Rapides Parish School Board

Alexandria, Louisiana

June 30, 2017

PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Alexandria, Louisiana

Rapides Parish School Board
Alexandria, Louisiana

June 30, 2017

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS
Established 1946

Independent Auditor's Report

To the Rapides Parish School Board
Alexandria, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board, Alexandria, Louisiana, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the School Board's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

REBECCA H. MORRIS, C.P.A.
MICHAEL A. JUNEAU, C.P.A.
CINDY L. HUMPHRIES, C.P.A.
DEBORAH R. DUNN, C.P.A.
REBECCA G. NATION, C.P.A.
EVELYN T. RENFROW, C.P.A.

1419 METRO DRIVE • P.O. BOX 13200
ALEXANDRIA, LA 71315-3200
PH: (318) 443-1893 • FAX: (318) 443-2515

To the Rapides Parish School Board
Alexandria, Louisiana

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board as of June 30, 2017, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of funding progress for postemployment health care and life insurance benefits, the schedules of employer's share of net pension liabilities, the schedules of employer contributions, and notes to the required supplemental information labeled "Required Supplemental Information" in the table of contents (Part I and Part II) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rapides Parish School Board's basic financial statements. The introductory section, supplemental information, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements.

PAYNE, MOORE & HERRINGTON, LLP

To the Rapides Parish School Board
Alexandria, Louisiana

The supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated December 13, 2017, on our consideration of the Rapides Parish School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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* in considering Rapides Parish School Board's internal control over financial reporting and compliance.

Payne, Moore + Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

December 13, 2017

Required Supplemental Information – Part I
(Unaudited)

Management's Discussion and Analysis

This discussion and analysis is intended to serve as an introduction to Rapides Parish School Board's basic financial statements. The basic financial statements consist of three components: Government-Wide Financial Statements, Fund Financial Statements, and Notes to Basic Financial Statements.

Financial Highlights

- The School Board's liabilities exceeded its assets by $223.0 million (deficit net position) for the year ended June 30, 2017. This compares to liabilities exceeding assets by $230.6 million (deficit net position) for the previous year.
- Total net position at June 30, 2017, consists of the following:
  - Net investment in capital assets of $24.1 million, which consist of property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the construction or purchase of capital assets.
  - Net position of $34.0 million is restricted from outside sources, such as grantors, tax propositions approved by the voters, etc.
  - Unrestricted net position reflects ($281.1) million deficit.
- The School Board's governmental funds reported fund balances of $81.0 million this year, compared to $64.6 million for the previous year.
- At June 30, 2017, the General Fund had a $43.6 million fund balance, an increase of $8.0 million from the previous year.

Government-Wide Financial Statements

The Government-Wide Financial Statements provide a broad view of the School Board's operations. The Statement of Net Position and the Statement of Activities, which appear first in the School Board's financial statements, report information on the School Board as a whole and its activities in a manner which is similar to a private-sector business. These statements include all assets and liabilities, and are prepared using the *accrual* basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position presents all of the School Board's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in the School Board's net position may serve as a useful indicator of whether the School Board's financial position is improving or deteriorating. The Statement of Activities presents information showing how the School Board's net position changed during the most recent fiscal year. All changes in net position 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 not result in cash flows until future fiscal periods, e.g., earned but unused sick leave.

The Statement of Net Position and Statement of Activities report the governmental activities of the School Board. All of the School Board's services are reported here, including instruction, support services, school food service, and debt service.

Fund Financial Statements

Governmental Funds

The School Board's Fund Financial Statements follow the Government-Wide statements and provide detailed information about the School Board's most significant funds, not the School Board as a whole. Some funds are required to be established by State law and by bond covenants. However, the School Board establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money, e.g., grants from the U.S. Department of Education.

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

Fiduciary Funds

The School Board is the trustee, or fiduciary, for school activity funds. All of the School Board's fiduciary activities are reported in the Statement of Fiduciary Assets and Liabilities which follows the Fund Financial Statements. These activities have been excluded from the School Board's other financial statements because the School Board cannot use these assets to finance its operations. The School Board is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements and are located after the Basic Financial Statements.

Government-Wide Financial Analysis

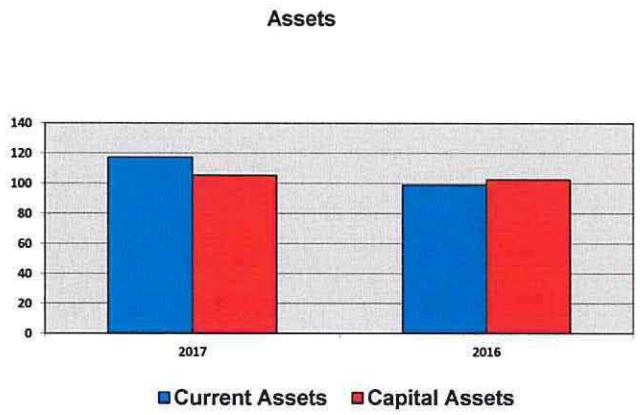
The following table presents the Statement of Net Position in a condensed manner and gives comparisons to the previous year.

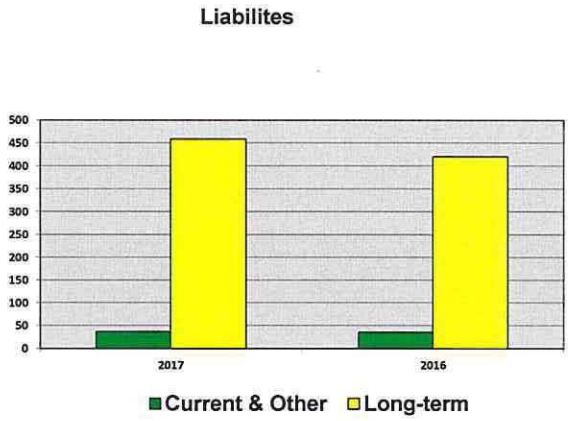
Net Position
As of June 30, 2017 and 2016
(in millions)

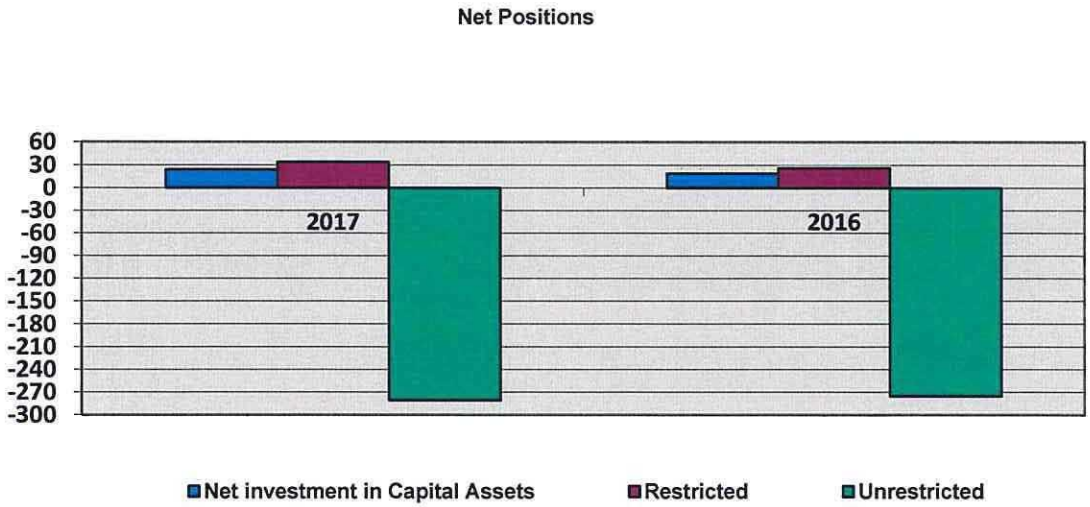
	2017	2016	Amount of Change Increase/ (Decrease)	Percentage Change Increase/ (Decrease)
Assets				
Current and other assets	$ 117.2	$ 99.0	$ 18.2	18.3 %
Capital assets	105.3	102.5	2.8	2.7 %
Total Assets	$ 222.5	$ 201.5	$ 21.0	10.4 %
Deferred Outflows of Resources				
Deferred charge on refunding	$ 0.2	$ 0.2	$ 0.0	0.0 %
Deferred outflow of pension resources	77.3	57.1	20.2	35.4 %
Total Deferred Outflows of Resources	$ 77.5	$ 57.3	$ 20.2	35.3 %
Liabilities				
Current and other liabilities	$ 36.8	$ 35.0	$ 1.8	5.1 %
Long-term liabilities	458.4	420.3	38.1	9.1 %
Total Liabilities	$ 495.2	$ 455.3	$ 39.9	8.8 %

Deferred Inflow of Resources	2017	2016	Amount of Change Increase/ (Decrease)	Percentage Change Increase/ (Decrease)
Deferred inflow of pension resources	$ 27.8	$ 34.2	$ (6.4)	(18.7) %
Total Deferred Inflow of Resources	$ 27.8	$ 34.2	$ (6.4)	(18.7) %
Net Position				
Net investment in capital assets	$ 24.1	$ 19.0	$ 5.1	26.8 %
Restricted	34.0	26.1	7.9	30.3 %
Unrestricted	(281.1)	(275.7)	(5.4)	(2.0) %
Total Net Position	$ (223.0)	$ (230.6)	$ 7.6	$ 3.3 %

The following tables show graphically changes in assets, liabilities, and net position between the present and previous fiscal years.







Current assets increased during 2017 due to the net effect of significant increases in cash and cash equivalents, receivables, and restricted cash and cash equivalents and increases in certificate of deposits and restricted certificates of deposit and investments. Capital assets increased during 2017 as a net result of an increase in land, building and improvement, and furniture and fixtures and a decrease in construction in progress. Deferred outflows of resources increased significantly due to GASB 68 and the recording of pension related benefits. Current and other liabilities increased slightly as the net result of increases in salaries and employee benefits payable, accounts payable, contracts payable, and unearned revenues. In addition, long term liabilities increased significantly due to GASB 68 and related pension liabilities. Consequently, deferred inflow of resources decreased due to the impact of GASB 68. Net investment in capital assets increased as the net result of increases in land, building and improvements, net of depreciation, and furniture and fixtures, net of depreciation and decreases in construction in progress. Restricted net position increased due to increases in salaries and related benefits and other special projects. Unrestricted net position decreased from prior year due to implementation of GASB 68 and post-employment benefits and normal operations.

The results of this year's operations for the School Board as a whole are reported in the Statement of Activities. The following table presents the information from that statement and rearranges it to present a slightly different perspective.

Changes in Net Position
For the Fiscal Years Ended June 30, 2017 and 2016
(in millions)

	2017	2016	Amount of Change Increase/ (Decrease)	Percentage Change Increase/ (Decrease)
Revenues				
Program revenues:				
Charges for services	$ 1.7	$ 1.6	$ 0.1	6.3 %
Operating grants and contributions	34.5	34.3	0.2	0.6 %
Capital grants and contributions	0.0	0.0	0.0	0.0 %
General revenues:				
Property taxes	38.9	35.9	3.0	8.4 %
Sales taxes	51.3	38.6	12.7	32.9 %
Grants and contributions not restricted to specific programs:				
Minimum Foundation Program	133.2	132.1	1.1	0.8 %
State revenue sharing	0.9	0.9	0.0	0.0 %
Other unrestricted taxes	1.9	1.8	0.1	5.6 %
Other revenues				
Unrestricted investment earnings	0.5	0.2	0.3	150.0 %
Gain (loss) on sale of asset	(0.2)	(0.1)	(0.1)	(100.0)%
Other	1.5	0.3	1.2	400.0 %
Total revenues	**264.2**	**245.6**	**18.6**	**7.6 %**

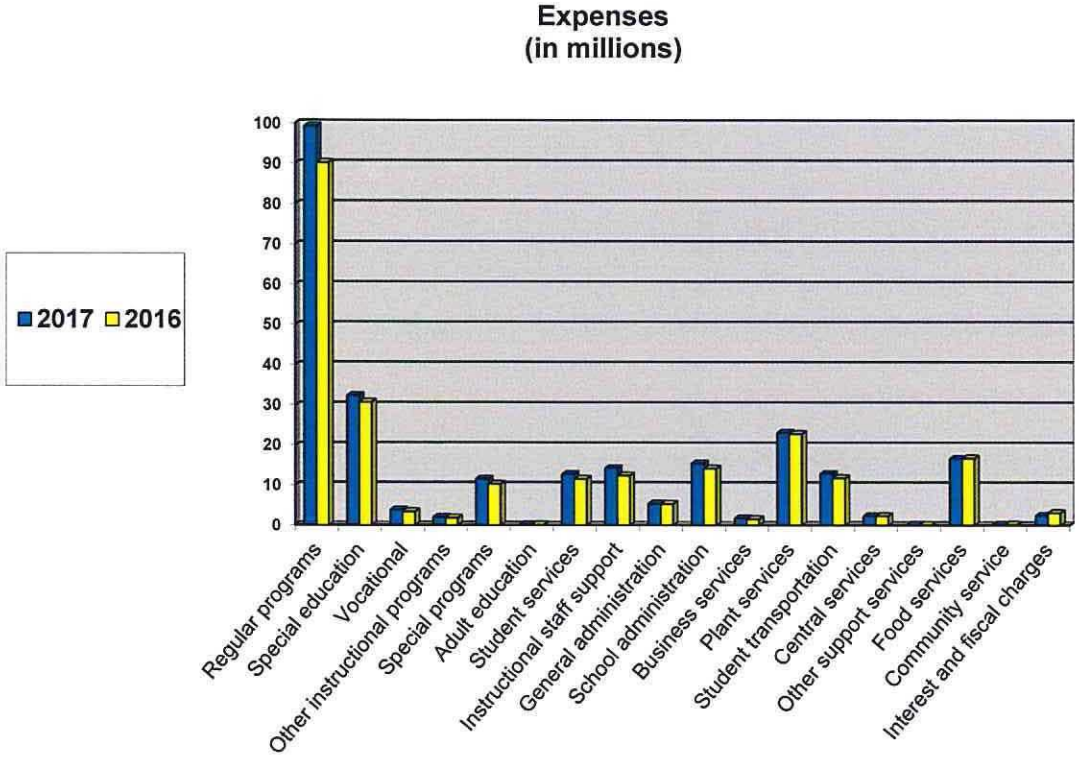
Functions/Program Expenses:

Current:				
Instruction:				
Regular programs	99.2	90.2	9.0	10.0 %
Special education programs	32.4	30.8	1.6	5.2 %
Vocational programs	3.8	3.4	0.4	11.8 %
Other instructional programs	2.0	1.7	0.3	17.6 %
Special programs	11.6	10.3	1.3	12.6 %
Adult and continuing education programs	0.1	0.1	0.0	0.0 %
Support services:				
Student services	12.8	11.6	1.2	10.3 %
Instructional staff support	14.3	12.4	1.9	15.3 %
General administration	5.4	5.3	0.1	1.9 %
School administration	15.5	14.2	1.3	9.2 %
Business services	1.7	1.5	0.2	13.3 %
Plant services	23.2	22.9	0.3	1.3 %
Student transportation services	12.9	11.8	1.1	9.3 %
Central services	2.3	2.3	0.0	0.0 %
Other support services	0.1	0.0	0.1	----
Food services	16.7	16.8	(0.1)	(0.6)%
Community service programs	0.2	0.2	0.0	0.0 %
Debt service:				
Interest and fiscal charges	2.4	3.1	(0.7)	(22.6)%
Total expenses	**256.6**	**238.6**	**18.0**	**7.5 %**
Increase (decrease) in net position	**7.6**	**7.0**	**0.6**	**8.6 %**
Beginning net position	**(230.6)**	**(237.6)**	**7.0**	**2.9 %**
Prior period adjustment	**0.0**	**0.0**	**0.0**	**0.0 %**
Ending net position	**$ (223.0)**	**$ (230.6)**	**$ 7.6**	**3.3 %**

The most significant change in revenues, when compared to the previous year was the increase in general revenues with sales tax revenues increasing by $12.7 million and property taxes increasing by $3.0 million. Minimum Foundation programs revenues increased by $1.1 million which was the effect of the adjustment for student count, student weights, and Level 4 funding. Other revenues increased by a net of $1.4 million which was the net effect of unrestricted investment earnings increasing by $0.3 million, other increasing by $1.2 million for Category 2 E-rate reimbursement and insurance proceeds from the flood at Carter C Raymond Jr High, and gain on sales of assets decreasing by $0.1 million.

Program expenses for instructional programs and support services increased from prior year mainly as a result of the 8.5 percent salary increase for all employees which was funded by the 2016 one-half cent sales tax and the increase in employee hospitalization rates beginning with the January 2017 premium. Instructional programs increased by $12.6 million with regular education, special education, special programs, vocational programs, and other instructional programs increasing by $9.0 million, $1.6 million, $1.3 million, $0.4 million, and $0.3 million, respectively. Program expenses for support services increased by $6.1 million which was the net result of increases in instructional staff support, school administration, student services, student transportation services, plant services, business services, general administration, and other support services by $1.9 million, $1.3 million, $1.2 million, $1.1 million, $0.3 million, $0.2 million, $0.1 million, and $0.1 million, respectively. Food services program decreased by $0.1 million while central services and community services programs remained constant. Other factors impacting changes in expenses for 2016-2017 were a slight increase in retirement rates and minor one-time program expenses.

Following is a chart comparing expenses, by major category, for the current and immediately preceding year.



Individual Funds Analysis

As previously discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of $81.0 million. Of this amount, approximately $40.3 million is unassigned, indicating its availability to fund future services.

The General Fund showed an increase in fund balance from the previous year. The June 30, 2017, fund balance for the General Fund is equal to approximately 19.8% of total General Fund revenues, increasing from the previous year. The School Board's General Fund is primarily driven by personnel with salaries and benefits comprising 87.4% of the expenditures.

The School Lunch/Breakfast Fund balance showed an increase in fund balance of approximately $0.5 million or 15.3% when compared to the previous year. The School Lunch/Breakfast Fund's increase can be attributed mainly to decreases in salaries and related benefits and increases in food purchased and purchases for materials and supplies.

General Fund Budget

A schedule showing the School Board's original and final budget amounts compared with actual amounts is provided later in this report as Required Supplemental Information. Following are the amendments to the 2016-2017 General Fund original budget.

Budget Amendments

The General Fund budget was amended during the year to reflect adjustments in revenues and expenditures. Local sources remained constant with ad valorem taxes and interest earnings being increased by $0.1 million each and sales taxes being decreased by $0.2 million. State sources was decreased by $0.8 million which was due to State Equalization funds being decreased as a result of decrease in student count. Federal sources remained constant and other financing sources increased by $0.3 million which was transfers in. Regular programs, special education programs, and student transportation programs were decreased by $1.2 million, $0.1 million, and $0.1 million while school administration was increased by $0.1 million. Capital outlay was increased by $3.0 million for the purchase of school buses and other financing uses was increased by $1.4 million for transfers out to Special Reserve for $0.8 million and capital outlay for buses for $0.6 million. Vocational programs, special programs, other instructional programs, adult education programs, student services, instructional staff support, general administration, business services, plant services, central services, food services, and debt service reflected no change in budget for 2016-2017. The budget for other financing uses was amended by $0.5 million for the transfers out. Additional budget adjustments were made within program functions which reflected as a zero change for the overall program.

Budget Variances

Actual operating results reflect the following which are the more significant differences between the General Fund final amended budget and actual amounts. The largest budget variance in revenues and other financing sources was the decreased amount of transfers in of $1.6 million. Local revenues had a net increase of $1.5 million with revenues for ad valorem taxes increasing by $0.8 million, other local sources increasing by $0.5 million and sales tax revenues increasing by $0.2 million. Revenues for charges for services, rentals, leases, and royalties, and interest earnings having a net variance of zero. State revenues for Equalization decreased $0.2 million and other state sources increased by $0.3 million.

Actual expenses for instructional programs were $6.1 million less than budgeted with regular education, special education, special program, vocational program, and other instructional program expenses $2.7 million, $2.2 million, $0.6 million, $0.5 million, and $0.1 million less than expected. These budget variances were primarily due to less expenses for health benefits, which were budgeted for premium increases effective January 1, 2017, and less salaries as a result of staffing adjustments and a decrease in the May sales tax distribution. Actual expenses for support services were $5.4 million less than budgeted with student transportation services, student support services, general administration, school administration, plant services, central services, instructional staff, and business services being $1.3 million, $1.0 million, $0.9 million, $0.9 million, $0.7 million, $0.4 million, $0.1 million, and $0.1 million less than expected, respectively. Food services expenses were $0.1 million less than budgeted. Transfers out were $0.5 million less than expected and expenses for capital outlay were $0.3 million less than expected.

The previously mentioned variances between the final budget and actual amounts are summarized as follows.

Revenues and Other Financing Sources	Variance - Positive (Negative) (in millions)
Ad valorem taxes	$ 0.8
Sales taxes	0.2
Other local sources	0.5
State sources - Equalization	(0.2)
Other state sources	0.3
Transfers in	(1.6)
Total - Revenues and Other Financing Sources	**$ 0.0**
Expenditures and Other Financing Uses	
Instructional programs	$ 6.1
Support and other programs	5.4
Food services	0.1
Capital outlay	0.3
Transfers out and other LEAs	0.5
Total - Expenditures and Other Financing Uses	**$ 12.4**

Capital Asset and Debt Administration

Capital Assets

At June 30, 2017, the School Board had $105.3 million (net of depreciation) invested in a broad range of capital assets, including land, buildings, and furniture and equipment. This amount increased from the previous year. As a result of the completion of construction projects and depreciation on capital assets, buildings and improvements increased to $86.9 million and furniture and equipment increased to $11.4 million while construction in progress decreased to $4.5 million.

The following table shows capital assets, net of depreciation for this year compared to last year's amounts.

	(Millions)	
Capital Assets at Year-End	**2017**	**2016**
Land	$ 2.5	$ 2.4
Buildings and improvements	86.9	85.4
Furniture and equipment	11.4	9.6
Construction in progress	4.5	5.1
Totals	$ 105.3	$ 102.5

At June 30, 2017 the capital projects funds remaining from bond issues have $7.5 million of unexpended bond proceeds.

Debt Administration

At June 30, 2017, the School Board had $72,176,000 general obligation bonds and $6,516,000 certificates of indebtedness outstanding with maturities from 2016-2036 and interest rates ranging from 0.3% to 4.78%. Under state law, the School Board is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of taxable property. At June 30, 2017, the School Board's bonded debt of $72,176,000 was well below the legal limit of $358,971,408.

Notes 9 and 11 to the financial statements provide more detailed information on capital assets and long-term debt activity.

Economic Factors and Next Year's Budgets and Rates

The significant changes which impact the succeeding year's budget for expenditures are the increase in the cost for salaries and benefits of $3.2 million. The budget for health insurance was increased by $2.0 million for a possible rate increase beginning with the January 2018 premium while the budget for retirement was increased by $1.1 million for the rate increase effective July 2017. Based on prior year expenses, the budget for substitute employees was increased by $0.1 million and all other salaries were budgeted at prior budget amounts. Budget adjustments for one-time occurrences were included in the 2017-2018 budget to increase capital outlay by $1.5 million for the purchase of twenty route buses to begin the replacement of an aging bus fleet and to decrease transfers out by a net amount of $0.5 million with adjustments to transfers out to workers compensation and maintenance funds. The significant changes in revenues for 2017-2018 for the general fund are the decreases in state revenue sources of $0.5 million and local revenue sources of $0.4 million. State Equalization funds increased by $0.4 million while other unrestricted state sources and other restricted state sources decreased by $0.7 million and $0.2 million. Local revenue sources were increased by $0.2 million for Kid Med and decreased by $0.6 million for e-rate one-time reimbursement for category 2 expenses. Federal revenues remained constant in the 2017-2018 budget while transfers in increased by $0.2 million for 2017-2018. The tax roll for 2017 property taxes has been released and shows a 1.8% increase in parishwide taxable assessed values compared to the previous year. This increase in assessed taxable value is largely attributed to construction growth in the parish and reassessment. Sales taxes for the first quarter of the School Board's 2017-2018 fiscal year showed a decrease of approximately 7% over the same period in the previous year. The School Board's financial statements for 2016-2017 were impacted by GASB 45 and the implementation of GASB 68 with regards to the liability for other post-employment benefits. Management feels certain that this liability will impact the School Board's financial statements for 2017-2018 and future years.

The School Board levied 190.03 mills in renewable and constitutional ad valorem taxes for the 2017-2018 fiscal year, no change from the prior year. Renewable taxes are at a set rate approved by the electorate, except for statutorily provided roll up and roll back provisions during reassessment, every four years. Levies for debt service on bond issues amounted to 223.50 mills, a decrease from the 253.50 mills levied the previous year. This decrease is a result of changes in assessed values of property due to new construction and bonds nearing maturity. State law provides that bond millages may be adjusted up or down in order to collect sufficient taxes to service bonded debt. Several of the debt service funds have accumulated balances sufficient to service the debt with a lowered millage for the foreseeable future and, therefore, their debt service millages were reduced for the 2017-2018 year. Additionally, some districts have bond issues that are nearing the end of their term.

Contacting the School Board's Financial Management

This financial report is designed to provide a general overview of the School Board's finances for all those with an interest in the School Board's finances. Questions about this report or requests for additional information should be addressed to Elizabeth A. Domite, Director of Finance, Rapides Parish School Board, P. O. Box 1230, Alexandria, LA 71309, telephone number (318) 487-0888.

Basic Financial Statements

Government-Wide
Financial Statements

Rapides Parish School Board
Alexandria, Louisiana
Statement of Net Position
Governmental Activities
June 30, 2017

Exhibit A

Assets		
Cash and cash equivalents		$ 62,639,731
Certificate of deposit and investments		26,934,652
Receivables		14,808,070
Inventories		318,987
Restricted cash and cash equivalents		10,583,750
Restricted certificates of deposit and investments		1,885,780
Capital assets, net of depreciation		
Nondepreciable		
Land and improvements	2,450,912	
Construction in progress	4,521,276	
Depreciable		
Buildings and improvements	86,931,061	
Furniture and equipment	11,404,787	105,308,036
Total Assets		222,479,006
Deferred Outflows of Resources		
Deferred charge on refunding		176,620
Deferred outflow of pension resources		77,339,570
Total Deferred Outflows of Resources		77,516,190
Liabilities		
Salaries and employee benefits payable		30,321,377
Accounts payable		1,129,756
Contracts payable		2,799,722
Accrued interest payable		676,085
Unearned revenues		1,885,780
Long-term liabilities		
Due within one year	10,632,388	
Due in more than one year		
Net pension liability	316,475,713	
Other	131,292,510	458,400,611
Total Liabilities		495,213,331
Deferred Inflow of Resources		
Deferred inflow of pension resources		27,776,704
Net Position		
Net investment in capital assets		24,161,204
Restricted for		
Salaries and related benefits		2,044,443
National forest educational opportunity		195,636
Other special purposes		13,622,783
Debt service		10,553,995
Capital projects		7,545,168
Permanent fund - nonexpendable		3,000
Permanent fund - expendable		12,587
Unrestricted		(281,133,655)
Total Net Position		$ (222,994,839)

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

Rapides Parish School Board
Alexandria, Louisiana
Statement of Activities
Governmental Activities
Year Ended June 30, 2017

Exhibit B

		Program Revenue		Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Functions/Programs				
Current				
Instruction				
Regular programs	$ 99,172,781	$ -	$ 1,638,948	$ (97,533,833)
Special education programs	32,430,223	247,191	6,100,781	(26,082,251)
Vocational programs	3,816,952	-	664,895	(3,152,057)
Other instructional programs	1,968,649	-	646,670	(1,321,979)
Special programs	11,630,943	-	13,206,382	1,575,439
Adult and continuing education programs	95,051	-	-	(95,051)
Support services				
Student services	12,845,992	35,435	152,066	(12,658,491)
Instructional staff support	14,259,872	-	1,140,488	(13,119,384)
General administration	5,412,057	-	-	(5,412,057)
School administration	15,538,239	-	-	(15,538,239)
Business services	1,725,582	-	-	(1,725,582)
Plant services	23,217,009	-	-	(23,217,009)
Student transportation services	12,932,363	-	105,000	(12,827,363)
Central services	2,296,975	-	-	(2,296,975)
Other support services	47,334	-	-	(47,334)
Food services	16,651,663	1,425,428	10,909,622	(4,316,613)
Community service programs	159,711	16,558	-	(143,153)
Debt service				
Interest and fiscal charges	2,374,127	-	-	(2,374,127)
Total Governmental Activities	$ 256,575,523	$ 1,724,612	$ 34,564,852	(220,286,059)
General Revenues				
Taxes				
Property taxes, levied for general purposes				29,710,647
Property taxes, levied for debt service purposes				9,157,046
Sales tax, levied for general purposes				12,888,207
Sales tax, levied for salaries and related benefits				38,392,939
Other unrestricted taxes				1,881,193
Grants and contributions not restricted to specific programs				
Minimum foundation program				133,230,540
State revenue sharing				884,632
Rentals, leases, and royalties				34,426
Federal e-rate				1,121,771
Unrestricted investment earnings				467,607
Miscellaneous				449,589
Proceeds from insurance				196,421
Gain (loss) on sale or disposal of asset				(187,380)
Local revenue transfers - other LEAs				(294,171)
Total General Revenues				227,933,467
Change in Net Position				7,647,408
Net Position, Beginning of Year				(230,642,247)
Net Position, End of Year				$ (222,994,839)

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

Fund Financial Statements

Rapides Parish School Board
Alexandria, Louisiana
Balance Sheet
Governmental Funds
June 30, 2017

Exhibit C

	General Fund	School Lunch/Breakfast Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 37,389,935	$ 4,369,012	$ 20,880,784	$ 62,639,731
Certificate of deposit and investments	20,813,699	-	6,120,953	26,934,652
Receivables	3,099,752	60,130	11,648,188	14,808,070
Due from other funds	3,857,928	11,685	290,817	4,160,430
Interfund receivables	8,900,000	-	2,168,418	11,068,418
Inventories	-	318,987	-	318,987
Restricted assets	33,062	-	12,436,468	12,469,530
Total Assets	$ 74,094,376	$ 4,759,814	$ 53,545,628	$ 132,399,818
Liabilities and Fund Balances				
Liabilities				
Salaries and employee benefits payable	$ 30,321,377	$ -	$ -	$ 30,321,377
Accounts payable	176,043	82,066	871,647	1,129,756
Contracts payable	-	-	2,799,722	2,799,722
Due to other funds	5,358	1,212,623	2,942,449	4,160,430
Interfund payables	-	-	11,068,418	11,068,418
Unearned revenue	-	-	1,885,780	1,885,780
Total Liabilities	30,502,778	1,294,689	19,568,016	51,365,483
Fund Balances				
Nonspendable				
Inventories	-	318,987	-	318,987
Permanent fund - nonexpendable	-	-	3,000	3,000
Restricted				
Salaries and related benefits	-	-	2,044,443	2,044,443
National forest education opportunity	-	-	195,636	195,636
Other special purposes	-	-	13,622,783	13,622,783
Debt service	-	-	10,553,995	10,553,995
Capital projects	-	-	7,545,168	7,545,168
Permanent fund - expendable	-	-	12,587	12,587
Committed				
Workers' compensation	3,272,916	-	-	3,272,916
Assigned	-	3,146,138	-	3,146,138
Unassigned	40,318,682	-	-	40,318,682
Total Fund Balances	43,591,598	3,465,125	33,977,612	81,034,335
Total Liabilities and Fund Balances	$ 74,094,376	$ 4,759,814	$ 53,545,628	$ 132,399,818

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

Rapides Parish School Board
Alexandria, Louisiana
Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2017

Exhibit D

Total Fund Balances, Governmental Funds	$ 81,034,335
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the fund financial statements:	
Deferred charge on refunding	176,620
Deferred outflow of pension resources	77,339,570
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statement but are reported in the governmental activities of the Statement of Net Position.	105,308,036
Some liabilities are not due and payable in the current period and are not included in the fund financial statement but are included in the governmental activities of the Statement of Net Position:	
Workers' compensation claims	(2,266,203)
Liability claims	(1,101,637)
Postemployment benefit obligation	(36,923,376)
Net pension liability	(316,475,713)
Bond premiums	(183,898)
Compensated absences	(12,757,783)
Certificates of indebtedness	(6,516,001)
Bonded indebtedness	(82,176,000)
Deferred inflow of pension resources are not available to pay for current-period expenditures and, therefore, are not reported in the fund financial statements.	(27,776,704)
Interest on long-term debt is accrued in the Statement of Net Position, but not in the governmental funds.	(676,085)
Net Position of Governmental Activities in the Statement of Net Position	$ (222,994,839)

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

Rapides Parish School Board
Alexandria, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2017

Exhibit E

	General Fund	School Lunch/Breakfast Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Local sources				
Taxes				
Ad valorem taxes	$ 20,194,015	$ -	$ 19,633,837	$ 39,827,852
Sales taxes	12,888,207	-	38,392,939	51,281,146
Rentals, leases, and royalties	23,926	-	10,500	34,426
Charges for services	35,435	-	263,749	299,184
Interest earnings	232,034	16,879	218,694	467,607
Food services	-	1,425,428	-	1,425,428
Other	1,284,745	-	990,042	2,274,787
State sources				
Equalization	133,044,243	186,297	-	133,230,540
Other	1,950,051	54,376	2,220,341	4,224,768
Federal sources	561,929	10,855,246	19,104,114	30,521,289
Total Revenues	170,214,585	12,538,226	80,834,216	263,587,027
Expenditures				
Current				
Instruction				
Regular programs	90,626,146	-	1,627,310	92,253,456
Special education programs	29,070,990	-	1,478,897	30,549,887
Vocational programs	3,037,032	-	550,638	3,587,670
Other instructional programs	1,827,581	-	8,421	1,836,002
Special programs	2,024,869	-	9,056,172	11,081,041
Adult and continuing education programs	42,030	-	-	42,030
Support services				
Student services	9,477,808	-	2,707,015	12,184,823
Instructional staff support	5,661,794	-	8,090,824	13,752,618
General administration	3,687,365	-	815,049	4,502,414
School administration	14,645,530	-	4,564	14,650,094
Business services	1,560,918	-	100,658	1,661,576
Plant services	6,997,200	-	13,743,110	20,740,310
Student transportation services	11,186,639	-	174,489	11,361,128
Central services	1,876,575	-	-	1,876,575
Other support services	41,818	-	3,099	44,917
Food services	581,075	14,727,951	-	15,309,026
Community service programs	37,357	-	114,930	152,287
Capital outlay	3,356,367	278,048	8,272,911	11,907,346
Debt service				
Principal retirement	820,598	-	7,470,401	8,290,999
Interest and fiscal charges	155,101	-	2,092,352	2,247,453
Total Expenditures	186,714,813	15,005,999	56,310,840	258,031,652
Excess (Deficiency) of Revenues Over Expenditures	(16,500,228)	(2,467,773)	24,523,376	5,555,375
Other Financing Sources (Uses)				
Transfers in	34,103,747	2,926,340	10,616,928	47,647,015
Transfers out	(9,366,375)	-	(38,280,640)	(47,647,015)
Local revenue transfers - other LEAs	(294,171)	-	-	(294,171)
Proceeds from insurance	-	-	196,421	196,421
Issuance of debt	-	-	10,800,000	10,800,000
Premiums on bonds issued	-	-	183,898	183,898
Debt issuance cost	(625)	-	(21,600)	(22,225)
Proceeds from sale of capital assets	10,989	628	3,968	15,585
Total Other Financing Sources (Uses)	24,453,565	2,926,968	(16,501,025)	10,879,508
Net Change in Fund Balances	7,953,337	459,195	8,022,351	16,434,883
Fund Balances, Beginning of Year	35,638,261	3,005,930	25,955,261	64,599,452
Fund Balances, End of Year	$ 43,591,598	$ 3,465,125	$ 33,977,612	$ 81,034,335

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

Rapides Parish School Board
Alexandria, Louisiana
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2017

		Exhibit F
Net Change in Fund Balances - Total Governmental Funds	$	16,434,883
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report outlays for capital assets as expenditures. However, in the Statement of Activities the cost of those assets is depreciated over their estimated useful lives.		
Acquisition of capital assets		9,867,279
Depreciation expense		(6,842,468)
In the Statement of Activities, the gain or loss from the sale of capital assets is reported, whereas in the governmental funds, only proceeds from the sale increases financial resources. Thus, the change in net position differs from the change in fund balances by the cost of capital assets sold less the related accumulated depreciation.		(202,965)
In the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as an element of pension expense. The fund financial statements report pension contributions as expenditures.		26,651,248
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position.		
New bond proceeds		(10,800,000)
Bond premiums are reported as financing sources in the governmental funds and thus contribute to the change in fund balance. In the Statement of Net position, however, bond premiums increase long-term debt and are amortized over the life of the bonds.		(183,898)
Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Principal retirement - bonds		7,407,000
Principal retirement - certificates of indebtedness		883,999
Governmental funds report the effect of bond issuance cost when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.		(54,478)
Net (increase) decrease in accrued interest payable		(49,971)
In the Statement of Activities, certain operating expenses are measured by the amounts incurred during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amount actually paid).		
Net (increase) decrease in vacation and sick leave accrued		(1,125,440)
Net (increase) decrease in workers' compensation claims earned		484,677
Net (increase) decrease in liability claims		(82,014)
Net (increase) decrease in postemployment benefit obligation accrued		(8,202,260)
Net (increase) decrease in net pension liability accrued		(26,538,184)
Change in Net Position of Governmental Activities	$	7,647,408

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

Rapides Parish School Board
Alexandria, Louisiana
Statement of Fiduciary Assets and Liabilities
Fiduciary Fund
School Activity Agency Fund
June 30, 2017

Exhibit G

Assets	
Cash and cash equivalents	$ 2,882,390
Certificates of deposit	142,195
Investments	65,439
Receivables	57,189
Total Assets	$ 3,147,213
Liabilities	
Deposits due others	$ 3,147,213
Total Liabilities	$ 3,147,213

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

Notes to Basic Financial Statements

1. Reporting Entity and Significant Accounting Policies

Reporting Entity

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

The Rapides Parish School Board operates forty-seven schools within the parish with a total enrollment of 23,965 pupils as of October 1, 2016. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the Rapides Parish School Board provides transportation and school food services for the students.

The financial statements of the School Board have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations) constitutes GAAP for governmental units.

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 as other legally separate organizations for which the elected School Board members are financially accountable. There are no other primary governments with which the School Board has a significant relationship.

Because the Rapides Parish School Board has a separately elected governing body and is legally separate and fiscally independent, the School Board is a separate governmental reporting entity. For financial reporting purposes, the School Board's financial statements include all funds, schools, agencies, and committees for which the School Board is financially accountable. The School Board is not aware of any other entities that should be included within the financial statements.

Basis of Presentation

The School Board's basic financial statements consist of Government-Wide Financial Statements, including a Statement of Net Position and a Statement of Activities, and Fund Financial Statements, which provide a more detailed level of financial information.

Government-Wide Financial Statements – The Government-Wide Financial Statements, *"Statement of Net Position"* and *"Statement of Activities"*, report information on all non-fiduciary activities of the School Board. Fiduciary funds are reported only in the *"Statement of Fiduciary Assets and Liabilities"* at the Fund Financial Statement level. Individual funds are not displayed, but the statements distinguish governmental activities, generally supported by taxes and School Board general revenues,

from business-type activities (if any), generally financed in whole or in part with fees charged to external customers. The activity of internal service funds (if any) are eliminated to avoid duplicating revenues and expenses. The School Board has no business–type activities or internal service funds. The Statement of Net Position presents the financial position of the governmental activities at year-end.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the School Board's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The School Board does not allocate indirect expenses to functions in the Statement of Activities. The Statement of Activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the School Board's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted. Revenues not classified as program revenues are presented as general revenues, which include ad valorem taxes, sales taxes, minimum foundation program receipts, state revenue sharing, interest, and other unrestricted revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the School Board.

Fund Financial Statements – The accounting system is organized on the basis of funds. The financial transactions of the School Board are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that include its assets, liabilities, fund equity, revenues, and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions.

Funds of the Rapides Parish School Board are classified into two categories: governmental and fiduciary. In turn, each category is divided into separate "fund types". The School Board uses the following fund types: Governmental funds are used to account for all or most of the School Board's general activities, including the collection and disbursement of specifically or legally restricted monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), the servicing of general long-term debt (debt service funds), and the recording of activity related to endowment funds (permanent funds). The Fund Financial Statements report financial information by major funds and nonmajor funds.

The following two governmental funds are considered major funds:

General Fund – The general operating fund accounts for all financial resources, except those required to be accounted for in other funds.

School Lunch/Breakfast Special Revenue Fund – This fund accounts for federal, state, and local funds, including fees, to provide nourishing meals for students in all grades.

All other funds are considered nonmajor funds. Descriptions for these funds can be found at the beginning of the nonmajor governmental funds combining statements.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Rapides Parish School Board. There is only one fiduciary fund - School Activity Agency Fund. The School Activity Agency Fund accounts for monies generated by the individual schools and certain organizations within the schools of Rapides Parish. While the school activity accounts are under the supervision of the Rapides Parish School Board, they belong to the individual schools or their student bodies and are not available for use by the Rapides Parish School Board. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The more significant of the Rapides Parish School Board's accounting policies are described below.

Basis of Accounting/Measurement Focus

Government-Wide Financial Statements

The Government-Wide Financial Statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for government funds. The primary effect of internal activity has been eliminated from the Government-Wide Financial Statements.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-Wide Financial Statements. Major individual governmental funds are reported as separate columns in the Fund Financial Statements.

Fund Financial Statements report detailed information about the School Board. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

Governmental Funds

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (collected within ninety days after year-end, except for ad valorem taxes, where sixty days is used). Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debts are recorded as fund liabilities when due. Budgets are prepared and adopted using the same basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Federal and state entitlements (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants are recorded when the reimbursable expenditures have been incurred.

Federal commodities are recognized as revenues when received. Unused commodities at year-end are reported as nonspendable fund balance.

Ad valorem taxes are recorded in the year the taxes are levied. Ad valorem taxes are assessed on a calendar year basis, and become delinquent on January 1st. The taxes are generally collected in December, January, and February of the fiscal year.

Sales and use tax revenues are recorded in the month of the sales or use transaction.

Interest earnings on time deposits are recorded when earned.

Food services revenue is recorded when collected.

Substantially all other revenues are recorded when received.

Salaries are recorded as expenditures when earned. Teachers' salaries are earned over a nine-month period but may be paid over a twelve or nine-month period.

Purchases of various operating supplies are recorded as expenditures in the accounting period in which they are purchased.

Commitments under construction contracts are recognized as expenditures when earned by the contractor.

Food costs are recognized as expenditures in the accounting period in which the food is consumed.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

Transfers between funds that are not expected to be repaid, sales of assets, proceeds from insurance, proceeds from the sale of bonds, capitalized leases, and proceeds from accrued interest on the sale of bonds are accounted for as other financing sources (uses) in the Statement of Revenues, Expenditures, and Changes in Fund Balances. These other financing sources (uses) are recognized at the time the underlying events occur.

Fiduciary Funds

The School Board currently has one agency fiduciary fund. Agency funds, unlike all other types of funds, report only assets and liabilities. Therefore, agency funds cannot be said to have a measurement focus. They do, however, use the accrual basis of accounting to recognize receivables and payables.

Budgets

Budgets are adopted on the modified accrual basis of accounting, as discussed in the governmental funds. Annual appropriated budgets are adopted for the General Fund and each Special Revenue Fund. All annual appropriations for these funds lapse at the end of the fiscal year.

The School Board follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Superintendent and designated members of his staff prepare a proposed budget for submission to the Board prior to the beginning of each fiscal year.

2. A notice of the proposed budget is published notifying the public that the proposed budget is available for public inspection. At the same time, the date of the public hearing is published.

3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.

4. After the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted no later than September fifteenth of each year.

5. All budgets are controlled at the fund level and are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). The level of budgetary control is established by State law at five percent of total expenditures at the fund level. Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the Board.

Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, interest-bearing demand deposits, and time deposits with original maturity of three months or less from the date of acquisition.

Investments and Certificates of Deposit

The School Board may invest in United States bonds, treasury notes, or time certificates of deposit of any bank domiciled or having a branch office in the State of Louisiana, investments as stipulated in state law, or any other federally insured investments.

Investments consist of funds invested in Louisiana Asset Management Pool (LAMP), an AAA rated local government external investment pool and the State of Louisiana Education Excellence Fund. The bank certificates of deposit have a maturity of more than three months when purchased. These investments and certificates of deposit are stated at fair value.

Receivables

Receivables are charged against income as they become uncollectible. In the opinion of management, all accounts at year-end were considered collectible, and an allowance for doubtful accounts was not considered necessary.

Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the Balance Sheet. Short-term interfund loans are classified as "interfund receivable" or "interfund payable" on the Balance Sheet. Interfund receivables/payables between or within fund types have not been eliminated in the Fund Financial Statements. These interfund receivables/payables are eliminated for reporting in the Statement of Net Position.

Inventories

Inventory is accounted for using the consumption method, where expenditures are recognized as inventory is used. Inventory of the School Lunch/Breakfast Special Revenue Fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. In the Fund Financial Statements, unused commodities at June 30th are reported as nonspendable fund balance. In the Government-Wide Financial Statements, unused commodities are reported as unrestricted net position. All purchased inventory items are valued at cost (first-in, first-out) and commodities are assigned values based on information provided by the United States Department of Agriculture.

Prepaid Expenses

In the Government-Wide Financial Statements, supplies purchased prior to year-end for the following fiscal year are reported as prepaid expenses since the expense benefits the next fiscal year. In the Fund Financial Statements, these supplies are recorded as expenditures when paid.

Capital Assets

In the Government-Wide Financial Statements, capital assets are capitalized and depreciated on a straight-line method over their estimated useful lives. The School Board has adopted a capitalization threshold of $5,000 for reporting purposes. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets, if any, are valued at their estimated fair market value on the date received. Expenditures that extend the useful lives of capital assets beyond their initial estimated useful lives or improve their efficiency or capacity are capitalized, whereas expenditures for repairs and maintenance are expensed. A composite or group rate is applied to similar assets for purposes of calculating depreciation expense.

Interest costs on debt used to finance the construction of assets are not capitalized.

In the Fund Financial Statements, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds. No provision is made for depreciation on capital assets in the Fund Financial Statements since the full cost is recorded as expenditures at the time of purchase.

Estimation of useful lives in years is as follows:

Computer equipment	5 years
Office equipment	5 years
Tech Ed equipment	5 years
Vehicles	8 years
Athletic equipment	10 years
Electronic equipment	10 years
Musical equipment	10 years
Printing equipment	10 years
Teaching equipment	10 years
Miscellaneous	12 years
Appliances	15 years
Automotive equipment	15 years
Custodial equipment	15 years
Lunchroom equipment	15 years
Tractors & lawn mowers	15 years
Furniture	20 years
Buildings	25 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. Deferred outflows of resources represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently the School Board has only two items that qualify for reporting in this category, deferred charge on refunding and deferred outflow of pension resources. See explanation for deferred charges following this caption.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. Deferred inflows of resources represents an acquisition of net position that applies to future periods and so will not be recognized as inflow of resources (revenues) until that time. The School Board has only one item that qualifies for reporting in this category, deferred inflow of pension resources. These amounts will be recognized as an inflow of resources in the period that the amounts become available.

Deferred Charge on Refunding

Unamortized bond expense represents the difference between the reacquisition price and the net carrying amount of debt that is being deferred and amortized when new debt is issued for current or advanced refunding of existing debt. Costs incurred attributable to the issuance of these bonds have been deferred and are being amortized over the life of the original bonds.

Unearned Revenues

Unearned revenues include amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. In subsequent periods, when the School Board has a legal claim to the resources, the liability for deferred revenue is removed from the Balance Sheet and the revenue is recognized.

Compensated Absences

Vested or accumulated sick or vacation leave that is expected to be liquidated with expendable available financial resources is recognized as a governmental fund liability and expenditure of the governmental fund that will pay it. This includes payments that come due before the end of the reporting period upon the occurrence of employee resignation, retirement, or death that will be paid early in the following year. Compensated absences are reported in the governmental funds only if they have matured. The full liability and related costs are reported in the Government-Wide Financial Statements.

All 12-month employees earn from 10 to 15 days of vacation leave each year, depending on their length of service with the Rapides Parish School Board. Upon retirement, unused accumulated vacation leave of up to 120 days is paid to the employee or to the employee's estate at the employee's current rate of pay.

All Rapides Parish School Board employees earn 10 days of sick leave each year, which can be accumulated without limitation. Upon retirement or death, unused accumulated sick leave of up to 25 days is paid to the employee or to the employee's estate at the employee's current rate of pay. The estimated liability for vested sick leave benefits is considered long-term and is not recorded in the Fund Financial Statements. The estimated liability includes required salary-related payments. Under the Louisiana Teachers' Retirement System, the total accumulated sick leave, including the 25 days paid, is used in the retirement benefit computation as earned service for leave earned prior to July 1, 1988. For sick leave earned after July 1, 1988, under the Louisiana Teachers' Retirement System and for sick leave earned under the Louisiana School Employees' Retirement System, all unpaid sick leave, which excludes the 25 days paid, is used in the retirement benefit computation as earned service.

Sabbatical leave may be granted for professional and cultural improvement and for medical reasons. Any employee with a teaching certificate is entitled, subject to approval by the Rapides Parish School Board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service. Professional and cultural improvement sabbaticals are restricted in nature as a condition of the leave and, therefore, are considered only a change in the types of services being rendered and not subject to accrual. Medical sabbaticals require the use of virtually all sick leave before a sabbatical can be taken. Such leaves are not material. Sabbatical leave benefits are recorded as expenditures in the period paid.

Claims and Judgments

Claims and judgments that are expected to be liquidated with expendable available financial resources are recognized as a governmental fund liability and expenditure of the governmental fund that will pay it. This includes amounts that come due before the end of the reporting period when approved for payment that will be paid early in the following year. Claims and judgments not expected to be liquidated with expendable available financial resources are not reported in the Fund Financial Statements. The full liability and related costs are reported in the Government-Wide Financial Statements under long-term liabilities.

Long-Term Liabilities

Long-term liabilities expected to be financed from governmental funds are not reported in the Balance Sheet for the Fund Financial Statements. All liabilities, including long-term debt, are included on the face of the Statement of Net Position in the Government-Wide Financial Statements. Interest expense on long-term debt is recognized in the Government-Wide Financial Statements as the interest accrues, regardless of when it is due.

Net Position

In the Government-Wide Financial Statements, equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation and reduced by outstanding debt that is attributable to the acquisition, construction, or improvement of these assets.

Restricted net position – Consists of net position with constraints placed on its use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – All other net positions that do not meet the definition of "net investment in capital assets" or "restricted."

In cases where restricted and unrestricted monies are received by the School Board for the same *function or purpose, the restricted monies are used first.*

Fund Balances

Nonspendable fund balances include amounts that cannot be spent because they are either not in a spendable form or legally or contractually required to be maintained intact. Restricted fund balances represent those portions of fund balance that are restricted to specific purposes by external parties, such as creditors, grantors, contributors, or laws or regulations of other governments or by law through constitutional provisions or enabling legislation. Committed fund balances are amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, which is the nine-member school board. Formal action of the School Board to establish or rescind committed funds is executed by adopting a resolution in a public meeting. Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, are reported as assigned fund balances. In cases where restricted and unrestricted monies are received by the School Board for the same function or purpose, the restricted monies are used first. Unrestricted monies are then spent in the following order: committed, assigned, and unassigned.

Interfund Transactions

In the governmental funds, transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

Interfund balances are eliminated in the Government-Wide Financial Statements.

Sales Taxes

The Rapides Parish School Board receives a two percent sales tax. The sales tax is collected by the Rapides Parish Police Jury, except those taxes levied on the sale of motor vehicles, which are collected by the State of Louisiana. Three-fourths of the sales tax is dedicated for salary supplements for all employees of the Rapides Parish School Board with the remaining one-third used for operations and support of the School Board. The sales taxes received by the Rapides Parish School Board were approved for an indefinite period. On April 9, 2016, voters of Rapides Parish approved a one-half percent sales tax for the purpose of increases in salaries and benefits of teachers and other employees of the Rapides Parish School Board, effective July 1, 2016.

Estimates

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

2. Expenditures - Actual and Budget

The School Board made numerous supplemental budgetary appropriations throughout the year. The supplemental appropriations were made primarily to recognize new grants awarded for various special revenue funds. The supplemental budgetary appropriations were material. No individual funds had actual expenditures over final budgeted expenditures for the year ended June 30, 2017.

3. Levied Ad Valorem Taxes

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

	Authorized Millage	Levied Millage	Expiration Date
Parishwide taxes:			
Constitutional	5.00	4.93	None
Special	19.15	19.51	2016-2025
Maintenance	2.13	2.13	2025

	Authorized Millage		Levied Millage		Expiration Date
	Low	High	Low	High	
District taxes:					
Maintenance	2.02	12.86	2.02	12.86	2016-2025
Bond and interest	3.43	35.00	3.43	35.00	2018-2033

The authorized millages are based on the reassessment of the tax rolls required by Article 7, Section 23 of the Louisiana Constitution of 1974.

The Sheriff of Rapides Parish, as provided by the state law, is the official tax collector of general property taxes levied by the Rapides Parish School Board. The availability period for property taxes is sixty days. The 2016 property tax calendar was as follows:

Millage rates adopted	September 6, 2016
Levy date	November 29, 2016
Lien date	November 29, 2016
Tax bills mailed	November 21, 2016
Due date	December 31, 2016
Delinquent date	January 1, 2017

The Rapides Parish School Board is subject to a number of tax abatement agreements entered into by other governments that reduce the ad valorem tax revenues of the School Board. These abatements are based on undepreciated values of various contracts as reported by Louisiana Economic Development and the Rapides Parish Tax Assessor. The total estimated undepreciated property subject to the contracts in effect during the year totaled $282,022,694. The estimated amount of ad valorem taxes abated through indirect agreements is $12,896,162.

4. Cash and Cash Equivalents

At year-end, the School Board's cash and cash equivalents were entirely covered by depository insurance or collateral held by the School Board or its agent in the School Board's name. Cash and cash equivalents are reported as follows:

Cash and cash equivalents – Governmental Funds	$ 62,639,731
Restricted cash and cash equivalents – Governmental Funds	10,583,750
Cash and cash equivalents – Fiduciary Fund	2,882,390
	$ 76,105,871

5. Investments and Certificates of Deposit

At fiscal year-end, the Rapides Parish School Board had a time deposit with a maturity over ninety days at the time of purchase. Investments consist of monies held in the Louisiana Asset Management Pool (LAMP) and in the State of Louisiana Education Excellence Fund. Investments are reported as follows:

Certificate of deposit - Governmental Funds	$ 15,227
Certificates of deposit - Fiduciary Fund	142,195
Restricted certificates of deposit and investments - Governmental Funds	1,885,780
Investments - Governmental Funds	26,919,424
Investments - Fiduciary Fund	65,439
	$ 29,028,065

Custodial Credit Risk: For cash, cash equivalents, certificates of deposit, and investments, custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. At year-end, the Rapides Parish School Board's certificates of deposit were covered by depository insurance or collateral securities held by the School Board or the School Board's agents in the School Board's name. The investments are held with governmental external investment pools.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value will be to changes in market interest rates. The School Board does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The time deposits and investments held by LAMP mature in twelve months or less.

Investments Held at LAMP

Investments held at June 30, 2017, consist of $26,981,881 in the Louisiana Asset Management Pool (LAMP), a local government investment pool.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA - R.S. 33:2955.

GASB Statement No. 40, *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools:

Credit risk: LAMP is rated AAAm by Standard & Poor's.

Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.

Interest rate risk: 2a7-like investment pools are excluded from this disclosure requirement, per paragraph 15 of the GASB 40 statement.

Foreign currency risk: Not applicable to 2a7-like pools.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

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

6. Receivables

	Sales and Use Taxes	Grants and Other Receivables	Balance June 30, 2017
General Fund	$ 1,188,394	$ 1,911,358	$ 3,099,752
School Lunch/Breakfast Fund	-	60,130	60,130
Other Governmental Funds	6,687,296	4,960,893	11,648,189
Fiduciary Funds	-	57,189	57,189
	$ 7,875,690	$ 6,989,570	$ 14,865,260

7. Interfund Assets, Interfund Liabilities, and Transfers

Due from/to other funds:

Receivable fund	Payable fund	Amount
General Fund	Other Governmental Funds	$ 2,749,938
General Fund	School Lunch/Breakfast Fund	1,107,990
School Lunch/Breakfast Fund	Other Governmental Funds	11,685
Other Governmental Funds	General Fund	5,358
Other Governmental Funds	Other Governmental Funds	180,826
Other Governmental Funds	School Lunch/Breakfast Fund	104,633
		$ 4,160,430

Balances at June 30, 2017, resulted from the routine lag between the dates that interfund goods or services are provided and reimbursable expenditures occur. Transactions are recorded in the accounting system, and payments between funds are made to satisfy the balances.

Interfund receivable/payable:

Receivable fund	Payable fund	Amount
General Fund	Other Governmental Funds	$ 8,900,000
Other Governmental Funds	Other Governmental Funds	2,168,418
		$ 11,068,418

As of June 30, 2017, the General Fund receivable amount relates to outstanding interfund loans made to the following: Sales Tax Fund No. 1 ($1,800,000), Sales Tax Fund No. 2 ($1,900,000), Sales Tax Fund No. 3 ($1,100,000), and Miscellaneous Fund ($4,100,000). These interfund loans provide cash for the lag time between earning revenue and collecting the receivables in these funds. The Other Governmental Funds receivable relates to year-end adjustments made between the Miscellaneous Fund used for grant clearing and various state and federal grant funds. These adjustments recognize that the Miscellaneous Fund provides the cash flow to operate the various state and federal grant funds.

All interfund balances are expected to be repaid within one year.

Transfer In	Transfer Out	Amount
General Fund	Other Governmental Funds	$ 34,103,747
School Lunch/Breakfast Fund	General Fund	1,357,485
School Lunch/Breakfast Fund	Other Governmental Funds	1,568,855
Other Governmental Funds	General Fund	8,008,890
Other Governmental Funds	Other Governmental Funds	2,608,038
		$ 47,647,015

Transfers are used to (1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

8. Restricted Assets

Restricted cash and cash equivalents – debt service funds	$ 10,550,688
Restricted cash and cash equivalents – workers' compensation	33,062
Restricted investments – Education Excellence Fund (tobacco money)	1,885,780
	$ 12,469,530

9. Capital Assets

Capital asset activity for the year ended June 30, 2017, was as follows:

	Balance July 1, 2016	Increases	Decreases	Balance June 30, 2017
Governmental Activities				
Capital Assets Not Being Depreciated				
Land and improvements	$ 2,403,912	$ 47,000	$ -	$ 2,450,912
Construction in progress	5,067,649	6,369,794	6,916,167	4,521,276
Total Capital Assets Not Being Depreciated	7,471,561	6,416,794	6,916,167	6,972,188
Other Capital Assets				
Buildings and improvements	230,664,920	6,916,167	-	237,581,087
Furniture and equipment	28,546,717	3,450,485	601,419	31,395,783
Total Other Capital Assets	259,211,637	10,366,652	601,419	268,976,870
Less				
Accumulated Depreciation				
Buildings and improvements	145,284,160	5,365,866	-	150,650,026
Furniture and equipment	18,912,848	1,476,602	398,454	19,990,996
Total Accumulated Depreciation	164,197,008	6,842,468	398,454	170,641,022
Other Capital Assets, Net	95,014,629	3,524,184	202,965	98,335,848
Governmental Activities Capital Assets, Net	$ 102,486,190	$ 9,940,978	$ 7,119,132	$ 105,308,036

Depreciation expense was charged to functions as follows:

Governmental Activities	
Instruction	
Regular programs	$ 2,987,155
Special education programs	646,151
Vocational programs	121,999
Other instructional programs	62,332
Special programs	195,662
Adult and continuing education programs	53,021
Support services	
Student services	611
Instructional staff support	66,905
General administration	166,970
School administration	269,592
Business services	4,895
Plant services	446,521

Student transportation services	878,132
Central services	19,543
Other support services	873
Food services	922,106
Total Depreciation Expense for Governmental Activities	$ 6,842,468

10. Changes in Agency Fund Deposits Due Others

A summary of changes in agency fund deposits due others follows:

	Balance July 1, 2016	Additions	Reductions	Balance June 30, 2017
School Activity Accounts	$ 3,037,335	$ 8,843,593	$ 8,732,953	$ 3,147,975

11. Long-Term Liabilities

The following is a summary of the long-term liabilities for the year ended June 30, 2017:

	Balance July 1, 2016	Additions	Reductions	Balance June 30, 2017
Workers' compensation claims	$ 2,750,880	$ 791,649	$ 1,276,326	$ 2,266,203
Liability claims	1,019,623	1,088,927	1,006,913	1,101,637
Postemployment benefit obligation	28,721,116	8,202,260	-	36,923,376
Net pension liability	289,937,529	26,538,184	-	316,475,713
Compensated absences	11,632,343	1,125,440	-	12,757,783
Bond premium	-	183,898	-	183,898
Certificates of indebtedness	7,400,000	-	883,999	6,516,001
Bonded indebtedness	78,783,000	10,800,000	7,407,000	82,176,000
	$ 420,244,491	$ 48,730,358	$ 10,574,238	$ 458,400,611

	June 30, 2017	Within One Year	More Than One Year
Workers' compensation claims	$ 2,266,203	$ 1,117,691	$ 1,148,512
Liability claims	1,101,637	374,116	727,521
Postemployment benefit obligation	36,923,376	-	36,923,376
Net pension liability	316,475,713	-	316,475,713
Compensated absences	12,757,783	202,386	12,555,397
Bond premium	183,898	9,195	174,703
Certificates of indebtedness	6,516,001	910,000	5,606,001
Bonded indebtedness	82,176,000	8,019,000	74,157,000
	$ 458,400,611	$ 10,632,388	$ 447,768,223

Workers' Compensation Claims

During 1989, the Rapides Parish School Board established a limited risk management program for Workers' Compensation, which is included in the General Fund, to account for and finance its uninsured risks of loss relating to workers' compensation. The non-current portion of claims is not reported in the Governmental Funds, but is included in the Statement of Net Position. Under this program, the Rapides Parish School Board has a self-insured retention (SIR) of $650,000 per accident and maintains an excess coverage through State National Insurance Company for the full statutory benefit. Workers' compensation claims and excess insurance premiums are paid from the Workers' Compensation Account, which is part of the General Fund. Settled claims have not exceeded this excess coverage since the inception of this plan. During the year ended June 30, 2017, workers' compensation benefits and related costs of $1,074,133 (indemnity, medical, legal, and settlements) were paid from the Workers' Compensation Account. Liabilities include an amount for claims incurred, but not reported (IBNR). The School Board has no Aggregate Excess Liability insurance ("stop loss") to cover multiple workers' compensation claims during a fund year that might exceed expectations. Thus, the School Board is responsible to pay the SIR of $650,000 of each accident without regard to the number or frequency of such accidents. Since 1989, the School Board's payments within the SIR have never approached $3,000,000 during any fund year. Changes in the balances of claim liabilities during the past two years are as follows:

	June 30, 2017	June 30, 2016
Unpaid claims - beginning of fiscal year	$ 2,750,880	$ 2,774,710
Incurred/adjusted claims (including IBNRs)	791,649	1,367,622
Claim payments	(1,276,326)	(1,391,452)
Unpaid claims - end of fiscal year	$ 2,266,203	$ 2,750,880

Liability Claims

Through Berkley Insurance Company, the School Board has a self-insured retention (SIR) plan for the first $250,000 per occurrence for general liability, auto, and errors and omissions. Excess coverage is provided for amounts between $250,000 and $3,000,000 per occurrence. The third party administrator, Employers Risk Management Services, processes and investigates claims and maintains records. Berkley Insurance Company provides for an aggregate stop loss of $750,000, which means Rapides Parish School Board should not pay more than $750,000 (after initial $750,000 stop loss, subsequent claims have a $1,000 SIR) in claims that are less than $3,000,000 per occurrence in any one insurance year. Employers Risk Management Services estimates the liability for unpaid claims. Liabilities include an amount for claims that have been incurred but not reported (IBNR). The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. The SIR for liability claims is paid by the General Fund. Settlements have not exceeded coverage for each of the past three fiscal years.

Property insurance is through Affiliated FM Insurance Company. The School Board has a self-insured retention (SIR) plan for the first $250,000 per occurrence of property loss. Excess coverage is provided for the amounts between $250,000 and $150,000,000 (not withstanding sub-limits exclusions) per occurrence. The carrier and its agents investigate and handle the claims in accordance with the policy contract. The SIR for property claims is paid by the General Fund or the Reserve Fund as directed by the Board. Claims and settlements have not exceeded coverage for each of the past three years.

Changes in the balances of claims liabilities during the past two years are as follows:

	June 30, 2017	June 30, 2016
Unpaid claims - beginning of fiscal year	$ 1,019,623	$ 875,491
Incurred claims (including IBNRs)	1,088,927	1,019,231
Claim payments	(1,006,913)	(875,099)
Unpaid claims - end of fiscal year	$ 1,101,637	$ 1,019,623

Postemployment Benefit Obligation

The School Board implemented GASB No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits other than Pensions during the fiscal year beginning July 1, 2007. See Note 12 for further explanation of this obligation.

Net Pension Liability

See Note 14 for further explanation of this obligation.

Compensated Absences

The liability for compensated absences is computed only at the end of each fiscal year. Compensated absences liabilities are reported in the Fund Financial Statements only if they have matured prior to the end of the year. All compensated absences liabilities are reflected in the Government-Wide Financial Statements. Compensated absences expenditures are paid by the fund that pays the salaries related to the liability.

Bonds, Certificates of Indebtedness, and Bond Premium

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the Parish and excess revenues from the General Fund. At June 30, 2017, the School Board has accumulated $10,553,995 in the debt service funds for future debt requirements. Interest rates on bonds and certificates range from 0.30% - 4.78%. The annual requirements to amortize outstanding bonds and certificate of indebtedness are as follows:

Year Ending June 30,	Principal Payments	Interest Payments	Total
2018	$ 8,929,000	$ 2,208,108	$ 11,137,108
2019	9,185,000	2,015,016	11,200,016
2020	5,910,000	1,801,785	7,711,785
2021	6,134,000	1,633,439	7,767,439
2022	5,268,000	1,458,266	6,726,266
2023-2027	31,186,000	5,326,289	36,512,289
2028-2032	16,835,000	2,476,193	19,311,193
2033-2036	5,245,000	355,225	5,600,225
	$ 88,692,000	$ 17,274,321	$ 105,966,321

In accordance with Louisiana Revised Statute 39:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of taxable property. At June 30, 2017, the statutory limit was $358,971,408 and outstanding bonded debt totaled $64,157,000.

Rapides Parish School Board issued three General Obligation Bonds during the current fiscal year to construct and improve school facilities. Bond premiums associated with these issues totaled $183,898:

District	Amount	Interest Rate
Glenmora District No. 27	$ 4,700,000	2.42%
Poland District No. 55	3,600,000	2.52%
Sixth Ward District No. 58	2,500,000	2.50%

Two Qualified School Construction Bonds were issued in 2009 and 2011 and require the School Board to make mandatory sinking fund deposits annually in the amount of $200,000 and $466,666, respectively. The sinking fund deposits will result in balloon principal payments of $3,000,000 and $7,000,000, respectively, made payable upon the final maturity date.

12. Postemployment Health Care and Life Insurance Benefits

The Rapides Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Rapides Parish School Board's employees become eligible for these benefits if they reach normal retirement age while working for the Rapides Parish School Board. These benefits for retirees and similar benefits for active employees are provided through the State Employees Group Benefits Program, whose monthly premiums are paid jointly by the employee and the Rapides Parish School Board. There were 2,019 retirees participating in the insurance program during this fiscal year.

Plan Description

The Rapides Parish School Board's medical benefits are provided through the Louisiana Office of Group Benefits (OGB) and involve several statewide networks and one HMO with a premium structure by region.

The OGB plan is a fully insured, multiple-employer arrangement and has been deemed to be an *agent multiple-employer plan* (within the meaning of paragraph 22 of GASB Codification Section P50) for financial reporting purposes and for this valuation. The OGB "Medicare Advantage" plan has been assumed to apply to those employees after Medicare eligibility for purposes of this valuation. Medical benefits are provided to employees upon actual retirement. Since more than 80% of the employees are covered by the Teachers' Retirement System of Louisiana (TRSL), we have used those retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service, or age 65 and 5 years of service. Employees hired on and after January 1, 2011 may not receive an unreduced retirement benefit before age 60.

Life insurance coverage under the OGB program is available to retirees by election and is based on a blended rate (active and retired). The employer pays 50% of the "cost" of the retiree life insurance, but it is based on the blended rate. Since GASB Codification Section P50 requires the use of "unblended" rates, we have used the 94GAR mortality table described below to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. Insurance coverage amounts are reduced by 25% at age 65 and by an additional 25% at age 70 according to the OGB plan provisions.

A financial report may be obtained by writing to Office of Group Benefits, 7389 Florida Boulevard, Suite 400, Baton Rouge, Louisiana 70806.

Contribution Rates

Employees do not contribute to their postemployment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents of the OGB, available at *www.groupbenefits.org - "Quick Links" - "Health Plans".*

Funding Policy

Until fiscal year ending June 30, 2007, the Rapides Parish School Board recognized the cost of providing post-employment medical and life insurance benefits (the Rapides Parish School Board's portion of the retiree medical and life insurance benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the postemployment benefits on a pay-as-you-go basis. In the fiscal years ending June 30, 2017 and 2016, the Rapides Parish School Board's portion of health care and life insurance funding cost for retired employees totaled $13,435,399 and $12,440,184, respectively.

Effective July 1, 2007, the Rapides Parish School Board implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions* (GASB 45). This amount was applied toward the Net OPEB Benefit Obligation as shown in the following table. The funding policy is not to fund the Annual Required Contribution (ARC) except to the extent of the current year's retiree funding costs.

Annual Required Contribution

The Rapides Parish School Board's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB Codification Section P50. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB Codification Section P50) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

	2017	2016
Normal cost	$ 6,065,960	$ 5,832,654
30-year UAL amortization amount	16,083,799	15,465,191
Annual required contribution (ARC)	$ 22,149,759	$ 21,297,845

Net Postemployment Benefit Obligation (Asset)

The table below shows Rapides Parish School Board's Net Other Postemployment Benefit (OPEB) Obligation for fiscal years ending June 30:

	2017	2016
Beginning Net OPEB Obligation (Asset)	$ 28,721,116	$ 20,224,052
Annual required contribution (ARC)	22,149,759	21,297,845
Interest on Net OPEB Obligation (Asset)	1,148,845	808,962
ARC Adjustment	(1,660,945)	(1,169,559)
OPEB Cost	21,637,659	20,937,248
Contribution	-	-
Current year retiree premium	(13,435,399)	(12,440,184)
Change in Net OPEB Obligation	8,202,260	8,497,064
Ending Net OPEB Obligation	$ 36,923,376	$ 28,721,116

The following table shows Rapides Parish School Board's annual postemployment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded postemployment benefits (PEB) liability for last year and this year:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Liability (Asset)
June 30, 2017	$21,637,658	62.09%	$ 36,923,376
June 30, 2016	$20,937,248	59.42%	$ 28,721,116

Funded Status and Funding Progress

In the fiscal years ending June 30, 2017 and 2016, the Rapides Parish School Board made no contributions to its postemployment benefits plan. The plan was not funded, has no assets, and hence has a funded ratio of zero. Based on the July 1, 2015 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year June 30, 2017 was $289,245,098 which is defined as that portion, as determined by a particular actuarial cost method (the Rapides Parish School Board uses the Projected Unit Credit Cost Method), of the actuarial present value of postemployment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal years 2017 and 2016, the entire actuarial accrued liability as stated above, was unfunded. The funding status is as follows:

	2017	2016
Actuarial accrued liability (AAL)	$ 289,245,098	$ 278,120,286
Actuarial value of plan assets	-	-
Unfunded actuarial accrued liability (UAAL)	$ 289,245,098	$ 278,120,286
Funded ratio (actuarial value of plan assets/AAL)	0.00%	0.00%
Covered payroll (active plan members)	$ 128,045,066	$ 122,449,702
UAAL as a percentage of covered payroll	225.89%	227.13%

The Schedule of Funding Progress presented as required supplemental information presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Rapides Parish School Board and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Rapides Parish School Board and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Rapides Parish School Board and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method

The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets

There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value will be consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Codification Section P50.

Turnover Rate

An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 10%.

Postemployment Benefit Plan Eligibility Requirements

It is assumed that entitlement to benefits will commence six years after earliest eligibility to enter the D.R.O.P. with an unreduced retirement benefit (three years in the D.R.O.P. plus an additional three years) as described above under the heading "Plan Description". Medical benefits are provided to employees upon actual retirement.

Investment Return Assumption (Discount Rate)

GASB Codification Section P50 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

Health Care Cost Trend Rate

The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5% for ten years out and later.

Mortality Rate

The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates, is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

Method of Determining Value of Benefits

The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The OGB rates provided are "unblended" rates for active and retired as required by GASB Codification Section P50 for valuation purposes. It has been assumed that the Humana Medicare Advantage program will be elected by 20% of retirees in the future.

Inflation Rate

Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

Projected Salary Increases

This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

Post-retirement Benefit Increases

The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

Below is a summary of OPEB cost and contributions for the last three fiscal years.

	2017	2016	2015
OPEB Cost	$ 21,637,659	$ 20,937,248	$ 18,619,211
Contribution	-	-	-
Retiree premium	13,435,399	12,440,184	12,250,348
Total contribution and premium	13,435,399	12,440,184	12,250,348
Change in net OPEB obligation	$ 8,202,260	$ 8,497,064	$ 6,368,863
Percentage of contribution to cost	-	-	-
Percentage of contribution plus premium To cost	62.09%	59.42%	65.79%

13. Net Position and Fund Balances

Nonspendable Fund Balances

The School Board has recorded a nonspendable fund balance of $318,987 for unused food commodities in the Fund Financial Statements. This amount is recorded as unrestricted net position in the Government-Wide Financial Statements.

The School Board has recorded the principal amount of the original donation of $3,000 in the F. P. Joseph Memorial Permanent Fund as nonspendable fund balance in accordance with the donor's request. The additional amount of $12,587 that has accumulated in that fund is also shown as restricted fund balance and as restricted net position.

Restricted Fund Balances

In accordance with the provisions of the sales tax propositions passed by the voters on June 19, 1967, and May 2, 1987, the Rapides Parish School Board has a $2,044,443 restriction on total net position and related fund balances for salaries and related benefits of all School Board employees from enabling legislation. This restriction is in the Sales Tax Special Revenue Funds and is a result from the wording of the sales tax resolution approved by voters.

The United States Department of Agriculture mandates that a percentage of funds received in regards to the Kisatchie National Forest be used to further forest education. The School Board has reported this accumulated unspent total of $195,636 as of June 30, 2017, as restricted fund balance and as restricted net position.

The School Board reports restricted fund balance and net position in the amount of $10,553,995 for debt service.

The School Board also reports restricted fund balance for capital projects in the amount of $7,545,168. This amount is also shown as restricted net position.

External parties have restricted the use of many special revenue funds totaling $13,622,783. It is recorded as restricted net position and restricted fund balances.

Committed Fund Balances

The School Board has formally designated the use of $3,272,916 for workers' compensation by recording it as committed fund balances. This amount is shown as unrestricted net position.

Assigned Fund Balances

School Lunch/Breakfast Fund accounts for monies received from federal, state, and local sources through grants, equalization funds, and fees charged for meals. The remaining balance in this fund totaling $3,146,138 is shown as assigned fund balance for the governmental funds and unrestricted net position on the government-wide financial statements.

14. Retirement Systems

The Rapides Parish School Board contributes to the Teachers' Retirement System of Louisiana, the Louisiana School Employees' Retirement System, and the Louisiana State Employees' Retirement System. The Rapides Parish School Board recognizes its proportionate share of the net pension liability in its financial statements. At year-end, the School Board reports net pension liability from the following systems in the Statement of Net Position:

Teachers' Retirement System of Louisiana (TRSL)	$ 289,921,297
Louisiana School Employees' Retirement System (LSERS)	23,882,353
Louisiana State Employees' Retirement System (LASERS)	2,672,063
	$ 316,475,713

A. Teachers' Retirement System of Louisiana (TRSL)

General Information about the Pension Plan

Plan Description

Employees of Rapides Parish School Board are provided with pensions through a cost-sharing multiple-employer defined benefit plan administered by the Teachers' Retirement System of Louisiana (TRSL). Section 11:401 of the Louisiana Revised Statutes grants to TRSL Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. TRSL issues a publicly available financial report that is available for download at www.trsl.org.

Benefits Provided

The following is a description of the plan and its benefits and is provided for general information purposes only. TRSL provides retirement, deferred retirement option (DROP), disability, and survivor's benefits. Participants should refer to the appropriate statutes for more complete information.

1. Retirement

Normal Retirement

a. **Regular Plan** – Members whose first employment makes them eligible for membership in a Louisiana state retirement system on or after July 1, 2015 may retire with a 2.5% accrual rate after attaining age sixty-two with at least 5 years of service credit and are eligible for an actuarially reduced benefit with 20 years of service at any age. Members hired between January 1, 2011 and June 30, 2015 may retire with a 2.5% benefit factor after attaining age sixty with at least 5 years of service credit and are eligible for an actuarially reduced benefit with 20 years of service at any age. Members hired between July 1, 1999 and

December 21, 2010, are eligible for a 2.5% benefit factor at the earliest of age 60 with 5 years of service, accrual rate at the earliest of age 60 with 5 years of service, age 55 with 25 years of service, or at any age with 30 years of service. Members may retire with an actuarially reduced benefit with 20 years of service at any age. If hired before July 1, 1999, members are eligible for a 2.0% accrual rate at the earliest of age 60 with 5 years of service, or at any age with 20 years of service and are eligible for a 2.5% benefit factor at the earliest of age 65 with 20 years of service, age 55 with 25 years of service, or at any age with 30 years of service.

b. **Plan A** - Members may retire with a 3.0% benefit factor at age 55 with 25 years of service, age 60 with 5 years of service or 30 years of service, regardless of age. Plan A is closed to new entrants.

c. **Plan B** - Members may retire with a 2.0% benefit factor at age 55 with 30 years of service, or age 60 (first employed before July 1, 2015) with 5 years of service. Members first eligible to join and hired on or after July 1, 2015 may retire with a 2.0% benefit factor at age 62 with 5 years of service or an actuarially reduced benefit with 20 years of service at any age.

Benefit Formula – For all plans, retirement benefits are based on a formula which multiplies the final average compensation by the applicable accrual rate, and by the years of creditable service. For Regular Plan and Lunch Plan B members whose first employment makes them eligible for membership in a Louisiana state retirement system on or after January 1, 2011, final average compensation is defined as the highest average 60-month period. For all other members, final average compensation is defined as the highest average 36-month period.

Payment Options – A retiring member is entitled to receive the maximum benefit payable until the member's death. In lieu of maximum benefit, the member may elect to receive a reduced benefit payable in the form of a Joint and Survivor Option, or as a lump sum that can't exceed 36 months of the members' maximum monthly benefit amount. Effective July 1, 2009, members may make an irrevocable election at retirement to receive an actuarially reduced benefit which increases 2.5% annually, beginning on the first retirement anniversary date, but not before age 55 or before the retiree would have attained age 55 in the case of a surviving spouse. This option can be chosen in combination with the above options.

Optional Retirement Plan (ORP)

The Optional Retirement Plan (ORP) was established for academic employees of public institutions of higher education who are eligible for membership in TRSL. This plan was designed to provide certain academic and unclassified employees of public institutions of higher education an optional method of funding for their retirement.

The ORP is a defined contribution pension plan which provides for portability of assets and full and immediate vesting of all contributions submitted on behalf of the affected employees to the approved providers. These providers are selected by the TRSL Board of Trustees. Monthly employer and employee contributions are invested as directed by the employee to provide the employee with future retirement benefits. The amount of these benefits is entirely dependent upon the total contributions and investment returns accumulated during the employee's working lifetime. Employees in eligible positions of higher education can make an irrevocable election to participate in the ORP rather than TRSL and purchase annuity contracts—fixed, variable, or both—for benefits payable at retirement.

2. Deferred Retirement Option Program (DROP)

In lieu of terminating employment and accepting a service retirement, an eligible member can begin participation in the Deferred Retirement Option Program (DROP) on the first retirement eligibility date for a period not to exceed the third anniversary of retirement eligibility. A member has a 60 day window from his first eligible date to participate in the program in order to participate for the maximum number of years. Delayed participation reduces the three year participation period. During participation, benefits otherwise payable are fixed, and deposited in an individual DROP account.

Upon termination of DROP, the member can continue employment and earn additional accruals to be added to the fixed pre-DROP benefit.

Upon termination of employment, the member is entitled to the fixed benefit, an additional benefit based on post-DROP service (if any), and the individual DROP account balance which can be paid in a lump sum or an additional annuity based upon the account balance.

3. Disability Retirement Benefits

Active members whose first employment makes them eligible for membership in a Louisiana state retirement system before January 1, 2011, and who have five or more years of service credit are eligible for disability retirement benefits if certified by the State Medical Disability Board (SMDB) to be disabled from performing their job. All other members must have at least 10 years of service to be eligible for a disability benefit. Calculation of the disability benefit as well as the availability of a minor child benefit is determined by the plan to which the member belongs and the date on which the member's first employment made them eligible for membership in a Louisiana state retirement system.

4. Survivor Benefits

A surviving spouse with minor children of an active member with five years of creditable service (2 years immediately prior to death) or 20 years of creditable service is entitled to a benefit equal to the greater of (a) $600 per month, or (b) 50% of the member's benefit calculated at the 2.5% accrual rate for all creditable service. When a minor child(ren) is no longer eligible to receive survivor benefits, the spouse's benefit reverts to a survivor benefit in accordance with the provisions for a surviving spouse with no minor child(ren). Benefits for the minor child(ren) cease when he/she is no longer eligible.

Each minor child (maximum of 2) shall receive an amount equal to the greater of (a) 50% of the spouse's benefit, or (b) $300 (up to 2 eligible children). Benefits to minors cease at attainment of age 21, marriage, or age 23 if enrolled in an approved institution of higher education.

A surviving spouse without minor children of an active member with 10 years of creditable service (2 years immediately prior to death) or 20 years of creditable service is entitled to a benefit equal to the greater of (a) $600 per month, or (b) the option 2 equivalent of the benefit calculated at the 2.5% benefit factor for all creditable service. If a surviving spouse remarries before the age of 55 and the deceased active member had less than 20 years of service, the surviving spouse's benefit will cease.

5. Permanent Benefit Increases/Cost-of-Living Adjustments

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

Contributions

The employer contribution rate is established annually under Louisiana Revised Statute 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's actuary. Each sub plan pays a separate actuarially determined employer contribution rate. However, all assets of TRSL are used for the payment of benefits for all classes of members, regardless of their plan. The rates in effect during the fiscal year ended June 30, 2017 are as follows:

Plan	Plan Type	Employee Contribution Rate	Employer Contribution Rate
K-12 Regular Plan	Sub	8.0%	25.5%
Higher Ed Regular Plan	Sub	8.0%	24.4%
Plan A	Sub	9.1%	30.7%
Plan B	Sub	5.0%	28.2%
ORP	ORP	8.0%	21.2%

The School Board's contractually required composite contribution rate for the year ended June 30, 2017 was 25.5% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the School Board were $29,218,067 for the year ended June 30, 2017.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the Rapides Parish School Board reported a liability of $289,921,297 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2016, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The School Board's proportion of the Net Pension Liability was based on a projection of the School Board's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016, The School Board's proportion was 2.47015%, which was a decrease of 0.02341% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the School Board recognized pension expense of $29,578,171 less employer's amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions, $606,275.

At June 30, 2016, the School Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 5,723,854
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	37,214,414	16,108,818
Changes in proportion and differences between Employer contributions and proportionate share of contributions	3,404,765	4,625,120
Employer contributions subsequent to the measurement date	29,218,067	-
Total	$ 69,837,246	$ 26,457,792

The $29,218,067 reported as deferred outflows of resources related to pensions resulting from the School Board contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	
2018	$ (48,230)
2019	(48,230)
2020	9,737,211
2021	4,520,637

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2016 are as follows:

Valuation Date	June 30, 2016
Actuarial Cost Method	Entry Age Normal
Amortization Approach	Closed
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years
Investment Rate of Return	7.75% net of investment expenses

Inflation Rate	2.5% per annum
Mortality	Mortality rates based on the RP-2000 Mortality Table with projection to 2025 using Scale AA.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2008-2012) experience study of the System's members.
Salary Increases	3.50%-10.0%; varies depending on duration of service
Cost of Living Adjustments	None

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return was 8.23% for 2016. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016, are summarized in the following table:

Asset Class	Target Allocation[1]	Long-Term Expected Real Rate of Return[1]
Domestic equity	31%	4.50%
International equity	19%	5.31%
Domestic fixed income	14%	2.45%
International fixed income	7%	3.28%
Private equity	29%	6.80%
Other private assets		4.82%

[1]***For reference only:*** *Target Allocation presented in TRSL 2015 CAFR, page 62, and Long-Term Expected Real Rate of Return, page 38.*

Discount Rate

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions from participating employers will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Employer's proportionate share of the Net Pension Liability using the discount rate of 7.75%, as well as what the Employer's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (6.75%) or one percentage-point higher (8.75%) than the current rate:

	1.0% Decrease (6.75%)	Current Discount Rate (7.75%)	1.0% Increase (8.75%)
Employer's proportionate share of the net pension liability	$ 361,620,596	$ 289,921,297	$ 228,910,040

Support of Non-employer Contributing Entities

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The School Board recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended June 30, 2017, the School Board recognized revenue as a result of support received from non-employer contributing entities of $960,159 for its participation in TRSL.

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued TRSL 2016 Comprehensive Annual Financial Report at www.trsl.org.

B. Louisiana School Employees' Retirement System (LSERS)

General Information about the Pension Plan

Plan Description

Employees of Rapides Parish School Board are provided with pensions through a cost-sharing multiple-employer defined benefit plan administered by the State of Louisiana School Employees' Retirement System (LSERS). Section 11:1001 of the Louisiana Revised Statutes grants to LSERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LSERS issues a publicly available financial report that is available for download at www.lsers.net.

Benefits Provided

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

1. Retirement

A member who joined the System on or before June 30, 2010 is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, 25 years of creditable service and is at least age 55, 20 years of creditable service regardless of age with an actuarially reduced benefit, or 10 years of creditable service and is at least age 60. A member who joined the System on or after July 1, 2010 is eligible for normal retirement if he has at least 5 years of creditable service and is at least age 60, or 20 years of creditable service regardless of age with an actuarially reduced benefit.

For members who joined the System prior to July 1, 2006, the maximum retirement benefit is an amount equal to 3.33% of the average compensation for the three highest consecutive years of membership service, subject to the 10.0% salary limitation, multiplied by the number of years of service limited to 100% of final average compensation plus a supplementary allowance of $2 per month for each year of service. For members who joined the System on or after July 1, 2006 through June 30, 2010, 3.33% of the average compensation is used to calculate benefits; however, the calculation consists of the five highest consecutive years of membership service, subject to the 10.0% salary limitation. For members who joined the System on or after July 1, 2010, 2.5% of the average compensation is used to calculate benefits and consists of the five highest consecutive years' average salary, subject to the 15.0% salary limitation. The supplemental allowance was eliminated for members entering the System on or after July 1, 1986. Effective January 1, 1992, the supplemental allowance was reinstated to all members whose service retirement became effective after July 1, 1971.

2. Deferred Retirement Benefits

Members of the System may elect to participate in the Deferred Retirement Option Plan (DROP) and defer the receipt of benefits. The election may be made only one time and the duration is limited to three years. Once an option has been selected, no change is permitted. Upon the effective date of the commencement of participation in the DROP Plan, active membership in the regular retirement plan of the System terminates. Average compensation and creditable service remain as they existed on the effective date of commencement of participation in the System. The monthly retirement benefits, that would have been payable had the person elected to cease employment and receive a service retirement allowance, are paid into the Deferred Retirement Option Plan Fund Account.

The System maintains subaccounts within this account reflecting the credits attributed to each participant in the DROP program. Interest credited and payments from the DROP account are made in accordance with Louisiana Revised Statutes 11:1152(F)(3). Upon termination of participation in both the DROP program and employment, a participant may receive his DROP monies either in a lump sum payment from the account or systematic disbursements.

The System also provides for deferred benefits for vested members who terminate before being eligible for retirement. Once the member reaches the appropriate age for retirement, benefits become payable.

3. Disability Benefits

A member is eligible to retire and receive disability benefits if he has at least five years of creditable service, is not eligible for normal retirement, and has become totally and permanently disabled and is certified as disabled by the Medical Board. A vested person with twenty or more years of creditable service is eligible for a disability benefit until normal retirement age. A member who joins the System on or after July 1, 2006, must have at least ten years of service to qualify for disability benefits. Upon the death of a member with five or more years of creditable service, the System provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, a spouse is entitled to 75% of the member's benefit.

4. Initial Benefit Retirement Plan

Effective January 1, 1996, the state legislature authorized the System to establish an Initial Benefit Retirement Plan (IBRP) program. IBRP is available to members who have not participated in DROP and who select the maximum benefit, Option 2 benefit, Option 3 benefit or Option 4 benefit. Thereafter, these members are ineligible to participate in the DROP. The IBRP program provides both a one-time single sum payment of up to 36 months of a regular monthly retirement benefit, plus a reduced monthly retirement benefit for life. Interest credited and payments from IBRP account are made in accordance with Louisiana Revised Statutes 11:1152(F)(3).

Contributions

Contributions for all participating school boards are actuarially determined as required by Act 81 of 1988 but cannot be less than the rate required by the Constitution.

The employer's contribution rate for the year ended June 30, 2017 was 27.3% of annual payroll, with the employee contributing 7.5% of annual payroll. Contributions to the pension plan from the School Board were $2,511,171 for the year ended June 30, 2017.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the Rapides Parish School Board reported a liability of $23,882,353 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2016, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The School Board's proportion of the Net Pension Liability was based on a projection of the School Board's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2015, the School Board's proportion was 3.16596%, which was an increase of 0.01415% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the School Board recognized pension expense of $2,953,459 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources, $113,425.

At June 30, 2016, the School Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 651,730
Changes of assumptions	565,774	631,231
Net difference between projected and actual earnings on pension plan investments	3,025,495	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	351,601	13,593
Employer contributions subsequent to the measurement date	2,511,171	-
Total	$ 6,454,041	$ 1,296,554

The $2,511,171 reported as deferred outflows of resources related to pensions resulting from the School Board contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	
2018	$ 309,035
2019	99,323
2020	1,367,289
2021	870,669

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2016 are as follows:

Valuation Date	June 30, 2016
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	3 years
Investment Rate of Return	7.125% per annum (increased from 7.0% in 2015)

Inflation Rate	2.625% per annum (decreased from 2.75% in 2015)
Mortality	Mortality rates based on the RP-2000 Sex Distinct Mortality Table.
Salary Increases	Salary increases were projected based on a 2008-2012 experience study of the Plan's members. The annual salary growth rates are based upon the members' years of service.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2016 are summarized in the following table:

Asset Class	Target Allocation[1]	Long-Term Expected Real Rate of Return[1]
Fixed income	30%	1.82%
Equity	51%	3.10%
Alternative	13%	0.79%
Real assets	6%	0.36%
Total	100%	6.07%
Inflation		2.00%
Expected Arithmetic Nominal Return		8.07%

[1]***For reference only:*** *Target Allocation and Long-Term Expected Real Rate of Return presented in LSERS 2016 CAFR, page 23.*

Discount Rate

The discount rate used to measure the total pension liability was 7.125%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PERSAC taking into consideration the System's actuary.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Employer's proportionate share of the Net Pension Liability using the discount rate of 7.125%, as well as what the Employer's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (6.125%) or one percentage-point higher (8.125%) than the current rate:

	1.0% Decrease (6.125%)	Current Discount Rate (7.125%)	1.0% Increase (8.125%)
Employer's proportionate share of the net pension liability	$ 31,350,879	$ 23,882,355	$ 17,483,764

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued LSERS 2016 Comprehensive Annual Financial Report at www.lsers.net.

C. Louisiana State Employees' Retirement System (LASERS)

General Information about the Pension Plan

Plan Description

Employees of Rapides Parish School Board are provided with pensions through a cost-sharing multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 11:401 of the Louisiana Revised Statutes grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. The Louisiana State Employees' Retirement System issues a publicly available financial report that is available for download at www.lasersonline.org.

Benefits Provided

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

1. Retirement

The age and years of creditable service required in order for a member to retire with full benefits are established by statute and vary depending on the member's hire date, employer, and job classification. The majority of LASERS rank and file members may either retire with full benefits at any age upon completing 30 years of creditable service or at age 60 upon completing five to ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30,

2015 may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement benefits under any one of six different options providing for reduced retirement benefits payable throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age, or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive a 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification but generally is ten years of service.

2. Deferred Retirement Benefits

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

3. Disability Benefits

All members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching age 60, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation.

4. Survivor's Benefits

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are ten years, two years being earned immediately prior to death, and active state service at the time of death, or a minimum of twenty years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

5. Permanent Benefit Increases/Cost-of-Living Adjustments

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

Contributions

Contribution requirements of active employees are governed by Section 401 of Title 11 of the Louisiana Revised Statutes (Louisiana Revised Statute 11:401) and may be amended by the Louisiana Legislature. Employee contributions are deducted from a member's salary and remitted with the employer contributions to LASERS by participating employers. The rates in effect during the year ended June 30, 2017 for the various plans follow:

Plan	Plan Status	Employee Contribution Rate	Employer Contribution Rate
Regular Employees and Appellate Law Clerks			
Pre Act 75 (hired before 7/1/2006)	Closed	7.5%	35.8%
Post Act 75 (hired after 6/30/2006)	Open	8.0%	35.8%
Optional Retirement Plan (ORP)			
Pre Act 75 (hired before 7/1/2006)	Closed	7.5%	35.8%
Post Act 75 (hired after 6/30/2006)	Closed	8.0%	35.8%
Legislators	Closed	11.5%	39.1%
Special Legislative Employees	Closed	9.5%	41.1%
Judges hired before 1/1/2011	Closed	11.5%	38.0%
Judges hired after 12/31/2010	Open	13.0%	36.7%
Corrections Primary	Closed	9.0%	31.1%
Corrections Secondary	Closed	9.0%	35.3%
Wildlife Agents	Closed	9.5%	44.8%
Peace Officers	Closed	9.0%	34.3%
Alcohol Tobacco Control	Closed	9.0%	30.7%
Bridge Police	Closed	8.5%	34.2%
Hazardous Duty	Open	9.5%	36.1%

The School Board's contractually required composite contribution rate for the year ended June 30, 2017 was 35.8% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the School Board were $280,733 for the year ended June 30, 2017.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the Rapides Parish School Board reported a liability of $2,672,063 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2016, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The School Board's proportion of the Net Pension Liability was based on a projection of the School Board's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016, the School Board's proportion was 0.03403%, which was an increase of 0.00702% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the School Board recognized pension expense of $274,645 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources, $504,515.

At June 30, 2017, the School Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,547	$ 24,782
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	332,810	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	435,617	-
Employer contributions subsequent to the measurement date	280,733	-
Total	$ 1,050,707	$ 24,782

The $280,733 reported as deferred outflows of resources related to pensions resulting from the School Board contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	
2018	$ 323,425
2019	213,043
2020	129,337
2021	79,389

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2016 are as follows:

Valuation Date	June 30, 2016
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	3 years
Investment Rate of Return	7.75% per annum
Inflation Rate	3.0% per annum
Mortality	
Non-disabled Members	Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015.
Disabled Members	Mortality rates based on the RP-2000 Disabled Retiree Mortality Table with no projection for mortality improvement.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2013) experience study of the System's members.
Salary Increases	Salary increases were projected based on a 2009-2013 experience study of the System's members. The salary increase ranges for specific types of members are:

Member Type	Lower Range	Upper Range
Regular	4.0%	13.0%
Judges	3.0%	5.5%
Corrections	3.6%	14.5%
Hazardous Duty	3.6%	14.5%
Wildlife	3.6%	14.5%

Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 3.25% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.72% for 2016. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016 are summarized in the following table:

Asset Class	Target Allocation[1]	Long-Term Expected Real Rate of Return[1]
Cash	0%	(0.24%)
Domestic equity	25%	4.31%
International equity	32%	5.48%
Domestic fixed income	8%	1.63%
International fixed income	6%	2.47%
Alternative investments	22%	7.42%
Global asset allocation	7%	2.92%
Total	100%	5.30%

[1]***For reference only:*** *Target Allocation presented in LASERS 2016 CAFR, page 50, and Long-Term Expected Real Rate of Return, page 28.*

Discount Rate

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the pension plan's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Employer's proportionate share of the Net Pension Liability using the discount rate of 7.75%, as well as what the Employer's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (6.75%) or one percentage-point higher (8.75%) than the current rate:

	1.0% Decrease (6.75%)	Current Discount Rate (7.75%)	1.0% Increase (8.75%)
Employer's proportionate share of the net pension liability	$ 3,282,881	$ 2,672,066	$ 2,153,066

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued LASERS 2016 Comprehensive Annual Financial Report at www.lasersonline.org.

15. Commitments and Contingencies

Grant Audit

The Rapides Parish School Board receives grants for specific purposes that are subject to review and audit by the Louisiana Department of Education and/or U.S. Department of Education or other grantor agencies. Such audits could result in a request for reimbursement for disallowed costs under the terms of the grant agreements. In the opinion of management, such disallowance, if any, would be insignificant.

Construction Commitments

The School Board has entered into contracts for the construction or renovation of various facilities. See Note 9 for a detailed list.

16. Risk Management

The Rapides Parish School Board is a defendant in several lawsuits. Management and legal counsel for the Rapides Parish School Board believe that the potential claims against the Rapides Parish School Board not covered by insurance reserves would not materially affect the Rapides Parish School Board's financial position. See Note 11 for detail information about workers' compensation and liability claims.

Required Supplemental Information - Part II
(Unaudited)

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund
Year Ended June 30, 2017

Statement H-1

	Budget			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Local sources				
Taxes				
Ad valorem taxes	$ 19,305,000	$ 19,435,000	$ 20,194,015	$ 759,015
Sales taxes	12,950,000	12,700,000	12,888,207	188,207
Rentals, leases, and royalties	20,000	20,000	23,926	3,926
Charges for services	30,000	30,000	35,435	5,435
Interest earnings	89,000	189,000	232,034	43,034
Other	803,500	803,500	1,284,745	481,245
State sources				
Equalization	134,012,210	133,230,539	133,044,243	(186,296)
Other	1,696,668	1,696,668	1,950,051	253,383
Federal sources	525,000	525,000	561,929	36,929
Total Revenues	169,431,378	168,629,707	170,214,585	1,584,878
Expenditures				
Current				
Instruction				
Regular programs	94,492,545	93,296,765	90,626,146	2,670,619
Special education programs	31,397,416	31,272,916	29,070,990	2,201,926
Vocational programs	3,480,110	3,502,310	3,037,032	465,278
Other instructional programs	1,942,030	1,969,030	1,827,581	141,449
Special programs	2,710,490	2,666,490	2,024,869	641,621
Adult and continuing education programs	47,300	47,300	42,030	5,270
Support services				
Student services	10,445,896	10,448,896	9,477,808	971,088
Instructional staff support	5,706,637	5,755,217	5,661,794	93,423
General administration	4,615,645	4,615,645	3,687,365	928,280
School administration	15,534,820	15,604,820	14,645,530	959,290
Business services	1,625,475	1,625,975	1,560,918	65,057
Plant services	7,671,290	7,654,790	6,997,200	657,590
Student transportation services	12,621,654	12,539,154	11,186,639	1,352,515
Central services	2,294,860	2,254,860	1,876,575	378,285
Other support services	61,450	61,450	41,818	19,632
Food services	708,200	708,200	581,075	127,125
Community service programs	39,000	39,000	37,357	1,643
Capital outlay	603,500	3,603,500	3,356,387	247,113
Debt service				
Principal retirement	820,000	820,000	820,598	(598)
Interest and fiscal charges	156,100	156,100	155,101	999
Total Expenditures	196,974,418	198,642,418	186,714,813	11,927,605
Excess (Deficiency) of Revenues Over Expenditures	(27,543,040)	(30,012,711)	(16,500,228)	13,512,483
Other Financing Sources (Uses)				
Transfers in	35,340,000	35,660,000	34,103,747	(1,556,253)
Transfers out	(8,421,112)	(9,841,112)	(9,366,375)	474,737
Local revenue transfers - other LEAs	(325,000)	(325,000)	(294,171)	30,829
Debt issuance cost	(5,000)	(5,000)	(625)	4,375
Proceeds from sale of capital assets	-	-	10,989	10,989
Total Other Financing Sources (Uses)	26,588,888	25,488,888	24,453,565	(1,035,323)
Net Change in Fund Balance	(954,152)	(4,523,823)	7,953,337	12,477,160
Fund Balance - Beginning of Year	35,638,261	35,638,261	35,638,261	-
Fund Balance - End of Year	$ 34,684,109	$ 31,114,438	$ 43,591,598	$ 12,477,160

GAAP serves as the budgetary basis of accounting.

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
School Lunch/Breakfast Fund
Year Ended June 30, 2017

Statement H-2

	Budget			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
Revenues				
Local sources				
Interest earnings	$ 3,500	$ 3,500	$ 16,879	$ 13,379
Food services	1,340,000	1,340,000	1,425,428	85,428
State sources				
Equalization	186,297	186,297	186,297	-
Other	-	-	54,376	54,376
Federal sources	10,765,000	10,765,000	10,855,246	90,246
Total Revenues	12,294,797	12,294,797	12,538,226	243,429
Expenditures				
Current				
Food services	16,896,409	16,896,409	14,727,951	2,168,458
Capital outlay	350,000	350,000	278,048	71,952
Total Expenditures	17,246,409	17,246,409	15,005,999	2,240,410
Excess (Deficiency) of Revenues Over Expenditures	(4,951,612)	(4,951,612)	(2,467,773)	2,483,839
Other Financing Sources (Uses)				
Transfers in	3,000,000	3,000,000	2,926,340	(73,660)
Proceeds from sale of capital assets	-	-	628	628
Total Other Financing Sources (Uses)	3,000,000	3,000,000	2,926,968	(73,032)
Net Change in Fund Balance	(1,951,612)	(1,951,612)	459,195	2,410,807
Fund Balance - Beginning of Year	3,005,930	3,005,930	3,005,930	-
Fund Balance - End of Year	$ 1,054,318	$ 1,054,318	$ 3,465,125	$ 2,410,807

GAAP serves as the budgetary basis of accounting.

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Funding Progress

Statement I-1

Postemployment Health Care and Life Insurance Benefits

Actuarial Valuation Date	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Actuarial Value of Assets (a)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Actuarial Accrued Liability (AAL) (b)*	141,205,192	203,254,912	219,840,513	201,256,249	209,306,499	241,635,677	251,301,104	278,120,286	289,245,098
Unfunded AAL (UAAL) (b-a)	$ 141,205,192	$ 203,254,912	$ 219,840,513	$ 201,256,249	$ 209,306,499	$ 241,635,677	$ 251,301,104	$ 278,120,286	$ 289,245,098
Funded Ratio (a/b)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Payroll (c)	$ 101,093,222	$ 131,665,054	$ 126,649,850	$ 119,123,604	$ 123,464,875	$ 120,328,340	$ 126,605,917	$ 122,449,702	$ 128,045,066
Unfunded AAL (Funding Excess) as a Percentage of Covered Payroll ((b-a)/c)	139.68%	154.37%	173.58%	168.95%	169.53%	200.81%	198.49%	227.13%	225.89%

* The unit credit cost method is used for funding purposes.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Employer's Share of Net Pension Liability
Teachers' Retirement System of Louisiana (TRSL)

Statement I-2

	6/30/2015	6/30/2016	6/30/2017
Employer's Proportion of the Net Pension Liability (Asset)	2.45875%	2.49356%	2.47015%
Employer's Proportionate Share of the Net Pension Liability (Asset)	$ 251,319,920	$ 268,114,271	$ 289,921,297
Employer's Covered-Employee Payroll	$ 108,365,220	$ 111,151,534	$ 110,167,845
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	231.92%	241.22%	263.16%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	63.70%	62.50%	59.90%

* The amounts presented have a measurement date of the previous fiscal year-end.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Employer Contributions
Teachers' Retirement System of Louisiana (TRSL)

Statement I-3

	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
6/30/2017	$ 29,218,067	$ 29,218,067	$ -	$ 114,561,064	25.50 %
6/30/2016	28,979,676	28,979,676	-	110,167,845	26.31
6/30/2015	31,126,192	31,126,192	-	111,151,534	28.00

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Notes to Required Supplemental Information
Teachers' Retirement System of Louisiana (TRSL)
For the Year Ended June 30, 2017

Statement I-4

Changes in Benefit Terms include:

A 1.5% COLA, effective July 1, 2016, provided by Acts 93 and 512 of the 2016 Louisiana Regular Legislative Session, and,

Regular Plan members whose first employment makes them eligible for membership in a Louisiana state retirement system on or after July 1, 2015, may retire with a 2.5% benefit factor after attaining age sixty-two with at least 5 years of service credit and are eligible for an actuarially reduced benefit with 20 years of service at any age.

Changes of Assumptions

There were no changes of benefit assumptions for the year ended June 30, 2017.

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Employer's Share of Net Pension Liability
Louisiana School Employees' Retirement System (LSERS)

Statement I-5

	6/30/2015	6/30/2016	6/30/2017
Employer's Proportion of the Net Pension Liability (Asset)	3.03833%	3.15181%	3.16596%
Employer's Proportionate Share of the Net Pension Liability (Asset)	$ 17,612,754	$ 19,986,447	$ 23,882,353
Employer's Covered-Employee Payroll	$ 8,526,454	$ 8,867,278	$ 8,991,601
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	206.57%	225.40%	265.61%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.18%	74.49%	70.09%

* The amounts presented have a measurement date of the previous fiscal year-end.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Employer Contributions
Louisiana School Employees' Retirement System (LSERS)

Statement I-6

	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
6/30/2017	$ 2,511,171	$ 2,511,171	$ -	$ 9,198,428	27.30 %
6/30/2016	2,715,463	2,715,463	-	8,991,601	30.20
6/30/2015	2,926,202	2,926,202	-	8,867,278	33.00

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Notes to Required Supplemental Information
Louisiana School Employees' Retirement System (LSERS)
For the Year Ended June 30, 2017

Statement I-7

Changes in Benefit Terms include:

There were no changes in benefit terms for the year ended June 30, 2017.

Changes of Assumptions

The valuation interest rate was increased from 7.00% to 7.125% for the June 30, 2016, actuarial report.

The inflation interest rate was decreased from 2.75% to 2.625% for the June 30, 2016, actuarial report.

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Employer's Share of Net Pension Liability
Louisiana State Employees' Retirement System (LASERS)

Statement I-8

	6/30/2015	6/30/2016	6/30/2017
Employer's Proportion of the Net Pension Liability (Asset)	0.02264%	0.02701%	0.03403%
Employer's Proportionate Share of the Net Pension Liability (Asset)	$ 1,415,902	$ 1,836,816	$ 2,672,063
Employer's Covered-Employee Payroll	$ 469,306	$ 569,280	$ 681,174
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	301.70%	322.66%	392.27%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	65.00%	62.70%	57.70%

* The amounts presented have a measurement date of the previous fiscal year-end.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Employer Contributions
Louisiana State Employees' Retirement System (LASERS)

Statement I-9

	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
6/30/2017	$ 280,733	$ 280,733	$ -	$ 784,171	35.80 %
6/30/2016	253,397	253,397	-	681,174	37.20
6/30/2015	210,634	210,634	-	569,280	37.00

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Notes to Required Supplemental Information
Louisiana State Employees' Retirement System (LASERS)
For the Year Ended June 30, 2017

Statement I-10

Changes in Benefit Terms include:

A 1.5% COLA, effective July 1, 2016, provided by Acts 93 and 512 of the 2016 Louisiana Regular Legislative Session, and,

Added benefits for members of the Harbor Police Retirement System which was merged with LASERS effective July 1, 2015 by Act 648 of 2014.

Changes of Assumptions

There were no changes of benefit assumptions for the year ended June 30, 2017.

See independent auditor's report.

Supplemental Information

Special Revenue Funds - Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The abbreviation for No Child Left Behind (NCLB) is used in many of the following descriptions of special revenue funds.

Rapides Foundation Fund

Rapides Foundation Fund accounts for grants from the Rapides Foundation received to supplement and enhance opportunities to upgrade teaching and improve instructional and curriculum resources within the overall strategic planning process already underway.

Parishwide Repair Fund and School Districts No. 11, No. 16, No. 22A, No. 27, No. 50, No. 51, No. 52, No. 55, No. 56, No. 57, No. 58, No. 61, and No. 62 Maintenance Funds

The Parishwide Repair Fund and the School District Maintenance Funds account for the proceeds of state revenue sharing funds and ad valorem taxes levied for maintaining and improving school facilities in Rapides Parish.

Career and Technical Education Fund

The Career and Technical Education Fund accounts for federal and local funds used to expand and improve agriculture, business, home economics, technology, education, health occupations, marketing, and industrial arts.

Buckeye Food Preservation Fund

The Buckeye Food Preservation Fund accounts for proceeds from a special ad valorem tax for the purpose of constructing, improving, maintaining, and/or operating the Food Preservation Laboratory in Big Island School District No. 50 of Rapides Parish.

Poland Food Preservation Fund

The Poland Food Preservation Fund accounts for proceeds from a special ad valorem tax for the purpose of constructing, improving, maintaining, and/or operating the Food Preservation Laboratory in Poland School District No. 55 of Rapides Parish.

Sales Tax Funds

The Sales Tax Funds account for the portion of sales and use tax received by the Rapides Parish School Board for supplementing salaries of Rapides Parish School Board personnel.

Interest Fund

Interest Fund accounts for the accumulation of interest earnings on the checking accounts of federal programs for Titles I, II, III, IV, and V from prior years.

NCLB Homeless Assistance Act Title I Fund

NCLB Homeless Assistance Act Title I Fund accounts for federal funds for the education of homeless children and makes funds available to help find and enroll homeless children and youth in school.

NCLB Title I Migrant Fund

NCLB Title I Migrant Fund accounts for federal funds for children of migrant parents. This service is supplementary and is designed to meet the special needs of migratory children.

Indian Education Fund

The Indian Education Fund accounts for federal funds used to improve the academic performance of Indian students through a tutorial and guidance program.

NCLB Title I Fund

NCLB Title I Fund (Improving America's Schools Act) accounts for federal funds for economically and educationally deprived school children. The Title I services are provided through various projects that are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, state and locally mandated activities.

NCLB Title II Fund

NCLB Title II Fund accounts for federal funds used to help improve student achievement by improving teacher and principal quality and adding additional highly qualified teachers, principals, and assistant principals.

NCLB Title III Fund

NCLB Title III Fund accounts for federal funds used to provide intensive English language instruction and to bring about a greater understanding of the cultural backgrounds for foreign students.

Miscellaneous Fund

The Miscellaneous Fund accounts for the cash account of grant programs, as well as the set aside funds from the Federal National Forest Schools and Roads Grant.

Special Education Fund

Special Education Fund accounts for federal, state, and local funds which are specifically restricted for expenditures and activities which promote free and appropriate public education to all eligible school children in the Rapides Parish School System.

8-G Grants Fund

8-G Grants Fund accounts for state assistance derived from offshore drilling activities. The funds are dedicated for the purchase of instructional material and text books, for the remediation of high school students failing LEAP tests, for the continuation of six productive writing to read computer labs, for the telecommunication project at Glenmora High School, for the satellite courses at Bolton High School, for tutoring expelled students at Brame Middle and Tioga Junior High Schools, and for supplementing the program for high risk four year-olds.

Jump Start Summers Fund

Jump Start Summers Fund accounts for a local grant from the Orchard Foundation to prepare high school students to lead productive adult lives, capable of continuing their education after high school while earning certifications in high-wage career sectors.

TANF Fund

TANF (Temporary Assistance for Needy Families) Fund accounts for federal grants to assist needy families with children. The money is primarily used in the pre-GED skills option program and various preschool programs.

Education Excellence Fund

Education Excellence Fund accounts for Tobacco Settlement funds received. These are restricted state funds that must be expended per a local expenditure plan approved by the Joint Committee on Education.

Coughlin Saunders Fund

Coughlin Saunders Fund accounts for donations received from Coughlin Saunders to help with instruction at Alma Redwine Elementary School.

Apple Grant Fund

Apple Grant Fund accounts for donations received from Apple Inc. to provide technology for the following schools: Acadian Elementary, Hadnot-Hayes Elementary, North Bayou Rapides Elementary, Julius Patrick Elementary, W.O. Hall Elementary, and Alma Redwine Elementary.

Back to School Donations Fund

Back to School Donations Fund accounts for donations received through a Back to School Kickoff for professional development for all educators of Rapides Parish.

Social Studies Fair Fund

Social Studies Fair Fund accounts for entry fees received and disbursed to help defray the cost of conducting social studies fairs across the district.

Preschool Development Grant Fund

Preschool Development Grant Fund accounts for federal funds used to build or enhance infrastructure to provide high-quality preschool programs and expand high-quality preschool programs in high-need communities.

Community Development Block Grants and Cecil Picard LA 4 Early Childhood Funds

Community Development Block Grants (CDBG) and Cecil Picard LA 4 Early Childhood Funds account for federal and state funds, respectively, to provide access to universal high quality, developmentally appropriate prekindergarten classes to four-year-old children who are eligible to enter public school kindergarten the following year.

Carl Perkins Mentor Grant Fund

Carl Perkins Mentor Grant Fund accounts for federal funding to encourage mentoring and support services for career and technical education participants.

1003(g) School Improvement Grants Fund

1003(g) School Improvement Grants Fund accounts for federal funds to assist in raising the achievement of students in low-performing schools.

Homeless Donations Fund

Homeless Donations funds accounts for donations given by local sources to purchase supplies for homeless children such as school supplies, backpacks, and uniforms.

Louisiana Advanced Placement Test Fund

Louisiana Advanced Placement Test Fund accounts for federal funds received to help with the cost of advanced placement test fees for low income students taking the tests.

Decentralized Arts Fund

Decentralized Arts Fund accounts for local funds received for Alexandria Middle Magnet School to hire storytellers and books related to the arts.

Louisiana Campaign for Tobacco-Free Living Fund

Louisiana Campaign for Tobacco-Free Living Fund accounts for state funds received for Arthur F. Smith Middle Magnet School to promote tobacco prevention and control advocacy.

Early Childhood Community Network Pilot Fund

Early Childhood Community Network Pilot Fund accounts for funds received as part of a pilot program aimed to prepare young learners for kindergarten with professional development of early childhood care and education network provided to private daycares in Rapides Parish.

Striving Readers Fund

Striving Readers Fund accounts for federal funds received to help train teachers in conducting efficient literacy programs.

Race to the Top Fund

Race to the Top Fund accounts for federal funds used to provide professional development for Advanced Placement teachers and to provide substitute teachers in order for teachers to attend Common Core and Compass professional development in-services.

Cargill Fund

Cargill Fund accounts for funds received from local sources for Rapides High School to support programs that improve access to primary and secondary education for children by building skills in science, technology, engineering, and in areas of agriculture, food security, and safety. Also, the funds are used to purchase computers, software, calculators, and printers to set up computer labs for the instructional program related to these fields of study.

Mathematics and Science Partnerships Fund

Mathematics and Science Partnerships Fund accounts for federal funds received under Title II, Part B of the NCLB Act of 2011, which is aimed to enhance the professional development for math and science teachers within the district.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources and payment of general obligation debt principal and interest from governmental resources.

School Districts No. 11, No. 16, No. 22A, No. 27, No. 50, No. 51, No. 52, No. 55, No. 56, No. 57, No. 58, and No. 62 Debt Service Funds and QSCB Bonds Funds

The School Districts Debt Service Funds are used to accumulate monies for payment of the seventeen remaining bond issues. The bonds were issued by the respective school districts for the purpose of acquiring and improving sites, erecting and equipping additional public school buildings, acquiring necessary equipment and furnishings, and improving existing public school buildings. The bond issues are financed by a special property tax levy on property within the territorial limits of the appropriate school districts. The certificate of indebtedness is financed by excess revenues from the General Fund.

Capital Projects Funds - Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

School Districts No. 11, No. 52, No. 27, No. 16, No. 55, No. 58, School Buses, Energy, and QSCB Bonds Funds

The School Districts Capital Projects Funds account for financial resources to be used to acquire, construct, or improve public school facilities within the respective school districts.

Permanent Fund - Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the School Board's programs – that is, for the benefit of the School district.

F. P. Joseph Memorial Fund

The F. P. Joseph Memorial Permanent Fund accounts for a bequest of $1,000 each to the Glenmora, Forest Hill, and Southwest Rapides High Schools. Since the time of the bequest, the Forest Hill and Southwest Rapides High Schools have been closed. The funds have been invested, and the interest is used each year at commencement to award the "Mary and F. P. Joseph Memorial Medal" to the deserving students selected by the Principal of Glenmora High School.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017

Statement J-1
(Continued)

	Special Revenue Funds								
	Rapides Foundation	Parishwide Repair	School Districts Maintenance	Career and Technical Education	Buckeye Food Preservation	Poland Food Preservation	Sales Tax No. 1	Sales Tax No. 2	Sales Tax No. 3
Assets									
Cash and cash equivalents	$ 156,504	$ 2,234,775	$ 10,553,215	$ -	$ 283,556	$ 81,088	$ 38,333	$ 20,208	$ 98,609
Certificate of deposit and investments	-	500,313	-	-	-	-	-	-	-
Receivables	-	9,130	15,103	60,977	23	9	2,242,993	2,241,861	2,202,442
Due from other funds	-	102,380	104,343	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 156,504	$ 2,846,598	$ 10,672,661	$ 60,977	$ 283,579	$ 81,097	$ 2,281,326	$ 2,262,069	$ 2,301,051
Liabilities and Fund Balances									
Liabilities									
Accounts payable	$ 25,341	$ 58,121	$ 707,824	$ 101	$ 1,536	$ 821	$ -	$ -	$ -
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	26,163	4,919	113,221	28,033	-	-	-	-	3
Interfund payables	-	-	-	32,843	-	-	1,800,000	1,900,000	1,100,000
Unearned revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	51,504	63,040	821,045	60,977	1,536	821	1,800,000	1,900,000	1,100,003
Fund balances									
Nonspendable									
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	-
Restricted									
Salaries and related benefits	-	-	-	-	-	-	481,326	362,069	1,201,048
National forest education opportunity	-	-	-	-	-	-	-	-	-
Other special purposes	105,000	2,783,558	9,851,616	-	282,043	80,276	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	105,000	2,783,558	9,851,616	-	282,043	80,276	481,326	362,069	1,201,048
Total Liabilities and Fund Balances	$ 156,504	$ 2,846,598	$ 10,672,661	$ 60,977	$ 283,579	$ 81,097	$ 2,281,326	$ 2,262,069	$ 2,301,051

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017

Statement J-1
(Continued)

	Special Revenue Funds								
	Interest	NCLB Homeless Assistance Act Title I	NCLB Title I Migrant	Indian Education	NCLB Title I	NCLB Title II	NCLB Title III	Miscellaneous	Special Education
Assets									
Cash and cash equivalents	$ 130,921	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,127,218	$ 216,501
Certificate of deposit and investments	-	-	-	-	-	-	-	-	-
Receivables	-	29	42,532	-	1,883,857	491,636	9,095	-	1,138,383
Due from other funds	-	-	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	2,168,418	-
Restricted assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 130,921	$ 29	$ 42,532	$ -	$ 1,883,857	$ 491,636	$ 9,095	$ 4,295,636	$ 1,354,884
Liabilities and Fund Balances									
Liabilities									
Accounts payable	$ -	$ -	$ -	$ -	$ 102	$ 33,354	$ -	$ -	$ 1,629
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	2	14,979	-	1,151,496	168,217	5,662	-	758,403
Interfund payables	-	27	27,553	-	732,259	290,065	3,433	4,100,000	383,509
Unearned revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	-	29	42,532	-	1,883,857	491,636	9,095	4,100,000	1,143,541
Fund balances									
Nonspendable									
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	-
Restricted									
Salaries and related benefits	-	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	195,636	-
Other special purposes	130,921	-	-	-	-	-	-	-	211,343
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	130,921	-	-	-	-	-	-	195,636	211,343
Total Liabilities and Fund Balances	$ 130,921	$ 29	$ 42,532	$ -	$ 1,883,857	$ 491,636	$ 9,095	$ 4,295,636	$ 1,354,884

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017

Statement J-1
(Continued)

	Special Revenue Funds								
	8-G Grants	Jump Start Summers	TANF	Education Excellence	Coughlin Saunders	Apple Grant	Back to School Donations	Social Studies Fair	Preschool Development Grant
Assets									
Cash and cash equivalents	$ -	$ 21,570	$ -	$ 130,932	$ 5,000	$ -	$ 3,802	$ 302	$ -
Certificate of deposit and investments	-	-	-	-	-	-	-	-	-
Receivables	95,108	-	730,641	-	-	620	-	-	133,334
Due from other funds	4,093	-	3	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	1,885,780	-	-	-	-	-
Total Assets	$ 99,201	$ 21,570	$ 730,644	$ 2,016,712	$ 5,000	$ 620	$ 3,802	$ 302	$ 133,334
Liabilities and Fund Balances									
Liabilities									
Accounts payable	$ -	$ 6,714	$ 27,897	$ -	$ -	$ -	$ 619	$ -	$ 4,732
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	50,553	14,856	261,751	-	-	-	-	-	75,407
Interfund payables	48,648	-	440,996	-	-	620	-	-	53,195
Unearned revenue	-	-	-	1,885,780	-	-	-	-	-
Total Liabilities	99,201	21,570	730,644	1,885,780	-	620	619	-	133,334
Fund balances									
Nonspendable									
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	-
Restricted									
Salaries and related benefits	-	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	-	-
Other special purposes	-	-	-	130,932	5,000	-	3,183	302	-
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	-	-	-	130,932	5,000	-	3,183	302	-
Total Liabilities and Fund Balances	$ 99,201	$ 21,570	$ 730,644	$ 2,016,712	$ 5,000	$ 620	$ 3,802	$ 302	$ 133,334

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017

Statement J-1
(Continued)

	Special Revenue Funds								
	Community Development Block Grants	Cecil Picard LA 4 Early Childhood	Carl Perkins Mentor Grant	1003(g) School Improvement Grants	Homeless Donations	Louisiana Advanced Placement Test	Decentralized Arts	Louisiana Campaign for Tobacco-Free Living	Early Childhood Community Network Pilot
Assets									
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ 32,339	$ -	$ 1,090	$ -	$ -
Certificate of deposit and investments	-	-	-	-	-	-	-	-	-
Receivables	14,288	293,330	1,269	16,699	-	-	-	2,550	6,077
Due from other funds	-	-	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 14,288	$ 293,330	$ 1,269	$ 16,699	$ 32,339	$ -	$ 1,090	$ 2,550	$ 6,077
Liabilities and Fund Balances									
Liabilities									
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 730
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	185,200	-	1,191	-	-	-	1,904	-
Interfund payables	14,288	108,130	1,269	15,508	-	-	-	472	5,347
Unearned revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	14,288	293,330	1,269	16,699	-	-	-	2,376	6,077
Fund balances									
Nonspendable									
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	-
Restricted									
Salaries and related benefits	-	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	-	-
Other special purposes	-	-	-	-	32,339	-	1,090	174	-
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	-	-	-	-	32,339	-	1,090	174	-
Total Liabilities and Fund Balances	$ 14,288	$ 293,330	$ 1,269	$ 16,699	$ 32,339	$ -	$ 1,090	$ 2,550	$ 6,077

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017

Statement J-1
(Continued)

	Special Revenue Funds					Debt Service Funds		
	Striving Readers	Race to the Top	Cargill	Mathematics and Science Partnerships	Total	Rigolette No. 11	Forest Hill No. 16	Cotile No. 22A
Assets								
Cash and cash equivalents	$ -	$ -	$ 5,006	$ -	$ 16,140,969	$ -	$ -	$ -
Certificate of deposit and investments	-	-	-	-	500,313	-	-	-
Receivables	5,948	-	-	6,925	11,644,859	513	60	44
Due from other funds	-	-	-	-	210,819	-	-	-
Interfund receivables	-	-	-	-	2,168,418	-	-	-
Restricted assets	-	-	-	-	1,885,780	1,486,248	68,526	482
Total Assets	$ 5,948	$ -	$ 5,006	$ 6,925	$ 32,551,158	$ 1,486,761	$ 68,586	$ 526
Liabilities and Fund Balances								
Liabilities								
Accounts payable	$ 571	$ -	$ -	$ 1,555	$ 871,647	$ -	$ -	$ -
Contracts payable	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	491	2,862,451	-	-	-
Interfund payables	5,377	-	-	4,879	11,068,418	-	-	-
Unearned revenue	-	-	-	-	1,885,780	-	-	-
Total Liabilities	5,948	-	-	6,925	16,688,296	-	-	-
Fund balances								
Nonspendable								
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-
Restricted								
Salaries and related benefits	-	-	-	-	2,044,443	-	-	-
National forest education opportunity	-	-	-	-	195,636	-	-	-
Other special purposes	-	-	5,006	-	13,622,783	-	-	-
Debt service	-	-	-	-	-	1,486,761	68,586	526
Capital projects	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	-	-	5,006	-	15,862,862	1,486,761	68,586	526
Total Liabilities and Fund Balances	$ 5,948	$ -	$ 5,006	$ 6,925	$ 32,551,158	$ 1,486,761	$ 68,586	$ 526

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017

Statement J-1
(Continued)

	Debt Service Funds								
	Glenmora No. 27	Big Island No. 50	Fifth Ward No. 51	Pineville No. 52	Poland No. 55	Ruby-Wise No. 56	Lecompte-Lamourie Woodworth No. 57	Sixth Ward No. 58	Consolidated No. 62
Assets									
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificate of deposit and investments	-	-	-	-	-	-	-	-	-
Receivables	-	221	-	1,112	-	20	156	-	1,181
Due from other funds	-	-	-	79,998	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Restricted assets	313,000	805,957	21	1,107,232	241,733	170,915	946,978	131,995	1,078,271
Total Assets	$ 313,000	$ 806,178	$ 21	$ 1,188,342	$ 241,733	$ 170,935	$ 947,134	$ 131,995	$ 1,079,452
Liabilities and Fund Balances									
Liabilities									
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	79,998	-	-	-
Interfund payables	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	79,998	-	-	-
Fund balances									
Nonspendable									
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	-
Restricted									
Salaries and related benefits	-	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	-	-
Other special purposes	-	-	-	-	-	-	-	-	-
Debt service	313,000	806,178	21	1,188,342	241,733	90,937	947,134	131,995	1,079,452
Capital projects	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	313,000	806,178	21	1,188,342	241,733	90,937	947,134	131,995	1,079,452
Total Liabilities and Fund Balances	$ 313,000	$ 806,178	$ 21	$ 1,188,342	$ 241,733	$ 170,935	$ 947,134	$ 131,995	$ 1,079,452

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017

Statement J-1
(Continued)

	Debt Service Funds			Capital Project Funds				
	QSCB 2009	QSCB 2011	Total	Rigolette No. 11	Pineville No. 52	Glenmora No. 27	Forest Hill No. 16	Poland No. 55
Assets								
Cash and cash equivalents	$ -	$ -	$ -	$ 782,418	$ 5,941	$ 1,541,459	$ 103,470	$ 1,041,729
Certificate of deposit and investments	-	-	-	-	-	2,001,897	-	2,001,897
Receivables	-	-	3,307	-	-	-	-	-
Due from other funds	-	-	79,998	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-
Restricted assets	1,400,000	2,799,330	10,550,688	-	-	-	-	-
Total Assets	$ 1,400,000	$ 2,799,330	$ 10,633,993	$ 782,418	$ 5,941	$ 3,543,356	$ 103,470	$ 3,043,626
Liabilities and Fund Balances								
Liabilities								
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contracts payable	-	-	-	410,076	-	870,569	-	960,435
Due to other funds	-	-	79,998	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total Liabilities	-	-	79,998	410,076	-	870,569	-	960,435
Fund balances								
Nonspendable								
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-
Restricted								
Salaries and related benefits	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	-
Other special purposes	-	-	-	-	-	-	-	-
Debt service	1,400,000	2,799,330	10,553,995	-	-	-	-	-
Capital projects	-	-	-	372,342	5,941	2,672,787	103,470	2,083,191
Permanent fund - expendable	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	1,400,000	2,799,330	10,553,995	372,342	5,941	2,672,787	103,470	2,083,191
Total Liabilities and Fund Balances	$ 1,400,000	$ 2,799,330	$ 10,633,993	$ 782,418	$ 5,941	$ 3,543,356	$ 103,470	$ 3,043,626

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
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Statement J-1
(Concluded)

	Capital Project Funds					Permanent Fund	
	Plainview No. 58	School Buses	Energy	QSCB Bonds	Total	F. P. Joseph Memorial	Total Nonmajor Governmental Funds
Assets							
Cash and cash equivalents	$ 949,283	$ 1,971	$ 30,290	$ 282,916	$ 4,739,477	$ 338	$ 20,880,784
Certificate of deposit and investments	1,000,948	600,671	-	-	5,605,413	15,227	6,120,953
Receivables	-	-	-	-	-	22	11,648,188
Due from other funds	-	-	-	-	-	-	290,817
Interfund receivables	-	-	-	-	-	-	2,168,418
Restricted assets	-	-	-	-	-	-	12,436,468
Total Assets	$ 1,950,231	$ 602,642	$ 30,290	$ 282,916	$ 10,344,890	$ 15,587	$ 53,545,628
Liabilities and Fund Balances							
Liabilities							
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ 871,647
Contracts payable	558,642	-	-	-	2,799,722	-	2,799,722
Due to other funds	-	-	-	-	-	-	2,942,449
Interfund payables	-	-	-	-	-	-	11,068,418
Unearned revenue	-	-	-	-	-	-	1,885,780
Total Liabilities	558,642	-	-	-	2,799,722	-	19,568,016
Fund balances							
Nonspendable							
Permanent fund - nonexpendable	-	-	-	-	-	3,000	3,000
Restricted							
Salaries and related benefits	-	-	-	-	-	-	2,044,443
National forest education opportunity	-	-	-	-	-	-	195,636
Other special purposes	-	-	-	-	-	-	13,622,783
Debt service	-	-	-	-	-	-	10,553,995
Capital projects	1,391,589	602,642	30,290	282,916	7,545,168	-	7,545,168
Permanent fund - expendable	-	-	-	-	-	12,587	12,587
Total Fund Balances (Deficit)	1,391,589	602,642	30,290	282,916	7,545,168	15,587	33,977,612
Total Liabilities and Fund Balances	$ 1,950,231	$ 602,642	$ 30,290	$ 282,916	$ 10,344,890	$ 15,587	$ 53,545,628

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2017

Statement J-2
(Continued)

	Special Revenue Funds								
	Rapides Foundation	Parishwide Repair	School Districts Maintenance	Career and Technical Education	Buckeye Food Preservation	Poland Food Preservation	Sales Tax No. 1	Sales Tax No. 2	Sales Tax No. 3
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ 1,675,895	$ 8,626,087	$ -	$ 99,842	$ 50,385	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	12,891,496	12,885,182	12,616,261
Rentals, leases, and royalties	-	-	10,500	-	-	-	-	-	-
Charges for services	-	-	-	-	7,391	9,167	-	-	-
Interest earnings	-	1,570	29,466	-	119	253	8,953	9,504	-
Other	654,714	-	-	-	-	-	-	-	-
State sources									
Other	-	55,332	194,546	-	-	-	-	-	-
Federal sources	-	-	7,844	304,829	-	-	-	-	-
Total Revenues	654,714	1,732,797	8,868,443	304,829	107,352	59,805	12,900,449	12,894,686	12,616,261
Expenditures									
Current									
Instruction									
Regular programs	-	10,153	1,205,645	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	3,000	188,044	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	75	-	-	-	-	-	-	-	-
Instructional staff support	552,185	55	-	123,049	-	-	-	-	-
General administration	-	61,441	325,277	-	3,247	1,242	2	-	-
School administration	-	-	4,564	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	2,003,965	11,731,104	-	1,605	396	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Other support services	-	3,099	-	-	-	-	-	-	-
Community service programs	-	-	-	-	63,791	51,139	-	-	-
Capital outlay	-	78,338	1,548,503	-	-	-	-	-	-
Debt service									
Principal retirement	-	6,918	56,483	-	-	-	-	-	-
Interest and fiscal charges	-	1,951	66,933	-	-	-	-	-	-
Total Expenditures	552,260	2,165,920	14,941,509	311,093	68,643	52,777	2	-	-
Excess (Deficiency) of Revenues Over Expenditures	102,454	(433,123)	(6,073,066)	(6,264)	38,709	7,028	12,900,447	12,894,686	12,616,261
Other Financing Sources (Uses)									
Transfers in	-	918,773	6,899,379	6,264	10,306	7,741	-	-	-
Transfers out	-	(150,000)	(574,154)	-	-	-	(12,432,511)	(12,438,409)	(11,415,213)
Proceeds from insurance	-	-	196,421	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-
Premiums on bonds issued	-	-	-	-	-	-	-	-	-
Debt issuance cost	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	3,767	201	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	772,540	6,521,847	6,264	10,306	7,741	(12,432,511)	(12,438,409)	(11,415,213)
Net Change in Fund Balances	102,454	339,417	448,781	-	49,015	14,769	467,936	456,277	1,201,048
Fund Balances (Deficit) - Beginning of Year	2,546	2,444,141	9,402,835	-	233,028	65,507	13,390	(94,208)	-
Fund Balances (Deficit) - End of Year	$ 105,000	$ 2,783,558	$ 9,851,616	$ -	$ 282,043	$ 80,276	$ 481,326	$ 362,069	$ 1,201,048

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2017

Statement J-2
(Continued)

	Special Revenue Funds								
	Interest	NCLB Homeless Assistance Act Title I	NCLB Title I Migrant	Indian Education	NCLB Title I	NCLB Title II	NCLB Title III	Miscellaneous	Special Education
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	247,191
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	286,615	-	-	-	-
State sources									
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	47,433	192,354	9,075	8,546,033	1,519,148	25,705	-	5,856,014
Total Revenues	-	47,433	192,354	9,075	8,832,648	1,519,148	25,705	-	6,103,205
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	21,845	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	1,478,897
Vocational programs	-	-	-	-	-	-	-	-	111,129
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	8,419	5,352,297	146,402	20,057	-	-
Support services									
Student services	-	44,052	180,862	-	530,392	-	-	-	1,935,439
Instructional staff support	-	-	-	-	2,965,933	1,272,461	5,144	-	2,551,736
General administration	-	-	112	9	7,647	797	-	-	5,130
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	100,658
Plant services	-	-	-	-	3,795	-	-	-	2,245
Student transportation services	-	-	2,196	-	146,200	-	-	2,823	19,545
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	-	44,052	183,170	8,428	9,028,109	1,419,680	25,201	2,823	6,204,779
Excess (Deficiency) of Revenues Over Expenditures	-	3,381	9,184	647	(195,461)	99,468	504	(2,823)	(101,574)
Other Financing Sources (Uses)									
Transfers in	-	-	4,528	-	803,601	8,825	-	-	567,777
Transfers out	-	(3,381)	(13,712)	(647)	(608,140)	(108,293)	(504)	-	(401,229)
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-
Premiums on bonds issued	-	-	-	-	-	-	-	-	-
Debt issuance cost	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(3,381)	(9,184)	(647)	195,461	(99,468)	(504)	-	166,548
Net Change in Fund Balances	-	-	-	-	-	-	-	(2,823)	64,974
Fund Balances (Deficit) - Beginning of Year	130,921	-	-	-	-	-	-	198,459	146,369
Fund Balances (Deficit) - End of Year	$ 130,921	$ -	$ -	$ -	$ -	$ -	$ -	$ 195,636	$ 211,343

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Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
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Statement J-2
(Continued)

	Special Revenue Funds								
	8-G Grants	Jump Start Summers	TANF	Education Excellence	Coughlin Saunders	Apple Grant	Back to School Donations	Social Studies Fair	Preschool Development Grant
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	18,069	-	-	-	620	1,315	1,520	-
State sources									
Other	308,402	-	-	372,979	-	-	-	-	-
Federal sources	16,500	-	1,698,574	-	-	-	-	-	609,762
Total Revenues	324,902	18,069	1,698,574	372,979	-	620	1,315	1,520	609,762
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	382,756	-	620	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	18,069	229,127	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	261,332	-	1,433,424	-	-	-	-	-	553,840
Support services									
Student services	9,942	-	-	-	-	-	-	1,218	-
Instructional staff support	67,289	-	6,594	121,600	-	-	1,001	-	85,667
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	656	-	3,069	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	339,219	18,069	1,672,214	504,356	-	620	1,001	1,218	639,507
Excess (Deficiency) of Revenues Over Expenditures	(14,317)	-	26,360	(131,377)	-	-	314	302	(29,745)
Other Financing Sources (Uses)									
Transfers in	14,317	-	94,659	-	-	-	-	-	31,093
Transfers out	-	-	(121,019)	-	-	-	-	-	(1,348)
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-
Premiums on bonds issued	-	-	-	-	-	-	-	-	-
Debt issuance cost	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	14,317	-	(26,360)	-	-	-	-	-	29,745
Net Change in Fund Balances	-	-	-	(131,377)	-	-	314	302	-
Fund Balances (Deficit) - Beginning of Year	-	-	-	262,309	5,000	-	2,869	-	-
Fund Balances (Deficit) - End of Year	$ -	$ -	$ -	$ 130,932	$ 5,000	$ -	$ 3,183	$ 302	$ -

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2017

Statement J-2
(Continued)

	Special Revenue Funds								
	Community Development Block Grants	Cecil Picard LA 4 Early Childhood	Carl Perkins Mentor Grant	1003(g) School Improvement Grants	Homeless Donations	Louisiana Advanced Placement Test	Decentralized Arts	Louisiana Campaign for Tobacco-Free Living	Early Childhood Community Network Pilot
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	15,709	-	1,460	-	-
State sources									
Other	-	1,224,513	-	-	-	-	-	6,500	58,069
Federal sources	60,229	-	1,269	23,105	-	13,300	-	-	-
Total Revenues	60,229	1,224,513	1,269	23,105	15,709	13,300	1,460	6,500	58,069
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	390	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	1,269	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	3,421	-
Special programs	6,010	1,273,193	-	-	-	-	-	-	1,198
Support services									
Student services	-	-	-	-	5,035	-	-	-	-
Instructional staff support	54,219	26,830	-	21,458	-	13,300	-	2,905	56,871
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	60,229	1,300,023	1,269	21,458	5,035	13,300	390	6,326	58,069
Excess (Deficiency) of Revenues Over Expenditures	-	(75,510)	-	1,647	10,674	-	1,090	174	-
Other Financing Sources (Uses)									
Transfers in	-	75,510	-	-	-	-	-	-	-
Transfers out	-	-	-	(1,647)	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-
Premiums on bonds issued	-	-	-	-	-	-	-	-	-
Debt issuance cost	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	75,510	-	(1,647)	-	-	-	-	-
Net Change in Fund Balances	-	-	-	-	10,674	-	1,090	174	-
Fund Balances (Deficit) - Beginning of Year	-	-	-	-	21,665	-	-	-	-
Fund Balances (Deficit) - End of Year	$ -	$ -	$ -	$ -	$ 32,339	$ -	$ 1,090	$ 174	$ -

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2017

Statement J-2
(Continued)

	Special Revenue Funds					Debt Service Funds		
	Striving Readers	Race to the Top	Cargill	Mathematics and Science Partnerships	Total	Rigolette No. 11	Forest Hill No. 16	Cotile No. 22A
Revenues								
Local sources								
Taxes								
Ad valorem taxes	$ -	$ -	$ -	$ -	$ 10,452,209	$ 1,584,205	$ 223,317	$ 292
Sales taxes	-	-	-	-	38,392,939	-	-	-
Rentals, leases, and royalties	-	-	-	-	10,500	-	-	-
Charges for services	-	-	-	-	263,749	-	-	-
Interest earnings	-	-	-	-	49,865	7,657	32	2
Other	-	-	10,000	-	990,042	-	-	-
State sources								
Other	-	-	-	-	2,220,341	-	-	-
Federal sources	14,984	10,247	-	147,709	19,104,114	-	-	-
Total Revenues	14,984	10,247	10,000	147,709	71,483,759	1,591,862	223,349	294
Expenditures								
Current								
Instruction								
Regular programs	-	-	-	-	1,621,409	-	-	-
Special education programs	-	-	-	-	1,478,897	-	-	-
Vocational programs	-	-	-	-	550,638	-	-	-
Other instructional programs	-	-	5,000	-	8,421	-	-	-
Special programs	-	-	-	-	9,056,172	-	-	-
Support services								
Student services	-	-	-	-	2,707,015	-	-	-
Instructional staff support	14,984	10,247	-	137,276	8,090,824	-	-	-
General administration	-	-	-	-	404,904	50,520	7,743	-
School administration	-	-	-	-	4,564	-	-	-
Business services	-	-	-	-	100,658	-	-	-
Plant services	-	-	-	-	13,743,110	-	-	-
Student transportation services	-	-	-	-	174,489	-	-	-
Other support services	-	-	-	-	3,099	-	-	-
Community service programs	-	-	-	-	114,930	-	-	-
Capital outlay	-	-	-	-	1,626,841	-	-	-
Debt service								
Principal retirement	-	-	-	-	63,401	1,507,000	130,000	-
Interest and fiscal charges	-	-	-	-	68,884	757,944	101,701	-
Total Expenditures	14,984	10,247	5,000	137,276	39,818,256	2,315,464	239,444	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	5,000	10,433	31,665,503	(723,602)	(16,095)	294
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	9,442,773	-	-	-
Transfers out	-	-	-	(10,433)	(38,280,640)	-	-	-
Proceeds from insurance	-	-	-	-	196,421	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-
Premiums on bonds issued	-	-	-	-	-	-	-	-
Debt issuance cost	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	3,968	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(10,433)	(28,637,478)	-	-	-
Net Change in Fund Balances	-	-	5,000	-	3,028,025	(723,602)	(16,095)	294
Fund Balances (Deficit) - Beginning of Year	-	-	6	-	12,834,837	2,210,363	84,681	232
Fund Balances (Deficit) - End of Year	$ -	$ -	$ 5,006	$ -	$ 15,862,862	$ 1,486,761	$ 68,586	$ 526

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2017

Statement J-2
(Continued)

	Debt Service Funds								
	Glenmora No. 27	Big Island No. 50	Fifth Ward No. 51	Pineville No. 52	Poland No. 55	Ruby-Wise No. 56	Lecompte-Lamourie Woodworth No. 57	Sixth Ward No. 58	Consolidated No. 62
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ 385,334	$ 923,292	$ -	$ 1,633,077	$ 298,947	$ 75,907	$ 577,951	$ 137,179	$ 3,342,127
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Interest earnings	891	3,752	-	6,620	687	720	944	423	6,172
Other	-	-	-	-	-	-	-	-	-
State sources									
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Total Revenues	386,225	927,044	-	1,639,697	299,634	76,627	578,895	137,602	3,348,299
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	12,735	30,685	-	51,134	10,026	3,149	18,493	5,312	104,103
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	710,000	-	1,170,000	-	70,000	410,000	-	3,410,000
Interest and fiscal charges	60,490	158,000	-	586,426	47,875	20,528	131,963	33,110	125,431
Total Expenditures	73,225	898,685	-	1,807,560	57,901	93,677	560,456	38,422	3,639,534
Excess (Deficiency) of Revenues Over Expenditures	313,000	28,359	-	(167,863)	241,733	(17,050)	18,439	99,180	(291,235)
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-
Premiums on bonds issued	-	-	-	-	-	-	-	32,815	-
Debt issuance cost	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	32,815	-
Net Change in Fund Balances	313,000	28,359	-	(167,863)	241,733	(17,050)	18,439	131,995	(291,235)
Fund Balances (Deficit) - Beginning of Year	-	777,819	21	1,356,205	-	107,987	928,695	-	1,370,687
Fund Balances (Deficit) - End of Year	$ 313,000	$ 806,178	$ 21	$ 1,188,342	$ 241,733	$ 90,937	$ 947,134	$ 131,995	$ 1,079,452

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2017

Statement J-2
(Continued)

	Debt Service Funds			Capital Projects Fund				
	QSCB 2009	QSCB 2011	Total	Rigolette No. 11	Pineville No. 52	Glenmora No. 27	Forest Hill No. 16	Poland No. 55
Revenues								
Local sources								
Taxes								
Ad valorem taxes	$ -	$ -	$ 9,161,628	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest earnings	39,387	53,124	120,411	782	19	19,064	56	15,212
Other	-	-	-	-	-	-	-	-
State sources								
Other	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Total Revenues	39,387	53,124	9,302,039	782	19	19,064	56	15,212
Expenditures								
Current								
Instruction								
Regular programs	-	-	-	-	-	-	5,901	-
Special education programs	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-
Support services								
Student services	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-	-	-
General administration	-	-	293,900	-	-	41,609	-	38,633
School administration	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,850,440	33,169	2,060,995	10,911	1,548,099
Debt service								
Principal retirement	-	-	7,407,000	-	-	-	-	-
Interest and fiscal charges	-	-	2,023,468	-	-	-	-	-
Total Expenditures	-	-	9,724,368	1,850,440	33,169	2,102,604	16,812	1,586,732
Excess (Deficiency) of Revenues Over Expenditures	39,387	53,124	(422,329)	(1,849,658)	(33,150)	(2,083,540)	(16,756)	(1,571,520)
Other Financing Sources (Uses)								
Transfers in	160,613	413,542	574,155	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	4,700,000	-	3,600,000
Premiums on bonds issued	-	-	32,815	-	-	77,573	-	73,510
Debt issuance cost	-	-	-	-	-	(9,400)	-	(7,200)
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	160,613	413,542	606,970	-	-	4,768,173	-	3,666,310
Net Change in Fund Balances	200,000	466,666	184,641	(1,849,658)	(33,150)	2,684,633	(16,756)	2,094,790
Fund Balances (Deficit) - Beginning of Year	1,200,000	2,332,664	10,369,354	2,222,000	39,091	(11,846)	120,226	(11,599)
Fund Balances (Deficit) - End of Year	$ 1,400,000	$ 2,799,330	$ 10,553,995	$ 372,342	$ 5,941	$ 2,672,787	$ 103,470	$ 2,083,191

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2017

Statement J-2
(Concluded)

	Capital Project Funds						
	Plainview No. 58	School Buses	Energy	QSCB Bonds	Total	F. P. Joseph Memorial	Total
Revenues							
Local sources							
Taxes							
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,633,837
Sales taxes	-	-	-	-	-	-	38,392,939
Rentals, leases, and royalties	-	-	-	-	-	-	10,500
Charges for services	-	-	-	-	-	-	263,749
Interest earnings	10,168	2,642	119	280	48,342	76	218,694
Other	-	-	-	-	-	-	990,042
State sources							
Other	-	-	-	-	-	-	2,220,341
Federal sources	-	-	-	-	-	-	19,104,114
Total Revenues	10,168	2,642	119	280	48,342	76	80,834,216
Expenditures							
Current							
Instruction							
Regular programs	-	-	-	-	5,901	-	1,627,310
Special education programs	-	-	-	-	-	-	1,478,897
Vocational programs	-	-	-	-	-	-	550,638
Other instructional programs	-	-	-	-	-	-	8,421
Special programs	-	-	-	-	-	-	9,056,172
Support services							
Student services	-	-	-	-	-	-	2,707,015
Instructional staff support	-	-	-	-	-	-	8,090,824
General administration	36,003	-	-	-	116,245	-	815,049
School administration	-	-	-	-	-	-	4,564
Business services	-	-	-	-	-	-	100,658
Plant services	-	-	-	-	-	-	13,743,110
Student transportation services	-	-	-	-	-	-	174,489
Other support services	-	-	-	-	-	-	3,099
Community service programs	-	-	-	-	-	-	114,930
Capital outlay	1,066,230	-	93	76,133	6,646,070	-	8,272,911
Debt service							
Principal retirement	-	-	-	-	-	-	7,470,401
Interest and fiscal charges	-	-	-	-	-	-	2,092,352
Total Expenditures	1,102,233	-	93	76,133	6,768,216	-	56,310,840
Excess (Deficiency) of Revenues Over Expenditures	(1,092,065)	2,642	26	(75,853)	(6,719,874)	76	24,523,376
Other Financing Sources (Uses)							
Transfers in	-	600,000	-	-	600,000	-	10,616,928
Transfers out	-	-	-	-	-	-	(38,280,640)
Proceeds from insurance	-	-	-	-	-	-	196,421
Issuance of debt	2,500,000	-	-	-	10,800,000	-	10,800,000
Premiums on bonds issued	-	-	-	-	151,083	-	183,898
Debt issuance cost	(5,000)	-	-	-	(21,600)	-	(21,600)
Proceeds from sale of capital assets	-	-	-	-	-	-	3,968
Total Other Financing Sources (Uses)	2,495,000	600,000	-	-	11,529,483	-	(16,501,025)
Net Change in Fund Balances	1,402,935	602,642	26	(75,853)	4,809,609	76	8,022,351
Fund Balances (Deficit) - Beginning of Year	(11,346)	-	30,264	358,769	2,735,559	15,511	25,955,261
Fund Balances (Deficit) - End of Year	$ 1,391,589	$ 602,642	$ 30,290	$ 282,916	$ 7,545,168	$ 15,587	$ 33,977,612

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
June 30, 2017

	Rigolette No. 11	Forest Hill No.16	Cotile No. 22A	Glenmora No. 27	Big Island No. 50	Fifth Ward No. 51	Pineville No. 52
Assets							
Cash and cash equivalents	$ 1,902,821	$ 111,697	$ 1,586,604	$ 162,474	$ 626,339	$ 488,168	$ 738,858
Receivables	582	10,573	149	34	131	39	399
Due from other funds	15,619	2,477	3,168	3,020	6,816	2,972	14,020
Total Assets	$ 1,919,022	$ 124,747	$ 1,589,921	$ 165,528	$ 633,286	$ 491,179	$ 753,277
Liabilities and Fund Balances							
Liabilities							
Accounts payable	$ 130,655	$ 13,592	$ 21,776	$ 20,745	$ 38,941	$ 16,805	$ 82,747
Due to other funds	12,788	2,659	6,867	4,793	6,907	1,882	11,161
Total Liabilities	143,443	16,251	28,643	25,538	45,848	18,687	93,908
Fund balances							
Restricted							
Other special purposes	1,775,579	108,496	1,561,278	139,990	587,438	472,492	659,369
Total Liabilities and Fund Balances	$ 1,919,022	$ 124,747	$ 1,589,921	$ 165,528	$ 633,286	$ 491,179	$ 753,277

See independent auditor's report. These are individual funds and are not considered to be subfunds.

Poland No. 55	Ruby-Wise No. 56	Lecompte-Lamourie Woodworth No. 57	Sixth Ward No. 58	Consolidated No. 61	Consolidated No. 62	Pineville Technology No. 52	Total
$ 40,201	$ 87,141	$ 308,326	$ 295,142	$ 1,012,624	$ 2,872,696	$ 320,124	$ 10,553,215
19	1,876	109	20	114	1,035	23	15,103
1,944	-	2,121	1,360	1,204	49,516	106	104,343
$ 42,164	$ 89,017	$ 310,556	$ 296,522	$ 1,013,942	$ 2,923,247	$ 320,253	$ 10,672,661
$ 7,005	$ 11,478	$ 18,813	$ 5,869	$ 11,804	$ 316,042	$ 11,552	$ 707,824
829	3,522	3,448	1,874	2,292	54,199	-	113,221
7,834	15,000	22,261	7,743	14,096	370,241	11,552	821,045
34,330	74,017	288,295	288,779	999,846	2,553,006	308,701	9,851,616
$ 42,164	$ 89,017	$ 310,556	$ 296,522	$ 1,013,942	$ 2,923,247	$ 320,253	$ 10,672,661

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year Ended June 30, 2017

	Rigolette No. 11	Forest Hill No.16	Cotile No. 22A	Glenmora No. 27	Big Island No. 50	Fifth Ward No. 51
Revenues						
Local sources						
Taxes						
Ad valorem taxes	$ 1,895,522	$ 52,391	$ 574,309	$ 123,332	$ 563,384	$ 142,661
Rentals, leases, and royalties	-	-	-	-	-	-
Interest earnings	1,006	64	712	838	3,313	262
State sources						
Other	36,831	1,830	2,470	2,704	15,988	16,858
Federal Sources	-	-	-	-	-	-
Total Revenues	1,933,359	54,285	577,491	126,874	582,685	159,781
Expenditures						
Current						
Instruction						
Regular programs	655,202	9,530	3,833	12,893	42,831	12,278
Vocational programs	3,000	-	-	-	-	-
General administration	82,519	1,683	23,653	3,909	30,515	16,896
School administration	749	-	-	-	964	-
Plant services	1,789,031	137,575	368,065	247,542	713,112	355,182
Capital outlay	542,739	2,481	-	533	363,266	35
Debt service						
Principal retirement	-	699	4,067	4,726	10,600	2,570
Interest and fiscal charges	1,800	197	1,747	1,558	4,940	950
Total Expenditures	3,075,040	152,165	401,365	271,161	1,166,228	387,911
Excess (Deficiency) of Revenues Over Expenditures	(1,141,681)	(97,880)	176,126	(144,287)	(583,543)	(228,130)
Other Financing Sources (Uses)						
Transfers in	893,387	107,124	217,703	183,414	508,615	237,210
Transfers out	(35,446)	-	(11,815)	(4,431)	(38,400)	(4,431)
Proceeds from insurance	-	-	-	-	-	-
Proceeds from sale of capital assets	52	-	-	-	-	-
Total Other Financing Sources (Uses)	857,993	107,124	205,888	178,983	470,215	232,779
Net Change in Fund Balances	(283,688)	9,244	382,014	34,696	(113,328)	4,649
Fund Balances (Deficit) - Beginning of Year	2,059,267	99,252	1,179,264	105,294	700,766	467,843
Fund Balances (Deficit) - End of Year	$ 1,775,579	$ 108,496	$ 1,561,278	$ 139,990	$ 587,438	$ 472,492

See independent auditor's report. These are individual funds and are not considered to be subfunds.

Statement J-4

Pineville No. 52	Poland No. 55	Ruby-Wise No. 56	Lecompte-Lamourie Woodworth No. 57	Sixth Ward No. 58	Consolidated No. 61	Consolidated No. 62	Pineville Technology No. 52	Total
$ 788,196	$ 54,345	$ 65,834	$ 154,064	$ 67,199	$ 315,011	$ 3,555,831	$ 274,008	$ 8,626,087
-	-	-	-	-	-	10,500	-	10,500
4,654	30	42	118	152	484	16,323	1,468	29,466
17,302	1,477	3,588	2,005	1,178	3,203	89,112	-	194,546
-	-	-	7,844	-	-	-	-	7,844
810,152	55,852	69,464	164,031	68,529	318,698	3,671,766	275,476	8,868,443
30,869	5,817	2,300	18,288	769	901	353,545	56,589	1,205,645
-	-	-	-	-	-	-	-	3,000
24,383	2,113	2,182	7,830	2,320	9,704	109,092	8,478	325,277
-	-	-	-	-	-	2,851	-	4,564
1,456,017	153,958	172,538	404,973	152,732	315,290	5,465,089	-	11,731,104
26,777	687	-	2,301	-	-	430,672	179,012	1,548,503
-	2,624	3,774	-	1,527	1,100	24,796	-	56,483
8,301	1,340	1,065	-	731	3,215	41,089	-	66,933
1,546,347	166,539	181,859	433,392	158,079	330,210	6,427,134	244,079	14,941,509
(736,195)	(110,687)	(112,395)	(269,361)	(89,550)	(11,512)	(2,755,368)	31,397	(6,073,066)
957,746	128,798	122,778	207,598	94,219	151,195	3,089,592	-	6,899,379
(95,414)	(11,815)	-	-	(5,908)	(15,551)	(350,943)	-	(574,154)
-	-	-	196,421	-	-	-	-	196,421
149	-	-	-	-	-	-	-	201
862,481	116,983	122,778	404,019	88,311	135,644	2,738,649	-	6,521,847
126,286	6,296	10,383	134,658	(1,239)	124,132	(16,719)	31,397	448,781
533,083	28,034	63,634	153,637	290,018	875,714	2,569,725	277,304	9,402,835
$ 659,369	$ 34,330	$ 74,017	$ 288,295	$ 288,779	$ 999,846	$ 2,553,006	$ 308,701	$ 9,851,616

Rapides Parish School Board
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Statement J-5
(Continued)

	Rapides Foundation			Parishwide Repair			School Districts Maintenance		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ 1,603,500	$ 1,675,895	$ 72,395	$ 8,190,025	$ 8,626,087	$ 436,062
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	12,500	10,500	(2,000)
Charges for services	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	1,200	1,570	370	9,950	29,466	19,516
Other	654,714	654,714	-	1,000	-	(1,000)	3,250	-	(3,250)
State sources									
Other	-	-	-	55,000	55,332	332	188,750	194,546	5,796
Federal sources	-	-	-	-	-	-	-	7,844	7,844
Total Revenues	654,714	654,714	-	1,660,700	1,732,797	72,097	8,404,475	8,868,443	463,968
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	10,600	10,153	447	1,764,029	1,205,645	558,384
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	1,500	3,000	(1,500)
Other instructional programs	-	-	-	-	-	-	24,500	-	24,500
Special programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	75	75	-	-	-	-	2,000	-	2,000
Instructional staff support	552,185	552,185	-	100	55	45	22,900	-	22,900
General administration	-	-	-	64,900	61,441	3,459	276,480	325,277	(48,797)
School administration	-	-	-	-	-	-	9,500	4,564	4,936
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	2,407,304	2,003,965	403,339	13,958,201	11,731,104	2,227,097
Student transportation services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	2,700	3,099	(399)	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	262,000	78,338	183,662	1,975,267	1,548,503	426,764
Debt service									
Principal retirement	-	-	-	6,750	6,918	(168)	56,577	56,483	94
Interest and fiscal charges	-	-	-	1,960	1,951	9	66,961	66,933	28
Total Expenditures	552,260	552,260	-	2,756,314	2,165,920	590,394	18,157,915	14,941,509	3,216,406
Excess (Deficiency) of Revenues Over Expenditures	102,454	102,454	-	(1,095,614)	(433,123)	662,491	(9,753,440)	(6,073,066)	3,680,374
Other Financing Sources (Uses)									
Transfers in	-	-	-	917,500	918,773	1,273	6,885,145	6,899,379	14,234
Transfers out	-	-	-	(150,000)	(150,000)	-	(579,000)	(574,154)	4,846
Proceeds from insurance	-	-	-	-	-	-	196,000	196,421	421
Proceeds from sale of capital assets	-	-	-	1,000	3,767	2,767	-	201	201
Total Other Financing Sources (Uses)	-	-	-	768,500	772,540	4,040	6,502,145	6,521,847	19,702
Net Change in Fund Balances	102,454	102,454	-	(327,114)	339,417	666,531	(3,251,295)	448,781	3,700,076
Fund Balances (Deficit) - Beginning of Year	2,546	2,546	-	2,444,141	2,444,141	-	9,402,835	9,402,835	-
Fund Balances (Deficit) - End of Year	$ 105,000	$ 105,000	$ -	$ 2,117,027	$ 2,783,558	$ 666,531	$ 6,151,540	$ 9,851,616	$ 3,700,076

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
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Statement J-5
(Continued)

	Career and Technical Education			Buckeye Food Preservation			Poland Food Preservation		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ 95,150	$ 99,842	$ 4,692	$ 47,100	$ 50,385	$ 3,285
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	11,000	7,391	(3,609)	4,000	9,167	5,167
Interest earnings	-	-	-	100	119	19	200	253	53
Other	-	-	-	-	-	-	-	-	-
State sources									
Other	-	-	-	-	-	-	-	-	-
Federal sources	304,829	304,829	-	-	-	-	-	-	-
Total Revenues	304,829	304,829	-	106,250	107,352	1,102	51,300	59,805	8,505
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	191,243	188,044	3,199	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	119,850	123,049	(3,199)	-	-	-	-	-	-
General administration	-	-	-	3,350	3,247	103	2,710	1,242	1,468
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	2,500	1,605	895	1,000	396	604
Student transportation services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	81,478	63,791	17,687	56,366	51,139	5,227
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	311,093	311,093	-	87,328	68,643	18,685	60,076	52,777	7,299
Excess (Deficiency) of Revenues Over Expenditures	(6,264)	(6,264)	-	18,922	38,709	19,787	(8,776)	7,028	15,804
Other Financing Sources (Uses)									
Transfers in	6,264	6,264	-	10,630	10,306	(324)	6,800	7,741	941
Transfers out	-	-	-	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	6,264	6,264	-	10,630	10,306	(324)	6,800	7,741	941
Net Change in Fund Balances	-	-	-	29,552	49,015	19,463	(1,976)	14,769	16,745
Fund Balances (Deficit) - Beginning of Year	-	-	-	233,028	233,028	-	65,507	65,507	-
Fund Balances (Deficit) - End of Year	$ -	$ -	$ -	$ 262,580	$ 282,043	$ 19,463	$ 63,531	$ 80,276	$ 16,745

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Statement J-5
(Continued)

	Sales Tax No. 1			Sales Tax No. 2			Sales Tax No. 3		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	12,850,000	12,891,496	41,496	12,850,000	12,885,182	35,182	12,850,000	12,616,261	(233,739)
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Interest earnings	3,500	8,953	5,453	4,000	9,504	5,504	3,500	-	(3,500)
Other	-	-	-	-	-	-	-	-	-
State sources									
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Total Revenues	12,853,500	12,900,449	46,949	12,854,000	12,894,686	40,686	12,853,500	12,616,261	(237,239)
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	2,500	2	2,498	2,500	-	2,500	3,000	-	3,000
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	2,500	2	2,498	2,500	-	2,500	3,000	-	3,000
Excess (Deficiency) of Revenues Over Expenditures	12,851,000	12,900,447	49,447	12,851,500	12,894,686	43,186	12,850,500	12,616,261	(234,239)
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(12,850,000)	(12,432,511)	417,489	(12,750,000)	(12,438,409)	311,591	(12,850,000)	(11,415,213)	1,434,787
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(12,850,000)	(12,432,511)	417,489	(12,750,000)	(12,438,409)	311,591	(12,850,000)	(11,415,213)	1,434,787
Net Change in Fund Balances	1,000	467,936	466,936	101,500	456,277	354,777	500	1,201,048	1,200,548
Fund Balances (Deficit) - Beginning of Year	13,390	13,390	-	(94,208)	(94,208)	-	-	-	-
Fund Balances (Deficit) - End of Year	$ 14,390	$ 481,326	$ 466,936	$ 7,292	$ 362,069	$ 354,777	$ 500	$ 1,201,048	$ 1,200,548

See independent auditor's report.

Rapides Parish School Board
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Statement J-5
(Continued)

	Interest			NCLB Homeless Assistance Act Title I			NCLB Title I Migrant		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State sources									
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	64,869	47,433	(17,436)	263,968	192,354	(71,614)
Total Revenues	-	-	-	64,869	47,433	(17,436)	263,968	192,354	(71,614)
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	60,245	44,052	16,193	239,445	180,862	58,583
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	-	-	-	-	-	-	200	112	88
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	5,506	2,196	3,310
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	60,245	44,052	16,193	245,151	183,170	61,981
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	4,624	3,381	(1,243)	18,817	9,184	(9,633)
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	4,528	4,528
Transfers out	-	-	-	(4,624)	(3,381)	1,243	(18,817)	(13,712)	5,105
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(4,624)	(3,381)	1,243	(18,817)	(9,184)	9,633
Net Change in Fund Balances	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - Beginning of Year	130,921	130,921	-	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	$ 130,921	$ 130,921	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Rapides Parish School Board
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Combining Schedule of Revenues, Expenditures, and
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Statement J-5
(Continued)

	Indian Education			NCLB Title I			NCLB Title II		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	286,603	286,615	12	-	-	-
State sources									
Other	-	-	-	-	-	-	-	-	-
Federal sources	9,811	9,075	(736)	8,630,263	8,546,033	(84,230)	1,519,148	1,519,148	-
Total Revenues	9,811	9,075	(736)	8,916,866	8,832,648	(84,218)	1,519,148	1,519,148	-
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	21,832	21,845	(13)	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	9,097	8,419	678	5,360,061	5,352,297	7,764	146,402	146,402	-
Support services									
Student services	-	-	-	555,309	530,392	24,917	-	-	-
Instructional staff support	-	-	-	3,011,881	2,965,933	45,948	1,272,481	1,272,481	-
General administration	15	9	6	7,647	7,647	-	797	797	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	3,795	3,795	-	-	-	-
Student transportation services	-	-	-	145,806	146,200	(394)	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	9,112	8,428	684	9,106,331	9,028,109	78,222	1,419,680	1,419,680	-
Excess (Deficiency) of Revenues Over Expenditures	699	647	(52)	(189,465)	(195,461)	(5,996)	99,468	99,468	-
Other Financing Sources (Uses)									
Transfers in	-	-	-	803,601	803,601	-	8,825	8,825	-
Transfers out	(699)	(647)	52	(614,136)	(608,140)	5,996	(108,293)	(108,293)	-
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(699)	(647)	52	189,465	195,461	5,996	(99,468)	(99,468)	-
Net Change in Fund Balances	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - Beginning of Year	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Statement J-5
(Continued)

	NCLB Title III			Miscellaneous			Special Education		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	247,191	247,191	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State sources									
Other	-	-	-	-	-	-	-	-	-
Federal sources	84,772	25,705	(59,067)	-	-	-	5,901,791	5,856,014	(45,777)
Total Revenues	84,772	25,705	(59,067)	-	-	-	6,148,982	6,103,205	(45,777)
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	1,481,052	1,478,897	2,155
Vocational programs	-	-	-	-	-	-	109,452	111,129	(1,677)
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	60,032	20,057	39,975	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	1,942,752	1,935,439	7,313
Instructional staff support	20,003	5,144	14,859	-	-	-	2,575,506	2,551,736	23,770
General administration	-	-	-	-	-	-	5,130	5,130	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	100,658	100,658	-
Plant services	-	-	-	-	-	-	2,245	2,245	-
Student transportation services	3,075	-	3,075	2,823	2,823	-	21,881	19,545	2,336
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	83,110	25,201	57,909	2,823	2,823	-	6,238,676	6,204,779	33,897
Excess (Deficiency) of Revenues Over Expenditures	1,662	504	(1,158)	(2,823)	(2,823)	-	(89,694)	(101,574)	(11,880)
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	558,586	567,777	9,191
Transfers out	(1,662)	(504)	1,158	-	-	-	(403,918)	(401,229)	2,689
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,662)	(504)	1,158	-	-	-	154,668	166,548	11,880
Net Change in Fund Balances	-	-	-	(2,823)	(2,823)	-	64,974	64,974	-
Fund Balances (Deficit) - Beginning of Year	-	-	-	198,459	198,459	-	146,369	146,369	-
Fund Balances (Deficit) - End of Year	$ -	$ -	$ -	$ 195,636	$ 195,636	$ -	$ 211,343	$ 211,343	$ -

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Statement J-5
(Continued)

	8-G Grants			Jump Start Summers			TANF		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	18,069	18,069	-	-	-	-
State sources									
Other	309,594	308,402	(1,192)	-	-	-	-	-	-
Federal sources	16,500	16,500	-	-	-	-	1,705,690	1,698,574	(7,116)
Total Revenues	326,094	324,902	(1,192)	18,069	18,069	-	1,705,690	1,698,574	(7,116)
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	18,069	18,069	-	231,427	229,127	2,300
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	262,522	261,332	1,190	-	-	-	1,433,424	1,433,424	-
Support services									
Student services	9,942	9,942	-	-	-	-	-	-	-
Instructional staff support	67,289	67,289	-	-	-	-	10,903	6,594	4,309
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	658	656	2	-	-	-	3,069	3,069	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	340,411	339,219	1,192	18,069	18,069	-	1,678,823	1,672,214	6,609
Excess (Deficiency) of Revenues Over Expenditures	(14,317)	(14,317)	-	-	-	-	26,867	26,360	(507)
Other Financing Sources (Uses)									
Transfers in	14,317	14,317	-	-	-	-	94,659	94,659	-
Transfers out	-	-	-	-	-	-	(121,526)	(121,019)	507
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	14,317	14,317	-	-	-	-	(26,867)	(26,360)	507
Net Change in Fund Balances	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - Beginning of Year	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Statement J-5
(Continued)

	Education Excellence			Coughlin Saunders			Apple Grant		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	620	620	-
State sources									
Other	372,979	372,979	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Total Revenues	372,979	372,979	-	-	-	-	620	620	-
Expenditures									
Current									
Instruction									
Regular programs	382,756	382,756	-	-	-	-	620	620	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	121,600	121,600	-	-	-	-	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	504,356	504,356	-	-	-	-	620	620	-
Excess (Deficiency) of Revenues Over Expenditures	(131,377)	(131,377)	-	-	-	-	-	-	-
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	(131,377)	(131,377)	-	-	-	-	-	-	-
Fund Balances (Deficit) - Beginning of Year	262,309	262,309	-	5,000	5,000	-	-	-	-
Fund Balances (Deficit) - End of Year	$ 130,932	$ 130,932	$ -	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -

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Statement J-5
(Continued)

	Back to School Donations			Social Studies Fair			Preschool Development Grant		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	1,315	1,315	-	1,520	1,520	-	-	-	-
State sources									
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	657,224	609,762	(47,462)
Total Revenues	1,315	1,315	-	1,520	1,520	-	657,224	609,762	(47,462)
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	494,352	553,840	(59,488)
Support services									
Student services	-	-	-	1,218	1,218	-	-	-	-
Instructional staff support	1,001	1,001	-	-	-	-	192,094	85,667	106,427
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	1,001	1,001	-	1,218	1,218	-	686,446	639,507	46,939
Excess (Deficiency) of Revenues Over Expenditures	314	314	-	302	302	-	(29,222)	(29,745)	(523)
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	31,093	31,093	-
Transfers out	-	-	-	-	-	-	(1,871)	(1,348)	523
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	29,222	29,745	523
Net Change in Fund Balances	314	314	-	302	302	-	-	-	-
Fund Balances (Deficit) - Beginning of Year	2,869	2,869	-	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	$ 3,183	$ 3,183	$ -	$ 302	$ 302	$ -	$ -	$ -	$ -

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Statement J-5
(Continued)

	Community Development Block Grants			Cecil Picard LA 4 Early Childhood			Carl Perkins Mentor Grant		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State sources									
Other	-	-	-	1,224,513	1,224,513	-	-	-	-
Federal sources	63,225	60,229	(2,996)	-	-	-	2,000	1,269	(731)
Total Revenues	63,225	60,229	(2,996)	1,224,513	1,224,513	-	2,000	1,269	(731)
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	2,000	1,269	731
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	4,000	6,010	(2,010)	1,273,193	1,273,193	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	59,225	54,219	5,006	26,830	26,830	-	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	63,225	60,229	2,996	1,300,023	1,300,023	-	2,000	1,269	731
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(75,510)	(75,510)	-	-	-	-
Other Financing Sources (Uses)									
Transfers in	-	-	-	75,510	75,510	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	75,510	75,510	-	-	-	-
Net Change in Fund Balances	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - Beginning of Year	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Statement J-5
(Continued)

	1003(g) School Improvement Grants			Homeless Donations			Louisiana Advanced Placement Test		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	15,709	15,709	-	-	-	-
State sources									
Other	-	-	-	-	-	-	-	-	-
Federal sources	454,095	23,105	(430,990)	-	-	-	13,300	13,300	-
Total Revenues	454,095	23,105	(430,990)	15,709	15,709	-	13,300	13,300	-
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	5,035	5,035	-	-	-	-
Instructional staff support	421,726	21,458	400,268	-	-	-	13,300	13,300	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	421,726	21,458	400,268	5,035	5,035	-	13,300	13,300	-
Excess (Deficiency) of Revenues Over Expenditures	32,369	1,647	(30,722)	10,674	10,674	-	-	-	-
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(32,369)	(1,647)	30,722	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(32,369)	(1,647)	30,722	-	-	-	-	-	-
Net Change in Fund Balances	-	-	-	10,674	10,674	-	-	-	-
Fund Balances (Deficit) - Beginning of Year	-	-	-	21,665	21,665	-	-	-	-
Fund Balances (Deficit) - End of Year	$ -	$ -	$ -	$ 32,339	$ 32,339	$ -	$ -	$ -	$ -

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Statement J-5
(Continued)

	Decentralized Arts			Louisiana Campaign for Tobacco-Free			Early Childhood Community Network Pilot		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	1,480	1,480	-	-	-	-	-	-	-
State sources									
Other	-	-	-	6,500	6,500	-	61,820	58,069	(3,751)
Federal sources	-	-	-	-	-	-	-	-	-
Total Revenues	1,480	1,480	-	6,500	6,500	-	61,820	58,069	(3,751)
Expenditures									
Current									
Instruction									
Regular programs	390	390	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	2,000	3,421	(1,421)	-	-	-
Special programs	-	-	-	-	-	-	775	1,198	(423)
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	4,500	2,905	1,595	61,045	56,871	4,174
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	390	390	-	6,500	6,326	174	61,820	58,069	3,751
Excess (Deficiency) of Revenues Over Expenditures	1,090	1,090	-	-	174	174	-	-	-
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
Net Change In Fund Balances	1,090	1,090	-	-	174	174	-	-	-
Fund Balances (Deficit) - Beginning of Year	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	$ 1,090	$ 1,090	$ -	$ -	$ 174	$ 174	$ -	$ -	$ -

See independent auditor's report.

Rapides Parish School Board
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Nonmajor Special Revenue Funds
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Statement J-5
(Continued)

	Striving Readers			Race to the Top			Cargill		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10,000	10,000	-
State sources									
Other	-	-	-	-	-	-	-	-	-
Federal sources	15,000	14,984	(16)	10,247	10,247	-	-	-	-
Total Revenues	15,000	14,984	(16)	10,247	10,247	-	10,000	10,000	-
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	5,000	5,000	-
Special programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	15,000	14,984	16	10,247	10,247	-	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	15,000	14,984	16	10,247	10,247	-	5,000	5,000	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-	-	5,000	5,000	-
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	-	-	-	-	-	-	5,000	5,000	-
Fund Balances (Deficit) - Beginning of Year	-	-	-	-	-	-	6	6	-
Fund Balances (Deficit) - End of Year	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,006	$ 5,006	$ -

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
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Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
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Statement J-5
(Concluded)

	Mathematics and Science Partnerships			Total		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues						
Local sources						
Taxes						
Ad valorem taxes	$ -	$ -	$ -	$ 9,935,775	$ 10,452,209	$ 516,434
Sales taxes	-	-	-	38,550,000	38,392,939	(157,061)
Rentals, leases, and royalties	-	-	-	12,500	10,500	(2,000)
Charges for services	-	-	-	262,191	263,749	1,558
Interest earnings	-	-	-	22,450	49,865	27,415
Other	-	-	-	994,280	990,042	(4,238)
State sources						
Other	-	-	-	2,219,156	2,220,341	1,185
Federal sources	192,793	147,709	(45,084)	19,909,525	19,104,114	(805,411)
Total Revenues	192,793	147,709	(45,084)	71,905,877	71,483,759	(422,118)
Expenditures						
Current						
Instruction						
Regular programs	-	-	-	2,180,227	1,621,409	558,818
Special education programs	-	-	-	1,481,052	1,478,897	2,155
Vocational programs	-	-	-	553,691	550,638	3,053
Other instructional programs	-	-	-	31,500	8,421	23,079
Special programs	-	-	-	9,043,858	9,056,172	(12,314)
Support services						
Student services	-	-	-	2,816,021	2,707,015	109,006
Instructional staff support	179,165	137,276	41,889	8,758,831	8,090,824	668,007
General administration	-	-	-	369,229	404,904	(35,675)
School administration	-	-	-	9,500	4,564	4,936
Business services	-	-	-	100,658	100,658	-
Plant services	-	-	-	16,375,045	13,743,110	2,631,935
Student transportation services	-	-	-	182,818	174,489	8,329
Other support services	-	-	-	2,700	3,099	(399)
Community service programs	-	-	-	137,844	114,930	22,914
Capital outlay	-	-	-	2,237,267	1,626,841	610,426
Debt service						
Principal retirement	-	-	-	63,327	63,401	(74)
Interest and fiscal charges	-	-	-	68,921	68,884	37
Total Expenditures	179,165	137,276	41,889	44,412,489	39,818,256	4,594,233
Excess (Deficiency) of Revenues Over Expenditures	13,628	10,433	(3,195)	27,493,388	31,665,503	4,172,115
Other Financing Sources (Uses)						
Transfers in	-	-	-	9,412,930	9,442,773	29,843
Transfers out	(13,628)	(10,433)	3,195	(40,500,543)	(38,280,640)	2,219,903
Proceeds from insurance	-	-	-	196,000	196,421	421
Proceeds from sale of capital assets	-	-	-	1,000	3,968	2,968
Total Other Financing Sources (Uses)	(13,628)	(10,433)	3,195	(30,890,613)	(28,637,478)	2,253,135
Net Change in Fund Balances	-	-	-	(3,397,225)	3,028,025	6,425,250
Fund Balances (Deficit) - Beginning of Year	-	-	-	12,834,837	12,834,837	-
Fund Balances (Deficit) - End of Year	$ -	$ -	$ -	$ 9,437,612	$ 15,862,862	$ 6,425,250

See independent auditor's report.

Rapides Parish School Board
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Statement J-6
(Continued)

	Rigolette No. 11			Forest Hill No.16			Cotile No. 22A		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ 1,673,600	$ 1,895,522	$ 221,922	$ 46,100	$ 52,391	$ 6,291	$ 570,450	$ 574,309	$ 3,859
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	850	1,006	156	100	64	(36)	450	712	262
Other	200	-	(200)	-	-	-	-	-	-
State sources									
Other	35,000	36,831	1,831	1,800	1,830	30	2,200	2,470	270
Federal Sources	-	-	-	-	-	-	-	-	-
Total Revenues	1,709,650	1,933,359	223,709	48,000	54,285	6,285	573,100	577,491	4,391
Expenditures									
Current									
Instruction									
Regular programs	1,016,865	655,202	361,663	7,000	9,530	(2,530)	27,500	3,833	23,667
Vocational programs	1,500	3,000	(1,500)	-	-	-	-	-	-
Other instructional programs	24,500	-	24,500	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	15,000	-	15,000	-	-	-	4,500	-	4,500
General administration	54,000	82,519	(28,519)	2,480	1,683	797	18,400	23,653	(5,253)
School administration	-	749	(749)	-	-	-	-	-	-
Plant services	2,598,721	1,789,031	809,690	142,645	137,575	5,070	487,750	368,065	119,685
Capital outlay	438,623	542,739	(104,116)	5,000	2,481	2,519	93,000	-	93,000
Debt service									
Principal retirement	-	-	-	700	699	1	4,100	4,067	33
Interest and fiscal charges	1,700	1,800	(100)	200	197	3	1,750	1,747	3
Total Expenditures	4,150,909	3,075,040	1,075,869	158,025	152,165	5,860	637,000	401,365	235,635
Excess (Deficiency) of Revenues Over Expenditures	(2,441,259)	(1,141,681)	1,299,578	(110,025)	(97,880)	12,145	(63,900)	176,126	240,026
Other Financing Sources (Uses)									
Transfers in	893,695	893,387	(308)	98,500	107,124	8,624	217,350	217,703	353
Transfers out	(36,200)	(35,446)	754	-	-	-	(12,500)	(11,815)	685
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	52	52	-	-	-	-	-	-
Total Other Financing Sources (Uses)	857,495	857,993	498	98,500	107,124	8,624	204,850	205,888	1,038
Net Change in Fund Balances	(1,583,764)	(283,688)	1,300,076	(11,525)	9,244	20,769	140,950	382,014	241,064
Fund Balances (Deficit) - Beginning of Year	2,059,267	2,059,267	-	99,252	99,252	-	1,179,264	1,179,264	-
Fund Balances (Deficit) - End of Year	$ 475,503	$ 1,775,579	$ 1,300,076	$ 87,727	$ 108,496	$ 20,769	$ 1,320,214	$ 1,561,278	$ 241,064

See independent auditor's report. These are individual funds and are not considered to be subfunds.

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Nonmajor Special Revenue Funds - School Districts Maintenance Funds
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Statement J-6
(Continued)

	Glenmora No. 27			Big Island No. 50			Fifth Ward No. 51		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ 120,275	$ 123,332	$ 3,057	$ 541,000	$ 563,384	$ 22,384	$ 138,500	$ 142,661	$ 4,161
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	200	838	638	1,500	3,313	1,813	250	262	12
Other	-	-	-	-	-	-	50	-	(50)
State sources									
Other	2,400	2,704	304	15,500	15,988	488	16,000	16,858	858
Federal Sources	-	-	-	-	-	-	-	-	-
Total Revenues	122,875	126,874	3,999	558,000	582,685	24,685	154,800	159,781	4,981
Expenditures									
Current									
Instruction									
Regular programs	18,000	12,893	5,107	70,800	42,831	27,969	23,100	12,278	10,822
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	1,000	-	1,000	2,400	-	2,400	-	-	-
General administration	4,730	3,909	821	18,775	30,515	(11,740)	5,600	16,896	(11,296)
School administration	-	-	-	4,000	964	3,036	-	-	-
Plant services	299,550	247,542	52,008	808,050	713,112	94,938	402,570	355,182	47,388
Capital outlay	5,000	533	4,467	380,800	363,266	17,534	54,100	35	54,065
Debt service									
Principal retirement	4,750	4,726	24	10,600	10,600	-	2,575	2,570	5
Interest and fiscal charges	1,560	1,558	2	4,950	4,940	10	950	950	-
Total Expenditures	334,590	271,161	63,429	1,300,375	1,166,228	134,147	488,895	387,911	100,984
Excess (Deficiency) of Revenues Over Expenditures	(211,715)	(144,287)	67,428	(742,375)	(583,543)	158,832	(334,095)	(228,130)	105,965
Other Financing Sources (Uses)									
Transfers in	175,000	183,414	8,414	508,600	508,615	15	227,000	237,210	10,210
Transfers out	(4,550)	(4,431)	119	(40,000)	(38,400)	1,600	(4,550)	(4,431)	119
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	170,450	178,983	8,533	468,600	470,215	1,615	222,450	232,779	10,329
Net Change in Fund Balances	(41,265)	34,696	75,961	(273,775)	(113,328)	160,447	(111,645)	4,649	116,294
Fund Balances (Deficit) - Beginning of Year	105,294	105,294	-	700,766	700,766	-	467,843	467,843	-
Fund Balances (Deficit) - End of Year	$ 64,029	$ 139,990	$ 75,961	$ 426,991	$ 587,438	$ 160,447	$ 356,198	$ 472,492	$ 116,294

See independent auditor's report. These are individual funds and are not considered to be subfunds.

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Year Ended June 30, 2017

Statement J-6
(Continued)

	Pineville No. 52			Poland No. 55			Ruby-Wise No. 56		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ 765,200	$ 788,196	$ 22,996	$ 52,250	$ 54,345	$ 2,095	$ 59,200	$ 65,834	$ 6,634
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	1,000	4,654	3,654	50	30	(20)	100	42	(58)
Other	-	-	-	-	-	-	1,000	-	(1,000)
State sources									
Other	17,000	17,302	302	1,500	1,477	(23)	3,400	3,588	188
Federal Sources	-	-	-	-	-	-	-	-	-
Total Revenues	783,200	810,152	26,952	53,800	55,852	2,052	63,700	69,464	5,764
Expenditures									
Current									
Instruction									
Regular programs	34,500	30,869	3,631	6,500	5,817	683	3,100	2,300	800
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	25,000	24,383	617	2,195	2,113	82	2,760	2,182	578
School administration	-	-	-	-	-	-	-	-	-
Plant services	1,531,400	1,456,017	75,383	175,360	153,958	21,402	190,875	172,538	18,337
Capital outlay	27,000	26,777	223	750	687	63	-	-	-
Debt service									
Principal retirement	-	-	-	2,650	2,624	26	3,775	3,774	1
Interest and fiscal charges	8,301	8,301	-	1,350	1,340	10	1,100	1,065	35
Total Expenditures	1,626,201	1,546,347	79,854	188,805	166,539	22,266	201,610	181,859	19,751
Excess (Deficiency) of Revenues Over Expenditures	(843,001)	(736,195)	106,806	(135,005)	(110,687)	24,318	(137,910)	(112,395)	25,515
Other Financing Sources (Uses)									
Transfers in	957,850	957,746	(104)	135,000	128,798	(6,202)	122,700	122,778	78
Transfers out	(96,000)	(95,414)	586	(12,100)	(11,815)	285	-	-	-
Proceeds from insurance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	149	149	-	-	-	-	-	-
Total Other Financing Sources (Uses)	861,850	862,481	631	122,900	116,983	(5,917)	122,700	122,778	78
Net Change in Fund Balances	18,849	126,286	107,437	(12,105)	6,296	18,401	(15,210)	10,383	25,593
Fund Balances (Deficit) - Beginning of Year	533,083	533,083	-	28,034	28,034	-	63,634	63,634	-
Fund Balances (Deficit) - End of Year	$ 551,932	$ 659,369	$ 107,437	$ 15,929	$ 34,330	$ 18,401	$ 48,424	$ 74,017	$ 25,593

See independent auditor's report. These are individual funds and are not considered to be subfunds.

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Statement J-6
(Continued)

	Lecompte-Lamourie Woodworth No. 57			Sixth Ward No. 58			Consolidated No. 61		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ 150,400	$ 154,064	$ 3,664	$ 70,600	$ 67,199	$ (3,401)	$ 302,500	$ 315,011	$ 12,511
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	200	118	(82)	150	152	2	300	484	184
Other	-	-	-	-	-	-	-	-	-
State sources									
Other	2,000	2,005	5	850	1,178	328	3,100	3,203	103
Federal Sources	-	7,844	7,844	-	-	-	-	-	-
Total Revenues	152,600	164,031	11,431	71,600	68,529	(3,071)	305,900	318,698	12,798
Expenditures									
Current									
Instruction									
Regular programs	24,600	18,288	6,312	7,250	769	6,481	14,500	901	13,599
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	8,075	7,830	245	3,250	2,320	930	11,760	9,704	2,056
School administration	-	-	-	-	-	-	-	-	-
Plant services	414,220	404,973	9,247	168,500	152,732	15,768	348,210	315,290	32,920
Capital outlay	8,000	2,301	5,699	3,700	-	3,700	40,000	-	40,000
Debt service									
Principal retirement	-	-	-	1,527	1,527	-	1,100	1,100	-
Interest and fiscal charges	-	-	-	750	731	19	3,250	3,215	35
Total Expenditures	454,895	433,392	21,503	184,977	158,079	26,898	418,820	330,210	88,610
Excess (Deficiency) of Revenues Over Expenditures	(302,295)	(269,361)	32,934	(113,377)	(89,550)	23,827	(112,920)	(11,512)	101,408
Other Financing Sources (Uses)									
Transfers in	207,600	207,598	(2)	89,600	94,219	4,619	162,500	151,195	(11,305)
Transfers out	-	-	-	(6,100)	(5,908)	192	(16,000)	(15,551)	449
Proceeds from insurance	196,000	196,421	421	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	403,600	404,019	419	83,500	88,311	4,811	146,500	135,644	(10,856)
Net Change in Fund Balances	101,305	134,658	33,353	(29,877)	(1,239)	28,638	33,580	124,132	90,552
Fund Balances (Deficit) - Beginning of Year	153,637	153,637	-	290,018	290,018	-	875,714	875,714	-
Fund Balances (Deficit) - End of Year	$ 254,942	$ 288,295	$ 33,353	$ 260,141	$ 288,779	$ 28,638	$ 909,294	$ 999,846	$ 90,552

See independent auditor's report. These are individual funds and are not considered to be subfunds.

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Statement J-6
(Concluded)

	Consolidated No. 62			Pineville Technology No. 52			Total		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	$ 3,442,500	$ 3,555,831	$ 113,331	$ 257,450	$ 274,008	$ 16,558	$ 8,190,025	$ 8,626,087	$ 436,062
Rentals, leases, and royalties	12,500	10,500	(2,000)	-	-	-	12,500	10,500	(2,000)
Interest earnings	4,500	16,323	11,823	300	1,468	1,168	9,950	29,466	19,516
Other	2,000	-	(2,000)	-	-	-	3,250	-	(3,250)
State sources									
Other	88,000	89,112	1,112	-	-	-	188,750	194,546	5,796
Federal Sources	-	-	-	-	-	-	-	7,844	7,844
Total Revenues	3,549,500	3,671,766	122,266	257,750	275,476	17,726	8,404,475	8,868,443	463,968
Expenditures									
Current									
Instruction									
Regular programs	380,000	353,545	26,455	130,314	56,589	73,725	1,764,029	1,205,645	558,384
Vocational programs	-	-	-	-	-	-	1,500	3,000	(1,500)
Other instructional programs	-	-	-	-	-	-	24,500	-	24,500
Support services									
Student services	2,000	-	2,000	-	-	-	2,000	-	2,000
Instructional staff support	-	-	-	-	-	-	22,900	-	22,900
General administration	111,300	109,092	2,208	8,155	8,478	(323)	276,480	325,277	(48,797)
School administration	5,500	2,851	2,649	-	-	-	9,500	4,564	4,936
Plant services	6,390,350	5,465,089	925,261	-	-	-	13,958,201	11,731,104	2,227,097
Capital outlay	598,800	430,672	168,128	320,494	179,012	141,482	1,975,267	1,548,503	426,764
Debt service									
Principal retirement	24,800	24,796	4	-	-	-	56,577	56,483	94
Interest and fiscal charges	41,100	41,089	11	-	-	-	66,961	66,933	28
Total Expenditures	7,553,850	6,427,134	1,126,716	458,963	244,079	214,884	18,157,915	14,941,509	3,216,406
Excess (Deficiency) of Revenues Over Expenditures	(4,004,350)	(2,755,368)	1,248,982	(201,213)	31,397	232,610	(9,753,440)	(6,073,066)	3,680,374
Other Financing Sources (Uses)									
Transfers in	3,089,750	3,089,592	(158)	-	-	-	6,885,145	6,899,379	14,234
Transfers out	(351,000)	(350,943)	57	-	-	-	(579,000)	(574,154)	4,846
Proceeds from insurance	-	-	-	-	-	-	196,000	196,421	421
Proceeds from sale of capital assets	-	-	-	-	-	-	-	201	201
Total Other Financing Sources (Uses)	2,738,750	2,738,649	(101)	-	-	-	6,502,145	6,521,847	19,702
Net Change in Fund Balances	(1,265,600)	(16,719)	1,248,881	(201,213)	31,397	232,610	(3,251,295)	448,781	3,700,076
Fund Balances (Deficit) - Beginning of Year	2,569,725	2,569,725	-	277,304	277,304	-	9,402,835	9,402,835	-
Fund Balances (Deficit) - End of Year	$ 1,304,125	$ 2,553,006	$ 1,248,881	$ 76,091	$ 308,701	$ 232,610	$ 6,151,540	$ 9,851,616	$ 3,700,076

See independent auditor's report. These are individual funds and are not considered to be subfunds.

Rapides Parish School Board
Alexandria, Louisiana
Statement of Changes in Fiduciary Assets and Liabilities
School Activity Agency Fund
Year Ended June 30, 2017

Statement K-1

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
Assets				
Cash and cash equivalents	$ 2,781,454	$ 8,832,871	$ 8,731,935	$ 2,882,390
Certificates of deposit	136,998	5,197	-	142,195
Investments	66,013	-	574	65,439
Receivables	52,870	5,559	1,240	57,189
Total Assets	$ 3,037,335	$ 8,843,627	$ 8,733,749	$ 3,147,213
Liabilities				
Deposits due others	$ 3,037,335	$ 8,843,627	$ 8,733,749	$ 3,147,213
Total Liabilities	$ 3,037,335	$ 8,843,627	$ 8,733,749	$ 3,147,213

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Statement of Changes in Deposits Due Others
School Activity Agency Fund
Year Ended June 30, 2017

Statement K-2

School	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
Acadian Elementary	$ 6,257	$ 26,213	$ 22,859	$ 9,611
Ewell S. Aiken Optional	41,287	83,491	63,204	61,574
Alexandria Middle Magnet	15,401	138,406	118,960	34,847
Alexandria Senior High	147,239	1,105,771	1,052,535	200,475
Alma Redwine Elementary	8,535	10,770	14,907	4,398
Arthur F. Smith Middle Magnet	38,798	125,671	130,237	34,232
Ball Elementary	53,095	40,591	42,978	50,708
Barron Elementary	62,545	194,849	184,875	72,519
Bolton High	95,794	291,872	274,250	113,416
Scott M. Brame Middle	134,608	318,595	319,758	133,445
Mabel Brasher Elementary	42,740	45,714	47,573	40,881
Buckeye Elementary	62,220	141,455	147,887	55,788
Buckeye High	214,859	601,157	558,481	257,535
C. C. Raymond Middle	18,538	28,794	25,858	21,474
Caroline Dorman Junior High	23,015	72,271	74,391	20,895
Cherokee Elementary	17,944	101,790	106,788	12,946
Forest Hill Elementary	44,243	90,316	97,796	36,763
Glenmora High	114,564	191,906	194,353	112,117
H. R. Lawrence Middle	43,675	62,993	56,034	50,634
Hadnot/Hayes Elementary	(12)	16,027	16,683	(668)
Horseshoe Drive Elementary	17,844	41,174	44,296	14,722
Huddle Elementary	3,578	21,076	20,136	4,518
Julius Patrick Elementary	6,305	17,085	21,175	2,215
L. S. Rugg Elementary	11,870	18,727	16,376	14,221
Lessie Moore Elementary	43,975	39,757	44,208	39,524
Martin Park Elementary	47,169	43,263	52,026	38,406
Mary Goff Elementary	13,331	93,038	93,261	13,108
J. B. Nachman Elementary	52,527	237,542	249,530	40,539
North Bayou Rapides Elementary	21,498	20,643	19,062	23,079
Northwood High	177,382	372,173	374,861	174,694
Oak Hill High	100,979	139,892	160,752	80,119
Paradise Elementary	129,141	95,810	94,491	130,460
Peabody Magnet High	218,778	291,524	304,173	206,129
Peabody Montessori Elementary	29,529	75,182	67,814	36,897
Phoenix Magnet Elementary	79,608	297,067	273,316	103,359
Pineville Elementary	22,492	38,717	40,707	20,502
Pineville High	120,649	1,192,951	1,190,851	122,749
Pineville Junior High	86,153	378,861	373,427	91,587
Plainview High	117,022	157,553	165,056	109,519
Poland Junior High	51,741	96,953	99,291	49,403
Rapides High	68,443	185,271	182,296	71,418
Rapides Training Academy	5,614	5,212	9,035	1,791
R.A.P.P.S.	5,004	1,222	2,161	4,065
Rosenthal Montessori	60,913	100,520	88,017	73,416
Ruby-Wise Elementary	8,215	66,155	67,355	7,015
Tioga Elementary	51,925	153,724	128,407	77,242
Tioga High	197,663	715,118	718,337	194,444
Tioga Junior High	54,601	235,437	244,523	45,515
W. O. Hall Elementary	48,041	23,328	38,402	32,967
Totals	$ 3,037,335	$ 8,843,627	$ 8,733,749	$ 3,147,213

See independent auditor's report.

Compensation Paid Board Members

The schedule of compensation paid to the Rapides Parish School Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Rapides Parish School Board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the Rapides Parish School Board members have elected the monthly payment method of compensation. Under this method, each member of the Rapides Parish School Board receives $700 per month, and the President receives $750 per month for performing the duties of his office. Members of the Executive Committee receive an additional $50 per month.

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Compensation Paid Board Members
Year Ended June 30, 2017

Statement L

Board Member	Amount
John Allen, Jr.	$ 8,400
Wilton Barrios, Jr.	8,400
Steve Berry	8,700
William Breazeale	9,300
Stephen Chapman	9,000
Gerald Crooks	9,000
Sandra Franklin	8,400
Williard McCall	8,400
James Rodriguez	8,400
Total	$ 78,000

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Compensation, Benefits, and Other
Payments to the Agency Head
June 30, 2017

Statement M

Agency Head: Superintendent Nason "Tony" Authement

Purpose	Amount
Salary	$ 187,298
Benefits - medicare	2,595
Benefits - health insurance	10,905
Benefits-retirement	47,761
Travel	523
Conference travel	2,504
Total	$ 251,586

See accompanying independent auditor's report.

Rapides Parish School Board
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

Table I

Fiscal Year Ended June 30,	Net Investment in Capital Assets	Restricted	Unrestricted	Total Net Position
2017	$ 24,161,204	$ 33,977,612	$ (281,133,655)	$ (222,994,839)
2016	19,038,750	26,084,260	(275,765,257)	(230,642,247)
2015	20,027,429	33,243,160	(290,907,229)	(237,636,640)
2014	24,421,442	40,742,117	(14,291,283)	50,872,276
2013	26,886,662	33,574,461	(6,502,567)	53,958,556
2012	32,563,023	39,004,987	(14,025,682)	57,542,328
2011	35,656,214	36,743,970	(14,871,298)	57,528,886
2010	35,504,909	9,533,251	12,376,901	57,415,061
2009	36,582,095	10,277,184	4,498,184	51,357,463
2008	36,297,377	10,615,634	(1,026,667)	45,886,344

Source: Rapides Parish School Board, CAFR Exhibit A: June 30, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, and 2008.

Rapides Parish School Board
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

Table II
Table III

	Fiscal Year Ended June 30,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Expenses:										
Instruction:										
Regular programs	$ 99,172,781	$ 90,204,129	$ 88,962,652	$ 92,669,981	$ 92,015,848	$ 90,240,298	$ 84,926,453	$ 80,144,283	$ 80,581,806	$ 78,849,282
Special education programs	32,430,223	30,780,168	30,546,344	31,267,605	30,671,825	29,977,213	33,647,194	33,392,601	31,999,663	34,156,325
Vocational programs	3,816,952	3,400,869	3,819,626	3,627,691	3,743,015	3,941,488	3,637,220	4,202,633	4,108,245	3,892,587
Other instructional programs	1,968,649	1,749,990	1,967,726	2,118,111	1,881,738	1,786,559	1,795,831	1,891,691	1,364,585	1,829,295
Special programs	11,630,943	10,262,758	10,432,344	10,405,698	11,773,102	12,720,378	14,475,037	17,519,800	13,903,164	13,337,611
Adult and continuing education programs	95,051	99,963	96,653	90,919	90,831	243,751	397,140	385,571	526,276	593,711
Support services										
Student services	12,845,992	11,587,562	11,387,748	11,842,958	12,325,835	12,121,462	10,013,661	9,170,218	8,968,796	8,044,517
Instructional staff support	14,259,872	12,365,370	13,097,441	12,475,901	10,095,706	9,854,955	11,027,494	11,303,765	10,082,542	11,098,080
General administration	5,412,057	5,266,938	4,631,643	4,336,148	3,640,842	3,124,682	8,291,419	5,125,339	4,105,611	4,027,475
School administration	15,538,239	14,210,338	14,435,353	14,658,540	12,978,065	12,310,071	11,720,611	12,057,418	12,045,908	11,594,471
Business services	1,725,582	1,538,706	1,453,334	1,509,009	1,419,010	1,398,081	1,306,024	1,221,302	1,211,107	1,211,269
Plant services	23,217,009	22,873,868	25,376,871	27,977,399	25,807,788	23,126,272	20,394,046	20,061,625	21,765,191	20,114,373
Student transportation services	12,932,363	11,854,301	11,555,158	12,541,851	11,985,359	11,494,371	11,301,682	10,855,416	11,547,061	12,042,545
Central services	2,296,975	2,322,571	2,365,724	3,071,114	2,101,500	2,172,937	1,704,016	1,456,302	1,533,665	1,490,884
Other support services	47,334	41,074	90,509	132,697	129,416	112,387	974,731	193,611	202,688	184,677
Food services	16,651,663	16,815,142	16,725,975	16,443,018	15,377,578	15,730,989	13,742,560	15,383,496	15,543,763	15,029,133
Community service programs	159,711	164,842	148,215	159,757	142,055	145,924	123,746	116,226	136,892	120,105
Interest and fiscal charges	2,374,127	3,078,494	2,894,150	2,855,422	3,589,666	3,102,433	3,143,168	3,188,546	3,302,603	3,591,268
Total expenses	256,575,523	238,617,083	239,987,466	248,183,819	239,769,179	233,604,251	232,622,033	227,669,843	222,929,566	221,207,608
Program Revenues:										
Charges for services:										
Instruction	247,191	167,776	119,421	145,510	137,863	164,363	182,043	120,520	175,221	497,617
Supporting service	35,435	28,000	31,049	83,505	-	62,967	473,534	299,101	232,217	351,096
Food services	1,425,428	1,423,411	1,618,286	1,785,075	1,888,543	2,037,412	2,128,482	2,235,761	2,334,055	2,101,951
Community service programs	16,558	13,852	13,303	14,931	7,513	13,982	18,065	16,574	21,437	21,671
Operating grants and contributions	34,564,852	34,290,690	32,845,911	34,572,541	31,150,333	33,563,885	42,151,741	46,574,595	36,759,696	34,568,352
Capital grants and contributions	-	-	-	25,000	48,727	525,000	2,173	94,728	-	5,500
Total program revenues	36,289,464	35,923,729	34,627,970	36,626,562	33,232,979	36,367,609	44,956,038	49,341,279	39,522,626	37,546,187
Net (expense)/revenue	(220,286,059)	(202,693,354)	(205,359,496)	(211,557,257)	(206,536,200)	(197,236,642)	(187,665,995)	(178,328,564)	(183,406,940)	(183,661,421)
General revenues and other changes in net position:										
Taxes	92,030,032	76,239,975	74,268,578	72,880,938	71,151,084	69,078,813	66,621,919	64,485,686	66,141,251	64,712,815
Grants and contributions not restricted to specific programs	134,115,172	132,959,077	132,882,547	130,425,647	129,618,702	127,285,614	120,562,991	119,167,386	121,320,633	113,309,275
Rentals, leases, and royalties	34,426	33,298	110,091	40,786	52,656	131,303	829	-	-	2,000
Unrestricted investment earnings	467,607	228,274	101,983	445,770	124,241	206,594	110,215	148,540	359,809	1,357,378
Miscellaneous	449,589	39,982	24,651	467,552	113,074	224,895	304,710	598,128	978,922	156,176
Proceeds from insurance	196,421	-	1,083,002	3,834,092	2,000,000	-	-	-	-	-
Gain (Loss) on sale of asset	(187,380)	(75,989)	(673,758)	(47,842)	(257,530)	(36,502)	(109,912)	442,075	-	-
Federal e-rate	1,121,771	590,930	536,471	689,195	600,523	527,389	289,068	428,495	77,445	92,855
Local revenue transfers - other LEAs	(294,171)	(327,800)	(366,088)	(265,161)	(450,322)	(168,022)	-	-	-	-
Total general revenues and other changes in net assets	227,933,467	209,687,747	207,967,477	208,470,977	202,952,428	197,250,084	187,779,820	185,270,310	188,878,060	179,630,499
Change in net position, governmental activities	$ 7,647,408	$ 6,994,393	$ 2,607,981	$ (3,086,280)	$ (3,583,772)	$ 13,442	$ 113,825	$ 6,941,746	$ 5,471,120	$ (4,030,922)

Source: Rapides Parish School Board, CAFR Exhibit B: June 30, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, and 2008.

Rapides Parish School Board
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)

Table IV

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Fund										
Reserved	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 149,800	$ -	$ -
Unreserved	-	-	-	-	-	-	-	15,068,518	10,086,812	7,512,201
Committed to Workers Comp	3,272,916	2,836,260	2,712,563	2,190,523	1,663,196	1,191,285	1,078,170	-	-	-
Unassigned	40,318,682	32,802,001	27,610,716	26,326,702	21,868,583	19,769,755	16,560,455	-	-	-
Total General Fund	$ 43,591,598	$ 35,638,261	$ 30,323,279	$ 28,517,225	$ 23,531,779	$ 20,961,040	$ 17,638,625	$ 15,218,318	$ 10,086,812	$ 7,512,201
School Lunch/Breakfast Fund										
Reserved	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 62,612	$ 85,917	$ 65,634
Unreserved	-	-	-	-	-	-	-	2,291,002	1,340,317	895,323
Nonspendable	318,987	195,932	282,023	250,302	191,542	229,117	160,741	-	-	-
Assigned to School Food Service	3,146,138	2,809,998	3,122,929	3,874,072	4,139,344	3,661,186	3,445,649	-	-	-
Total School Lunch/Breakfast Fund	$ 3,465,125	$ 3,005,930	$ 3,404,952	$ 4,124,374	$ 4,330,886	$ 3,890,303	$ 3,606,390	$ 2,353,614	$ 1,426,234	$ 960,957
Pineville No.52 Capital Project Fund										
Unreserved, reported in:										
Capital project funds	$ -	$ -	$ -	$ -	$ -	$ 13,059,152	$ -	$ -	$ -	$ -
Total Pineville No. 52 Capital Project Fund	$ -	$ -	$ -	$ -	$ -	$ 13,059,152	$ -	$ -	$ -	$ -
Rigolette No.11 Capital Project Fund										
Unreserved, reported in:										
Capital project funds	$ -	$ -	$ 8,781,533	$ 14,198,756	$ -	$ -	$ -	$ -	$ -	$ -
Total Rigolette No.11 Capital Project Fund	$ -	$ -	$ 8,781,533	$ 14,198,756	$ -	$ -	$ -	$ -	$ -	$ -
All Other Governmental Funds										
Reserved	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,543,874	$ 10,449,762	$ 10,850,576
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	6,776,724	3,692,094	2,116,231
Capital project funds	-	-	-	-	-	-	-	12,513,795	1,024,349	1,034,770
Nonspendable	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	-	-
Restricted	33,974,612	26,081,261	24,458,627	26,540,361	33,571,461	25,942,835	36,597,778	-	-	-
Assigned to technology	-	-	-	-	233	1,446	-	-	-	-
Unassigned	-	(129,000)	-	-	(117,936)	(134,065)	91,999	-	-	-
Total all other governmental funds	$ 33,977,612	$ 25,955,261	$ 24,461,627	$ 26,543,361	$ 33,456,758	$ 25,813,216	$ 36,692,777	$ 29,834,393	$ 15,166,205	$ 14,001,577

Source: Rapides Parish School Board, CAFR Exhibit C: June 30, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, and 2008.

Note: GASB 54 was implemented in 2011. Conversion of prior year data to new categories is not possible at this time.

Rapides Parish School Board
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

Table V
Table VI
Table VII

	Fiscal Year Ended June 30,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Revenues:										
Local sources										
Taxes										
Ad valorem taxes	$ 39,827,852	$ 36,788,564	$ 36,032,370	$ 36,222,276	$ 35,268,096	$ 33,027,321	$ 31,843,336	$ 31,081,917	$ 29,341,523	$ 27,400,114
Sales taxes	51,281,146	38,567,187	38,233,782	36,658,662	35,665,542	35,861,372	34,570,017	33,171,800	36,536,006	36,983,432
Rentals, leases, royalties, and charges for services	333,610	242,926	273,864	284,732	52,656	116,805	829	33,300	-	2,000
Interest earnings	467,607	228,274	101,983	445,770	124,241	206,594	110,215	148,540	359,809	1,357,378
Food service	1,425,428	1,423,411	1,618,286	1,785,075	1,889,079	2,038,001	2,128,482	2,236,191	2,334,055	2,101,951
Other	2,274,787	1,999,266	1,543,095	2,102,704	1,786,359	2,439,789	2,633,583	2,467,871	2,976,560	2,003,995
State sources										
Equalization	133,230,540	132,100,201	131,977,189	129,521,375	128,710,381	126,372,980	119,626,848	118,226,828	120,350,462	112,339,034
Other	4,224,768	3,609,422	3,980,542	7,093,460	2,786,577	2,182,548	3,265,796	4,720,482	8,842,234	7,724,807
Federal sources	30,521,289	30,171,790	28,788,754	27,462,396	28,610,328	31,762,309	38,666,664	42,077,397	27,660,037	27,263,703
Total Revenues	263,587,027	245,131,041	242,549,865	241,576,450	234,893,259	234,007,719	232,845,770	234,164,326	228,400,686	217,176,414
Expenditures:										
Current										
Instruction										
Regular programs	92,253,456	88,342,755	87,842,836	86,464,698	87,730,511	85,877,471	81,448,661	76,850,934	77,975,254	75,365,059
Special education programs	30,549,887	30,511,066	30,560,862	29,609,004	29,627,583	28,791,998	32,967,980	32,698,601	31,529,260	33,337,418
Vocational programs	3,587,670	3,335,128	3,777,254	3,395,340	3,577,116	3,762,982	3,493,562	4,069,347	4,002,103	3,619,712
Other instructional programs	1,836,002	1,716,643	1,949,044	1,991,315	1,791,487	1,697,454	1,720,501	1,822,422	1,302,964	1,760,414
Special programs	11,081,041	10,202,876	10,463,105	9,905,152	11,419,810	12,344,625	14,222,694	17,252,975	13,775,390	13,018,148
Adult and continuing education programs	42,030	44,495	41,329	38,462	38,362	191,602	344,673	333,105	476,984	537,347
Support Services										
Student services	12,184,823	11,648,162	11,570,264	11,453,366	12,157,486	11,927,005	9,945,373	9,136,999	9,018,469	8,007,299
Instructional staff support	13,752,618	12,417,791	13,269,365	12,047,953	9,893,834	9,621,414	10,911,669	11,375,231	10,023,569	10,259,737
General administration	4,502,414	4,402,000	4,312,743	4,220,985	3,493,973	3,810,616	3,410,964	4,372,001	3,557,597	3,764,583
School administration	14,650,094	14,105,793	14,488,471	13,885,550	12,527,297	11,852,635	11,403,427	11,761,032	11,835,662	11,262,926
Business services	1,661,576	1,555,612	1,467,919	1,454,253	1,394,215	1,371,073	1,291,940	1,211,779	1,211,768	1,200,013
Plant services	20,740,310	20,704,593	19,678,434	19,112,792	18,912,570	18,256,966	18,532,278	17,727,440	20,418,561	17,805,956
Student transportation services	11,361,128	11,239,517	11,691,420	11,371,453	11,143,959	10,753,985	10,661,649	10,355,800	10,928,065	11,319,077
Central services	1,876,575	2,097,077	2,118,710	2,593,989	1,743,697	1,897,188	1,696,705	1,438,538	1,524,451	1,467,369
Other support services	44,917	40,802	91,950	127,186	126,721	111,450	98,073	192,642	201,710	183,698
Food services	15,309,026	15,899,587	15,941,739	15,274,951	14,334,371	14,762,026	13,695,961	14,490,635	14,635,047	13,952,993
Community service programs	152,287	167,304	156,699	156,780	141,091	144,616	123,250	115,981	137,358	119,756
Capital outlay	11,907,346	9,935,173	10,344,435	19,334,377	9,601,886	17,914,790	3,081,153	2,851,901	1,588,422	9,387,387
Debt service										
Principal retirement	8,290,999	7,315,000	6,916,000	6,476,000	6,184,000	6,505,000	7,127,999	6,393,001	6,580,999	6,367,999
Interest and fiscal charges	2,247,453	2,492,761	3,038,213	2,654,431	3,836,037	3,001,628	3,146,952	3,112,078	3,502,535	3,668,290
Total Expenditures	258,031,652	248,174,135	249,720,792	251,568,037	239,676,006	244,596,524	229,325,484	227,562,442	224,226,168	226,405,181
Excess (deficiency) of revenues over expenditures	5,555,375	(3,043,094)	(7,170,927)	(9,991,587)	(4,782,747)	(10,588,805)	3,520,286	6,601,884	4,174,518	(9,228,767)
Other Financing Sources (Uses):										
Transfers in	47,647,015	36,840,612	36,247,667	34,853,488	34,091,106	35,047,687	33,656,723	34,068,577	35,337,122	35,265,617
Transfers out	(47,647,015)	(36,840,612)	(36,247,667)	(34,853,488)	(34,091,106)	(35,047,687)	(33,656,723)	(34,068,577)	(35,337,122)	(35,265,617)
Local revenue transfers - other LEAs	(294,171)	(327,800)	(366,088)	(265,161)	(450,322)	(168,022)	-	-	-	-
Proceeds from insurance	196,421	-	1,083,002	3,834,092	2,000,000	-	-	-	-	-
Issuance of debt	10,800,000	13,860,000	5,905,000	18,500,000	14,410,000	24,185,000	7,000,000	14,120,000	19,450,000	-
Payments to refund escrow agent	-	(12,693,050)	(5,910,000)	-	(13,600,000)	(7,642,260)	-	-	(19,420,001)	-
Premiums on bonds issued	183,898	-	-	-	-	-	-	-	-	-
Debt issuance cost	(22,225)	(171,158)	(11,525)	(66,179)	-	-	-	-	-	-
Proceeds from sale of capital assets	15,585	3,163	58,213	53,128	18,781	6	11,181	5,188	-	272
Total Other Financing Sources (Uses)	10,879,508	671,155	758,602	22,055,880	2,378,459	16,374,724	7,011,181	14,125,188	29,999	272
Net Change in Fund Balance	$ 16,434,883	$ (2,371,939)	$ (6,412,325)	$ 12,064,293	$ (2,404,288)	$ 5,785,919	$ 10,531,467	$ 20,727,072	$ 4,204,517	$ (9,228,495)
Debt service as a percentage of noncapital expenditures	4.28%	4.12%	4.16%	3.93%	4.36%	4.19%	4.54%	4.23%	4.53%	4.62%

Source: Rapides Parish School Board, CAFR Exhibit E: June 30, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, and 2008.

Rapides Parish School Board
Assessed Value and Actual Value of Taxable Property,
Last Ten Fiscal Years **Table VIII**

	Actual Value				
Fiscal Year	***Real Estate Property***	***Commercial/Other Property***	***Less: Exemptions***	***Total Taxable Value***	***Total Direct Rate***
2017	$619,930,927	$359,249,355	$183,233,431	$795,946,851	443.53
2016	593,810,880	333,824,839	179,773,125	747,862,594	328.57
2015	578,874,916	331,663,231	178,219,841	732,318,306	326.57
2014	569,022,495	333,664,537	177,544,126	725,142,906	356.45
2013	557,599,273	313,412,970	177,968,212	693,044,031	365.83
2012	546,135,182	279,273,505	175,594,887	649,813,800	386.54
2011	531,301,099	268,700,131	174,606,415	625,394,815	385.04
2010	520,618,143	264,172,797	172,984,319	611,806,621	362.04
2009	499,121,660	263,912,313	170,890,294	592,143,679	333.04
2008	457,580,541	256,791,213	165,283,885	549,087,869	366.96

Source: Rapides Parish Assessor's Office

Rapides Parish School Board
Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years

Table IX

	District Direct Rates			Overlapping Rates									
Fiscal Year	General Purposes	Capital Purposes	Total	City of Alexandria	City of Pineville	Other Cities *	Parish	Road	Drainage	Fire Protection	Sheriff	Library	Other
2017	190.03	253.50	443.53	24.54	15.85	50.69	6.06	303.20	1.04	518.31	17.46	7.08	45.59
2016	183.07	145.50	328.57	24.18	15.85	51.69	6.06	285.54	1.02	489.10	17.46	7.08	49.84
2015	183.07	143.50	326.57	24.08	15.85	51.69	6.06	285.54	1.02	489.10	17.46	7.08	49.84
2014	183.95	172.50	356.45	18.08	15.85	51.69	6.06	285.54	1.02	440.90	17.46	7.29	46.29
2013	186.33	179.50	365.83	20.23	15.85	51.69	6.06	271.79	1.02	449.44	17.46	7.29	49.60
2012	179.04	207.50	386.54	20.23	15.85	51.55	5.85	258.23	1.02	405.36	16.97	7.09	43.47
2011	179.04	206.00	385.04	20.23	15.75	51.55	5.85	258.23	1.02	405.36	16.97	7.09	43.47
2010	179.04	183.00	362.04	20.23	15.75	63.18	5.85	259.54	1.02	405.88	16.97	7.09	47.47
2009	169.04	164.00	333.04	20.23	15.75	63.18	5.85	259.54	1.02	405.88	16.97	7.09	49.97
2008	166.96	200.00	366.96	20.23	17.75	55.53	5.82	252.72	1.01	391.90	16.93	7.08	49.78

Source: Rapides Parish Assessor's Office

* Includes all other following towns of Rapides Parish: Boyce, Cheneyville, LeCompte, Ball, Forest Hill, Glenmora, Woodworth, and Village of Creola

Rapides Parish School Board
Alexandria, Louisiana
Parish of Rapides
Principal Taxpayers
Current Year and Nine Years Ago

Table X

		2017			2008		
Taxpayers	Type of Business	2016 Assessed Valuation	Ranking	Percentage of Total Assessed Valuation	2007 Assessed Valuation	Ranking	Percentage of Total Assessed Valuation
Central Louisiana Electric Co.	Electric Utility	$ 51,922,020	1	6.52%	$ 28,215,380	1	6.96%
Acadian Gas Pipeline System	Gas Company	47,048,760	2	5.91%	-	-	-
Procter & Gamble	Mfg. Laundry Cleaning Products	22,059,109	3	2.77%	9,247,071	4	1.68%
Central Louisiana Healthcare System	Healthcare Provider	12,865,150	4	1.62%	6,899,150	6	1.26%
Union Pacific Railroad	Railroad Company	10,548,410	5	1.33%	6,931,570	5	1.26%
Columbia Gulf Transmission	Gas Company	8,156,260	6	1.02%	-	-	-
Red River Bank	Bank	7,553,822	7	0.95%	5,426,540	7	0.99%
Bell South Telecommunications	Telephone Utility	6,958,790	8	0.87%	13,025,710	2	2.37%
Plastipak Packaging Inc.	Packaging Industry	5,116,759	9	0.64%	-	-	-
Texas Gas Transmission LLC	Gas Company	4,660,630	10	0.59%	-	-	-
International Paper	Mfg. Paper Products	-		-	10,757,315	3	1.96%
Capital One Bank	Bank	-		-	5,348,351	8	0.97%
Louisiana Machinery Co.	Heavy Construction Equipment	-		-	5,008,642	9	0.91%
Swift Energy	Pipeline	-		-	3,495,978	10	0.64%
		$ 176,889,710		22.22%	$ 94,355,707		19.00%

Source: Rapides Parish Assessor's Office

Rapides Parish School Board
Property Tax Levies and Collections,
Last Ten Tax Years

Table XI

Fiscal Year Ended December 31,	Taxes Levied for the Calendar Year	Collected within the Calendar Year of the Levy		Collections in Subsequent Years*	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2016	$ 39,827,852	$ 39,646,311	99.54%	$ -	$ 39,646,311	99.54%
2015	36,197,666	36,788,564	101.63%	-	36,788,564	101.63%
2014	35,531,629	36,032,370	101.41%	-	36,032,370	101.41%
2013	35,827,471	36,222,276	101.10%	-	36,222,276	101.10%
2012	34,199,809	35,268,096	103.12%	-	35,268,096	103.12%
2011	32,424,563	33,027,321	101.86%	-	33,027,321	101.86%
2010	31,485,554	31,843,336	101.14%	-	31,843,336	101.14%
2009	30,609,680	31,081,917	101.54%	-	31,081,917	101.54%
2008	29,055,678	29,341,523	100.98%	-	29,341,523	100.98%
2007	27,206,785	27,400,114	100.71%	-	27,400,114	100.71%

Source: Rapides Parish Assessor's Office

Note: This schedule recognizes collections on a calendar year (tax year) basis, whereas property tax collections reported in the basic financial statements are on a fiscal year basis.

*Collections in subsequent years data not currently available.

Rapides Parish School Board
Ratios of Outstanding Debt
Last Ten Fiscal Years

Table XII

Fiscal Year Ended June 30,	Outstanding General Obligation Bonds	Net General Bonded Debt As Percentage of Taxable Value	Net Bonded Debt Per Capita	Net Bonded Debt Per Student	Other Debt	Total Debt	Debt As Percentage of Taxable Value	Debt Per Capita	Debt Per Student
2017	$ 72,176,000	9.07%	$ 545	$ 3,092	$ 16,516,000	$ 88,692,000	11.14%	$ 670	$ 3,799
2016	68,783,000	9.20%	521	2,905	17,400,000	86,183,000	11.52%	652	3,639
2015	74,530,000	10.18%	563	3,151	17,129,000	91,659,000	12.52%	692	3,875
2014	80,585,000	11.11%	607	3,370	17,995,000	98,580,000	13.59%	743	4,122
2013	71,381,000	10.30%	539	2,976	15,175,000	86,556,000	12.49%	654	3,608
2012	76,105,000	11.71%	575	3,175	15,825,000	91,930,000	14.15%	694	3,835
2011	68,800,000	11.00%	523	2,898	13,015,000	81,815,000	13.08%	622	3,447
2010	74,505,000	12.18%	556	3,152	7,238,000	81,743,000	13.36%	610	3,458
2009	68,610,000	11.59%	517	2,915	5,406,000	74,016,000	12.50%	558	3,145
2008	74,045,000	13.49%	566	3,202	6,522,000	80,567,000	14.67%	616	3,484

Source: Rapides Parish Assessor's Office, Statement of Condition

Rapides Parish School Board
Direct and Overlapping Governmental Activities Debt
As of June 30, 2017

Table XIII

Governmental Unit	Debt Outstanding
Rapides Parish Police Jury	
Public Improvement	$ 465,000
Road Districts	1,034,000
Fire Protection	520,000
General Obligation Bond, Rapides Parish Coliseum	20,945,000
Subtotal, overlapping debt	22,964,000
Rapides Parish School Board	88,692,000
Total Direct and Overlapping Debt	$ 111,656,000

Source: Statement of Condition Rapides Parish
Rapides Parish Police Jury, Accounting Department

Rapides Parish School Board
Legal Debt Margin Information
Last Ten Years

Table XIV

Legal Debt Margin Calculation for Fiscal Year 2017

Assessed Value	$ 979,180,282
Debt limit (35% of assessment value)	$ 342,713,099
Debt applicable to limit	72,176,000
Legal debt margin	$ 270,537,099

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Debt limit	$ 342,713,099	$324,672,502	$318,688,351	$315,940,461	$ 304,854,285	$ 288,893,040	$ 280,000,431	$ 274,676,829	$ 267,061,891	$ 250,030,114
Total net debt applicable to limit	72,176,000	68,783,000	74,530,000	80,585,000	71,381,000	76,105,000	68,800,000	74,505,000	68,610,000	74,045,000
Legal debt margin	$ 270,537,099	$255,889,502	$244,158,351	$235,355,461	$ 233,473,285	$ 212,788,040	$ 211,200,431	$ 200,171,829	$ 198,451,891	$ 175,985,114
Total net debt applicable to the limit as a percentage of debt limit	21.06%	21.19%	23.39%	25.51%	23.41%	26.34%	24.57%	27.12%	25.69%	29.61%

Source: Rapides Parish Assessor's Office, Statement of Condition Rapides Parish June 30, 2017.

Rapides Parish School Board
Demographic Statistics
Last Ten Years

Table XV

Year	Population (1)	Per Capita Income (1)	Public School Enrollment (2)	Unemployment Rate (3)
2017	132,424	$ 40,734	23,344	6.4%
2016	132,141	41,305	23,681	7.1%
2015	132,488	40,930	23,652	7.2%
2014	132,723	40,946	23,913	6.0%
2013	132,373	40,470	23,988	8.1%
2012	132,374	40,658	23,969	8.5%
2011	131,613	38,872	23,737	7.7%
2010	134,011	35,189	23,636	7.8%
2009	132,732	32,687	23,535	7.2%
2008	130,829	31,977	23,128	4.9%

Sources:
(1) www.quickfacts.census.gov and are estimated
(2) Student Information System (SIS) End of Year Report
(3) Office of Occupational Information Services, Civilian Labor Force, June 2017

Rapides Parish School Board
Principal Employers - Parish of Rapides
Current Year and Nine Years Ago

Table XVI

		2017			2008		
Name of Employer	Type of Business	Approximate Number of Employees	Ranking	Percentage of Total Employment	Approximate Number of Employees	Ranking	Percentage of Total Employment
Rapides Parish School Board	Education	3,130	1	5.81%	3,200	1	5.67%
Wal-Mart Stores/Sam's Club	Retail	3,000	2	5.57%	1,036	6	1.83%
Rapides Regional Medical Center	Medical	1,700	3	3.16%	1,594	4	2.82%
Christus St. Francis Cabrini Hospital	Medical	1,553	4	2.88%	1,700	3	3.01%
Pinecrest State School	Medical	1,200	5	2.23%	1,750	2	3.10%
Veterans Affairs Medical Center	Medical	1,100	6	2.04%	1,060	5	1.88%
City of Alexandria	City Government	890	7	1.65%	897	7	1.59%
Crest Industries	Electrical Equip	803	8	1.49%	-	-	-
Rapides Parish Sheriff's Department	Law Enforcement	591	9	1.10%	557	10	0.99%
Central La. Electrical Co.	Electric Company	506	10	0.94%	671	8	1.19%
UTLX Manufacturing	Railroad Equip Mfg.	300	-	-	627	9	1.11%

Source: Central Louisiana Chamber of Commerce

Rapides Parish School Board
Full-time Equivalent (FTE) Employees
Last Ten Fiscal Years
June 30, 2008 through 2017

Table XVII

Functional Groupings	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
A. Instructional:										
Supervising Instructors	-	-	-	-	1	1	1	1	-	-
Classroom Teachers - Regular Programs	1,153	1,174	1,165	1,183	1,229	1,210	1,164	1,169	1,165	1,160
Classroom Teachers - Special Education	321	314	315	318	309	286	327	324	325	336
Classroom Teachers - Vocational Education	30	35	36	42	9	10	45	53	53	52
Classroom Teachers - Other Instructional Programs	-	-	-	-	-	-	-	-	-	8
Classroom Teachers - Special Programs	72	75	69	78	95	103	127	134	128	128
Classroom Teachers - Adult/Continuing Ed. Programs	-	-	-	-	-	1	4	4	5	5
Classroom Teachers - ROTC Instructors	12	12	10	12	12	12	12	12	10	10
Total Classroom Teachers	1,588	1,610	1,595	1,633	1,655	1,623	1,680	1,697	1,686	1,699
Therapist/Specialist/Counselor - Instructional Programs	-	-	-	-	-	-	-	-	1	24
Sabbatical Leave - Instructional Programs	8	9	17	16	22	20	14	16	16	16
Total Certificated - Instructional Programs	1,596	1,619	1,612	1,649	1,677	1,643	1,694	1,713	1,703	1,739
B. Instructional Support:										
Supervisors - Instructional Support Functions	56	57	53	56	49	40	46	41	43	33
Librarians/Media-based Teachers/Staff Instructors - Instr. Spt.	36	30	35	32	35	32	40	40	40	40
Therapist/Specialist/Counselor - Instructional Support Functions	88	89	94	92	97	118	114	115	112	92
Sabbatical Leave - Instructional Support Functions	-	1	-	1	1	3	5	3	1	3
Total Certificated - Instructional Support	180	177	182	181	182	193	205	199	196	168
C. Support Services:										
Superintendents	1	1	1	1	1	1	1	1	1	1
Assistant/Associate/Deputy Superintendents	2	3	3	3	2	2	2	2	2	2
School Principals	49	50	49	50	48	66	50	53	53	51
School Assistant Principals	61	60	62	56	61	38	44	51	48	42
Other School Administrators	-	-	-	-	-	-	-	-	-	-
Non-Classroom Teachers - Support Services	-	-	-	-	-	-	-	-	-	-
Sabbatical Leave - Support Services	-	1	5	4	4	-	1	2	2	2
Total Certificated - Support Services	113	115	120	114	116	107	98	109	106	98
Total Certificated	1,889	1,911	1,914	1,944	1,975	1,943	1,997	2,021	2,005	2,005
A. Instructional:										
Aides - Instructional Programs	349	388	386	400	422	455	491	487	500	492
Total Non-Certificated - Instructional Programs	349	388	386	400	422	455	491	487	500	492
B. Instructional Support:										
Supervisors - Instructional Support Functions	-	-	-	-	-	-	-	-	-	-
Therapist/Specialist/Counselor - Instructional Support Functions	-	-	-	-	-	-	-	-	-	-
Clerical/Secretarial - Instructional Support Functions **	27	27	26	26	4	4	27	30	33	34
Aides - Instructional Support Functions **	31	5	37	64	57	7	7	8	8	9
Service Worker - Instructional Support Functions	-	-	-	-	-	-	-	-	-	-
Skilled Craftsman - Instructional Support Functions	-	-	-	-	-	-	-	-	-	-
Degreed Professional - Instructional Support Functions	20	20	19	19	18	18	19	17	17	21
Other Personnel - Instructional Support Functions	18	7	8	8	7	10	14	26	18	9
Total Non-Certificated - Instructional Support	96	59	90	117	86	39	67	81	76	73
C. Support Services:										
Supervisors/Managers/Administrators - Support Services	62	62	59	59	56	55	63	67	61	62
Clerical/Secretarial - Support Services	102	102	98	97	118	115	92	95	97	101
Aides - Support Services	32	33	32	29	31	30	34	35	35	37
Service Worker - Support Services	537	552	547	546	519	534	547	550	563	572
Skilled Craftsman - Support Services	32	32	35	38	38	37	37	39	38	39
Degreed Professional - Support Services	8	7	12	7	12	12	7	7	7	9
Other Personnel - Support Services	23	23	20	24	19	21	25	24	24	21
Total Non-Certificated - Support Services	796	811	803	800	793	804	805	817	825	841
Total Non-Certificated	1,241	1,258	1,279	1,317	1,301	1,298	1,363	1,385	1,401	1,406
Total Regular Employees (Certificated and Non-Certificated)	3,130	3,169	3,193	3,261	3,276	3,241	3,360	3,406	3,406	3,411
School Board Members	9	9	9	9	9	9	9	9	9	9
Total Other Reported Personnel	9	9	9	9	9	9	9	9	9	9
Grand Total	3,139	3,178	3,202	3,270	3,285	3,250	3,369	3,415	3,415	3,420

** Note: Change was due to reclassification requirement from LAUGH Handguide.
Source: Louisiana Department of Education PEP Report - October 2016

Rapides Parish School Board
Operating Statistics
Last Ten Years

Table XVIII

Fiscal Year	Enrollment	Operating Expenditures	Cost per Pupil*	Percentage Change	Expenses	Cost per Pupil*	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Students Receiving Free or Reduced Lunch
2017	23,344	$ 241,539,068	$ 10,347	5.68%	$ 256,575,523	$ 10,991	8.32%	3,130	7.46	65.24%
2016	23,681	231,110,234	9,759	-3.12%	238,617,083	10,076	-0.70%	3,169	7.47	65.87%
2015	23,652	238,017,774	10,063	4.14%	239,987,466	10,147	-2.29%	3,201	7.39	65.70%
2014	23,913	230,675,221	9,646	3.43%	248,183,819	10,379	3.69%	3,270	7.31	62.66%
2013	23,988	223,451,428	9,315	1.93%	239,769,179	9,995	2.49%	3,285	7.30	65.48%
2012	23,969	218,971,234	9,136	-0.64%	233,604,251	9,746	-0.55%	3,241	7.40	60.64%
2011	23,737	218,239,469	9,194	-0.04%	232,622,033	9,800	1.71%	3,360	7.06	62.93%
2010	23,636	217,392,354	9,198	0.64%	227,669,843	9,632	1.66%	3,406	6.94	60.97%
2009	23,535	215,070,281	9,138	-0.03%	222,929,566	9,472	-0.97%	3,406	6.91	61.93%
2008	23,128	211,423,495	9,141	100.00%	221,207,608	9,564	100.00%	3,411	6.78	62.84%

Source: Louisiana Department of Education PEP and SIS Reports
Rapides Parish School Board, CAFR Exhibit B & E and Statement J-2: June 30, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, and 2008.
*Nonfinancial information from district records

Rapides Parish School Board
Teacher Base Salaries
Last Ten Fiscal Years

Table XIX

Fiscal Year	*Minimum Salary**	*Maximum Salary**	*Rapides Parish Average Salary***	*Statewide Average Salary***
2017	$ 39,510	$ 53,073	$ 47,458	$ 48,441
2016	36,415	48,915	43,453	48,462
2015	36,415	48,915	43,320	47,795
2014	35,950	48,450	44,547	48,541
2013	35,928	49,042	44,000	47,643
2012	35,928	49,042	41,853	47,807
2011	35,928	49,042	42,086	47,949
2010	35,928	49,042	44,557	48,205
2009	35,928	49,042	41,802	46,878
2008	34,696	47,810	43,954	46,260

Sources:
* District records
** State Department of Education

Rapides Parish School Board
School Building Information
Last Ten Fiscal Years

Table XX
(Continued)

School	2017**	2016**	2015**	2014**	2013**	2012**	2011**	2010**	2009**	2008**
Acadian Elementary										
Square feet	50,584	50,584	50,584	50,584	50,584	50,584	51,270	51,270	51,270	50,420
Capacity	400	400	295	271	271	326	346	365	365	365
Enrollment	304	283	257	251	248	285	290	312	336	359
Aiken Optional/Motivational***										
Square feet	28,748	28,748	28,748	28,748	28,748	28,748	28,748	50,777	50,777	50,777
Capacity	-	-	143	151	151	151	151	343	343	343
Enrollment	-	-	-	-	-	-	-	204	494	314
Alexandria Middle Magnet										
Square feet	122,336	122,336	122,336	122,336	122,336	122,336	122,336	122,336	122,336	123,176
Capacity	800	800	546	675	687	687	667	667	667	667
Enrollment	543	432	416	466	594	616	514	509	545	563
Alexandria Sr High										
Square feet	205,500	203,000	203,000	202,160	202,160	202,160	202,160	202,160	202,160	202,160
Capacity	1,500	1,500	1,394	1,309	1,309	1,229	1,182	962	962	962
Enrollment	1,317	1,341	1,265	1,234	1,163	1,107	1,053	993	962	961
Alma Redwine Elementary										
Square feet	50,777	50,777	50,777	50,777	50,777	50,777	50,777	29,588	29,588	29,588
Capacity	500	500	284	318	318	317	352	220	220	220
Enrollment	245	264	262	252	284	283	295	299	291	300
Arthur F Smith Middle										
Square feet	102,673	102,673	102,673	102,673	102,673	102,673	102,673	102,673	102,673	102,673
Capacity	900	900	497	487	487	527	508	606	606	606
Enrollment	526	498	444	425	427	474	439	452	421	514
Ball Elementary										
Square feet	57,150	56,562	56,562	56,562	56,562	56,562	56,562	56,562	56,562	56,562
Capacity	500	500	369	381	381	394	384	382	382	382
Enrollment	313	320	325	334	343	350	349	362	343	334
Bolton High										
Square feet	222,447	222,447	222,447	222,447	222,447	222,447	222,447	222,447	222,447	222,447
Capacity	1,400	1,400	665	722	722	732	750	915	915	915
Enrollment	544	514	527	534	559	616	629	541	499	506
Brame Middle School										
Square feet	117,996	117,996	117,996	114,396	114,396	114,396	114,396	114,396	114,396	114,396
Capacity	1,000	1,000	1,026	1,053	1,053	969	911	853	853	853
Enrollment	821	888	946	949	955	898	829	786	797	771
Buckeye Elementary										
Square feet	63,739	63,739	63,739	63,739	63,739	63,739	63,739	63,739	63,739	65,275
Capacity	500	500	549	529	529	541	600	604	604	604
Enrollment	445	486	475	484	462	476	525	540	560	704
Buckeye High School										
Square feet	193,117	193,117	193,117	193,117	193,117	193,117	191,677	191,677	191,677	126,853
Capacity	1,400	1,400	1,183	1,153	1,153	1,127	1,091	853	853	853
Enrollment	1,107	1,120	1,088	1,048	1,015	1,009	989	937	930	740
C C Raymond Jr High										
Square feet	61,737	61,737	61,737	61,737	61,737	61,737	61,737	61,737	61,737	61,737
Capacity	400	400	217	244	244	185	205	180	180	180
Enrollment	135	130	146	186	210	185	173	181	170	186
Caroline Dorman Jr. High										
Square feet	52,962	52,242	52,242	48,642	48,642	-	-	-	-	-
Capacity	350	350	313	245	245	-	-	-	-	-
Enrollment	351	336	321	276	220	-	-	-	-	-
Cherokee Elementary										
Square feet	77,245	77,245	77,245	77,245	77,245	77,245	70,165	62,229	62,229	50,074
Capacity	700	700	745	777	777	802	816	572	572	572
Enrollment	590	676	675	672	707	734	738	788	753	737
D F Huddle Elementary										
Square feet	47,158	47,158	47,158	47,158	47,158	47,158	46,738	46,318	46,318	46,318
Capacity	400	400	396	446	446	478	514	321	321	321
Enrollment	303	325	323	337	409	449	465	467	466	441
Hadnot/Hayes Elementary (E C Hayes)										
Square feet	50,963	50,963	50,963	50,963	50,963	50,963	50,543	50,543	50,543	50,543
Capacity	400	400	284	298	298	281	302	236	236	236
Enrollment	189	198	216	251	253	237	263	279	295	280
Forest Hill Elementary										
Square feet	43,238	43,238	43,238	43,238	43,238	43,658	44,918	45,758	45,758	45,758
Capacity	600	600	454	457	457	477	455	447	447	447
Enrollment	463	414	417	405	406	425	401	389	359	415
Glenmora Elementary (FY2015 Glenmora Elem & High were combined into one location)										
Square feet	51,333	51,333	51,333	51,333	51,333	51,333	51,333	51,333	51,333	51,333
Capacity	-	-	451	441	441	439	439	398	398	398
Enrollment	-	-	-	408	394	390	405	370	373	381
Glenmora High School (FY2015 Glenmora Elem & High were combined into one location)										
Square feet	63,308	63,308	63,308	63,308	63,308	62,888	62,888	62,888	62,888	62,888
Capacity	1,050	1,050	301	298	298	294	292	323	323	323
Enrollment	625	644	646	254	246	242	237	228	234	271
H R Lawrence										
Square feet	51,762	51,762	51,762	51,762	51,762	51,762	51,762	51,762	51,762	51,762
Capacity	450	450	453	468	468	483	504	397	397	397
Enrollment	361	370	395	408	432	439	469	453	439	416

Rapides Parish School Board
School Building Information
Last Ten Fiscal Years

Table XX
(Continued)

School	2017**	2016**	2015**	2014**	2013**	2012**	2011**	2010**	2009**	2008**
Horseshoe Drive Elementary										
Square feet	53,160	53,160	53,160	53,160	53,160	53,160	53,160	53,160	53,160	53,160
Capacity	450	450	287	297	297	376	438	404	404	404
Enrollment	245	178	201	238	255	319	361	362	355	349
J I Barron Elementary										
Square feet	132,461	132,461	132,461	68,708	68,708	68,708	68,288	67,898	67,898	67,898
Capacity	1,150	1,150	951	902	902	899	909	721	721	721
Enrollment	930	944	912	851	825	812	800	764	769	757
J S Slocum Elementary / Rapides Training Academy										
Square feet	51,784	51,784	51,784	51,784	51,784	51,364	51,364	50,914	50,914	50,914
Capacity	Not in report	Not in report	127	127	127	183	197	393	393	393
Enrollment	72	68	71	69	71	67	117	86	117	81
Julius Patrick Elementary										
Square feet	34,682	34,682	34,682	34,682	34,682	34,682	34,682	34,262	34,262	35,798
Capacity	350	350	255	236	236	276	268	307	307	307
Enrollment	260	221	214	224	204	237	223	253	219	262
LS Rugg Elementary										
Square feet	71,753	71,753	71,753	71,753	71,753	71,753	71,753	71,753	71,753	65,033
Capacity	450	450	381	391	391	406	412	401	401	401
Enrollment	262	309	331	326	317	366	353	330	348	344
Lessie Moore										
Square feet	63,051	63,051	63,051	63,051	63,051	63,471	63,471	63,471	63,471	63,471
Capacity	550	550	455	451	451	489	508	440	440	440
Enrollment	355	408	390	391	414	424	456	431	421	441
Mabel Brasher Elementary										
Square feet	49,655	49,655	49,655	49,655	49,655	49,655	49,235	48,815	48,815	48,815
Capacity	600	600	531	487	487	483	444	554	554	554
Enrollment	302	384	457	472	428	426	393	324	333	339
Martin Park Elementary (Under Construction FY2013 and FY2014 Reference Lead Center for FY2013 Data and FY2014 Data)										
Square feet	53,414	53,414	53,414	53,414	53,414	53,414	53,414	53,414	53,414	52,994
Capacity	450	450	-	-	-	339	346	319	319	319
Enrollment	310	343	364	-	-	293	298	323	346	339
Mary Goff Elementary										
Square feet	57,936	57,936	57,936	57,936	57,936	57,936	57,936	58,356	58,356	58,356
Capacity	450	450	377	378	378	396	391	377	377	377
Enrollment	361	322	342	343	341	356	346	329	357	340
Nachman Elementary										
Square feet	68,782	68,782	68,782	68,782	68,782	68,782	68,782	68,782	68,782	68,782
Capacity	700	700	760	765	765	782	729	667	667	667
Enrollment	578	660	677	706	691	715	685	712	723	648
North Bayou Elementary										
Square feet	44,065	44,065	44,065	44,065	44,065	44,065	44,065	44,065	44,065	44,065
Capacity	450	450	324	336	336	384	414	419	419	419
Enrollment	342	308	291	287	298	354	380	333	314	330
Northwood High School										
Square feet	137,791	137,791	137,791	137,791	137,791	137,791	137,791	137,791	137,791	137,791
Capacity	1,350	1,350	814	830	830	891	878	899	899	899
Enrollment	705	732	740	726	721	805	803	788	746	665
Oak Hill Elem & High School										
Square feet	115,281	115,281	115,281	115,281	115,281	115,281	115,281	115,281	115,281	115,281
Capacity	1,050	1,050	957	957	957	938	957	878	878	878
Enrollment	757	812	801	844	859	845	845	864	877	812
Paradise Elementary										
Square feet	65,009	65,009	65,009	65,009	65,009	65,009	65,009	65,009	65,009	65,009
Capacity	600	600	586	582	582	587	555	357	357	357
Enrollment	518	560	539	533	525	529	514	481	469	460
Peabody Magnet High										
Square feet	251,039	251,039	251,039	251,039	251,039	251,039	251,039	251,039	251,039	251,039
Capacity	1,450	1,450	740	765	765	819	826	707	707	707
Enrollment	555	524	541	593	637	705	710	683	678	636
Peabody Montessori Elementary										
Square feet	50,623	50,623	50,623	50,623	50,623	50,623	50,623	50,623	50,623	50,623
Capacity	500	500	489	480	480	462	472	339	339	339
Enrollment	460	440	437	437	427	410	423	413	426	408
Phoenix Magnet Elementary										
Square feet	73,233	73,233	73,233	73,233	73,233	73,233	73,233	73,233	73,233	73,233
Capacity	700	700	687	683	683	713	699	606	606	606
Enrollment	573	564	596	626	614	651	646	657	644	631
Pineville Elementary										
Square feet	55,270	55,270	55,270	55,270	55,270	55,270	54,850	54,850	54,850	54,850
Capacity	550	550	380	373	373	337	371	346	346	346
Enrollment	371	302	319	331	319	291	324	330	325	349
Pineville High School										
Square feet	268,918	268,918	268,918	252,218	252,218	252,218	252,218	252,218	252,218	252,218
Capacity	1,600	1,600	1,541	1,455	1,455	1,361	1,311	1,130	1,130	1,130
Enrollment	1,346	1,387	1,357	1,357	1,262	1,205	1,156	1,145	1,073	1,042
Pineville Jr High										
Square feet	121,002	121,002	121,002	121,002	121,002	121,002	121,002	121,002	121,002	121,002
Capacity	800	800	812	759	759	694	668	631	631	631
Enrollment	593	639	668	725	684	618	610	629	647	581

Rapides Parish School Board
School Building Information
Last Ten Fiscal Years

Table XX
(Concluded)

School	2017**	2016**	2015**	2014**	2013**	2012**	2011**	2010**	2009**	2008**
Plainview High School										
Square feet	56,578	56,578	56,578	56,578	56,578	56,578	56,578	56,578	56,578	56,578
Capacity	560	560	336	330	330	328	302	313	313	313
Enrollment	281	289	273	290	291	276	259	285	284	283
Poland Jr. High										
Square feet	60,147	60,147	60,147	60,147	60,147	60,147	60,147	60,147	60,147	60,147
Capacity	500	500	444	432	432	418	420	356	356	356
Enrollment	392	392	365	383	385	367	351	356	333	329
Rapides High School										
Square feet	78,083	78,083	78,083	78,083	78,083	78,083	78,083	78,083	78,083	77,243
Capacity	550	550	420	414	414	421	390	308	308	308
Enrollment	319	354	383	369	368	370	335	328	302	167
Rapides Motivational/Aiken Optional***										
Square feet	-	-	-	-	-	-	-	50,777	50,777	50,777
Capacity	-	-	-	-	-	-	-	232	232	232
Enrollment	-	-	-	-	-	-	-	-	-	208
Rosenthal Elementary										
Square feet	44,156	44,156	44,156	44,156	44,156	44,156	44,156	44,156	44,156	44,156
Capacity	450	450	379	390	390	414	380	377	377	377
Enrollment	385	363	330	320	326	353	317	327	325	341
Ruby Wise Elementary										
Square feet	53,722	53,722	53,722	53,722	53,722	53,722	53,722	53,722	53,722	53,722
Capacity	450	450	451	521	521	504	477	399	399	399
Enrollment	412	377	384	405	478	456	430	408	418	422
Tioga Elementary										
Square feet	70,887	57,946	57,946	57,946	57,946	57,946	57,946	57,946	57,946	57,946
Capacity	650	650	710	686	686	700	711	460	460	460
Enrollment	627	652	640	653	624	632	648	626	594	572
Tioga High School										
Square feet	192,606	176,271	176,271	176,271	176,271	176,271	174,461	173,981	173,981	173,981
Capacity	1,300	1,300	1,021	992	992	948	947	1,054	1,054	1,054
Enrollment	958	987	945	891	859	842	817	777	735	699
Tioga Jr High										
Square feet	109,639	109,639	109,639	109,639	109,639	109,639	109,639	109,639	109,639	109,639
Capacity	700	700	746	678	678	592	549	624	624	624
Enrollment	576	595	591	674	622	547	480	511	542	543
W O Hall										
Square feet	42,194	42,194	42,194	42,194	42,194	42,194	42,194	42,194	42,194	42,194
Capacity	350	350	226	259	259	324	333	263	263	263
Enrollment	190	194	217	204	218	274	286	306	275	291
Lead Center/Food Service (Walter Hadnot Elementary) (Martin Park Location FY2013 and FY2014)										
Square feet	43,184	43,184	43,184	43,184	43,184	43,184	43,184	43,184	43,184	43,184
Capacity	-	-	378	402	402	6	148	405	405	405
Enrollment	-	-	-	337	356	-	133	200	226	280

** Includes covered walkways and portables
*** Please note that Rapides Motivational's name was changed to Aiken Optional and Aiken Optional switched location with Alma Redwine in FY2011
Source: FY2016: Executive Assistant Superintendent Capacity Report
FY2017-FY2008:Rapides Parish Maintenance Department - Custodial Staffing & Facility Allotment
Note: Occupancy/Capacity for FY2013 was updated based on information obtained from the Rapides Parish Maintenance Department.

Rapides Parish School Board

Alexandria, Louisiana

June 30, 2017

Rapides Parish School Board
Alexandria, Louisiana
June 30, 2017

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS
Established 1945

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Rapides Parish School Board
Alexandria, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rapides Parish School Board, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Rapides Parish School Board's basic financial statements and have issued our report thereon dated December 13, 2017.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies: Finding 2017-001, Finding 2017-002, Finding 2017-003, Finding 2017-004, Finding 2017-005, Finding 2017-006, and Finding 2017-007.

REBECCA H. MORRIS, C.P.A.
MICHAEL A. JUNEAU, C.P.A.
CINDY L. HUMPHRIES, C.P.A.
DEBORAH R. DUNN, C.P.A.
REBECCA G. NATION, C.P.A.
EVELYN T. RENFROW, C.P.A.

1419 METRO DRIVE • P.O. BOX 13200
ALEXANDRIA, LA 71315-3200
PH: (318) 443-1893 • FAX: (318) 443-2515

PAYNE, MOORE & HERRINGTON, LLP

To the Rapides Parish School Board
Alexandria, Louisiana

Compliance and Other Matters

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

Rapides Parish School Board's Response to Findings

Rapides Parish School Board's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Rapides Parish School Board's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Payne, Moore + Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

December 13, 2017

PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS
Established 1945

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Rapides Parish School Board
Alexandria, Louisiana

Report on Compliance for Each Major Federal Program

We have audited Rapides Parish School Board's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Rapides Parish School Board's major federal program for the year ended June 30, 2017. Rapides Parish School Board's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Rapides Parish School Board's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 Rapides Parish School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of Rapides Parish School Board's compliance.

REBECCA B. MORRIS, C.P.A.
MICHAEL A. JUNEAU, C.P.A.
CINDY L. HUMPHRIES, C.P.A.
DEBORAH R. DUNN, C.P.A.
REBECCA G. NATION, C.P.A.
EVELYN T. RENFROW, C.P.A.

1419 METRO DRIVE • P.O. BOX 13200
ALEXANDRIA, LA 71315-3200
PH: (318) 443-1893 • FAX: (318) 443-2515

PAYNE, MOORE & HERRINGTON, LLP

To the Rapides Parish School Board
Alexandria, Louisiana

Opinion on the Major Federal Program

In our opinion, Rapides Parish School Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2017.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

PAYNE, MOORE & HERRINGTON, LLP

To the Rapides Parish School Board
Alexandria, Louisiana

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rapides Parish School Board, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Rapides Parish School Board's basic financial statements. We issued our report thereon dated December 13, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

December 13, 2017

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program Name	CFDA Number	Pass-through Grant Number		Expenditures
United States Department of Agriculture				
Office of Food and Nutrition Services				
Passed through Louisiana Department of Education				
Child Nutrition Cluster				
School Breakfast Program	10.553	N/A	$ 2,454,704	
National School Lunch Program	10.555	N/A	7,282,585	
Summer Food Service Program for Children	10.559	N/A	116,381	$ 9,853,670
Fresh Fruit and Vegetable Program	10.582	N/A		14,914
Passed through Louisiana Department of Agriculture and Forestry				
Food Distribution Cluster				
Commodity Supplemental Food Program	10.565	N/A		986,662
Office of Forest Service				
Passed through Louisiana Department of Treasury				
Forest Service Schools and Roads Cluster				
Schools and Roads - Grants to States	10.665	N/A	32,629	
		N/A	7,844	
		N/A	138,960	179,433
Total United States Department of Agriculture				11,034,679
United States Department of Defense				
Direct Assistance				
Air Force Junior Officers Training Corps	12.000	N/A		51,978
Army Junior Officers Training Corps	12.000	N/A		262,514
Marines Junior Officers Training Corps	12.000	N/A		75,848
Total United States Department of Defense				390,340
United States Department of Education				
Office of Elementary and Secondary Education				
Direct Assistance				
Indian Education - Grants to Local Educational Agencies	84.060	N/A		9,075
Passed through Louisiana Department of Education				
Title I Grants to Local Educational Agencies	84.010	28-18-T1-40	8,371,125	
		28-17-BPT5-40	9,000	
		28-17-RD1-40	6,202	
		28-15-TB-40	5,305	
		28-16-BG-40	116,301	
		28-16-TA-40	38,100	8,546,033
Migrant Education - State Grant Program	84.011	28-18-M1-40		192,354
Education for Homeless Children and Youth	84.196	28-18-H1-40		47,433
Advanced Placement Program	84.330	28-17-26-40		13,300
English Language Acquisition State Grants	84.365	28-18-60-40		25,705
Mathematics and Science Partnerships	84.366	28-16-MP-40	117,719	
		28-15-MP-40	29,990	147,709
Improving Teacher Quality State Grants	84.367	28-18-50-40		1,519,148
Striving Readers	84.371	28-15-RR-40		14,984
School Improvements Grants	84.377	28-17-TC07-40		23,105
Race to the Top	84.413A	28-12-R9-40		10,247

(Continued)

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program Name	CFDA Number	Pass-through Grant Number		Expenditures
Office of Elementary and Secondary Education				
Passed through Louisiana Department of Education				
Preschool Development Grants	84.419	28-15-RL-40	6,178	
		28-15-RM-40	22,607	
		28-15-RL-40	114,327	
		28-15-RM-40	466,650	
		28-15-RQ-40	903	610,665
Office of Special Education and Rehabilitation Services				
Passed through Louisiana Department of Education				
Special Education Cluster (IDEA)				
Special Education - Grants to States (IDEA, Part B)	84.027	28-15-OG-40	53,688	
		28-17-RH-40	105,784	
		28-17-BI-40	5,370,163	
		28-17-BPTI-40	16,500	
		28-17-JP-40	115,913	
		28-16-BI-40	105,970	
			5,768,018	
Special Education - Preschool Grants (IDEA Preschool)	84.173	28-17-CY-40	15,454	
		28-17-PI-40	89,042	
			104,496	
Total Special Education Cluster (IDEA)				5,872,514
Office of Career, Technical, and Adult Education				
Passed through Louisiana Department of Education				
Career and Technical Education - Basic Grants to States	84.048	28-17-02-40	304,829	
		28-17-ME-40	1,269	306,098
Total United States Department of Education				17,338,370
United States Department of Health and Human Services				
Administration for Children and Families				
Passed through Louisiana Department of Education				
TANF Cluster				
Temporary Assistance for Needy Families (TANF)	93.558	28-17-36-40	1,454,787	
State Programs		28-17-JS-40	242,884	1,697,671
CCDF Cluster				
Child Care and Development Block Grant	93.575	28-16-CO-40		60,229
Total United States Department of Health and Human Services				1,757,900
Total Expenditures of Federal Awards				$ 30,521,289

(Continued)

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

Notes:

The schedule of expenditures of federal awards includes the federal award activity of the Rapides Parish School Board under programs of the federal government for the year ended June 30, 2017. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Rapides Parish School Board, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Rapides Parish School Board.

The schedule of expenditures of federal awards was prepared on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the Rapides Parish School Board's accounting policies.

No federal funds were awarded to subrecipients during the year ended June 30, 2017.

Rapides Parish School Board did not elect to use the ten percent (10%) *de minimus* indirect cost rate allowed under the Uniform Guidance.

See Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
For Year Ended June 30, 2017

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	____ Yes	__x__ No
Significant deficiencies identified not considered to be material weaknesses?	__x__ Yes	____ None Reported
Noncompliance material to financial statements noted?	____ Yes	__x__ No
Management's Corrective Action Plan	See Attached	
Management's Summary Schedule of Prior Audit Findings	See Attached	
Memorandum of Recommendations and Other Comments	None Issued	

Federal Awards

Internal control over major programs:		
Material weaknesses identified?	____ Yes	__x__ No
Significant deficiencies identified not considered to be material weaknesses?	____ Yes	__x__ None Reported
Type of auditor's report issued on compliance with major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	____ Yes	__x__ No

Identification of major program:

CFDA Numbers	Name of Federal Program or Cluster
84.010	Title I Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	$ 915,639	
Auditee qualified as low-risk auditee?	__x__ Yes	____ No

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
For Year Ended June 30, 2017

Section II – Financial Statement Findings

Finding 2017-001: Inadequate Control of School Activity Funds for Schools Visited in the 2016-2017 School Year

Criteria: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

Condition and Context: Three schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual for the fiscal year ended June 30, 2017. All three of the schools were found to be noncompliant with some of the School Board's policies and procedures. The following is a brief description of the findings noted while testing samples of transactions at these three schools:

1) Paradise Elementary School
   - Four out of nine fundraiser forms had either inadequate or no supporting documentation.
   - Three out of nine fundraiser forms had a final report section that was either not completed or not completed correctly.
   - Two out of nine fundraiser forms did not have the signature of the sponsor in the approval section.

2) Caroline Dormon Junior High School
   - Two out of four fundraiser forms had inadequate supporting documentation.

3) Tioga High School
   - Three out of forty disbursements had inadequate supporting documentation.
   - Twenty-six out of forty disbursements had invoice/receipts that were not marked paid.
   - Two out of twelve bank reconciliations were not reconciled and reviewed in a timely manner.
   - Three out of eight fundraiser forms had support that did not agree to the final fundraising report.
   - All three monthly canteen forms included Teacher Daily Deposit Slips that had only one worker's signature, had variances that were not explained, and had beginning month's inventory that did not agree to prior month's ending inventory.
   - Six out of fifteen game ticket reconciliation forms were not completed correctly.
   - Four out of fifteen game ticket reconciliation forms had monies collected that did not agree to tickets sold/ticket price.

Cause and Effect: School personnel were not following the School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board. Failure to follow the manual could result in loss of assets or improper recording of transactions.

Recommendation: We recommend that all of the schools follow the revised Policies and Procedures Manual as it relates to the following:

1) Proper supporting documentation should be maintained for all disbursements.

2) All invoices/receipts should be marked paid to prevent duplicate payment.

3) Bank reconciliations should be prepared and reviewed in a timely manner.

4) Fundraiser forms should be completed properly and approved by the principal prior to the fundraiser, and supporting documentation should be retained.

5) Concession inventory and reconciliation forms should be properly completed, including the signature of the principal, and maintained on file.

6) Game ticket reconciliation forms should be completed properly, including the signatures of the two individuals collecting the tickets and the signature of the principal or principal's designee.

Management's response: See Management's Corrective Action Plan.

Finding 2017-002: Inadequate Control of School Activity Funds for Schools Visited in the 2015-2016 School Year

Prior Year Finding No.: Finding 2016-001.

Criteria: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

Condition and Context: Pineville High School was tested for their compliance with the School Activity Funds Policies and Procedures Manual during the 2015-2016 school year. This school remains noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2017. Two of eight items cited in the 2015-2016 external audit have not been corrected.

The following is a brief description of the findings noted by the board's internal school auditor while testing samples of transactions at the school location:

- Three disbursements did not have supporting documentation.
- One game ticket reconciliation form was not completed properly.

Cause and Effect: School personnel were not following the School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board. Failure to follow the manual could result in loss of assets or improper recording of transactions.

Recommendation: We recommend that all of the schools follow the revised Policies and Procedures Manual as it relates to the following:

1) Proper supporting documentation should be maintained for all disbursements.

2) Game ticket reconciliation forms should be completed properly, including the signatures of the two individuals collecting the tickets and the signature of the principal or principal's designee.

Management's response: See Management's Corrective Action Plan.

Finding 2017-003: Inadequate Control of School Activity Funds for Schools Visited in the 2014-2015 School Year

Prior Year Finding No.: Finding 2016-002.

Criteria: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

Condition and Context: Pineville High School was tested for their compliance with the School Activity Funds Policies and Procedures Manual during the 2014-2015 school year. This school remains noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2017. Three of fourteen items cited in the 2014-2015 external audit have not been corrected.

The following is a brief description of the findings noted by the board's internal school auditor while testing samples of transactions at the school location:

- Thirteen Teacher Daily Deposit Slips were turned in without student initials. This is a decrease from twenty-seven previously reported.

The remaining items cited in the 2014-2015 external audit are noted in Finding 2017-002.

Cause and Effect: School personnel were not following the School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board. Failure to follow the manual could result in loss of assets or improper recording of transactions.

Recommendation: We recommend that all of the schools follow the revised Policies and Procedures Manual as it relates to the following:

1) All teacher daily deposit slips should be initialed by the student when money is collected and signed and dated by the teacher, coach, or sponsor.

Management's response: See Management's Corrective Action Plan.

Finding 2017-004: Inadequate Control of School Activity Funds for Schools Visited in the 2013-2014 School Year

Prior Year Finding No.: Finding 2016-003.

Criteria: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

Condition and Context: The following schools were tested for their compliance with the School Activity Funds Policies and Procedures Manual during the 2013-2014 school year. These schools remain noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2017. The following is a brief description of the findings noted by the board's internal school auditor while testing samples of transactions at the respective school locations:

1) Bolton High School

   One of three items cited in the 2013-2014 external audit have not been fully corrected:

   - Some concession reconciliation forms were not signed by the principal.

2) Tioga Junior High School.

   One of the two items cited in the 2013-2014 external audit has not been fully corrected, but significant improvement was noted:

   - One teacher, coach, or sponsor held money in their classroom preventing money from being deposited daily. This is a decrease from fifty-six previously reported.

Cause and Effect: School personnel were not following the School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board. Failure to follow the manual could result in loss of assets or improper recording of transactions.

Recommendation: We recommend that all of the schools follow the revised Policies and Procedures Manual as it relates to the following:

1) Teachers, coaches, and sponsors should turn in all funds collected daily, and those funds should be deposited in a timely manner.

2) Concession inventory and reconciliation forms should be properly completed, including the signature of the principal, and maintained on file.

Management's response: See Management's Corrective Action Plan.

Finding 2017-005: Inadequate Control of School Activity Funds for All Schools Audited in the 2016-2017 School Year by the Internal School Auditor

Prior Year Finding No.: Finding 2016-005.

Criteria: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

Condition and Context: Each year, the School Board's internal school auditor tests several schools for their compliance with the School Activity Funds - Policies and Procedures Manual. The following items were found by the board's internal school auditor during the year. These findings are consistently noted at all schools and continue to be a problem:

- Eleven of the sixteen schools visited had disbursements without sufficient supporting documentation attached.
- Ten of the sixteen schools visited did not have the signature of the person receiving the item on the invoice or packing slip.
- Six of the sixteen schools visited had purchase orders that were not approved prior to purchasing the items.
- Nine of the sixteen schools visited turned in Teacher Daily Deposit Slip reporting canteen sales with only one worker's signature.
- Six of the sixteen schools visited were written up for either not completing canteen/concession stand inventory forms or not completing them correctly.
- Five of the sixteen schools visited were written up for canteen/concession stand inventory forms not being reviewed and signed by the principal.
- Nine of the sixteen schools visited turned in Teacher Daily Deposit Slip without students' names.
- Fourteen of the sixteen schools visited turned in Teacher Daily Deposit Slip without students' initials.
- Nine of the sixteen schools visited turned in Teacher Daily Deposit Slip without dates.
- Six of the sixteen schools visited had findings related to not making deposits in a timely manner.
- Six of the sixteen schools visited were written up for either not completing the final report section of the fundraiser form or not completing it accurately.
- Six of the sixteen schools visited had findings related to the approval and/or final section of the fundraiser form not being reviewed and signed by the principal.
- Eight of the sixteen schools visited were written up for either not completing the fundraiser form at all or not completing it accurately.

Cause and Effect: School personnel were not following the School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board. Failure to follow the manual could result in loss of assets or improper recording of transactions.

Recommendation: We recommend that all of the schools follow the revised Policies and Procedures Manual as it relates to the following:

1) Proper supporting documentation should be maintained for all disbursements.

2) When receiving an item, the person receiving the item should sign the invoice or packing slip.

3) All disbursements should have prior approval before making the purchase.

4) Concession inventory and reconciliation forms should be properly completed, including the signature of the principal, and maintained on file.

5) All teacher daily deposit slips should have the students' names and be initialed by the students when money is collected and signed and dated by the teacher, coach, or sponsor.

6) All deposits should be made in a timely manner.

7) Fundraiser forms should be completed properly and approved by the principal prior to the fundraiser, and supporting documentation should be retained.

Management's response: See Management's Corrective Action Plan.

Finding 2017-006: Inadequate Controls and Improper Documentation over School Fundraiser

Prior Year Finding No.: Finding 2016-006.

Criteria: All monies received and paid out relating to schools or their activities should be properly documented to assure that the funds are spent on proper school activities. All fundraisers should be done with the objective of making money for a school activity.

Condition and Context: A summer sports camp was conducted as a fundraiser at Pineville High School during the summer months when school was not in session. Campers that attend pay a daily or weekly fee and have the option of paying a daily fee for canteen. The money taken in is used to pay the coaches and students that work at the camp for the summer and for the supplies needed for the camp as well as other camp expenses. This excludes lunch costs as it is provided through the Summer Food Service Program for Children, a federal program operated through the Rapides Parish School Board. Any monies received are supposed to be turned into the school and deposited into the school activity account. All disbursements are supposed to be paid out of the school activity account. For the summer of 2016, no records were kept by the camp for number of campers each week or amounts received for camp fees verses canteen monies. No records were kept on the canteen. We were informed that the records were discarded after the summer ended, which is a violation of Rapides Parish School Board Policy DIE, Records Retention. Only checks were turned into the school for deposit; no actual cash was deposited into the school activity fund account for the camp during the entire summer camp for 2016. The net amount made on the summer camp according to the school activity account was $761. Also, the required forms as explained in the School Activities Manual related to fundraisers were not completed. The sports camp at Pineville High School was discontinued after the summer of 2016.

Cause and Effect: School personnel were not following the School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board. Failure to follow the manual could result in loss of assets or improper recording of transactions.

Recommendation: We recommend that all records relating to the summer camp and any other fundraiser be kept by appropriate school personnel as stipulated in Rapides Parish School Board Policy DIE, Records Retention. Records such as the students' names, each day attended, workers' job functions, allocation of monies received for registration fees, attendance fees, and canteen should be maintained. Deposits should be turned in daily. All amounts received whether in cash or checks should be turned into the school. In order to avoid possible theft of school funds, we also recommend that all policies and procedures in the Rapides Parish School Board Policies and Procedures Manual be followed for all funds relating to this activity in the future.

Management's response: See Management's Corrective Action Plan.

Finding 2017-007: Segregation of Duties

Criteria: A good system of internal control provides for a proper segregation of the accounting functions. Segregation, to the extent possible, can and should be implemented to reduce the risk of errors or fraud.

Condition and Context: Accounting personnel have the ability to create a vendor in the accounting system and print a check on blank check stock with the required signatures. A different employee is responsible for mailing these checks once prepared, but the employee preparing the check has the opportunity to remove the check from the printer before it is mailed. Under existing procedures, there is an increased risk of errors or fraud.

Cause and Effect: The Rapides Parish School Board did not have a procedure in place that adequately segregated accounting functions over the disbursement process. Without proper segregation of duties, there is an increased risk of errors or fraud.

Recommendation: We recommend that vendors only be added to the accounting system by an individual with no check preparation responsibilities. In addition, we recommend the employee mailing the check remove the check batch from the printer, maintain a log of beginning and ending check numbers in that batch, reconcile the beginning check number to the ending check number from the previous batch, and account for the sequential numbering of the current batch.

Management's response: See Management's Corrective Action Plan.

W. Keith Breazeale, District G
President

P.O. Box 1230
Alexandria, Louisiana 71309-1230
318-487-0888 • FAX 318-449-3167

Mr. Nason "Tony" Authement
Superintendent

The Rapides Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 2017.

Independent Public Accounting Firm: Payne, Moore & Herrington, LLP
P.O. Box 13200
Alexandria, LA 71315-3200

Audit Period: July 01, 2016 - June 30, 2017

Finding 2017-001: Inadequate Control of School Activity Funds for Schools Visited in the 2016-2017 School Year

Condition: Three schools were tested for their compliance with the School Activity Funds -Policies and Procedures Manual for the fiscal year ended June 30, 2017. All three of the schools were found to be noncompliant with some of the School Board's policies and procedures. The noncompliant schools were Paradise Elementary School, Caroline Dorman Junior High School, and Tioga High School.

Recommendation: The School Activity Funds - Policies and Procedures Manual was revised for the 2014-2015 school year and it is recommended that all schools should follow the revised manual. All schools should be mandated to follow the policies and procedures as it relates to proper supporting documentation, prior approval for disbursements and purchase orders, payment of sales tax, bank statement reconciliations, game ticket reconciliations, canteen/concession inventories, and fundraiser forms.

Corrective action planned: The Finance Department will continue to conduct refresher meetings to emphasize the procedures as outlined in the School Activity Fund Manual and the importance of following these Board approved procedures. In addition, the Administration will conduct a meeting with the principal and secretary for Paradise Elementary, Caroline Dorman Junior High School, and Tioga High School to review the findings and discuss a plan to correct these findings and prevent future findings.

Anticipated completion date: A meeting with administration of the three schools will be held prior to February 1, 2018.

Finding 2017-002: Inadequate Control of School Activity Funds for Schools Visited in the 2015-2016 School Year

Condition: Pineville High School was tested for their compliance with the School Activity Funds-Procedure Manual for the fiscal year ended June 30, 2016. This school remains noncompliant with some of the School Board policies and procedures for the fiscal year end June 30, 2017. Two of the eight items cited in the 2015-2016 external audit have not been corrected.

Wilton Barrios, Jr., District A • Steve Berry, District B • Gerald R. Crooks, District C • Willard B. McCall, District D
Dr. Stephen Chapman, District E • John Allen, District F • Darrell Rodriguez, District H • Sandra Franklin, District I

Rapides Parish Schools

W. Keith Breazeale, District G
President

P.O. Box 1230
Alexandria, Louisiana 71309-1230
318-487-0888 • FAX 318-449-3167

Mr. Nason "Tony" Authement
Superintendent

Recommendation: All schools should follow the revised School Activity Funds Procedures Manual as it relates to proper supporting documentation and game ticket reconciliations.

Corrective action planned: Administration will conduct a meeting with the principal and secretary of Pineville High School to review the two issues that remain unresolved and emphasize the compliance with the Board approved procedures.

Anticipated completion date: A meeting with administration of Pineville High School will be completed by February 1, 2018.

Finding 2017-003: Inadequate Control of School Activity Funds for Schools Visited in the 2014-2015 School Year

Condition: Pineville High School was tested for their compliance with the School Activity Funds-Procedure Manual for the fiscal year ended June 30, 2015. This school remains noncompliant with some of the School Board policies and procedures for the fiscal year end June 30, 2017. Three of the fourteen items cited in the 2014-2015 external audit have not been corrected.

Recommendation: All schools should follow the revised School Activity Funds Procedures Manual. All teacher daily deposit slips should be initialed by the student when money is collected and signed and dated by the teacher, coach, or sponsor.

Corrective action planned: Administration will conduct a meeting with the principal and secretary of Pineville High School to review the one issue that remains unresolved and emphasize the compliance with the Board approved procedures.

Anticipated completion date: A meeting with administration of Pineville High School will be completed by February 1, 2018.

Finding 2017-004: Inadequate Control of School Activity Funds for Schools Visited in the 2013-2014 School Year

Condition: Three schools were tested for their compliance with the School Activity Funds-Procedure Manual for the fiscal year ended June 30, 2014. Bolton High School and Tioga Junior High School remain noncompliant with some of the School Board policies and procedures for the fiscal year ended June 30, 2017.

Recommendation: All schools should follow the revised School Activity Funds Procedures Manual. All schools should be mandated to follow the policies and procedures as it relates to teacher daily deposit slips, fundraisers, and canteen/concession inventories.

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Dr. Stephen Chapman, District E • John Allen, District F • Darrell Rodriguez, District H • Sandra Franklin, District I

Rapides Parish Schools

W. Keith Breazeale, District G
President

P.O. Box 1230
Alexandria, Louisiana 71309-1230
318-487-0888 • FAX 318-449-3167

Mr. Nason "Tony" Authement
Superintendent

Corrective action planned: Administration will conduct a meeting with the principal and secretary of Bolton High School and Tioga Junior High School to review the issues that remain unresolved and emphasize the compliance with the Board approved procedures.

Anticipated completion date: A meeting with administration of Bolton High School and Tioga Junior High School will be completed by February 1, 2018.

Finding 2017-005: Inadequate Control of School Activity Funds for All Schools Audited in the 2016-2017 School Year by the Internal School Auditor

Condition: Each year, the School Board's internal school auditor tests several schools for their compliance with the School Activity Funds Procedures Manual. The items that were found to be noncompliant and consistently noted at all schools are invoices did not have the signature of the person receiving the item, purchase orders were not completed prior to the purchase being made, daily deposit slips for canteen were not completed or were completed incorrectly, canteen/concession stand inventory forms were not signed by the principal, disbursements did not have proper supporting documentation, teacher daily deposit slips were not completed with required dates, names, initials, or signatures, deposits were not being made timely, and fundraiser forms were not completed or not completed accurately.

Recommendation: All schools should follow the revised School Activity Funds Procedures Manual. All schools should be mandated to follow the policies and procedures as it relates to teacher daily deposit slips, disbursements, daily deposits of school funds, prior approval of purchases, canteen/concession and fundraising forms.

Corrective action planned: Administration will stress to school principals and secretaries the importance of following the procedures as outlined and approved by the Board in the School Activity Funds Procedures Manual. Administration will stress that these procedures are mandatory and not optional, and deviations from these procedures are sent to the Superintendent for possible disciplinary action.

Anticipated completion date: A meeting with administration of all schools will be completed by February 1, 2018.

Finding 2017-006: Inadequate Controls and Improper Documentation over School Fundraiser

Condition: A summer sports camp was held at Pineville High School as a fundraiser during the summer months of 2016 while school was not in session. No records were kept with regards to camp attendees, monies received for attendance, and monies received for canteen; no canteen inventory forms were completed; and fundraiser forms were not completed. All records for camp were discarded after the summer ended.

Rapides Parish Schools

W. Keith Breazeale, District G
President

P.O. Box 1230
Alexandria, Louisiana 71309-1230
318-487-0888 • FAX 318-449-3167

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Superintendent

Recommendation: All records relating to the summer camp and any other fundraiser be kept by appropriate school personnel. Deposits should be turned in and deposited daily. All policies and procedures in the Rapides Parish School Board School Activity Funds Manual should be followed for all funds relating to this activity in the future.

Corrective action planned: The sports camp was not held at Pineville High School for the summer of 2017. In the event that other schools inquire about conducting a sports camp as a fundraiser, Administration will meet with the administration of the school to review procedures in the School Activity Funds Procedures Manual in relation to the operation of a sports camp.

Anticipated completion date: Sports camp at Pineville High school was discontinued beginning with May 2017.

Finding 2017-007: Segregation of Duties

Condition: Accounting personnel have the ability to create a vendor in the accounting system and print a check on blank check stock with the required signatures. Under existing procedures, there is an increased risk of errors or fraud.

Recommendation: We recommend that vendors be added to the accounting system by an individual with no check preparation responsibilities.

Corrective action planned: Breach of segregation of duties in the accounting department was a result of a reduction in force and the conversion to a new financial software package over seven years ago. As a result of this finding, the duties of some of the Finance Department staff has been reassigned to establish segregation of duties with regards to the check preparation and writing process. The addition of new vendors to the accounting system is now limited to one staff member without check preparation responsibilities, and once checks are written a staff member without check preparation responsibilities will remove checks from the printer, verify and log beginning and ending check numbers, prepare checks for mailing, and deliver to the mailroom.

Anticipated completion date: Finance Department staff members have been reassigned effective December 14, 2017.

Respectfully submitted,

Elizabeth A. Domite

Elizabeth A. Domite, CPA, CGMA, CLSBA, CGFO
Finance Director

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W. Keith Breazeale, District G
President

P.O. Box 1230
Alexandria, Louisiana 71309-1230
318-487-0888 • FAX 318-449-3167

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Management's Summary of Prior Year Audit Findings

Finding 2016-001: Inadequate Control of School Activity Funds for Schools Visited in the 2015-2016 School Year

Summary: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

The following school tested for internal controls was found to be noncompliant of the School Board's policies and procedures: Arthur Smith Middle Magnet School and Pineville High School.

Status: Resolved for Arthur Smith Middle Magnet School and partially resolved for Pineville High School. See Finding 2017-002.

Finding 2016-002: Inadequate Control of School Activity Funds for Schools Visited in the 2014-2015 School Year

Summary: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

The following schools tested for internal controls were found to be noncompliant of the School Board's policies and procedures: Pineville High School.

Status: Partially resolved for this school. See Finding 2017-003.

Finding 2016-003: Inadequate Control of School Activity Funds for Schools Visited in the 2013-2014 School Year

Summary: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

The following schools tested for internal controls were found to be noncompliant of the School Board's policies and procedures: Tioga Junior High School and Bolton High.

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Status: Partially resolved for these schools. See Finding 2017-004.

Finding 2016-004: Inadequate Control of School Activity Funds for Schools Visited in the 2012-2013 School Year

Summary: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

The following schools tested for internal controls were found to be noncompliant of the School Board's policies and procedures: Alma Redwine Elementary School and Bolton High.

Status: Resolved.

Finding 2016-005: Inadequate Control of School Activity Funds for All Schools Audited in the 2015-2016 School Year by the Internal School Auditor

Summary: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

Status: Partially resolved. See Finding 2017-005.

Finding 2016-006: Inadequate Controls and Improper Documentation over School Fundraiser

Summary: All monies received and paid out relating to schools or their activities should be properly documented to assure that the funds are spent on proper school activities. All fundraisers should be done with the objective of making money for a school activity.

Status: Partially resolved. See Finding 2017-006.

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Rapides Parish School Board

Statewide Agreed-Upon Procedures Report

Alexandria, Louisiana

June 30, 2017

PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS
Established 1945

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Rapides Parish School Board
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by Rapides Parish School Board (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2016 through June 30, 2017. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

Written Policies and Procedures

1. **Procedure:** Obtain the Entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the Entity does not have any written policies and procedures), as applicable:

   a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

   b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

   c) ***Disbursements***, including processing, reviewing, and approving.

   d) ***Receipts***, including receiving, recording, and preparing deposits.

   e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

REBECCA B. MORRIS, C.P.A.
MICHAEL A. JUNEAU, C.P.A.
CINDY L. HUMPHRIES, C.P.A.
DEBORAH R. DUNN, C.P.A.
REBECCA G. NATION, C.P.A.
EVELYN T. RENFROW, C.P.A.

1419 METRO DRIVE • P.O. BOX 13280
ALEXANDRIA, LA 71315-3280
PH: (318) 443-1893 • FAX: (318) 443-2515

To the Rapides Parish School Board
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f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

g) ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage.

h) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

j) ***Debt Service***, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Results: The Entity does not have formal written policies and procedures for receipts or credit cards. The written policies and procedures for: purchasing does not address how vendors are added to the vendor list; disbursements does not address processing; payroll/personnel does not address payroll processing; contracting does not address the standard terms and conditions, legal review, or the monitoring process; and ethics does not address prohibitions as defined in Louisiana Revised Statutes 42:1111, 42:1113-1114, and 42:1117-1118, system to monitor possible ethics violations, and requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

Management's Response: Management will prepare formal written policies and procedures to address noted deficiencies regarding addition of vendors, disbursement processing, payroll processing, contracting term and conditions, contract legal review, contract monitoring and ethics prohibitions and attestation.

Board (or Finance Committee, if applicable)

2. Procedure: Obtain and review the board/committee minutes for the fiscal period, and:

a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the Entity's prior audit (GAAP-basis).

   1. If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.

c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

Results: Minutes did not reference or include monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the Entity's prior audit.

Management's Response: Management will have a standing item on Finance Committee to present an update of budget to actual expenditures for the General Fund and other identified major funds.

Bank Reconciliations

3. **Procedure:** Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

   Results: No exceptions noted.

4. **Procedure:** Using the listing provided by management, select all of the Entity's bank accounts [if five (5) accounts or less] or one-third of the bank accounts on a three year rotating basis [if more than five (5) accounts]. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity fund accounts may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

   a) Bank reconciliations have been prepared;

   b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and

c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than six (6) months as of the end of the fiscal period.

Results: We noted the following exceptions:

a) Of the six hundred forty-two (642) bank reconciliations tested, two hundred sixty-six (266) had no evidence that a member of management or a board member had reviewed the bank reconciliation. In addition, one hundred sixty (160) bank reconciliations showed evidence of being reviewed but no indication as to who performed the review.

b) Of the two hundred sixty-four (264) bank reconciliations with reconciling items that have been outstanding for more than six months, there is no indication that management has researched these outstanding reconciling items on two hundred thirty-seven (237) bank reconciliations.

Management's Response: Management will segregate duties with the Internal Auditor reviewing and signing all bank reconciliations prepared by the Level 2 Accountant, and the Level 2 Accountant will review and sign all bank reconciliations prepared by food service cafeteria managers.

Collections

5. **Procedure:** Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

   Results: No exceptions noted.

6. **Procedure:** Using the listing provided by management, select all of the Entity's cash collection locations [if five (5) locations or less] or one-third of the collection locations on a three year rotating basis [if more than five (5) locations]. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity funds may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* **For each cash collection location selected**:

   a) Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

b) Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the Entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:

1. Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.

2. Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

Results: We noted ninety-two (92) of the five hundred eighty-one (581) collections tested were not deposited within one day of collection. The number of days from receipt to deposit for each difference are as follows: forty-three (43) collections were deposited two days from receipt; twenty-three (23) collections were deposited three days from receipt; ten (10) collections were deposited four days from receipt; fifteen (15) collections were deposited five days from receipt; and one (1) collection was deposited six days from receipt. We also noted twenty-eight (28) of the five hundred eight-one (581) collections tested did not have adequate written documentation to support the collection.

Management's Response: Management will prepare and provide written detail for adequate documentation for collections and provide this written detail to all principals and school secretaries. Management will review with principals and school secretaries the requirements stated in the school activity funds procedures manual regarding the timeliness of deposits of funds collected.

7. **Procedure:** Obtain existing written documentation (e.g. policy manual, written procedure) and report whether the Entity has a process specifically defined (identified as such by the Entity) to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation) by a person who is not responsible for collections.

To the Rapides Parish School Board
and the Louisiana Legislative Auditor

Results: The Entity does not have formal written policies and procedures for determining the completeness of all collections for each revenue source by a person who is not responsible for those collections.

Management's Response: Management will prepare formal written policies and procedures to address noted deficiencies regarding the completeness of all collections by a person not responsible for collections.

Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)

8. **Procedure:** Obtain a listing of Entity disbursements from management or, alternately, obtain the general ledger and sort/filter for Entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

   Results: No exceptions noted.

9. **Procedure:** Using the disbursement population from #8 above, randomly select twenty-five (25) disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the Entity had less than twenty-five (25) transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:

   a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

   b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

   c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; (2) a receiving report showing receipt of goods purchased, or electronic equivalent; and (3) an approved invoice.

   Results: Of the twenty-five (25) transactions tested, one (1) purchase order was dated after the invoice date.

   Management's Response: Management will continue to monitor purchases and will not approve a purchase without proper prior approval and issuance of a purchase order.

To the Rapides Parish School Board
and the Louisiana Legislative Auditor

10. **Procedure:** Using Entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the Entity's purchasing/disbursement system.

    Results: The Entity does not have formal written policies and procedures regarding who is responsible for adding vendors to the purchasing/disbursement system.

    Management's Response: Management will restrict the adding of vendors to the accounts payable system, and any staff member responsible for processing checks cannot add vendors. Management will prepare formal written procedures for this plan.

11. **Procedure:** Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

    Results: The Entity does not have formal written policies and procedures stating that persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating purchases.

    Management's Response: Management will implement a plan of segregation of duties and prepare formal written procedures for this plan.

12. **Procedure:** Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

    Results: We noted that checks are electronically printed on blank check stock, and signatures are automatically adhered to the printed checks by the check processing software. Therefore, there is no control in place segregating the duties of printing and signing checks.

    Management's Response: Management will reassign duties of finance staff members to restrict the person printing the checks from mailing or handling the checks after they are printed. In addition, keys to the check printer will be maintained in a secure place to prevent anyone from printing checks without authority.

To the Rapides Parish School Board
and the Louisiana Legislative Auditor

13. **Procedure:** If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

    Results: As noted above, signatures are printed on the checks as they are prepared through the accounting software. As a mitigating control, the person preparing the check does not mail the check. However, there is no procedure in place to reconcile the beginning and ending number of the check batch to ensure only authorized checks are processed.

    Management's Response: Management will implement a written procedure to capture and reconcile check numbers after check batch processing.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

14. **Procedure:** Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

    Results: No exceptions noted.

15. **Procedure:** Using the listing prepared by management, randomly select ten (10) cards [or at least one-third of the cards if the entity has less than ten (10) cards] that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

    Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

    a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.)]

    b) Report whether finance charges and/or late fees were assessed on the selected statements.

To the Rapides Parish School Board
and the Louisiana Legislative Auditor

Results: No exceptions noted.

16. **Procedure:** Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the ten (10) cards selected [i.e. each of the ten (10) cards should have one (1) month of transactions subject to testing].

    a) For each transaction, report whether the transaction is supported by:

        1. An original itemized receipt (i.e., identifies precisely what was purchased).

        2. Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.

        3. Other documentation that may be required by written policy (e.g., purchase order, written authorization.)

    b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

    c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

    Results: No exceptions noted.

Travel and Expense Reimbursement

17. **Procedure:** Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

    Results: No exceptions noted.

18. **Procedure:** Obtain the Entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration (www.gsa.gov) and report any amounts that exceed GSA rates.

To the Rapides Parish School Board
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Results: No exceptions noted.

19. Procedure: Using the listing or general ledger from #17 above, select the three (3) persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three (3) travel expenses selected:

a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the Entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.

b) Report whether each expense is supported by:

1. An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]

2. Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).

3. Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

c) Compare the Entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: No exceptions noted.

To the Rapides Parish School Board
and the Louisiana Legislative Auditor

Contracts

20. **Procedure:** Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

    Results: No exceptions noted.

21. **Procedure:** Using the listing above, select the five (5) contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

    a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.

    b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:

        1. If yes, obtain/compare supporting contract documentation to legal requirements and report whether the Entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)

        2. If no, obtain supporting contract documentation and report whether the Entity solicited quotes as a best practice.

    c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

    d) Select the largest payment from each of the five (5) contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.

    e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

    Results: No exceptions noted.

To the Rapides Parish School Board
and the Louisiana Legislative Auditor

Payroll and Personnel

22. **Procedure:** Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five (5) employees/officials, obtain their personnel files, and:

    a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.

    b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

    Results: No exceptions noted.

23. **Procedure:** Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select twenty-five (25) employees/officials (or randomly select one-third of employees/officials if the Entity had less than twenty-five (25) employees during the fiscal period), and:

    a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

    b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.

    c) Report whether there is written documentation that the Entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

    Results: No exceptions noted.

To the Rapides Parish School Board
and the Louisiana Legislative Auditor

24. **Procedure:** Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two (2) largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two (2) employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

    Results: No exceptions noted.

25. **Procedure:** Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

    Results: No exceptions noted.

Ethics

26. **Procedure:** Using the five (5) randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required ethics training was completed.

    Results: No exceptions noted.

27. **Procedure:** Inquire of management whether any alleged ethics violations were reported to the Entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the Entity's ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

    Results: No exceptions noted.

Debt Service

28. **Procedure:** If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.

    Results: No exceptions noted.

To the Rapides Parish School Board
and the Louisiana Legislative Auditor

29. **Procedure:** If the Entity had outstanding debt during the fiscal period, obtain supporting documentation from the Entity and report whether the Entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

    Results: No exceptions noted.

30. **Procedure:** If the Entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

    Results: No exceptions noted.

Other

31. **Procedure:** Inquire of management whether the Entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the Entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the Entity is domiciled.

    Results: No exceptions noted.

32. **Procedure:** Observe and report whether the Entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at www.lla.la.gov/hotline) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

    Results: No exceptions noted.

33. **Procedure:** If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

    Results: No exceptions noted.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

PAYNE, MOORE & HERRINGTON, LLP

To the Rapides Parish School Board
and the Louisiana Legislative Auditor

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Payne, Moore & Herrington, LLP

Payne, Moore & Herrington, LLP
Alexandria, Louisiana

December 13, 2017

Rapides Parish School Board

Agreed-Upon Procedures Report
on School Board Performance Measures

June 30, 2017

Rapides Parish School Board

June 30, 2017

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS
Established 1945

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Rapides Parish School Board,
the Louisiana Department of Education,
and the Louisiana Legislative Auditor
Alexandria, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Rapides Parish School Board (RPSB), the Louisiana Department of Education, and the Louisiana Legislative Auditor (the specified parties), on the performance and statistical data accompanying the annual financial statements of the Rapides Parish School Board for the fiscal year ended June 30, 2017, and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin 741, in compliance with Louisiana Revised Statute 24:514 I. Management of the Rapides Parish School Board is responsible for its performance and statistical data. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

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

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

   - Total General Fund Instructional Expenditures,
   - Total General Fund Equipment Expenditures,
   - Total Local Taxation Revenue,
   - Total Local Earnings on Investment in Real Property,
   - Total State Revenue in Lieu of Taxes,
   - Nonpublic Textbook Revenue, and
   - Nonpublic Transportation Revenue.

REBECCA B. MORRIS, C.P.A.
MICHAEL A. JUNEAU, C.P.A.
CINDY L. HUMPHRIES, C.P.A.
DEBORAH R. DUNN, C.P.A.
REBECCA G. NATION, C.P.A.
EVELYN T. RENFROW, C.P.A.

1419 METRO DRIVE • P.O. BOX 13200
ALEXANDRIA, LA 71315-3200
PH: (318) 443-1993 • FAX: (318) 443-2515

PAYNE, MOORE & HERRINGTON, LLP

To the Rapides Parish School Board,
the Louisiana Department of Education,
and the Louisiana Legislative Auditor
Alexandria, Louisiana

The following difference was noted:

One amount was classified in a different expenditure account on the AFR when compared to the state definitions for performance measures. The following expenditure was reported as detailed below:

Account:	Amount	Account per RPSB Annual Financial Report	Proper Account per Definition for Performance Measures
Regular Program Furniture and Fixtures	$ 56,000	Regular Program Other Property	General Fund Instructional Equipment

Per the RPSB Annual Financial Report, the account in the general fund with a function code of 1100 with object code 730 is reporting $56,000 less than their general ledger states. This account structure is reported as General Fund Instructional Equipment by the state definitions for performance measures. On the contrary, the account in the general fund with a function code of 1100 with object code 700 is reporting $56,000 more than their general ledger states. This account structure is not required to be reported according to the state definitions for performance measures.

Education Levels of Public School Staff (Schedule 2)

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to the School Board supporting payroll records as of October 1, 2016.

   Included on Schedule 2 are forty-eight vacancies on October 1, 2016, where permanent teacher positions had not yet been filled.

   No differences were noted.

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

   No differences were noted.

To the Rapides Parish School Board,
the Louisiana Department of Education,
and the Louisiana Legislative Auditor
Alexandria, Louisiana

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2016, and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

   No differences 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 the list to the schools and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

   No differences were noted.

Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers (Schedule 4)

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2016, and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

   Included on Schedule are forty-eight vacancies on October 1, 2016, where permanent teacher positions had not yet been filled.

   No differences were noted.

Public School Staff Data: Average Salaries (Schedule 5)

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

   No differences were noted.

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

   No differences were noted.

PAYNE, MOORE & HERRINGTON, LLP

To the Rapides Parish School Board,
the Louisiana Department of Education,
and the Louisiana Legislative Auditor
Alexandria, Louisiana

Class Size Characteristics (Schedule 6)

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1, 2016, roll books for those classes and determined if the class was properly classified on the schedule.

   All classes in the sample tested above were properly classified. However, two high school classes were over the maximum enrollment limit for grades 4-12 (33 students).

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 Rapides Parish School Board.

    No differences were noted.

Graduation Exit Examination (GEE) (Schedule 8)

11. The Graduation Examination (GEE) is no longer administered. This schedule is no longer applicable.

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 Rapides Parish School Board.

    No differences were noted.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the performance and statistical data. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

PAYNE, MOORE & HERRINGTON, LLP

To the Rapides Parish School Board,
the Louisiana Department of Education,
and the Louisiana Legislative Auditor
Alexandria, Louisiana

The purpose of this report is solely to describe the scope of testing performed on the performance and statistical data accompanying the annual financial statements of the Rapides Parish School Board, as required by Louisiana Revised Statute 24:514.1, and the results of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Payne, Moore + Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

December 13, 2017

Rapides Parish School Board
Alexandria, Louisiana
Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)
As of and for the Year Ended June 30, 2017

Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

Schedule 2 - Education Levels of Public School Staff

This schedule includes the certified and uncertified number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principals with less than a Bachelor's; Master's; Master's + 30; Specialist in Education; and Ph. D or Ed. D degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 3 - Number and Type of Public Schools

This schedule includes the number of elementary, middle/junior high, secondary, and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 4 - Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 5 - Public School Staff Data: Average Salaries

This schedule includes average classroom teacher's salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 6 - Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 7 - Louisiana Educational Assessment Program (LEAP)

This schedule represents student performance testing data and includes summary scores by district for grades 3, 4, 5, 6, 7 and 8 in each category tested. Scores are reported as Advanced, Mastery, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

Schedule 8 - Graduation Exit Examination (GEE)

The Graduation Exit Examination (GEE) is no longer administered. This schedule is no longer applicable.

Schedule 9 - *i*LEAP Tests

This schedule represents student performance testing data and includes a summary score for grades 3, 4, 5, 6, 7, and 8 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes three years of data.

Rapides Parish School Board
Alexandria, Louisiana
General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2017

Schedule 1

	Column A	Column B
General Fund Instructional and Equipment Expenditures		
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	$ 75,556,933	
Other Instructional Staff Activities	6,845,159	
Instructional Staff Employee Benefits	41,929,071	
Purchased Professional and Technical Services	167,920	
Instructional Materials and Supplies	1,471,813	
Instructional Equipment	-	
Total Teacher and Student Interaction Activities		$ 125,970,896
Other Instructional Activities		657,763
Pupil Support Services	9,477,807	
Less: Equipment for Pupil Support Services	-	
Net Pupil Support Services		9,477,807
Instructional Staff Services	5,667,019	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services		5,667,019
School Administration	14,645,531	
Less: Equipment for School Administration	-	
Net School Administration		14,645,531
Total General Fund Instructional Expenditures (Total of Column B)		$ 156,419,016
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		$ -
Certain Local Revenue Sources		
Local Taxation Revenue:		
Constitutional Ad Valorem Taxes		$ 3,871,166
Renewable Ad Valorem Tax		25,574,590
Debt Service Ad Valorem Tax		9,157,045
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		960,159
Sales and Use Taxes		51,281,146
Total Local Taxation Revenue		$ 90,844,106
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		$ -
Earnings from Other Real Property		-
Total Local Earnings on Investment in Real Property		$ -
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		$ 128,049
Revenue Sharing - Other Taxes		756,585
Revenue Sharing - Excess Portion		-
Other Revenue in Lieu of Taxes		-
Total State Revenue in Lieu of Taxes		$ 884,634
Nonpublic Textbook Revenue		$ 54,582
Nonpublic Transportation Revenue		$ -

Rapides Parish School Board
Alexandria, Louisiana
Education Levels of Public School Staff
As of October 1, 2016

Schedule 2

	Full-Time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
Category	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
Less than a Bachelor's Degree	-	- %	48	69.56 %	-	- %	-	- %
Bachelor's Degree	1,150	72.37	18	26.09	2	1.83	-	-
Master's Degree	382	24.04	3	4.35	76	69.72	-	-
Master's Degree + 30	46	2.89	-	-	21	19.27	-	-
Specialist in Education	7	0.44	-	-	5	4.59	-	-
Ph. D or Ed. D	4	0.26	-	-	5	4.59	-	-
Total	1,589	100.00 %	69	100.00 %	109	100.00 %	-	- %

Rapides Parish School Board
Alexandria, Louisiana
Number and Type of Public Schools
For the Year Ended June 30, 2017

Schedule 3

Type	Number
Elementary	30
Middle/Jr. High	5
Secondary	7
Combination	5
Total	47

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

Rapides Parish School Board
Alexandria, Louisiana
Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers
As of October 1, 2016

Schedule 4

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	-	-	8	12	13	12	15	60
Principals	-	-	1	6	9	12	21	49
Classroom Teachers	199	175	469	197	238	172	208	1,658
Total	199	175	478	215	260	196	244	1,767

Rapides Parish School Board
Alexandria, Louisiana
Public School Staff Data: Average Salaries
For the Year Ended June 30, 2017

Schedule 5

	All Classroom Teachers	Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions
Average Classroom Teachers Salary Including Extra Compensation	$ 52,056	$ 53,443
Average Classroom Teachers Salary Excluding Extra Compensation	$ 47,458	$ 48,723
Number of Teacher Full-Time Equivalents (FTE's) used in Computation of Average Salaries	1,695	1,651

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

Rapides Parish School Board
Alexandria, Louisiana
Class Size Characteristics
As of October 1, 2016

Schedule 6

	Class Size Range							
	1-20		21-26		27-33		34+	
School Type	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**
Elementary	60.20 %	1,773	36.60 %	1,078	3.12 %	92	0.07 %	2
Elementary Activity Classes	57.07	1,118	38.74	759	3.57	70	0.61	12
Middle/Jr. High	51.57	542	29.40	309	18.93	199	0.10	1
Middle/Jr. High Activity Classes	35.00	49	15.00	21	25.00	35	25.00	35
High	60.55	1,598	21.79	575	17.47	461	0.19	5
High Activity Classes	70.59	564	18.52	148	4.51	36	6.38	51
Combination	76.00	662	21.35	186	2.53	22	0.11	1
Combination Activity Classes	73.96	301	19.90	81	4.67	19	1.47	6

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

Rapides Parish School Board
Alexandria, Louisiana
Louisiana Educational Assessment Program (LEAP)
For the Years Ended June 30, 2015 - 2017

Schedule 7
(Continued)

District Achievement Level Results	English Language Arts			Mathematics		
	2017	2016	2015	2017	2016	2015
Grade 3 Students	**Percent**	**Percent**	**Percent**	**Percent**	**Percent**	**Percent**
Advanced	4 %	1 %	1 %	6 %	7 %	4 %
Mastery	38	31	34	35	36	29
Basic	23	22	24	26	28	33
Approaching Basic	20	21	20	21	20	23
Unsatisfactory	15	24	19	13	10	11
Total	100 %	100 %	100 %	100 %	100 %	100 %

District Achievement Level Results	English Language Arts			Mathematics		
	2017	2016	2015	2017	2016	2015
Grade 4 Students	**Percent**	**Percent**	**Percent**	**Percent**	**Percent**	**Percent**
Advanced	5 %	6 %	3 %	3 %	4 %	1 %
Mastery	37	34	34	34	33	30
Basic	30	27	33	29	32	33
Approaching Basic	17	23	20	26	25	28
Unsatisfactory	11	10	10	8	6	8
Total	100 %	100 %	100 %	100 %	100 %	100 %

District Achievement Level Results	English Language Arts			Mathematics		
	2017	2016	2015	2017	2016	2015
Grade 5 Students	**Percent**	**Percent**	**Percent**	**Percent**	**Percent**	**Percent**
Advanced	4 %	3 %	1 %	3 %	5 %	2 %
Mastery	37	32	28	29	28	20
Basic	31	32	28	33	34	31
Approaching Basic	17	22	30	24	25	36
Unsatisfactory	11	11	13	10	8	11
Total	100 %	100 %	100 %	100 %	100 %	100 %

District Achievement Level Results	English Language Arts			Mathematics		
	2017	2016	2015	2017	2016	2015
Grade 6 Students	**Percent**	**Percent**	**Percent**	**Percent**	**Percent**	**Percent**
Advanced	5 %	5 %	3 %	3 %	3 %	3 %
Mastery	28	30	32	27	22	22
Basic	30	33	35	28	31	32
Approaching Basic	27	23	21	31	31	33
Unsatisfactory	10	9	9	10	13	10
Total	100 %	100 %	100 %	100 %	100 %	100 %

Note: The total percent of students may not equal one hundred percent (100%) due to rounding.

Rapides Parish School Board
Alexandria, Louisiana
Louisiana Educational Assessment Program (LEAP)
For the Years Ended June 30, 2015 - 2017

Schedule 7
(Concluded)

District Achievement Level Results	English Language Arts			Mathematics		
	2017	2016	2015	2017	2016	2015
Grade 7 Students	**Percent**	**Percent**	**Percent**	**Percent**	**Percent**	**Percent**
Advanced	11 %	10 %	4 %	2 %	2 %	1 %
Mastery	28	29	26	21	24	19
Basic	25	29	32	34	33	35
Approaching Basic	21	20	24	30	31	31
Unsatisfactory	16	12	13	13	10	14
Total	100 %	100 %	100 %	100 %	100 %	100 %

District Achievement Level Results	English Language Arts			Mathematics		
	2017	2016	2015	2017	2016	2015
Grade 8 Students	**Percent**	**Percent**	**Percent**	**Percent**	**Percent**	**Percent**
Advanced	12 %	8 %	4 %	2 %	4 %	3 %
Mastery	35	44	30	27	30	25
Basic	26	26	30	23	23	22
Approaching Basic	16	15	22	27	27	25
Unsatisfactory	11	6	14	20	15	25
Total	100 %	100 %	100 %	100 %	100 %	100 %

Note: The total percent of students may not equal one hundred percent (100%) due to rounding.

Rapides Parish School Board
Alexandria, Louisiana
Graduation Exit Examination (GEE)
For the Year Ended June 30, 2017

Schedule 8

N/A: GEE is no longer administered.

Rapides Parish School Board
Alexandria, Louisiana
*i*LEAP Tests
For the Years Ended June 30, 2015 - 2017

Schedule 9
(Continued)

District Achievement Level Results	Science			Social Studies		
	2017	2016	2015	2017	2016	2015
Grade 3 Students	Percent	Percent	Percent	Percent	Percent	Percent
Advanced	7 %	4 %	5 %	5 %	N/A %	3 %
Mastery	17	17	18	16	N/A	16
Basic	41	43	44	25	N/A	48
Approaching Basic	23	24	22	29	N/A	19
Unsatisfactory	14	12	10	25	N/A	14
Total	100 %	100 %	100 %	100 %	N/A %	100 %

District Achievement Level Results	Science			Social Studies		
	2017	2016	2015	2017	2016	2015
Grade 4 Students	Percent	Percent	Percent	Percent	Percent	Percent
Advanced	4 %	4 %	4 %	2 %	N/A %	3 %
Mastery	17	17	16	20	N/A	15
Basic	44	49	47	27	N/A	51
Approaching Basic	25	22	23	29	N/A	18
Unsatisfactory	10	8	9	22	N/A	13
Total	100 %	100 %	100 %	100 %	N/A %	100 %

District Achievement Level Results	Science			Social Studies		
	2017	2016	2015	2017	2016	2015
Grade 5 Students	Percent	Percent	Percent	Percent	Percent	Percent
Advanced	5 %	3 %	4 %	2 %	N/A %	6 %
Mastery	20	17	14	17	N/A	14
Basic	43	44	41	27	N/A	42
Approaching Basic	20	23	26	25	N/A	22
Unsatisfactory	12	12	15	28	N/A	16
Total	100 %	100 %	100 %	100 %	N/A %	100 %

District Achievement Level Results	Science			Social Studies		
	2017	2016	2015	2017	2016	2015
Grade 6 Students	Percent	Percent	Percent	Percent	Percent	Percent
Advanced	6 %	5 %	4 %	5 %	N/A %	9 %
Mastery	18	17	18	15	N/A	15
Basic	43	40	42	26	N/A	40
Approaching Basic	23	25	24	29	N/A	24
Unsatisfactory	10	13	12	25	N/A	13
Total	100 %	100 %	100 %	100 %	N/A %	100 %

Note: The total percent of students may not equal one hundred percent (100%) due to rounding.

Rapides Parish School Board
Alexandria, Louisiana
*i*LEAP Tests
For the Years Ended June 30, 2015 - 2017

Schedule 9
(Concluded)

District Achievement Level Results	Science			Social Studies		
	2017	2016	2015	2017	2016	2015
Grade 7 Students	Percent	Percent	Percent	Percent	Percent	Percent
Advanced	7 %	6 %	5 %	8 %	N/A %	7 %
Mastery	23	25	21	19	N/A	20
Basic	32	35	38	23	N/A	41
Approaching Basic	22	22	24	19	N/A	21
Unsatisfactory	16	12	12	30	N/A	11
Total	100 %	100 %	100 %	100 %	N/A %	100 %

District Achievement Level Results	Science			Social Studies		
	2017	2016	2015	2017	2016	2015
Grade 8 Students	Percent	Percent	Percent	Percent	Percent	Percent
Advanced	2 %	3 %	2 %	9 %	N/A %	1 %
Mastery	17	19	15	23	N/A	12
Basic	38	40	38	23	N/A	41
Approaching Basic	26	26	27	23	N/A	25
Unsatisfactory	17	11	18	23	N/A	21
Total	100 %	100 %	100 %	100 %	N/A %	100 %

Note: The total percent of students may not equal one hundred percent (100%) due to rounding.

Rapides Parish Schools

W. Keith Breazeale, District G
President

P.O. Box 1230
Alexandria, Louisiana 71309-1230
318-487-0888 • FAX 318-449-3167

Mr. Nason "Tony" Authement
Superintendent

The Rapides Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 2017.

Independent Public Accounting Firm: Payne, Moore & Herrington, LLP
P.O. Box 13200
Alexandria, LA 71315-3200

Audit Period: July 1, 2016 - June 30, 2017

Agreed – Upon Procedures Report – Schedule 1

The accounting staff continues to monitor the coding of expenditures and revenues with the LAUGH handbook as for proper function and object codes. However, the referenced difference is a result of the Annual Financial Report coding guidelines not including the account function and object combination which is allowed per the LAUGH handbook. Per Louisiana Department of Education instructions for preparing the Annual Financial Report, any account which can be used in the general ledger under LAUGH guidelines that does not crosswalk to the Annual Financial Report must be rolled up into the next corresponding function and object account included in the Annual Financial Report. Therefore, the District's general ledger may have a more detailed breakdown for expenditures that the Annual Financial Report.

Agreed – Upon Procedures Report – Schedule 6

The Central Office will continue to monitor the size of classes at all schools in order to prevent classes from exceeding the maximum number of students. At the time that the Central Office becomes aware that a class exceeds the limit, the District will add an additional class to reduce the number of students or ask the Department of Education for a waiver of the class size maximum. However, the addition of a new class will be based on availability of funds.

Respectfully submitted,

Elizabeth A. Domite

Elizabeth A. Domite, CPA, CGMA, CLSBA, CGFO
Finance Director

Wilton Barrios, Jr., District A • Steve Berry, District B • Gerald R. Crooks, District C • Willard B. McCall, District D
Dr. Stephen Chapman, District E • John Allen, District F • Darrell Rodriguez, District H • Sandra Franklin, District I