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## INDEPENDENT AUDITORS' REPORT

Ms. Toni Hamlin, Superintendent,  
and Members of the Evangeline Parish School Board  
Ville Platte, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Evangeline Parish School Board (the School Board), as of and for the year ended June 30, 2011, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School Board's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2011, on our consideration of the School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and schedule of funding progress (page 37 - 39) 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.

The Evangeline Parish School Board has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Board's financial statements as a whole. The other supplementary information on pages 41-60 and the schedules required by state law on pages 73-90 are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards on pages 66-67 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The schedules required by state law 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.

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

Ville Platte, Louisiana  
December 15, 2011

**BASIC FINANCIAL STATEMENTS**

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Statement of Net Assets  
June 30, 2011

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets:	
Cash and interest-bearing deposits	\$ 14,327,184
Due from other governmental agencies	2,668,339
Inventory	<u>87,807</u>
Total current assets	17,083,330
Noncurrent assets:	
Capital assets, net	<u>18,492,800</u>
Total assets	<u>35,576,130</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts, salaries and other payables	6,770,441
Compensated absences payable	187,077
Deferred revenue	104,238
Interest payable	75,395
Bonds payable	<u>881,182</u>
Total current liabilities	<u>8,018,333</u>
Noncurrent liabilities:	
Compensated absences payable	1,683,691
Net OPEB obligation payable	8,270,116
Bonds payable	<u>8,113,089</u>
Total noncurrent liabilities	<u>18,066,896</u>
Total liabilities	<u>26,085,229</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	8,880,572
Restricted for debt service	350,981
Unrestricted	<u>259,348</u>
Total net assets	<u>\$ 9,490,901</u>

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Statement of Activities  
Year Ended June 30, 2011

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	
<b>Governmental activities:</b>				
<b>Instruction:</b>				
Regular programs	\$ 22,990,618	\$ -	841,293	\$(22,149,325)
Special education programs	8,886,606	-	1,435,768	(7,450,838)
Vocational education programs	1,982,703	-	163,642	(1,819,061)
Other instructional programs	480,578	-	152,531	(328,047)
Special programs	4,941,795	-	4,588,349	(353,446)
Adult and continuing education programs	83,348	-	67,350	(15,998)
<b>Support services:</b>				
Pupil support	2,383,710	-	740,514	(1,643,196)
Instructional staff support	2,583,689	-	1,981,647	(602,042)
General administration	1,242,283	-	-	(1,242,283)
School administration	3,167,485	-	-	(3,167,485)
Business services	504,650	-	-	(504,650)
Plant services	5,468,956	-	15,648	(5,453,308)
Student transportation services	4,660,388	-	-	(4,660,388)
Central services	673,438	-	240,791	(432,647)
<b>Non-instructional services:</b>				
Food services	4,068,470	415,514	2,616,180	(1,036,776)
Community services	31,933	-	-	(31,933)
Interest on long-term debt	199,484	-	-	(199,484)
<b>Total governmental activities</b>	<b>\$ 64,350,134</b>	<b>\$ 415,514</b>	<b>\$ 12,843,713</b>	<b>(51,090,907)</b>
<b>General revenues:</b>				
<b>Taxes-</b>				
Property taxes, levied for general purposes				5,248,288
Property taxes, levied for debt service				405,601
Sales and use taxes, levied for general purposes				7,312,111
<b>Grants and contributions not restricted to specific programs:</b>				
State source - Minimum Foundation Program				33,337,327
State source - PIPS				48,917
State revenue sharing				225,446
Interest and investment earnings				140,741
Miscellaneous				414,903
<b>Total general revenues</b>				<b>47,133,334</b>
				Change in net assets (3,957,573)
				Net assets - July 1, 2010 <u>13,448,474</u>
				Net assets - June 30, 2011 <u>\$ 9,490,901</u>

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

**FUND FINANCIAL STATEMENTS (FFS)**

**EVANGELINE PARISH SCHOOL BOARD**  
**Ville Platte, Louisiana**

**Balance Sheet - Governmental Funds**  
**June 30, 2011**

<b>ASSETS</b>	<b>General</b>	<b>Title I</b>	<b>Other Governmental</b>	<b>Total</b>
Cash and interest-bearing deposits	\$ 10,715,693	\$ -	\$ 3,611,491	\$ 14,327,184
Receivables -				
Due from other funds	2,310,251	-	-	2,310,251
Due from other governmental agencies	52,229	1,432,965	1,183,145	2,668,339
Inventories, at cost	-	-	87,807	87,807
<b>Total assets</b>	<b>\$ 13,078,173</b>	<b>\$ 1,432,965</b>	<b>\$ 4,882,443</b>	<b>\$ 19,393,581</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 37,167	\$ -	\$ 141,245	\$ 178,412
Contracts payable	-	-	219,450	219,450
Retainage payable	-	-	137,294	137,294
Salaries and benefits payable	5,314,330	242,044	678,911	6,235,285
Deferred revenue	104,238	-	-	104,238
Due to other funds	-	1,190,921	1,119,330	2,310,251
<b>Total liabilities</b>	<b>5,455,735</b>	<b>1,432,965</b>	<b>2,296,230</b>	<b>9,184,930</b>
<b>Fund balances:</b>				
Nonspendable (inventory)	-	-	87,384	87,384
Restricted -				
Debt retirement	-	-	1,441,703	1,441,703
Capital expenditures	-	-	426,376	426,376
Unassigned	7,622,438	-	630,750	8,253,188
<b>Total fund balances</b>	<b>7,622,438</b>	<b>-</b>	<b>2,586,213</b>	<b>10,208,651</b>
<b>Total liabilities and fund balances</b>	<b>\$ 13,078,173</b>	<b>\$ 1,432,965</b>	<b>\$ 4,882,443</b>	<b>\$ 19,393,581</b>

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets  
June 30, 2011

Total fund balances for governmental funds at June 30, 2011		\$ 10,208,651
Cost of capital assets at June 30, 2011	\$35,550,349	
Less: Accumulated depreciation as of June 30, 2011	<u>(17,057,549)</u>	18,492,800
Elimination of interfund assets and liabilities		
Due from other funds	2,310,251	
Due to other funds	<u>(2,310,251)</u>	-
Long-term liabilities at June 30, 2011:		
Bonds payable	(8,994,271)	
Compensated absences payable	(1,870,768)	
Accrued interest payable	(75,395)	
OPEB obligation payable	<u>(8,270,116)</u>	<u>(19,210,550)</u>
Net assets at June 30, 2011		<u>\$ 9,490,901</u>

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Governmental Funds  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended June 30, 2011

	General	Title I	Other Governmental	Total
<b>Revenues</b>				
Parish sources:				
Ad valorem taxes	\$2,764,684	\$ -	\$2,889,205	\$ 5,653,889
Sales taxes	7,312,111	-	-	7,312,111
Other	479,622	-	467,524	947,146
Total parish sources	10,556,417	-	3,356,729	13,913,146
State sources	33,328,149	-	1,178,829	34,506,978
Federal sources	-	4,181,575	7,790,862	11,972,437
Total revenues	43,884,566	4,181,575	12,326,420	60,392,561
<b>Expenditures</b>				
Current:				
Instruction -				
Regular programs	20,697,414	-	861,479	21,558,893
Special education programs	7,041,051	-	1,232,086	8,273,137
Special programs	340,170	2,927,243	1,384,249	4,651,662
Adult and continuing education programs	3,369	-	73,391	76,760
Vocational education programs	1,720,521	-	110,549	1,831,070
Other instructional programs	292,122	-	160,956	453,078
Support services -				
Pupil support services	1,595,451	-	615,822	2,211,273
Instructional staff support services	473,795	904,190	1,011,866	2,389,851
General administration	1,138,741	-	75,299	1,214,040
School administration	2,927,583	-	-	2,927,583
Business services	461,447	-	5,933	467,380
Operation and maintenance of plant services	2,398,237	19,567	2,183,083	4,600,887
Student transportation services	4,554,133	-	5,899	4,560,032
Central services	378,253	-	267,991	646,244
Non-instructional services -				
Food services	966	-	3,901,814	3,902,780
Community services	31,936	-	-	31,936
Facilities acquisition and construction	295,958	-	3,077,589	3,373,547
Debt service:				
Principal retirement	26,182	-	832,000	858,182
Interest and fiscal charges	-	-	207,122	207,122
Total expenditures	44,377,329	3,851,000	16,007,128	64,235,457
Excess (deficiency) of revenues over expenditures	(492,763)	330,575	(3,680,708)	(3,842,896)
Other financing sources (uses)				
Transfers in	3,920,269	-	1,286,609	5,206,878
Transfers out	(4,639,887)	(330,575)	(236,416)	(5,206,878)
Total other financing sources (uses)	(719,618)	(330,575)	1,050,193	-
Net changes in fund balances	(1,212,381)	-	(2,630,515)	(3,842,896)
Fund balances, beginning	8,834,819	-	5,216,728	14,051,547
Fund balances, ending	\$7,622,438	\$ -	\$2,586,213	\$10,208,651

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, 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, 2011

Total net change in fund balances for the year ended June 30, 2011 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (3,842,896)
Facilities acquisition, construction costs, and equipment which are considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	3,136,400
Depreciation expense for year ended June 30, 2011	(561,012)
Bond principal retirement considered as an expenditure on Statement	858,182
Excess of compensated absences earned over compensated absences used	6,343
Increase in net OPEB obligation at June 30, 2011	(3,562,228)
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis	<u>7,638</u>
Total change in net assets for the year ended June 30, 2011 per Statement of Activities	<u>\$ (3,957,573)</u>

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Statement of Fiduciary Assets and Liabilities  
June 30, 2011

ASSETS

Cash and interest-bearing deposits	<u>\$ 649,452</u>
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LIABILITIES

School activity funds payable	<u>\$ 649,452</u>
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The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

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

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

The School Board operates twelve schools within the parish with a total enrollment of 6,040 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

A. Financial Reporting Entity

For financial reporting purposes, the School Board includes all funds and activities for which the School Board exercises financial accountability. Because the School Board members are independently elected and are solely accountable for fiscal matters, which include (1) budget authority, (2) responsibility for funding deficits and operating deficiencies, and (3) fiscal management for controlling the collection and disbursement of funds, the School Board is a separate governmental reporting entity, primary government.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

**Fund Financial Statements**

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

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

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

The School Board reports the following major governmental funds:

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

Title I Fund – accounts for grant revenues to be used for educationally deprived children.

Additionally, the School Board reports the following fund types:

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Fiduciary Funds -

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

School Activity Fund – accounts for assets held by the School Board as an agent for the individual schools and school organizations.

C. Measurement Focus/ Basis of Accounting

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

Measurement Focus

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Basis of Accounting

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

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

Program revenues

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

Allocation of indirect expenses

The School Board reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions, but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

The governmental funds use the following practices in recording revenues and expenditures:

Revenues

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

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

Substantially all other revenues are recorded when received.

Expenditures

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

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

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

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid, (or any other types, such as capital lease transactions, sales of capital assets, debt extinguishments, long-term debt proceeds, et cetera), are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Investments

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

Interfund receivables and payables

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

Receivables

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

Inventories

Inventory of the School Food Service Special Revenue Fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Education. The commodities are recorded as revenues and expenditures when received. All inventory items purchased are valued at cost (first-in, first-out), and donated commodities are assigned values based on information provided by the United States Department of Agriculture.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Capital Assets

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

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation. The School Board maintains a threshold level of \$5,000 or more for capitalizing equipment and vehicles and \$100,000 for capitalizing buildings and improvements.

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

Vehicles	5 years
Equipment	5-10 years
Buildings and improvements	20-40 years

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

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

The School Board does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Amounts expended for such items prior to June 30, 2002 were considered to be part of the cost of buildings and improvements. In the future, if such items are built or constructed, and appear to be material in cost compared to all capital assets, they will be capitalized and depreciated over their estimated useful lives as with all other depreciable capital assets.

Compensated Absences

Twelve-month employees earn from 5 to 10 days of vacation leave each year, depending on their length of service with the School Board. Vacation leave cannot be accumulated. All School Board employees earn from 10 to 12 days of sick leave each year, depending upon the number of months employed. Sick leave can be accumulated without limitation. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee or heirs at the employee's current rate of pay, and all unused sick leave is used in the retirement benefit computation as earned service.

EVANGELINE PARISH SCHOOL BOARD  
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Notes to Basic Financial Statements (Continued)

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

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

In accordance with the provisions of Statement No. 16, of the Governmental Accounting Standards Board, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive vacation pay. A liability has been recorded for up to 25 days of accumulated sick leave for those employees eligible for retirement as of June 30, 2011.

At June 30, 2011, employees of the School Board have accumulated and vested \$1,870,768 of compensated absence benefits.

Long-term debt

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

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of general obligation bonds.

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

EVANGELINE PARISH SCHOOL BOARD  
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Notes to Basic Financial Statements (Continued)

Equity Classifications

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

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

In the fund financial statements, governmental fund equity is classified as fund balance. The School Board adopted GASB Statement 54 for the year ended June 30, 2011. As such, fund balances of the governmental funds are classified as follows.

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the School Board, which is the highest level of decision-making authority for the Evangeline Parish School Board.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- e. Unassigned – all other spendable amounts.

EVANGELINE PARISH SCHOOL BOARD  
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Notes to Basic Financial Statements (Continued)

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

E. Budget Practices

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

F. Revenue Restrictions

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

<u>Revenue Source</u>	<u>Legal Restrictions on Use</u>
Sales tax	See Note 9
Ad valorem taxes	See Note 3

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

G. Use of Estimates

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

EVANGELINE PARISH SCHOOL BOARD  
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Notes to Basic Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the School Board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The School Board may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2011, the School Board has cash and interest-bearing deposits (book balances) totaling \$14,976,636 as follows:

	Governmental Activities	Fiduciary Funds	Total
Demand deposits	\$ -	\$ 25,139	\$ 25,139
Money market and savings accounts	8,877,184	600,798	9,477,982
Time deposits	5,450,000	23,515	5,473,515
Total	\$ 14,327,184	\$ 649,452	\$ 14,976,636

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the School Board's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law these deposits (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2011, were secured as follows:

Bank balances	\$ 16,578,890
Federal deposit insurance	1,010,133
Pledged securities (category 3)	15,568,757
Total	\$ 16,578,890

Pledged securities in the amount of \$15,568,757 were exposed to custodial credit risk. These securities include uninsured or unregistered investments for which the securities are held by the bank, or by its trust department or agent, but not in the School Board's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the School Board that the fiscal agent has failed to pay deposited funds upon demand. The School Board does not have a policy for custodial credit risk.

EVANGELINE PARISH SCHOOL BOARD  
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Notes to Basic Financial Statements (Continued)

(3) Ad Valorem Taxes

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

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

For the year ended June 30, 2011, ad valorem taxes totaling 55.74 mills were levied on property with net assessed valuations totaling \$377,208,920 and were dedicated as follows:

Parish wide taxes constitutional	4.67 mills
Special school taxes:	
Special tax for salaries and benefits of teachers and other employees in the school system	10.35 mills
Maintenance taxes, by district:	
No. 2 Maintenance	12.32 mills
No. 7 Maintenance	12.38 mills
Debt retirement:	
Special School District No. 7	14.00 mills
Improvement taxes, by school:	
Basile High School athletic department	2.02 mills
Total	55.74

Net taxes remitted to the School Board, after deductions for pension expense and collection fees, amounted to \$5,653,889 for the year ending June 30, 2011. Protest taxes remitted to the School Board in previous years in the amount of \$104,238 are recorded in the General Fund as deferred revenue.

(4) Receivables

Due from other governmental agencies of \$2,668,339 consists of the following at June 30, 2011:

State of Louisiana, Department of Education for various appropriations and reimbursements	\$2,627,021
Other receivables	41,318
Totals	\$2,668,339

EVANGELINE PARISH SCHOOL BOARD  
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Notes to Basic Financial Statements (Continued)

(5) Capital Assets

Capital assets balances and activity for the year ended June 30, 2011 is as follows:

	Balance 7/1/2010	Additions	Deletions	Balance 6/30/2011
Capital assets not being depreciated:				
Land	\$ 525,416	\$ -	\$ -	\$ 525,416
Construction in progress	-	2,981,976	-	2,981,976
Other capital assets:				
Equipment and vehicles	1,807,652	154,424	327,067	1,635,009
Buildings and improvements	<u>30,407,948</u>	<u>-</u>	<u>-</u>	<u>30,407,948</u>
Totals	<u>32,741,016</u>	<u>3,136,400</u>	<u>327,067</u>	<u>35,550,349</u>
Less accumulated depreciation				
Equipment and vehicles	1,778,528	61,432	327,067	1,512,893
Buildings and improvements	<u>15,045,076</u>	<u>499,580</u>	<u>-</u>	<u>15,544,656</u>
Total accumulated depreciation	<u>16,823,604</u>	<u>561,012</u>	<u>327,067</u>	<u>17,057,549</u>
Net capital assets	<u>\$ 15,917,412</u>	<u>\$ 2,575,388</u>	<u>\$ -</u>	<u>\$ 18,492,800</u>

Depreciation expense was charged to governmental activities as follows:

Regular programs	\$ 1,182
Special education	9,055
Vocational education programs	16,961
Other instructional	2,762
Special programs	11,239
Business services	8,463
Operation and maintenance of plant	498,297
Student transportation	2,695
Food services	<u>10,358</u>
Total depreciation expense	<u>\$ 561,012</u>

EVANGELINE PARISH SCHOOL BOARD  
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Notes to Basic Financial Statements (Continued)

(6) Accounts, Salaries, and Other Payables

At June 30, 2011, accounts, salaries, and other payables of \$6,770,441 consisted of the following:

Salaries and withholdings	\$ 6,235,285
Contracts payable	219,450
Retainage payable	137,294
Accounts payable	<u>178,412</u>
Totals	<u>\$ 6,770,441</u>

(7) Long-Term Liabilities

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

<u>Issued Amount</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
\$ 2,253,000	10/20/08	03/01/18	3.49	\$1,683,000
360,000	12/01/01	11/01/15	N/A	111,271
4,000,000	08/01/04	08/01/19	4.00-5.00	2,695,000
900,000	08/01/03	08/01/13	3.40-4.00	305,000
1,500,000	12/14/05	12/01/15	N/A	1,500,000
<u>3,000,000</u>	04/13/10	12/15/19	N/A	<u>2,700,000</u>
<u>\$12,013,000</u>				<u>\$8,994,271</u>

A. Changes in General Long-Term Liabilities

During the year ended June 30, 2011, the following changes occurred in long-term liabilities transactions and balances:

	<u>Balance 7/1/2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2011</u>	<u>Amount due in one year</u>
General obligation bonds	\$ 9,852,453	\$ -	\$ 858,182	\$ 8,994,271	\$ 881,182
Compensated absences	1,877,111	-	6,343	1,870,768	187,077
Net OPEB obligation	<u>4,707,888</u>	<u>3,562,228</u>	<u>-</u>	<u>8,270,116</u>	<u>-</u>
	<u>\$16,437,452</u>	<u>\$3,562,228</u>	<u>\$ 864,525</u>	<u>\$19,135,155</u>	<u>\$1,068,259</u>

EVANGELINE PARISH SCHOOL BOARD  
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Notes to Basic Financial Statements (Continued)

B. Annual debt service requirements to maturity for the general obligation bonds are as follows:

Year ending June 30,	Principal	Interest	Total
2012	881,182	185,771	1,066,953
2013	910,182	164,227	1,074,409
2014	933,181	141,108	1,074,289
2015	851,181	118,901	970,082
2016	2,358,545	97,506	2,456,051
2017-2020	<u>3,060,000</u>	<u>159,971</u>	<u>3,219,971</u>
	<u>\$8,994,271</u>	<u>\$ 867,484</u>	<u>\$ 9,861,755</u>

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

From an accrual accounting perspective, the cost of postemployment healthcare benefits should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post Employment Benefits Other than Pensions, during the year ended June 30, 2009, the School Board began to recognize the cost of postemployment healthcare in the year when employee services are received, to report the accumulated liability from prior years, and to provide information useful in assessing potential demands on the School Board's future cash flows. Because the School Board is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability.

**Plan Description:** The Evangeline Parish School Board offers continuing health care and life insurance benefits for certain retired employees. Medical benefits are provided to employees upon actual retirement. Eligibility for medical coverage is based on the following: early retirement - 20 years of service at any age; 30 years of service at any age; age 55 and 25 years of service; or, age 60 and 5 years of service. Coverage is also provided to spouses of retirees who are currently receiving benefits. These 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 issues a separate financial report which is available at [www.groupbenefits.org](http://www.groupbenefits.org) along with the plan provisions contained in the official plan documents of the OGB. 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 45) for financial reporting purposes.

**Funding Policy:** The Evangeline Parish School Board recognizes the cost of providing post-employment medical and life benefits as an expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you-go basis. The monthly premiums for the health benefit are paid jointly by the employee and employer. The percentage of the premium paid the school board ranges from 19% to 75% depending on years of participation. Life insurance coverage under the OGB program is available to retirees by election and the premium is \$0.96 per unit of insurance per month. The employer pays 50% of the "cost" of the retiree life insurance.

**EVANGELINE PARISH SCHOOL BOARD**  
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Notes to Basic Financial Statements (Continued)

**Annual OPEB Cost:** The School Board's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The School Board utilizes the level-dollar amortization method to amortize the unfunded actuarial accrued liability.

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

Annual required contribution	\$6,679,861
Interest on net OPEB obligation	188,316
Adjustment to annual required contribution	<u>(282,534)</u>
Annual OPEB cost (expense)	6,585,643
Contributions made	<u>(3,023,415)</u>
Increase in net OPEB obligation	3,562,228
Net OPEB obligation - beginning of year	<u>4,707,888</u>
Net OPEB obligation - end of year	<u>\$8,270,116</u>

Evangeline Parish School Board's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for 2011, 2010 and 2009 follows:

Fiscal Year Ended	Discount Rate	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2009	4.00%	\$5,536,223	50.42%	\$2,745,046
6/30/2010	4.00%	\$5,487,279	64.23%	\$4,707,888
6/30/2011	4.00%	\$6,585,643	45.91%	\$8,270,116

**Funded Status and Funding Progress:** The funded status of the plan as of July 1, 2010 was as follows:

Actuarial accrued liability (AAL)	\$75,113,467
Actuarial valuation of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$75,113,467</u>
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	\$24,558,591
UAAL as a percentage of covered payroll	305.9%

EVANGELINE PARISH SCHOOL BOARD  
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Notes to Basic Financial Statements (Continued)

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

The schedule of funding progress included in required supplementary information following the notes to the financial statements presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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

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

1. Investment return of 4.0% per annum, compounded annually.
2. 60% of employees who elect coverage while in active employment and who are eligible for retiree medical benefits are assumed to elect continued medical coverage in retirement. For those who elect coverage, it is assumed that they will continue to be covered by the same plan as retirees that they were while active.
3. 40% of members electing coverage are assumed to also elect coverage for a spouse.

EVANGELINE PARISH SCHOOL BOARD  
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Notes to Basic Financial Statements (Continued)

4. Medical Inflation

<u>Year</u>	<u>Trend</u>	<u>Year</u>	<u>Trend</u>
2010	6.70%	2038-2039	5.40%
2011	6.60%	2040-2042	5.30%
2012	6.30%	2043-2047	5.20%
2013-2015	6.10%	2048-2053	5.10%
2016-2020	6.00%	2054-2062	5.00%
2021-2025	5.90%	2063-2076	4.90%
2026-2032	5.80%	2077	4.80%
2033-2034	5.70%	2078	4.60%
2035	5.60%	2079-2085	4.50%
2036-2037	5.50%	2086+	4.40%

5. Assumed 30% of active employees will elect life insurance upon retirement.

(9) Sales and Use Taxes

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

- A. On March 5, 2001, the voters of the parish approved a one percent perpetual sales and use tax to be levied by the School Board. The proceeds of the tax are used to supplement other revenues available to the School Board to pay salaries of teachers and other school employees, including the payment of benefits for teachers and other school employees in accordance with the proposed "Year 2001 Salary Increase Proposal".
- B. On May 20, 1967, the voters of the parish approved a one percent perpetual sales and use tax to be levied by the School Board. The proceeds of the tax are used to supplement other revenues available to the School Board to pay salaries of teachers and the expenses of operating the public schools of Evangeline Parish.

(10) Retirement Plans

Substantially all employees of the School Board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Teachers' Retirement System of Louisiana; other employees, such as custodial personnel and bus drivers are members of the Louisiana School Employees' Retirement System. These systems are cost sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

A. Teachers' Retirement System of Louisiana (TRS)

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

Funding Policy: Plan members are required to contribute 8.0% of their annual covered salary for the Regular Plan and ORP and 9.1% of covered salary for Plan A. The School Board is required to contribute at an actuarially determined rate. The current rate is 20.2% of annual covered salary for the Regular Plan, Plan A and ORP. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution to the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board.

The School Board's contributions to the system for the years ended June 30, 2011, 2010, and 2009 were \$5,872,777, \$4,647,475, and \$4,633,961, respectively, equal to the required contributions for each year.

B. Louisiana School Employees' Retirement System (LASERS)

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

Funding Policy: Plan members are required to contribute 7.5% of their annual covered salary and the school board is required to contribute at an actuarially determined rate. The current rate is 24.3% of annual covered payroll. Member contributions and employer contributions for the LASERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the LASERS is funded by the State of Louisiana through annual appropriations.

The School Board's contributions to the system for the years ended June 30, 2011, 2010, and 2009 were \$479,879, \$358,790 and \$392,362, respectively, equal to the required contributions for each year.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(11) Compensation of Board Members

Compensation paid to individual board members for the year ended June 30, 2011 follows:

Board Member	
Lonnie Sonnier	\$ 7,200
Bobby Deshotel	7,200
Jerry Thompson	7,200
Wayne Dardeau	8,400
Peggy Forman	7,800
John Landreneau	7,200
Dan Hoffpauir	7,200
Wanda Skinner	7,800
Edward Limoges	7,200
Arthur Savoy	7,200
Nancy Hamlin	7,800
Gervis Lafleur	3,600
Ellis Guillory	3,600
Georgianna Wilson	7,800
	<u>\$ 97,200</u>

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(12) Interfund Transactions

A. Interfund receivables and payables, by fund, at June 30, 2011 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major governmental funds:		
General Fund	\$2,310,251	\$ -
Title I	<u>-</u>	<u>1,190,921</u>
Total major governmental funds	<u>2,310,251</u>	<u>1,190,921</u>
Nonmajor governmental funds:		
District 2 Maintenance	-	310,926
8G	-	21,784
TANF	-	56,350
Rural Education Achievement	-	4,644
Adult Education	-	21,102
Improving Teacher Quality	-	66,227
Special Education	-	449,618
Vocational Education	-	768
Technology Grants	-	3,810
Migrant	-	1,496
Education Jobs	-	166,889
Miscellaneous grants	<u>-</u>	<u>15,716</u>
Total nonmajor governmental funds	<u>-</u>	<u>1,119,330</u>
Total	<u>\$2,310,251</u>	<u>\$2,310,251</u>

The amounts due from the General Fund from various other funds are for amounts paid by master bank for expenditures of that fund, but which a transfer has not yet been received by the money market account.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

B. Transfers consisted of the following at June 30, 2011:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds:		
General Fund	\$3,920,269	\$4,639,887
Title I	-	330,575
Total major governmental funds	<u>3,920,269</u>	<u>4,970,462</u>
Non major governmental funds:		
TANF	9,035	-
Homeless Youth	-	217
Rural Education	-	9,803
Improving Teacher Quality	-	41,903
Special Education	-	174,304
School Food Service	351,314	-
Drug Free Schools	-	126
Technology Grants	-	3,478
Miscellaneous Grants	-	6,585
2005 QZAB Sinking	150,000	-
2010 QZAB Sinking	300,250	-
Cert. of Indebt 2003 Sinking	108,850	-
Reorganization Sinking	<u>367,160</u>	-
Total governmental funds	<u>1,286,609</u>	<u>236,416</u>
Total	<u>\$5,206,878</u>	<u>\$5,206,878</u>

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

(13) Fund Balance Deficit

At June 30, 2011, the following funds had deficit fund balances:

District 2 Maintenance	\$ 401,206
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The School Board anticipates funding the deficit fund balances with future ad valorem taxes.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(14) Risk Management

The School Board is exposed to risks of loss in areas of general and auto liability, property hazards and worker's compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(15) Commitments and Contingencies

A. Contingent Liabilities

At June 30, 2011, the School Board was a defendant in lawsuits principally arising from the normal course of operations. The School Board's legal counsel has reviewed the School Board's claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the School Board. It is the opinion of the School Board, after conferring with legal counsel, that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the School Board's financial position.

B. Grant Audits

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

(16) Subsequent Event Review

The School Board's management has evaluated subsequent events through December 15, 2011, the date which the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana  
General Fund

Budgetary Comparison Schedule  
Year Ended June 30, 2011

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Parish sources:				
Ad valorem taxes	\$ 2,361,207	\$2,764,684	\$2,764,684	\$ -
Sales taxes	7,528,821	7,312,111	7,312,111	-
Interest earnings	147,329	118,969	105,687	(13,282)
Other	<u>295,630</u>	<u>345,053</u>	<u>373,935</u>	<u>28,882</u>
Total parish sources	<u>10,332,987</u>	<u>10,540,817</u>	<u>10,556,417</u>	<u>15,600</u>
State sources:				
Equalization	34,081,546	32,977,327	32,977,327	-
Other	<u>466,819</u>	<u>350,822</u>	<u>350,822</u>	<u>-</u>
Total state sources	<u>34,548,365</u>	<u>33,328,149</u>	<u>33,328,149</u>	<u>-</u>
Total revenues	<u>44,881,352</u>	<u>43,868,966</u>	<u>43,884,566</u>	<u>15,600</u>
<b>Expenditures</b>				
Current:				
Instruction -				
Regular programs	20,681,375	20,620,737	20,697,414	(76,677)
Special education programs	7,131,917	7,041,051	7,041,051	-
Special programs	590,822	340,170	340,170	-
Adult and continuing education programs	3,300	3,369	3,369	-
Vocational education programs	1,609,698	1,720,521	1,720,521	-
Other instructional programs	267,225	292,122	292,122	-
Support services -				
Pupil support services	1,407,583	1,595,451	1,595,451	-
Instructional staff support services	841,973	473,795	473,795	-
General administration	1,067,516	1,138,920	1,138,741	179
School administration	2,987,950	2,927,583	2,927,583	-
Business services	424,078	461,447	461,447	-
Operation and maintenance of plant services	2,371,302	2,396,113	2,398,237	(2,124)
Student transportation services	4,460,164	4,557,876	4,554,133	3,743
Central services	579,791	361,192	378,253	(17,061)
Non-instructional services:				
Food services	2,170	966	966	-
Community services	22,936	31,936	31,936	-
Facilities acquisition and construction	-	9,875	295,958	(286,083)
Debt service -				
Principal	<u>26,182</u>	<u>26,182</u>	<u>26,182</u>	<u>-</u>
Total expenditures	<u>44,475,982</u>	<u>43,999,306</u>	<u>44,377,329</u>	<u>(378,023)</u>
Excess (deficiency) of revenues over expenditures	<u>405,370</u>	<u>(130,340)</u>	<u>(492,763)</u>	<u>(362,423)</u>
<b>Other financing sources (uses)</b>				
Transfers in	536,554	581,263	3,920,269	3,339,006
Transfers out	<u>(940,082)</u>	<u>(1,369,657)</u>	<u>(4,639,887)</u>	<u>(3,270,230)</u>
Total other financing sources (uses)	<u>(403,528)</u>	<u>(788,394)</u>	<u>(719,618)</u>	<u>68,776</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,842	(918,734)	(1,212,381)	(293,647)
Fund balance, beginning	<u>8,834,819</u>	<u>8,834,819</u>	<u>8,834,819</u>	<u>-</u>
Fund balance, ending	<u>\$ 8,836,661</u>	<u>\$7,916,085</u>	<u>\$7,622,438</u>	<u>\$ (293,647)</u>

EVANGELINE PARISH SCHOOL BOARD  
 Ville Platte, Louisiana  
 Title I

Budgetary Comparison Schedule  
 Year Ended June 30, 2011

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Federal sources	\$3,741,204	\$4,181,575	\$4,181,575	\$ -
Expenditures				
Current:				
Instruction -				
Special programs	2,516,888	2,927,243	2,927,243	-
Support services -				
Instructional staff support services	909,501	904,190	904,190	-
Business services	-	-	-	-
Operation and maintenance of plant services	17,500	19,567	19,567	-
Total expenditures	<u>3,443,889</u>	<u>3,851,000</u>	<u>3,851,000</u>	<u>-</u>
Excess of revenues over expenditures	297,315	330,575	330,575	-
Other financing uses				
Transfers out	<u>(297,315)</u>	<u>(330,575)</u>	<u>(330,575)</u>	<u>-</u>
Excess of revenues over expenditures and other uses	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Schedule of Funding Progress  
For the Year Ended June 30, 2011

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2008	-	65,599,398	65,599,398	0.0%	25,956,090	252.7%
July 1, 2009	-	65,599,398	65,599,398	0.0%	24,698,229	265.6%
July 1, 2010	-	75,113,467	75,113,467	0.0%	24,558,591	305.9%

**OTHER SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH SCHOOL BOARD  
 Ville Platte, Louisiana  
 Nonmajor Governmental Funds

Combining Balance Sheet - By Fund Type  
 June 30, 2011

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$1,386,718	\$1,441,653	\$783,120	\$3,611,491
Receivables:				
Due from other governmental agencies	1,183,095	50	-	1,183,145
Inventories, at cost	<u>87,807</u>	<u>-</u>	<u>-</u>	<u>87,807</u>
 Total assets	 <u>\$2,657,620</u>	 <u>\$1,441,703</u>	 <u>\$783,120</u>	 <u>\$4,882,443</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 141,245	\$ -	\$ -	\$ 141,245
Contracts payable	-	-	219,450	219,450
Retainage payable	-	-	137,294	137,294
Salaries payable	678,911	-	-	678,911
Due to other funds	<u>1,119,330</u>	<u>-</u>	<u>-</u>	<u>1,119,330</u>
Total liabilities	<u>1,939,486</u>	<u>-</u>	<u>356,744</u>	<u>2,296,230</u>
Fund balances:				
Nonspendable (inventory)	87,384	-	-	87,384
Restricted -				
Debt retirement	-	1,441,703	-	1,441,703
Capital expenditures	-	-	426,376	426,376
Unassigned	<u>630,750</u>	<u>-</u>	<u>-</u>	<u>630,750</u>
Total fund balances	<u>718,134</u>	<u>1,441,703</u>	<u>426,376</u>	<u>2,586,213</u>
 Total liabilities and fund balances	 <u>\$2,657,620</u>	 <u>\$1,441,703</u>	 <u>\$783,120</u>	 <u>\$4,882,443</u>

EVANGELINE PARISH SCHOOL BOARD  
 Ville Platte, Louisiana  
 Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - By Fund Type  
 Year Ended June 30, 2011

	Special Revenue	Debt Service	Capital Projects	Totals
<b>Revenues</b>				
Parish sources -				
Ad valorem taxes	\$2,483,604	\$ 405,601	\$ -	\$2,889,205
Other	437,846	-	29,678	467,524
State sources	1,178,829	-	-	1,178,829
Federal sources	7,790,862	-	-	7,790,862
Total revenues	<u>11,891,141</u>	<u>405,601</u>	<u>29,678</u>	<u>12,326,420</u>
<b>Expenditures</b>				
<b>Current:</b>				
<b>Instruction -</b>				
Regular programs	861,479	-	-	861,479
Special education programs	1,232,086	-	-	1,232,086
Special programs	1,384,249	-	-	1,384,249
Adult and continuing education programs	73,391	-	-	73,391
Vocational education programs	110,549	-	-	110,549
Other instructional programs	160,956	-	-	160,956
<b>Support services -</b>				
Pupil support services	615,822	-	-	615,822
Instructional staff support services	1,011,866	-	-	1,011,866
General administration	71,611	3,688	-	75,299
Business services	5,933	-	-	5,933
Operation and maintenance of plant services	2,183,083	-	-	2,183,083
Student transportation	5,899	-	-	5,899
Central services	267,991	-	-	267,991
<b>Non-instructional services -</b>				
Food services	3,901,814	-	-	3,901,814
Facilities acquisition and construction	-	-	3,077,589	3,077,589
<b>Debt service:</b>				
Principal retirement	-	832,000	-	832,000
Interest and fiscal charges	-	207,122	-	207,122
Total expenditures	<u>11,886,729</u>	<u>1,042,810</u>	<u>3,077,589</u>	<u>16,007,128</u>
Excess (deficiency) of revenues over expenditures	<u>4,412</u>	<u>(637,209)</u>	<u>(3,047,911)</u>	<u>(3,680,708)</u>
<b>Other financing sources (uses):</b>				
Transfers in	360,349	926,260	-	1,286,609
Transfers out	<u>(236,416)</u>	<u>-</u>	<u>-</u>	<u>(236,416)</u>
Total other financing sources (uses)	<u>123,933</u>	<u>926,260</u>	<u>-</u>	<u>1,050,193</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	128,345	289,051	(3,047,911)	(2,630,515)
Fund balances, beginning	<u>589,789</u>	<u>1,152,652</u>	<u>3,474,287</u>	<u>5,216,728</u>
Fund balances, ending	<u>\$ 718,134</u>	<u>\$ 1,441,703</u>	<u>\$ 426,376</u>	<u>\$2,586,213</u>

## **NONMAJOR SPECIAL REVENUE FUNDS**

### **District 2 and 7B Maintenance Funds**

To account for receipt and use of the proceeds of ad valorem taxes levied for the purpose of maintaining and improving the schools within each district and the proceeds of state revenue received.

### **Basile High School Athletic Fund**

To account for the receipt and use of proceeds of ad valorem taxes levied for the operation and maintenance of the Basile High School athletic department.

### **8G Programs**

To account for funds from state sources to provide a computer based introduction to writing and reading for grades K and 1 in all elementary schools in the parish.

### **TANF**

To account for funds from federal sources for the purpose of providing students with an avenue for achieving academically and earning credentials that will make it possible for them to exit high school and enter postsecondary education and/or the workforce.

### **Homeless Youth**

To account for funds from federal sources to ensure that all homeless children and youth have access to the same free, public education as any non-homeless child or youth.

### **Rural Education Achievement**

To account for funds from federal sources to provide assistance to rural districts to carry out activities to help improve the quality of teaching and learning in their schools.

### **Adult Education**

To account for funds from federal and state sources utilized to provide instruction to adults working toward a high school diploma and to provide continuing education courses.

### **Improving Teacher Quality**

To account for federal funds provided to increase the academic achievement of students by helping schools to improve teacher and principal quality and to ensure that all teachers are highly qualified.

### **Special Education**

IDEA Funds are federally financed programs of free education in the least restricted environment in children with exceptionalities.

### **School Food Service**

To account for funding which provides nourishing morning and noon meals for students in all grades. This fund is supplemented by both federal and state funds that are based on reimbursement and participation.

(continued)

## **NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**

### **Vocational Education**

To account for state allocated federal funds to assist and conduct vocational education programs for persons who desire and need education and training for employment.

### **Drug Free School**

To account for state allocated federal funds to be used in educational programs which provide guidance and counseling on drugs.

### **Medicaid**

To account for state funds to provide medical assistance for students.

### **Education Excellence**

To account for state tobacco funds used to improve the schools math instructional programs for grades K-8.

### **Technology Grants**

To account for funds to be used for academic achievement through the use of technology.

### **Migrant**

To account for funds received from the Jefferson Davis Parish School Board for the education of migrant children.

### **Education Jobs**

To account for funds that save or create education jobs related to services for early childhood, elementary, and secondary education for the 2010-2011 school year.

### **Miscellaneous Grants**

To account for miscellaneous grants not accounted for in other funds.

EVANGELINE PARISH SCHOOL BOARD  
 Ville Platte, Louisiana  
 Nonmajor Special Revenue Funds

Combining Balance Sheet  
 June 30, 2011

ASSETS

	District 2 Maintenance	District 7B Maintenance	Basile High School Athletic	8G Programs	TANF	Homeless Youth	Rural Education Achievement
Cash and interest-bearing deposits	\$ -	\$ 51,196	\$ 61,768	\$ -	\$ 2,443	\$ -	\$ -
Receivables	52	307	348	39,185	115,556	-	8,686
Inventory	-	-	-	-	-	-	-
Total assets	<u>\$ 52</u>	<u>\$ 51,503</u>	<u>\$ 62,116</u>	<u>\$ 39,185</u>	<u>\$ 117,999</u>	<u>\$ -</u>	<u>\$ 8,686</u>

LIABILITIES AND FUND BALANCES

Liabilities:							
Accounts payable	\$ 90,332	\$ 26,504	\$ -	\$ -	\$ -	\$ -	\$ 4,042
Salaries payable	-	-	2,523	17,401	61,649	-	-
Due to other funds	310,926	-	-	21,784	56,350	-	4,644
Total liabilities	<u>401,258</u>	<u>26,504</u>	<u>2,523</u>	<u>39,185</u>	<u>117,999</u>	<u>-</u>	<u>8,686</u>
Fund balances (deficit):							
Nonspendable (inventory)	(401,206)	-	-	-	-	-	-
Unassigned	(401,206)	24,999	59,593	-	-	-	-
Total fund balances (deficit)	<u>(401,206)</u>	<u>24,999</u>	<u>59,593</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 52</u>	<u>\$ 51,503</u>	<u>\$ 62,116</u>	<u>\$ 39,185</u>	<u>\$ 117,999</u>	<u>\$ -</u>	<u>\$ 8,686</u>

(continued)

EVANGELINE PARISH SCHOOL BOARD  
 Ville Platte, Louisiana  
 Nonmajor Special Revenue Funds

Combining Balance Sheet (Continued)  
 June 30, 2011

	Adult Education	Improving Teacher Quality	Special Education	School Food Service	Vocational Education	Drug Free School
Cash and interest-bearing deposits	\$ -	\$ -	\$ 53,862	\$ 698,955	\$ -	\$ -
Receivables	21,102	118,019	499,868	-	768	-
Inventory	-	-	-	87,807	-	-
Total assets	<u>\$ 21,102</u>	<u>\$ 118,019</u>	<u>\$ 553,730</u>	<u>\$ 786,762</u>	<u>\$ 768</u>	<u>\$ -</u>

ASSETS

LIABILITIES AND FUND BALANCES

Liabilities:						
Accounts payable	\$ -	\$ -	\$ 3,063	\$ 4,341	\$ -	\$ -
Salaries payable	-	51,792	101,049	205,643	-	-
Due to other funds	21,102	66,227	449,618	-	768	-
Total liabilities	<u>21,102</u>	<u>118,019</u>	<u>553,730</u>	<u>209,984</u>	<u>768</u>	<u>-</u>
Fund balances (deficit):						
Nonspendable (inventory)	-	-	-	87,384	-	-
Unassigned	-	-	-	489,394	-	-
Total fund balances (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>576,778</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 21,102</u>	<u>\$ 118,019</u>	<u>\$ 553,730</u>	<u>\$ 786,762</u>	<u>\$ 768</u>	<u>\$ -</u>

(continued)

EVANGELINE PARISH SCHOOL BOARD  
 Ville Platte, Louisiana  
 Nonmajor Special Revenue Funds

Combining Balance Sheet (Continued)  
 June 30, 2011

ASSETS

	Medicaid	Education Excellence	Technology Grants	Migrant	Education Jobs	Misc Grants	Total
Cash and interest-bearing deposits	\$ 473,456	\$ 45,038	\$ -	\$ -	\$ -	\$ -	\$ 1,386,718
Receivables	-	-	3,810	1,496	358,182	15,716	1,183,095
Inventory	-	-	-	-	-	-	87,807
Total assets	<u>\$ 473,456</u>	<u>\$ 45,038</u>	<u>\$ 3,810</u>	<u>\$ 1,496</u>	<u>\$ 358,182</u>	<u>\$ 15,716</u>	<u>\$ 2,657,620</u>

LIABILITIES AND FUND BALANCES

Liabilities:							
Accounts payable	\$ 12,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,245
Salaries payable	30,062	17,499	-	-	191,293	-	678,911
Due to other funds	-	-	3,810	1,496	166,889	15,716	1,119,330
Total liabilities	<u>43,025</u>	<u>17,499</u>	<u>3,810</u>	<u>1,496</u>	<u>358,182</u>	<u>15,716</u>	<u>1,939,486</u>
Fund balances (deficit):							
Nonspendable (inventory)	-	-	-	-	-	-	87,384
Unassigned	<u>430,431</u>	<u>27,539</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>630,750</u>
Total fund balances (deficit)	<u>430,431</u>	<u>27,539</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>718,134</u>
Total liabilities and fund balances	<u>\$ 473,456</u>	<u>\$ 45,038</u>	<u>\$ 3,810</u>	<u>\$ 1,496</u>	<u>\$ 358,182</u>	<u>\$ 15,716</u>	<u>\$ 2,657,620</u>

EVANGELINE PARISH SCHOOL BOARD  
 Ville Platte, Louisiana  
 Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Year Ended June 30, 2011

	District 2 Maintenance	District 7B Maintenance	Basile High School Athletic	8G Programs	TANF
<b>Revenues:</b>					
Parish sources -					
Taxes:					
Ad valorem	\$2,064,025	\$ 358,841	\$ 60,738	\$ -	\$ -
Interest earnings	-	-	-	-	-
Other	-	-	-	-	-
State sources -					
Equalization	-	-	-	-	-
Other	-	-	-	168,204	86,810
Federal sources					
	-	-	-	-	420,931
<b>Total revenues</b>	<u>2,064,025</u>	<u>358,841</u>	<u>60,738</u>	<u>168,204</u>	<u>507,741</u>
<b>Expenditures:</b>					
Current:					
Instruction -					
Regular programs	-	-	35,159	-	-
Special education programs	-	-	2,632	-	-
Special programs	-	-	-	145,710	455,430
Adult and continuing education programs	-	-	-	-	-
Vocational education programs	-	-	-	-	-
Other instructional programs	-	-	-	22,494	-
Support services -					
Pupil support services	-	-	-	-	-
Instructional staff services	-	-	-	-	61,346
General administration	67,617	3,262	532	-	-
School administration	-	-	-	-	-
Business services	-	-	-	-	-
Operation and maintenance of plant services	1,825,319	303,627	-	-	-
Student transportation	-	-	-	-	-
Central services	-	-	-	-	-
Non-instructional services -					
Food services	-	-	-	-	-
<b>Total expenditures</b>	<u>1,892,936</u>	<u>306,889</u>	<u>38,323</u>	<u>168,204</u>	<u>516,776</u>
Excess (deficiency) of revenues over expenditures	<u>171,089</u>	<u>51,952</u>	<u>22,415</u>	<u>-</u>	<u>(9,035)</u>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	9,035
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,035</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>171,089</u>	<u>51,952</u>	<u>22,415</u>	<u>-</u>	<u>-</u>
Fund balances (deficit), beginning	<u>(572,295)</u>	<u>(26,953)</u>	<u>37,178</u>	<u>-</u>	<u>-</u>
Fund balances (deficit), ending	<u>\$ (401,206)</u>	<u>\$ 24,999</u>	<u>\$ 59,593</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Homeless Youth</u>	<u>Rural Education Achievement</u>	<u>Adult Education</u>	<u>Improving Teacher Quality</u>	<u>Special Education</u>	<u>School Food Service</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	5,376
-	-	-	-	-	415,514
-	-	-	-	-	360,000
-	-	23,473	-	31,066	-
<u>2,704</u>	<u>127,333</u>	<u>67,350</u>	<u>581,213</u>	<u>2,187,047</u>	<u>2,616,180</u>
<u>2,704</u>	<u>127,333</u>	<u>90,823</u>	<u>581,213</u>	<u>2,218,113</u>	<u>3,397,070</u>
-	-	-	-	252,355	-
-	4,042	-	-	1,147,587	-
-	-	-	442,532	-	-
-	-	73,391	-	-	-
-	-	-	-	115	-
2,487	4,280	-	30,775	-	-
-	-	-	-	321,580	-
-	6,472	5,423	-	212,590	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5,328	-
-	-	12,009	-	33,669	7,550
-	-	-	-	5,899	-
-	102,736	-	66,003	64,686	-
-	-	-	-	-	<u>3,901,814</u>
<u>2,487</u>	<u>117,530</u>	<u>90,823</u>	<u>539,310</u>	<u>2,043,809</u>	<u>3,909,364</u>
<u>217</u>	<u>9,803</u>	-	<u>41,903</u>	<u>174,304</u>	<u>(312,294)</u>
-	-	-	-	-	351,314
<u>(217)</u>	<u>(9,803)</u>	-	<u>(41,903)</u>	<u>(174,304)</u>	-
<u>(217)</u>	<u>(9,803)</u>	-	<u>(41,903)</u>	<u>(174,304)</u>	<u>351,314</u>
-	-	-	-	-	(160,980)
-	-	-	-	-	<u>737,758</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 576,778</u>

(continued)

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana  
Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)  
Year Ended June 30, 2011

	<u>Vocational Education</u>	<u>Drug Free School</u>	<u>Medicaid</u>	<u>Education Excellence</u>	<u>Technology Grants</u>
<b>Revenues:</b>					
Parish sources -					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Interest earnings	-	-	-	-	-
Other	-	-	-	-	-
State sources -					
Equalization	-	-	-	-	-
Other	-	-	385,616	123,660	-
Federal sources	<u>111,195</u>	<u>6,379</u>	<u>-</u>	<u>-</u>	<u>43,713</u>
Total revenues	<u>111,195</u>	<u>6,379</u>	<u>385,616</u>	<u>123,660</u>	<u>43,713</u>
<b>Expenditures:</b>					
Current:					
Instruction -					
Regular programs	-	-	-	-	-
Special education programs	-	-	21,594	-	-
Special programs	-	6,253	-	-	-
Adult and continuing education programs	-	-	-	-	-
Vocational education programs	110,434	-	-	-	-
Other instructional programs	-	-	-	10,260	2,019
Support services -					
Pupil support services	-	-	294,242	-	-
Instructional staff services	-	-	12,348	125,539	3,650
General administration	200	-	-	-	-
School administration	-	-	-	-	-
Business services	561	-	-	-	-
Operation and maintenance of plant services	-	-	909	-	-
Student transportation	-	-	-	-	-
Central services	-	-	-	-	34,566
Non-instructional services -					
Food services	-	-	-	-	-
Total expenditures	<u>111,195</u>	<u>6,253</u>	<u>329,093</u>	<u>135,799</u>	<u>40,235</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>126</u>	<u>56,523</u>	<u>(12,139)</u>	<u>3,478</u>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	<u>-</u>	<u>(126)</u>	<u>-</u>	<u>-</u>	<u>(3,478)</u>
Total other financing sources (uses)	<u>-</u>	<u>(126)</u>	<u>-</u>	<u>-</u>	<u>(3,478)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>-</u>	<u>-</u>	<u>56,523</u>	<u>(12,139)</u>	<u>-</u>
Fund balances (deficit), beginning	<u>-</u>	<u>-</u>	<u>373,908</u>	<u>39,678</u>	<u>-</u>
Fund balances (deficit), ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$430,431</u>	<u>\$ 27,539</u>	<u>\$ -</u>

<u>Migrant</u>	<u>Education Jobs</u>	<u>Misc Grants</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$2,483,604
-	-	-	5,376
16,956	-	-	432,470
-	-	-	360,000
-	-	-	818,829
-	<u>1,513,471</u>	<u>113,346</u>	<u>7,790,862</u>
<u>16,956</u>	<u>1,513,471</u>	<u>113,346</u>	<u>11,891,141</u>
-	573,965	-	861,479
-	56,231	-	1,232,086
16,912	298,777	18,635	1,384,249
-	-	-	73,391
-	-	-	110,549
-	-	88,641	160,956
-	-	-	615,822
-	584,498	-	1,011,866
-	-	-	71,611
-	-	-	-
44	-	-	5,933
-	-	-	2,183,083
-	-	-	5,899
-	-	-	267,991
-	-	-	<u>3,901,814</u>
<u>16,956</u>	<u>1,513,471</u>	<u>107,276</u>	<u>11,886,729</u>
-	-	6,070	4,412
-	-	-	360,349
-	-	(6,585)	(236,416)
-	-	(6,585)	123,933
-	-	(515)	128,345
-	-	515	589,789
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 718,134</u>

## **NONMAJOR DEBT SERVICE FUNDS**

### **District 7 Sinking Fund**

To accumulate monies for the payment of the 1998 general obligation school bonds of School District No. 7, which are serial bonds due in annual installments, plus interest, through maturity in 2018. Debt service is financed by the levy of an ad valorem tax.

### **2005 QZAB Sinking**

To accumulate monies for the payment of the \$1,500,000 Taxable Certificates of Indebtedness (Qualified Zone Academy Bond), Series 2005, which is due in one total payment on maturity date in 2015. Debt service is financed by the excess annual revenues in the General Fund which are transferred annually into the sinking fund in anticipation of the total payment due in 2015.

### **2010 QZAB Sinking**

To accumulate monies for the payment of the \$3,000,000 Taxable Certificates of Indebtedness (Qualified Zone Academy Bond), Series 2010, which is due in one total payment on maturity date in 2019. Debt service is financed by the excess annual revenues in the General Fund which are transferred annually into the sinking fund in anticipation of the total payment due in 2019.

### **Certificates of Indebtedness, Series 2003**

To accumulate monies for the payment of the \$900,000 Certificates of Indebtedness, Series 2003, which are serial bonds due in annual installments, plus interest, through maturity in 2013. Debt service is financed by the excess annual revenues in the General Fund.

### **Reorganization Sinking Fund**

To accumulate monies for the payment of the \$4,000,000 School Improvement Bonds, Series 2004 which are serial bonds due in annual installments, plus interest, through maturity in 2019. Debt service is financed by the excess annual revenues in the General Fund.

**EVANGELINE PARISH SCHOOL BOARD**  
 Ville Platte, Louisiana  
 Nonmajor Debt Service Funds

Combining Balance Sheet  
 June 30, 2011

	School District No. 7	2005 QZAB Sinking	2010 QZAB Sinking	Cert. of Indebt. 2003	Reorganization Sinking	Total
ASSETS						
Interest-bearing deposits	\$ 691,653	\$ 750,000	\$ -	\$ -	\$ -	\$ 1,441,653
Receivables	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50</u>
Total assets	<u>\$ 691,703</u>	<u>\$ 750,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,441,703</u>
FUND BALANCES						
Fund balances:						
Restricted	<u>\$ 691,703</u>	<u>\$ 750,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,441,703</u>

EVANGELINE PARISH SCHOOL BOARD  
 Ville Platte, Louisiana  
 Nonmajor Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Year Ended June 30, 2011

	School District No. 7	2005 QZAB Sinking	2010 QZAB Sinking	Cert. of Indebt. 2003	Reorganization Sinking	Total
<b>Revenues:</b>						
Parish sources -						
Taxes:						
Ad valorem	\$ 405,601	\$ -	\$ -	\$ -	\$ -	\$ 405,601
<b>Expenditures:</b>						
Current -						
General administration	3,688	-	-	-	-	3,688
Debt service -						
Principal	197,000	-	300,000	95,000	240,000	832,000
Interest	65,612	-	-	13,215	127,160	205,987
Paying agent fees	250	-	250	635	-	1,135
Total expenditures	266,550	-	300,250	108,850	367,160	1,042,810
Excess (deficiency) of revenues over expenditures	139,051	-	(300,250)	(108,850)	(367,160)	(637,209)
<b>Other financing sources:</b>						
Transfers in	-	150,000	300,250	108,850	367,160	926,260
<b>Excess of revenues and other sources over expenditures</b>	139,051	150,000	-	-	-	289,051
<b>Fund balances, beginning</b>	552,652	600,000	-	-	-	1,152,652
<b>Fund balances, ending</b>	\$ 691,703	\$ 750,000	\$ -	\$ -	\$ -	\$ 1,441,703

## **NONMAJOR CAPITAL PROJECTS FUNDS**

### **W. W. Stewart Construction**

To account for the financing and construction of a new elementary school within School District No. 7 and renovations and improvements to the Basile High School/Middle School. Funds have been provided through the issuance of \$3,350,000 General Obligation School Bonds, Series 1998.

### **VPHS QZAB**

To fund equipping, rehabilitation and repairs to Ville Platte High School. Funds have been provided through the issuance of \$3,000,000 Certificates of Indebtedness QZAB, Series 2010.

### **School District No. 4**

To account for funds remaining in the District No. 4 Sinking Fund after payment of the outstanding balance on the 2001 general obligations bonds. These remaining funds were transferred to the School District No. 4 capital projects fund to be used in accordance with the original bond proposition.

EVANGELINE PARISH SCHOOL BOARD  
 Ville Platte, Louisiana  
 Nonmajor Capital Projects Funds

Combining Balance Sheet  
 June 30, 2011

	<u>W.W. Stewart Construction</u>	<u>VPHS QZAB</u>	<u>School District No. 4</u>	<u>Total</u>
<b>ASSETS</b>				
Interest-bearing deposits	<u>\$ 15,022</u>	<u>\$ 372,400</u>	<u>\$ 395,698</u>	<u>\$ 783,120</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Contracts payable	\$ -	\$ 219,450	\$ -	\$ 219,450
Retainage payable	<u>-</u>	<u>137,294</u>	<u>-</u>	<u>137,294</u>
Total liabilities	-	356,744	-	356,744
Fund balances:				
Restricted	<u>15,022</u>	<u>15,656</u>	<u>395,698</u>	<u>426,376</u>
Total liabilities and fund balances	<u>\$ 15,022</u>	<u>\$ 372,400</u>	<u>\$ 395,698</u>	<u>\$ 783,120</u>

EVANGELINE PARISH SCHOOL BOARD  
 Ville Platte, Louisiana  
 Nonmajor Capital Project Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 June 30, 2011

	W.W. Stewart Construction Fund	VPHS QZAB	School District No. 4	Total
Revenues:				
Parish sources -				
Interest earnings	\$ -	\$ 29,678	\$ -	\$ 29,678
Expenditures:				
Facilities acquisition and construction	<u>-</u>	<u>2,984,263</u>	<u>93,326</u>	<u>3,077,589</u>
Deficiency of revenues over expenditures	-	(2,954,585)	(93,326)	(3,047,911)
Fund balances, beginning	<u>15,022</u>	<u>2,970,241</u>	<u>489,024</u>	<u>3,474,287</u>
Fund balances, ending	<u>\$ 15,022</u>	<u>\$ 15,656</u>	<u>\$ 395,698</u>	<u>\$ 426,376</u>

## **FIDUCIARY FUND**

### **AGENCY FUNDS**

#### **School Activity Funds**

To account for individual school monies on deposit in various bank accounts. While the school activity accounts are under the supervision of the School Board, they belong to the individual schools or their student bodies and are not available for use by the School Board.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana  
Fiduciary Funds  
Agency Funds  
School Activity Funds

Statement of Fiduciary Assets and Liabilities  
June 30, 2011

ASSETS

Cash and interest-bearing deposits	<u>\$649,452</u>
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LIABILITIES

School activity funds payable	<u>\$649,452</u>
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EVANGELINE PARISH SCHOOL BOARD  
 Ville Platte, Louisiana  
 Fiduciary Funds  
 Agency Funds  
 School Activity Funds

Schedule of Changes in Deposits Due to Others  
 Year Ended June 30, 2011

School	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
Basile High	\$ 44,474	\$ 211,759	\$ 195,501	\$ 60,732
Bayou Chicot Elementary	67,157	111,483	113,047	65,593
Chataignier Elementary	19,010	54,684	52,347	21,347
Evangeline Central	1,119	15,281	14,160	2,240
Mamou High	102,879	304,154	275,751	131,282
Mamou Elementary	38,400	91,384	79,452	50,332
Pine Prairie High	68,181	329,689	304,570	93,300
Vidrine Elementary	26,623	29,086	30,877	24,832
Ville Platte High	77,452	227,954	213,270	92,136
Ville Platte Elementary	88,874	18,544	22,659	84,759
James Stephens Montessori	4,981	28,892	29,117	4,756
W. W. Stewart Elementary	16,304	40,073	38,234	18,143
<b>Total balances</b>	<b><u>\$ 555,454</u></b>	<b><u>\$ 1,462,983</u></b>	<b><u>\$ 1,368,985</u></b>	<b><u>\$ 649,452</u></b>

**INTERNAL CONTROL, COMPLIANCE**

**AND**

**OTHER GRANT INFORMATION**

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

Ms. Toni Hamlin, Superintendent,  
and Members of the Evangeline Parish School Board  
Ville Platte, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Evangeline Parish School Board, (the School Board) as of and for the year ended June 30, 2011, which collectively comprise the School Board's basic financial statements and have issued our report thereon dated December 15, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 11-1(IC), that we consider to be a significant deficiency in internal control over financial reporting. 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.

### Compliance and Other Matters

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

The Evangeline Parish School Board's response to the findings identified in our audit is described in the accompanying summary of current and prior year audit findings and corrective action plan. We did not audit the School Board's response and, accordingly express no opinion on it.

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

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

Ville Platte, Louisiana  
December 15, 2011

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Ms. Toni Hamlin, Superintendent,  
and Members of the Evangeline Parish School Board  
Ville Platte, Louisiana

### Compliance

We have audited the Evangeline Parish School Board's (the School Board) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the School Board's major federal programs for the year ended June 30, 2011. The School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

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

In our opinion, the Evangeline Parish School Board complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

### Internal Control Over Compliance

Management of the Evangeline Parish School Board is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the School Board's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over compliance.

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

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

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

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

Ville Platte, Louisiana  
December 15, 2011

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Pass-through Identifying Number	CFDA Number	Federal Expenditures
<u>United States Department of Education</u>			
Civil Rights Training and Advisory Services	-	84.004	\$ 93,087
Passed-Through State Department of Education:			
Adult Education-State Grant Program	28-11-44-20	84.002	67,350
Title I Grants to Local Educational Agencies -			
Title I Part A Basic Grant	28-11-T1-20	84.010	3,238,800
Title I Part A Basic Grant, ARRA	28-10-A1-20	84.389	942,775
School Improvement Grants	28-10-TC-20	84.377	20,259
Special Education-Grants to States -			
Special Education IDEA-Part B	28-11-B1-20	84.027	1,353,978
Special Education Pre-school Grants	28-11-P1-20	84.173	27,519
Special Education IDEA - Part B, ARRA	28-10-A1-20	84.391	760,324
Recovery Preschool - ARRA	28-09-AP-20	84.392	45,226
Career and Technical Education -Basic Grants to States	28-11-02-20	84.048	111,195
Rural Education	28-11-RE-20	84.358	127,333
Education for Homeless Children and Youth, ARRA	28-11-49-20	84.387	2,704
Safe and Drug-Free Schools and Communities -State Grants	28-11-70-20	84.186	6,379
Education Technology State Grants	28-10-49-20	84.318	1,799
Education Technology State Grants, ARRA	28-09-59-20	84.386	41,914
Improving Teacher Quality State Grants	28-11-50-20	84.367	581,213
Education Jobs Fund	28-11-EJM-20	84.410	<u>1,513,471</u>
Total Department of Education			<u>8,935,326</u>
<u>United States Department of Agriculture</u>			
Passed-Through State Department of Education:			
School Breakfast Program	-	10.553	612,142
National School Lunch Program	-	10.555	<u>2,004,038</u>
Total Department of Agriculture			<u>2,616,180</u>

(continued)

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards (Continued)  
Year Ended June 30, 2011

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Pass-through Identifying Number</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
<u>United States Department of Health and Human Services</u>			
Passed-Through Office of Family Support: Temporary Assistance for Needy Families	28-11-36-20	93.558	<u>420,931</u>
Total expenditures of federal awards			<u>\$11,972,437</u>

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

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

(1) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards presents the federal grant activity of the Evangeline Parish School Board and is presented on the modified accrual basis of accounting, which is described in Note 1 to the basic financial statements for the year ended June 30, 2011. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

(2) Commodities

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2011, the School Board had \$87,807 of commodities inventory remaining.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended June 30, 2011

Part I. Summary of Auditor's Results:

1. An unqualified report was issued on the basic financial statements.
2. One significant deficiency in internal control was disclosed by the audit of the basic financial statements. There were no material weaknesses.
3. There were no instances of noncompliance material to the financial statements which would be required to be reported in accordance with *Government Auditing Standards*.
4. No significant deficiencies in internal control over the major programs were disclosed by the audit of the basic financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed no findings required to be reported under Section 510(a) of Circular A-133.
7. The major programs were:  
Title I Grants to Local Educational Agencies, CFDA #84.010  
Title I Grants to Local Educational Agencies, ARRA, CFDA #84.389  
Improving Teacher Quality State Grants, CFDA #84.367  
Education Jobs Fund, CFDA #84.410
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of Circular A-133 was \$300,000.
9. The auditee did qualify as a low-risk auditee under Section 530 of Circular A-133.

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

A. Compliance Findings –

There were no compliance findings noted.

B. Internal Control Findings –

See internal control finding 11-1(IC) in the Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan.

(continued)

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended June 30, 2011

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

There are no findings that are required to be reported under the above guidance.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended June 30, 2011

Fiscal Year Finding Initially Occurred	Ref. No.	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Date of Completion
<u>CURRENT YEAR (6/30/11) --</u>						
<u>Compliance Findings</u>						
There were no compliance findings noted.						
<u>Internal Control Findings</u>						
11-1 (IC)	2002	In performance of School Activity Funds testing, findings were noted involving cash receipts and cash disbursements.	Partial	Principals at each of the schools have been informed of the laws regarding school activity funds. The appropriate individuals have been informed of the procedures to be implemented in order to resolve the findings noted.	Amy Lafleur, Business Manager	Immediately
<u>PRIOR YEAR (6/30/10) --</u>						
<u>Compliance Findings</u>						
There were no compliance findings noted.						
<u>Internal Control Findings</u>						
10-1 (IC)	2002	In performance of School Activity Funds testing, findings were noted involving internal control, cash receipts and cash disbursements.	Partial	Principals at each of the schools have been informed of the laws regarding school activity funds. The appropriate individuals have been informed of the procedures to be implemented in order to resolve the findings noted.	Amy Lafleur, Business Manager	Immediately

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

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

Ms. Toni Hamlin, Superintendent,  
and Members of the Evangeline Parish School Board  
Ville Platte, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by management of the Evangeline Parish School Board and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of the Evangeline Parish School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

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

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures,
- Total General Fund Equipment Expenditures,
- Total Local Taxation Revenue,
- Total Local Earnings on Investment in Real Property,
- Total State Revenue in Lieu of Taxes,
- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

There were no exceptions noted.

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

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

There were no exceptions noted.

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

There were no exceptions noted.

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

There were no exceptions noted.

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

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

There were no exceptions 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<sup>st</sup> and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

There were no exceptions noted.

#### 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.

There were no exceptions noted.

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

There were no exceptions noted.

Class Size Characteristics (Schedule 6)

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1<sup>st</sup> roll books for those classes and determined if the class was properly classified on the schedule.

There were no exceptions noted.

Louisiana Educational Assessment Program (LEAP) (Schedule 7)

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

There were no exceptions noted.

Graduation Exit Exam (GEE) (Schedule 8)

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

There were no exceptions noted.

iLEAP Tests (Schedule 9)

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

There were no exceptions noted.

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

This report is intended solely for the use of management of the Evangeline Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

Ville Platte, Louisiana  
December 15, 2011

**EVANGELINE PARISH SCHOOL BOARD**  
**Ville Platte, Louisiana**

**General Fund Instructional and Support Expenditures**  
**and Certain Local Revenue Sources**  
**For the Year Ended June 30, 2011**

**General Fund Instructional and Equipment Expenditures**

## General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$17,327,478	
Other Instructional Staff Activities	1,422,913	
Instructional Staff Employee Benefits	8,903,100	
Purchased Professional and Technical Services	39,343	
Instructional Materials and Supplies	351,309	
Instructional Equipment	<u>4,184</u>	
Total Teacher and Student Interaction Activities		28,048,327
Other Instructional Activities		-
Pupil Support Services	1,694,423	
Less: Equipment for Pupil Support Services	<u>-</u>	
Net Pupil Support Services		1,694,423
Instructional Staff Services	591,798	
Less: Equipment for Instructional Staff Services	<u>-</u>	
Net Instructional Staff Services		591,798
School Administration	3,121,719	
Less: Equipment for School Administration	<u>-</u>	
Net School Administration		<u>3,121,719</u>
Total General Fund Instructional Expenditures		<u>\$33,456,267</u>
Total General Fund Equipment Expenditures		<u>\$ 12,504</u>

**Certain Local Revenue Sources**

## Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$ 819,884
Renewable Ad Valorem Tax	4,300,526
Debt Service Ad Valorem Tax	405,601
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	130,449
Sales and Use Taxes	<u>7,312,111</u>
Total Local Taxation Revenue	<u>\$12,968,571</u>
Local Earnings on Investment in Real Property:	
Earnings from 16th Section Property	<u>\$ 13,283</u>
State Revenue in Lieu of Taxes:	
Revenue Sharing - Constitutional Tax	\$ 62,707
Revenue Sharing - Other Taxes	<u>162,739</u>
Total State Revenue in Lieu of Taxes	<u>\$ 225,446</u>
Nonpublic Textbook Revenue	<u>\$ 24,012</u>
Nonpublic Transportation Revenue	<u>\$ -</u>

**EVANGELINE PARISH SCHOOL BOARD**  
 Ville Platte, Louisiana

**Education Levels of Public School Staff**  
 As of October 1, 2010

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Bachelor's Degree	371	86.28%	4	57.14%	0	0.00%	0	0.00%
Master's Degree	47	10.93%	1	14.29%	19	63.33%	0	0.00%
Master's Degree + 30	10	2.33%	0	0.00%	11	36.67%	0	0.00%
Specialist in Education	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Ph. D. or Ed. D.	2	0.47%	2	28.57%	0	0.00%	0	0.00%
<b>Total</b>	<b>430</b>	<b>100.00%</b>	<b>7</b>	<b>100.00%</b>	<b>30</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>

**Schedule 3**

**EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana**

**Number and Type of Public Schools  
For the Year Ended June 30, 2011**

Type	Number
Elementary	7
Middle/Jr. High	1
Secondary	0
Combination	4
<b>Total</b>	<b>12</b>

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

Schedule 4

EVANGELINE PARISH SCHOOL BOARD  
 Ville Platte, Louisiana

Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers  
 As of October 1, 2010

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	0	0	1	1	3	8	5	18
Principals	0	0	1	1	1	1	8	12
Classroom Teachers	32	26	136	39	69	57	78	437
<b>Total</b>	32	26	138	41	73	66	91	467

Schedule 5

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Public School Staff Data  
For the Year Ended June 30, 2011

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Retired Retirees
Average Classroom Teachers' Salary Including Extra Compensation	45,732	45,621
Average Classroom Teachers' Salary Excluding Extra Compensation	42,277	42,150
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	449	440

Note: Figures reported include all sources of funding (i.e., federal, state, and local) but exclude employee benefits. Generally, retired teachers retired to teach receive less compensation than non-retried teachers and ROTC teachers receive more compensation because of federal supplement. Therefore, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes and temporary employees.

**EVANGELINE PARISH SCHOOL BOARD**  
 Ville Platte, Louisiana

**Class Size Characteristics**  
 As of October 1, 2010

School Type	Class Size Range											
	1 - 20			21 - 26			27 - 33			34+		
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number		
Elementary	91.64%	570	91.13%	185	87.50%	56	33.33%	8				
Elementary Activity Classes	8.36%	52	8.87%	18	12.50%	8	66.67%	16				
Middle/Jr. High	0.00%	0	0.00%	0	0.00%	0	0.00%	0				
Middle/Jr. High Activity Classes	0.00%	0	0.00%	0	0.00%	0	0.00%	0				
High	100.00%	72	0.00%	0	0.00%	0	0.00%	0				
High Activity Classes	0.00%	0	0.00%	0	0.00%	0	0.00%	0				
Combination	88.20%	680	92.65%	290	76.12%	51	8.33%	1				
Combination Activity Classes	11.80%	91	7.35%	23	23.88%	16	91.67%	11				

**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.

Schedule 7 (Continued)

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Louisiana Educational Assessment Program (LEAP)  
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts						Mathematics						
	2011		2010		2009		2011		2010		2009		
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	
<b>Grade 4</b>													
Advanced	7	6.9%	22	4.5%	20	4.1%	6	6.0%	23	4.7%	20	4.1%	
Proficient	22	21.8%	91	18.7%	106	21.7%	28	28.0%	94	19.1%	59	12.1%	
Basic	47	46.6%	240	49.3%	253	51.7%	45	45.0%	233	47.2%	256	52.3%	
Approaching Basic	18	17.8%	88	18.1%	83	17.0%	15	15.0%	83	16.8%	114	23.3%	
Unsatisfactory	7	6.9%	46	9.4%	27	5.5%	6	6.0%	60	12.2%	40	8.2%	
<b>Total</b>	101	100.0%	487	100.0%	489	100.0%	100	100.0%	493	100.0%	489	100.0%	

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	3	3.0%	9	1.8%	34	7.0%	2	2.0%	9	1.8%	13	2.7%
Proficient	15	15.0%	79	16.1%	72	14.8%	18	18.0%	75	15.3%	54	11.1%
Basic	54	54.0%	234	47.7%	231	47.5%	60	60.0%	266	54.2%	252	51.9%
Approaching Basic	23	23.0%	134	27.3%	117	24.1%	15	15.0%	100	20.4%	105	21.6%
Unsatisfactory	5	5.0%	35	7.1%	32	6.6%	5	5.0%	41	8.4%	62	12.8%
<b>Total</b>	100	100.0%	491	100.0%	486	100.0%	100	100.0%	491	100.1%	486	100.1%

**EVANGELINE PARISH SCHOOL BOARD**  
Ville Platte, Louisiana

**Louisiana Educational Assessment Program (LEAP)  
For the Year Ended June 30, 2011**

District Achievement Level Results	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	5	5.0%	19	5.0%	4	1.1%	4	4.0%	11	2.9%	27	7.5%
Proficient	22	21.8%	73	19.3%	74	20.6%	5	5.0%	19	5.0%	28	7.8%
Basic	47	46.4%	178	47.0%	192	53.3%	61	60.3%	221	58.3%	192	53.5%
Approaching Basic	23	22.8%	94	24.7%	84	23.3%	19	18.8%	91	24.0%	83	23.1%
Unsatisfactory	4	4.0%	15	4.0%	6	1.7%	12	11.9%	37	9.8%	29	8.1%
<b>Total</b>	<b>101</b>	<b>100.0%</b>	<b>379</b>	<b>100.0%</b>	<b>360</b>	<b>100.0%</b>	<b>101</b>	<b>100.0%</b>	<b>379</b>	<b>100.0%</b>	<b>359</b>	<b>100.0%</b>

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	0	0.0%	2	0.5%	15	4.2%	1	1.0%	2	0.5%	5	1.4%
Proficient	16	16.0%	59	15.5%	59	16.5%	10	10.0%	42	11.0%	33	9.2%
Basic	41	41.0%	165	43.3%	148	41.5%	54	54.0%	196	51.5%	184	51.5%
Approaching Basic	31	31.0%	115	30.2%	101	28.3%	26	26.0%	88	23.1%	93	26.1%
Unsatisfactory	12	12.0%	40	10.5%	34	9.5%	9	9.0%	53	13.9%	42	11.8%
<b>Total</b>	<b>100</b>	<b>100.0%</b>	<b>381</b>	<b>100.0%</b>	<b>357</b>	<b>100.0%</b>	<b>100</b>	<b>100.0%</b>	<b>381</b>	<b>100.0%</b>	<b>357</b>	<b>100.0%</b>

**EVANGELINE PARISH SCHOOL BOARD**  
Ville Platte, Louisiana

**The Graduation Exit Exam**  
**For the Year Ended June 30, 2011**

District Achievement Level Results	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>												
Advanced	1	1.0%	5	1.7%	3	1.0%	10	10.1%	32	10.7%	22	7.1%
Proficient	8	8.1%	42	14.1%	17	5.6%	12	12.1%	61	20.4%	37	11.9%
Basic	44	44.4%	146	49.1%	165	54.3%	48	48.5%	123	41.1%	145	46.9%
Approaching Basic	36	36.4%	78	26.3%	84	27.6%	20	20.2%	40	13.4%	73	23.5%
Unsatisfactory	10	10.1%	26	8.8%	35	11.5%	9	9.1%	43	14.4%	33	10.6%
<b>Total</b>	<b>99</b>	<b>100.0%</b>	<b>297</b>	<b>100.0%</b>	<b>304</b>	<b>100.0%</b>	<b>99</b>	<b>100.0%</b>	<b>299</b>	<b>100.0%</b>	<b>310</b>	<b>100.0%</b>

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>												
Advanced	3	3.0%	5	1.7%	7	2.4%	1	1.0%	1	0.3%	1	0.3%
Proficient	13	13.1%	43	15.0%	38	12.9%	8	7.9%	25	8.7%	17	5.8%
Basic	44	44.5%	130	45.5%	111	37.6%	60	59.5%	175	61.3%	159	53.9%
Approaching Basic	21	21.2%	78	27.3%	95	32.2%	16	15.8%	58	20.3%	73	24.7%
Unsatisfactory	18	18.2%	30	10.5%	44	14.9%	16	15.8%	27	9.4%	45	15.3%
<b>Total</b>	<b>99</b>	<b>100.0%</b>	<b>286</b>	<b>100.0%</b>	<b>295</b>	<b>100.0%</b>	<b>101</b>	<b>100.0%</b>	<b>286</b>	<b>100.0%</b>	<b>295</b>	<b>100.0%</b>

Note: For number and percentages left blank, no test scores were available.

**EVANGELINE PARISH SCHOOL BOARD**  
Ville Platte, Louisiana

**i Louisiana Educational Assessment Program (iLEAP) for the 21st Century**  
**For the Year Ended June 30, 2011**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	6	6.0%	12	12.0%	4	4.0%	2	2.0%
Proficient	25	25.0%	21	21.0%	16	16.2%	19	19.2%
Basic	45	45.0%	48	48.0%	49	49.5%	50	50.5%
Approaching Basic	18	18.0%	12	12.0%	22	22.2%	18	18.2%
Unsatisfactory	6	6.0%	7	7.0%	8	8.1%	10	10.1%
<b>Total</b>	<b>100</b>	<b>100.0%</b>	<b>100</b>	<b>100.0%</b>	<b>99</b>	<b>100.0%</b>	<b>99</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	3	3.0%	4	4.0%	3	3.0%	3	3.0%
Proficient	16	16.0%	9	9.0%	15	14.9%	14	14.1%
Basic	50	50.0%	50	50.0%	44	43.5%	45	45.6%
Approaching Basic	21	21.0%	18	18.0%	28	27.7%	23	23.2%
Unsatisfactory	10	10.0%	19	19.0%	11	10.9%	14	14.1%
<b>Total</b>	<b>100</b>	<b>100.0%</b>	<b>100</b>	<b>100.0%</b>	<b>101</b>	<b>100.0%</b>	<b>99</b>	<b>100.0%</b>

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

i Louisiana Educational Assessment Program (LEAP) for the 21st Century  
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	3	3.0%	8	8.1%	2	2.0%	6	6.0%
Proficient	14	14.0%	9	9.1%	14	14.0%	10	10.0%
Basic	59	59.0%	54	54.5%	52	52.0%	53	53.0%
Approaching Basic	20	20.0%	16	16.2%	27	27.0%	21	21.0%
Unsatisfactory	4	4.0%	12	12.1%	5	5.0%	10	10.0%
<b>Total</b>	<b>100</b>	<b>100.0%</b>	<b>99</b>	<b>100.0%</b>	<b>100</b>	<b>100.0%</b>	<b>100</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	5	5.0%	2	2.0%	2	2.0%	1	1.0%
Proficient	17	16.8%	10	10.0%	11	11.0%	10	10.1%
Basic	54	53.4%	61	61.0%	48	48.0%	53	53.5%
Approaching Basic	22	21.8%	22	22.0%	30	30.0%	25	25.3%
Unsatisfactory	3	3.0%	5	5.0%	9	9.0%	10	10.1%
<b>Total</b>	<b>101</b>	<b>100.0%</b>	<b>100</b>	<b>100.0%</b>	<b>100</b>	<b>100.0%</b>	<b>99</b>	<b>100.0%</b>

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

i Louisiana Educational Assessment Program (ILEAP) for the 21st Century  
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	21	4.7%	32	7.2%	20	4.5%	10	2.3%
Proficient	100	22.6%	92	20.8%	94	21.2%	82	18.6%
Basic	205	46.3%	203	45.8%	202	45.6%	219	49.5%
Approaching Basic	73	16.5%	80	18.1%	97	21.9%	81	18.3%
Unsatisfactory	44	9.9%	36	8.1%	30	6.8%	50	11.3%
<b>Total</b>	<b>443</b>	<b>100.0%</b>	<b>443</b>	<b>100.0%</b>	<b>443</b>	<b>100.0%</b>	<b>442</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	17	3.7%	21	4.6%	8	1.8%	23	5.0%
Proficient	56	12.3%	49	10.7%	54	11.8%	60	13.2%
Basic	219	48.0%	234	51.2%	207	45.4%	251	55.0%
Approaching Basic	128	28.1%	90	19.7%	145	31.8%	88	19.3%
Unsatisfactory	36	7.9%	63	13.8%	42	9.2%	34	7.5%
<b>Total</b>	<b>456</b>	<b>100.0%</b>	<b>457</b>	<b>100.0%</b>	<b>456</b>	<b>100.0%</b>	<b>456</b>	<b>100.0%</b>

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

i Louisiana Educational Assessment Program (LEAP) for the 21st Century  
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	11	2.7%	8	1.9%	10	2.4%	32	7.7%
Proficient	98	23.6%	46	11.1%	64	15.5%	51	12.3%
Basic	230	55.4%	266	64.1%	216	52.2%	202	48.8%
Approaching Basic	58	14.0%	77	18.6%	104	25.1%	84	20.3%
Unsatisfactory	18	4.3%	18	4.3%	20	4.8%	45	10.9%
<b>Total</b>	<b>415</b>	<b>100.0%</b>	<b>415</b>	<b>100.0%</b>	<b>414</b>	<b>100.0%</b>	<b>414</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	17	4.0%	6	1.4%	9	2.1%	0	0.0%
Proficient	50	11.8%	40	9.6%	61	14.6%	25	6.0%
Basic	248	58.6%	258	61.7%	197	47.0%	239	57.0%
Approaching Basic	90	21.3%	76	18.2%	113	27.0%	99	23.6%
Unsatisfactory	18	4.3%	38	9.1%	39	9.3%	56	13.4%
<b>Total</b>	<b>423</b>	<b>100.0%</b>	<b>418</b>	<b>100.0%</b>	<b>419</b>	<b>100.0%</b>	<b>419</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts		Mathematics	
	2010		2010	
	Number	Percent	Number	Percent
<b>Grade 9</b>				
Advanced	4	1.2%	17	5.0%
Proficient	39	11.4%	34	10.0%
Basic	166	48.5%	180	53.1%
Approaching Basic	98	28.7%	60	17.7%
Unsatisfactory	35	10.2%	48	14.2%
<b>Total</b>	<b>342</b>	<b>100.0%</b>	<b>339</b>	<b>100.0%</b>

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

i Louisiana Educational Assessment Program (iLEAP) for the 21st Century  
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	24	5.2%	26	5.6%	18	3.9%	1	0.2%
Proficient	95	20.4%	85	18.2%	88	18.9%	104	22.4%
Basic	218	46.7%	222	47.7%	199	42.8%	213	45.8%
Approaching Basic	76	16.3%	89	19.1%	115	24.7%	94	20.2%
Unsatisfactory	53	11.4%	44	9.4%	45	9.7%	53	11.4%
<b>Total</b>	<b>466</b>	<b>100.0%</b>	<b>466</b>	<b>100.0%</b>	<b>465</b>	<b>100.0%</b>	<b>465</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	6	1.4%	18	4.2%	6	1.4%	16	3.8%
Proficient	69	16.1%	39	9.1%	84	19.6%	53	12.4%
Basic	221	51.7%	231	54.0%	209	48.8%	246	57.8%
Approaching Basic	84	19.6%	78	18.2%	103	24.1%	79	18.5%
Unsatisfactory	48	11.2%	62	14.5%	26	6.1%	32	7.5%
<b>Total</b>	<b>428</b>	<b>100.0%</b>	<b>428</b>	<b>100.0%</b>	<b>428</b>	<b>100.0%</b>	<b>426</b>	<b>100.0%</b>

**EVANGELINE PARISH SCHOOL BOARD**  
Ville Platte, Louisiana

**Louisiana Educational Assessment Program (LEAP) for the 21st Century**  
**For the Year Ended June 30, 2011**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009 Number	2009 Percent	2009 Number	2009 Percent	2009 Number	2009 Percent	2009 Number	2009 Percent
<b>Grade 6</b>								
Advanced	7	1.6%	16	3.6%	8	1.8%	14	3.2%
Proficient	64	14.5%	42	9.5%	58	13.2%	34	7.7%
Basic	258	58.5%	275	62.5%	218	49.4%	218	49.4%
Approaching Basic	87	19.7%	69	15.6%	119	27.0%	124	28.1%
Unsatisfactory	25	5.7%	39	8.8%	38	8.6%	51	11.6%
<b>Total</b>	<b>441</b>	<b>100.0%</b>	<b>441</b>	<b>100.0%</b>	<b>441</b>	<b>100.0%</b>	<b>441</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009 Number	2009 Percent	2009 Number	2009 Percent	2009 Number	2009 Percent	2009 Number	2009 Percent
<b>Grade 7</b>								
Advanced	6	1.4%	5	1.2%	10	2.4%	2	0.5%
Proficient	42	10.0%	26	6.2%	46	11.0%	47	11.2%
Basic	207	49.3%	228	54.3%	179	42.6%	201	47.8%
Approaching Basic	132	31.4%	108	25.7%	140	33.3%	123	29.3%
Unsatisfactory	33	7.9%	53	12.6%	45	10.7%	47	11.2%
<b>Total</b>	<b>420</b>	<b>100.0%</b>	<b>420</b>	<b>100.0%</b>	<b>420</b>	<b>100.0%</b>	<b>420</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts		Mathematics	
	2009 Number	2009 Percent	2009 Number	2009 Percent
<b>Grade 9</b>				
Advanced	0	0.0%	8	2.4%
Proficient	33	9.8%	49	14.6%
Basic	171	50.9%	164	48.8%
Approaching Basic	93	27.7%	65	19.3%
Unsatisfactory	39	11.6%	50	14.9%
<b>Total</b>	<b>336</b>	<b>100.0%</b>	<b>336</b>	<b>100.0%</b>