEAR ENDED JUNE 30, 2011**

District Achievement Level Results	2011		English Language Arts		2009		2011		Mathematics		2009	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
<b>Grade 8</b>												
Advanced	0	0.00%	2	1.69%	0	0.00%	0	0.00%	1	0.85%	0	0.00%
Mastery	10	9.62%	12	10.17%	6	5.66%	0	0.00%	2	1.71%	2	1.89%
Basic	37	35.58%	41	34.75%	43	40.57%	33	31.73%	28	23.93%	36	33.96%
Approaching basic	46	44.23%	47	39.83%	45	42.45%	32	30.77%	44	37.61%	33	31.13%
Unsatisfactory	11	10.58%	16	13.56%	12	11.32%	39	37.50%	42	35.90%	35	33.02%
Totals	104	100.00%	118	100.00%	106	100.00%	104	100.00%	117	100.00%	106	100.00%

District Achievement Level Results	2011		Science		2009		2011		Social Studies		2009	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
<b>Grade 8</b>												
Advanced	1	0.97%	1	0.81%	1	0.94%	1	0.97%	0	0.00%	0	0.00%
Mastery	7	6.80%	6	4.84%	3	2.83%	2	1.94%	3	2.42%	5	4.72%
Basic	39	37.86%	28	22.58%	33	31.13%	34	33.01%	30	24.19%	31	29.25%
Approaching basic	35	33.98%	52	41.94%	41	38.68%	47	45.63%	36	29.03%	34	32.08%
Unsatisfactory	21	20.39%	37	29.84%	28	26.42%	19	18.45%	55	44.35%	36	33.96%
Totals	103	100.00%	124	100.00%	106	100.00%	103	100.00%	124	100.00%	106	100.00%

See Independent Auditors' Report

**CITY OF BAKER SCHOOL BOARD  
THE GRADUATION EXIT EXAM (GEE)  
YEAR ENDED JUNE 30, 2011**

Schedule 8

District Achievement Level Results	<u>English Language Arts</u>						<u>Mathematics</u>							
	2011		2010		2009		2011		2010		2009			
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%		
<b>Grade 10</b>														
Advanced	0	0.00%	0	0.00%	0	0.00%	2	1.90%	1	0.88%	3	2.56%		
Mastery	2	1.90%	3	2.80%	5	4.35%	5	4.76%	5	4.42%	7	5.98%		
Basic	38	36.19%	45	42.06%	41	35.65%	34	32.38%	42	37.17%	51	43.59%		
Approaching basic	41	39.05%	37	34.58%	49	42.61%	27	25.71%	25	22.12%	30	25.64%		
Unsatisfactory	24	22.86%	22	20.56%	20	17.39%	37	35.24%	40	35.40%	26	22.22%		
<b>Totals</b>	105	100.00%	107	100.00%	115	100.00%	105	100.00%	113	100.00%	117	100.00%		

District Achievement Level Results	<u>Science</u>						<u>Social Studies</u>						
	2011		2010		2009		2011		2010		2009		
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	
<b>Grade 11</b>													
Advanced	0	0.00%	2	1.90%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Mastery	9	9.38%	12	11.43%	4	4.40%	0	0.00%	6	5.71%	0	0.00%	
Basic	31	32.29%	33	31.43%	34	37.36%	40	41.67%	40	38.10%	49	54.44%	
Approaching basic	27	28.13%	35	33.33%	37	40.66%	31	32.29%	36	34.29%	27	30.00%	
Unsatisfactory	29	30.21%	23	21.90%	16	17.58%	25	26.04%	23	21.90%	14	15.56%	
<b>Totals</b>	96	100.00%	105	100.00%	91	100.00%	96	100.00%	105	100.00%	90	100.00%	

See Independent Auditors' Report

**CITY OF BAKER SCHOOL BOARD**  
**iLEAP TESTS**  
**YEAR ENDED JUNE 30, 2011**

**Schedule 9**

District Achievement Level Results	English <u>Language Arts</u>		<u>Mathematics</u>		<u>Science</u>		<u>Social Studies</u>	
	No.	%	No.	%	No.	%	No.	%
<b>Grade 3</b>								
Advanced	3	1.82%	5	3.03%	1	0.61%	0	0.00%
Mastery	13	7.88%	11	6.67%	11	6.71%	9	5.49%
Basic	60	36.36%	46	27.88%	50	30.49%	62	37.80%
Approaching basic	39	23.64%	44	26.67%	60	36.59%	41	25.00%
Unsatisfactory	50	30.30%	59	35.76%	42	25.61%	52	31.71%
Totals	165	100.00%	165	100.00%	164	100.00%	164	100.00%
<b>Grade 5</b>								
Advanced	0	0.00%	1	1.06%	0	0.00%	0	0.00%
Mastery	5	5.32%	1	1.06%	2	2.15%	2	2.15%
Basic	29	30.85%	33	35.11%	26	27.96%	33	35.48%
Approaching basic	40	42.55%	28	29.79%	45	48.39%	36	38.71%
Unsatisfactory	20	21.28%	31	32.98%	20	21.51%	22	23.66%
Totals	94	100.00%	94	100.00%	93	100.00%	93	100.00%
<b>Grade 6</b>								
Advanced	1	0.99%	0	0.00%	0	0.00%	1	1.04%
Mastery	2	1.98%	2	1.98%	2	2.08%	4	4.17%
Basic	44	43.56%	38	37.62%	31	32.29%	33	34.38%
Approaching basic	33	32.67%	29	28.71%	39	40.63%	39	40.63%
Unsatisfactory	21	20.79%	32	31.68%	24	25.00%	19	19.79%
Totals	101	100.00%	101	100.00%	96	100.00%	96	100.00%

Continued

**CITY OF BAKER SCHOOL BOARD**  
**iLEAP TESTS**  
**YEAR ENDED JUNE 30, 2011**

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District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	No.	%	No.	%	No.	%	No.	%
<b>Grade 7</b>								
Advanced	2	1.87%	0	0.00%	0	0.00%	0	0.00%
Mastery	5	4.67%	2	1.87%	3	2.80%	4	3.74%
Basic	44	41.12%	27	25.23%	31	28.97%	38	35.51%
Approaching basic	31	28.97%	37	34.58%	48	44.86%	38	35.51%
Unsatisfactory	25	23.36%	41	38.32%	25	23.36%	27	25.23%
Totals	107	100.00%	107	100.00%	107	100.00%	107	100.00%
<b>Grade 9</b>								
Advanced	0	0.00%	0	0.00%				
Mastery	3	2.44%	4	3.25%				
Basic	45	36.59%	42	34.15%				
Approaching basic	40	32.52%	31	25.20%				
Unsatisfactory	35	28.46%	46	37.40%				
Totals	123	100.00%	123	100.00%				

*Note: The iLEAP test results for students in grade 9 in the subjects of science and social studies were not available.*