

Rapides Parish School Board

Alexandria, Louisiana

June 30, 2009

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

Release Date

1/13/10

**Rapides Parish School Board
Alexandria, Louisiana**

June 30, 2009

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AJ Davis, District H
President

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

Dr. Gary L. Jones
Superintendent

December 8, 2009

To the Honorable President and Members of the Rapides Parish School Board and Citizens of Rapides Parish:

We are pleased to present the Comprehensive Annual Financial Report of the Rapides Parish School Board (School Board) for the fiscal year ended June 30, 2009. This report is published to fulfill provisions of State law which require that the School Board have an annual audit by an independent certified public accountant.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The Rapides Parish School Board has employed the firm of Payne, Moore & Herrington, LLP to perform the audit. They have issued an unqualified ("clean") opinion on the Rapides Parish School Board's financial statements for the year ended June 30, 2009. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The School Board is a legislative body authorized to govern the public education system of Rapides Parish, Louisiana. The School Board is governed by a nine-member board, with each board member serving a concurrent four year term. The current Board is in the second year of its four year term. It is the responsibility of the School Board to make available to the residents of Rapides Parish public education, including the resources of instructional personnel, instructional facilities, administrative support, business services, operation and maintenance of plant and student transportation. Rapides Parish covers approximately 1,362 square miles and has a population of slightly over 130,000. The school district encompasses all of Rapides Parish and serves slightly over 23,900 students. The Rapides Parish School Board is a separate legal entity and does not have any component units.

Wilton Barnes, Jr. District A • Steve Berry, District B • E. L. Paulk, District C • Janet H. Dixon, District D
Dr. Stephen Chapman, District E • John Allen, District F • Paul Dauzat, District G • Pam Webb, District I

The School Board is authorized to establish public schools as it deems necessary, to provide adequate school facilities for the children of the Parish, to determine the number of teachers to be employed, and to determine the local supplement to their salaries. The School Board provides a full range of public educational services appropriate to grade levels ranging from preschool through grade twelve. These include regular and enriched academic education, special education for handicapped children, as well as vocational education.

The School Board maintains budgeting controls, whose objective is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the board. Activities of the General and Special Revenue Funds are included in the annual appropriated budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established by State law at five percent of total expenditures, at the fund level.

Local Economy

Rapides Parish is located in the geographic center of the State. Central Louisiana has become known as "The Crossroads", a place where all of Louisiana comes together - from culture to food to music. During the last several years Rapides Parish has continued to establish an ideally located transportation hub with excellent interstate highway, river, rail and air cargo capabilities in place. The Alexandria area is in an ideal position to increase its number and size of conventions and trade shows with three convention centers and numerous new motels and restaurants. In addition, the expansion of both major hospitals in Alexandria makes Central Louisiana an excellent choice for medical care and needs.

The U.S. economy has taken a downward turn as a result of recent market conditions and future trends in the market are very uncertain at this time. However, the Alexandria Metropolitan Statistical Area (MSA) has not seen as drastic a decline in the economy as other areas across the United States. The expansions of Rapides Regional Medical Center and Christus St. Frances Cabrini Hospital are now completed and have had a positive impact on the Central Louisiana economy. In addition, the State is continuing with the T.I.M.E. Management Project which includes the four lane construction and widening of two of Central Louisiana's major highways which will connect Alexandria to north and south Louisiana.

Long-term Financial Planning

The Rapides Parish School Board currently has approximately \$74.0 million of long-term debt issued in bonds and certificates of indebtedness. Bond issues by the School Board require the levy of special taxes and approval of the electorate. The board has been very successful in obtaining this approval. Once approved, the tax levy is for the term of the bonds and may be raised or lowered each year by the board, depending on the amount necessary to service the debt. These projects are

expected to provide excellent facilities for the foreseeable future. The board has also been successful in obtaining renewals for maintenance taxes which provide for routine maintenance of the various facilities.

Financial Policies

In addition to the general financial policies included in the board's policy manual and various written procedures established by the finance department, the School Board has designated a portion of its General Fund to provide for general contingencies. Additionally, the board has established a policy requiring any operating excess from the General Fund be established in the designated portion of the General Fund. This policy resulted in \$1.0 million being added to the designation in the 2008-09 fiscal year. The board's policy established a five million dollar target for the designation. This designated portion of the General Fund has exceeded the five million dollar target and the board plans to continue to add to the designation when financially possible.

Major Initiatives

With the rising costs of utilities during 2008-09, the school district continued to recognize the benefits and savings as a result of the work performed by Siemens Building Technologies, Inc. thru the energy performance contract. During 2008-09 the district also reaped the benefit of its bus maintenance facility being in operation for an entire year which resulted in the reduction of the number of outsourced bus repairs and ultimately the reduction in the total expenditures for maintenance of the school buses. The district expects to benefit from these two cost saving measures for the next several years.

The Rapides Foundation \$0.7 million grant with its plan for systemic improvement completed the fifth year during 2008-09 in a five year comprehensive plan. The *Rapides Systemic Initiative* is a comprehensive plan for overall change that results in improved classroom instruction and student achievement. Specifically, the goal is to improve student achievement in literacy and mathematics. The *Initiative* addresses classroom instruction, collaborative planning and leadership. Classroom instruction is supported through district-wide implementation of the 8-Step Process to Student Success model and research-based differentiated instructional methods and strategies. The implementation of professional learning communities will play a major role in the success of systemic change by providing a medium for collaboration among educators. Leadership capacity will be developed for current leaders, aspiring leaders and teacher leaders.

Acknowledgements

The preparation of this Comprehensive Annual Financial Report was made possible by the dedicated service of the entire staff of the Finance Department. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report. We also wish to thank the members of the School Board for their continued encouragement and support in improving financial accounting and reporting, and in managing the fiscal affairs of the school system in a responsible and progressive manner.

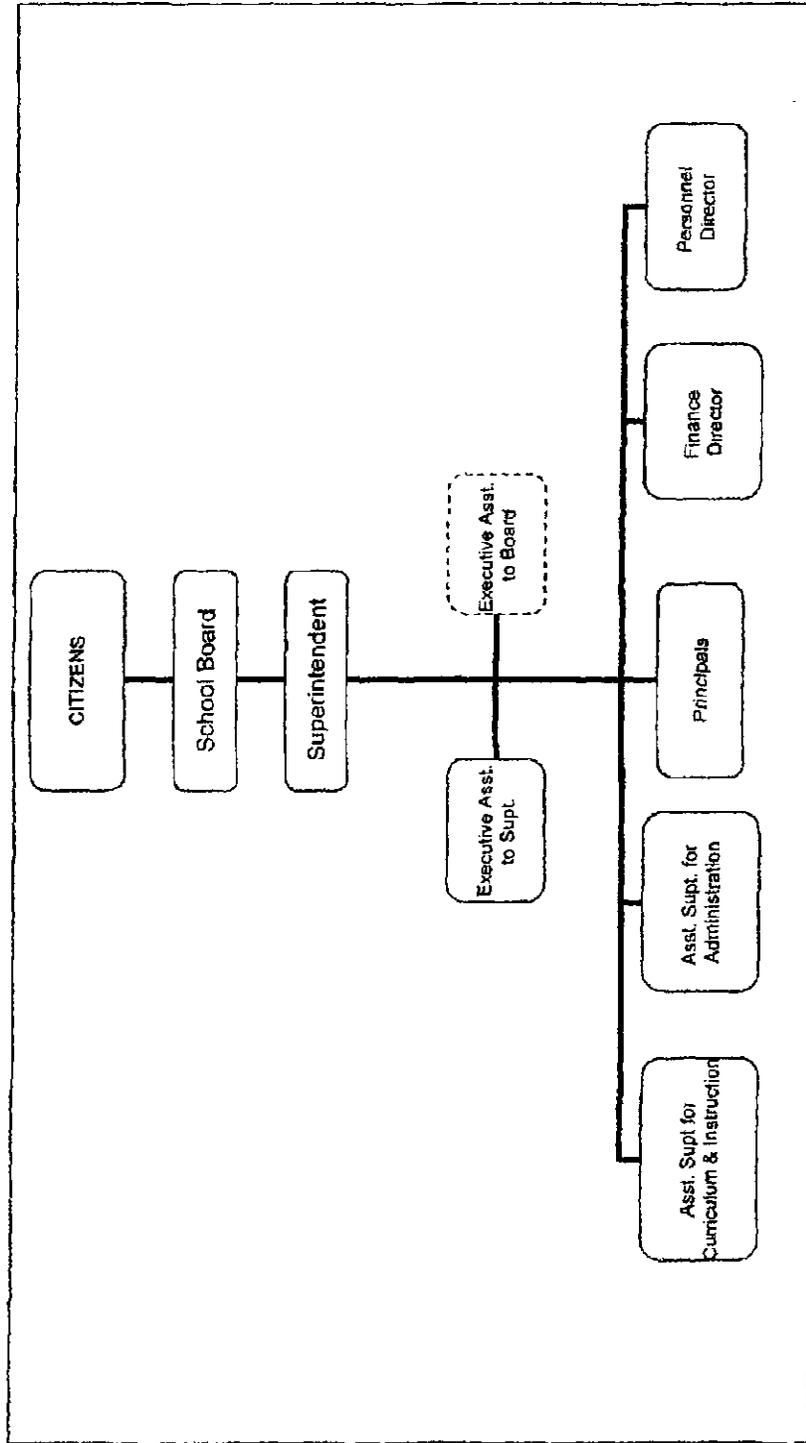
Respectfully submitted,

Gary L. Jones, Ed.D.
Superintendent

Elizabeth A. Domite, CPA, CLSBO
Director of Finance

ED/ead

RAPIDES PARISH SCHOOL BOARD ORGANIZATIONAL CHART



RAPIDES PARISH SCHOOL BOARD

PRINCIPAL OFFICIALS

SCHOOL BOARD MEMBERS:	DISTRICT
Wilton Barrios, Jr.....	A
Steve Berry.....	B
E. L. Paulk.....	C
Janet Dixon.....	D
Stephen Chapman, M.D.....	E
John Allen.....	F
Paul Dauzat, CPA.....	G
Al Davis.....	H
Pam Webb.....	I

ADMINISTRATORS:

Gary L. Jones	Superintendent
Thomas E. Roque.....	Assistant Superintendent for Administration
Allen Bozeman.....	Assistant Superintendent for Curriculum and Instruction
Dee Martin	Director of Personnel
Elizabeth A. Domite, CPA, CLSBO.....	Director of Finance
Eddie Mae Washington.....	Director of Federal Programs
Debbie Morrison.....	Director of Student Services
Bill Morrison, Ed.D.....	Director of Technology
Penny Toney.....	Director of Secondary Education
Teresa Arratia.....	Director of Elementary Education
Ruby Smith.....	Director of Child Welfare & Attendance
Velt Edwards.....	Director of Transportation



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

Independent Auditor's Report

Rapides Parish School Board
Alexandria, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board, Alexandria, Louisiana, as of and for the year ended June 30, 2009, 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 Rapides Parish 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 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 Rapides Parish School Board as of June 30, 2009, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2009 on our consideration of the Rapides Parish School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

MARVIN A. JOBLEAH, C.P.A.
ERNEST F. SASSER, C.P.A.

ROBERT W. BYBRAK, C.P.A.
REBECCA B. MORRIS, C.P.A.
MICHAEL A. JOBLEAH, C.P.A.

JAMES N. BALLARD, C.P.A.
CINDY L. DUMPRIES, C.P.A.

ROBERT T. LITTON, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board
Alexandria, Louisiana

The management's discussion and analysis and budgetary comparison information labeled "Required Supplemental Information" in the table of contents (Part I and Part II) are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rapides Parish School Board's basic financial statements. The information labeled "Introductory Section", "Supplemental Information", and "Statistical Section" in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The "Supplemental Information" has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The "Introductory Section" and "Statistical Section" have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Payne, Moore & Herrington, LLP

Certified Public Accountants

December 8, 2009

Required Supplemental Information – Part I

Management's Discussion and Analysis

**Rapides Parish School Board
Management's Discussion and Analysis (MD&A)**

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

Financial Highlights

- The School Board's assets exceeded its liabilities by \$51.4 million (net assets) for the year ended June 30, 2009. This compares to \$45.9 million for the previous year.
- Total net assets at June 30, 2009, consist of the following:
 - Capital assets, net of related debt, of \$36.6 million, which consist of property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the construction or purchase of capital assets.
 - Net assets of \$10.3 million are restricted from outside sources, such as grantors, tax propositions approved by the voters, etc.
 - Unrestricted net assets reflect \$4.5 million for payment of continuing obligations to citizens and creditors.
- The School Board's governmental funds reported fund balances of \$26.7 million this year, compared to \$22.5 million for the previous year.
- At June 30, 2009, the General Fund had a \$10.1 million fund balance, an increase of \$2.6 million from the previous year.

Government-Wide Financial Statements

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

The Statement of Net Assets presents all of the School Board's assets and liabilities, with the difference between the two reported as "net assets". Over time, increases or decreases in the School Board's net assets may serve as a useful indicator of whether the School Board's financial position is improving or deteriorating. The Statement of Activities presents information showing how the School Board's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods, e.g., earned but unused sick leave.

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

Fund Financial Statements

Governmental Funds

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

**Rapides Parish School Board
Management's Discussion and Analysis**

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

Fiduciary Funds

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

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements and are located after the basic financial statements.

Government-Wide Financial Analysis

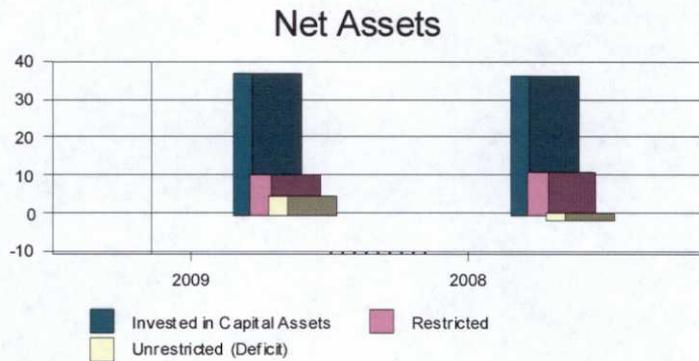
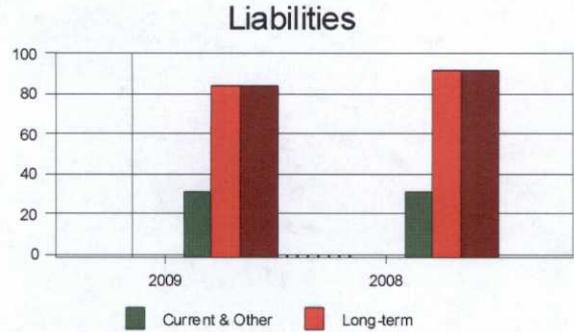
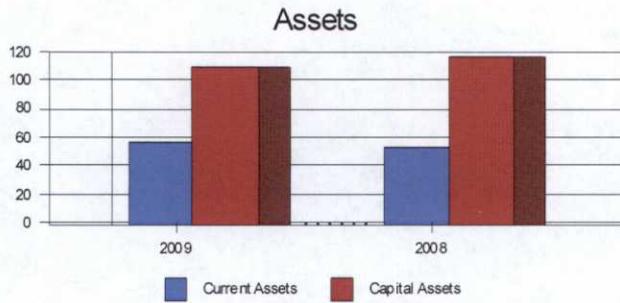
The following table presents the statement of net assets in a condensed manner and gives comparisons to the previous year.

**Net Assets
As of June 30, 2009 and 2008
(in millions)**

	2009	2008	Amount of Change Increase/ (Decrease)	Percentage Change Increase (Decrease)
Assets				
Current and other assets	\$ 56.8	\$ 52.5	\$ 4.3	8.2 %
Capital assets	109.6	115.7	(6.1)	(5.3)%
Total Assets	\$ 166.4	\$ 168.2	\$ (1.8)	(1.1)%
Liabilities				
Current and other liabilities	\$ 30.6	\$ 31.0	\$ (0.4)	(1.3)%
Long-term liabilities	84.4	91.3	(6.9)	(7.6)%
Total Liabilities	\$ 115.0	\$ 122.3	\$ (7.3)	(6.0)%
Net Assets				
Invested in capital assets, net of related debt	\$ 36.6	\$ 36.3	\$ 0.3	0.8 %
Restricted	10.3	10.6	(0.3)	(2.8)%
Unrestricted	4.5	(1.0)	5.5	550.0 %
Total net assets	\$ 51.4	\$ 45.9	\$ 5.5	12.0 %

**Rapides Parish School Board
Management's Discussion and Analysis**

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



Current assets increased slightly during 2009 due to an increase in cash or cash equivalents and capital assets decreased slightly during 2009 due to depreciation expense on capital assets. Consequently, long-term liabilities decreased due to no additional issues of General Obligation Bonds and annual payments on existing General Obligation Bonds. In addition, current liabilities remained constant due to an increase in accrued salaries and a decrease in accounts payable. Due to a number of factors, with completion of the Buckeye High School Project in 2008 and increased depreciation expenses for 2009, invested in capital assets remained stable for 2009. Restricted net assets remained relatively constant due to an increase in both sales tax account fund balances and a decrease in debt service. Unrestricted net assets increased significantly resulting with the increase in the Fund Balance in General Fund from prior year.

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

**Rapides Parish School Board
Management's Discussion and Analysis**

**Changes in Net Assets
For the Fiscal Years Ended June 30, 2009 and 2008
(in millions)**

	<u>2009</u>	<u>2008</u>	<u>Amount Change</u>	<u>Percentage Change</u>
Revenues:				
Program revenues:				
Charges for services	\$ 2.8	\$ 3.0	\$ (0.2)	(6.7)%
Operating grants and contributions	36.8	34.6	2.2	6.4 %
General revenues:				
Property taxes	28.6	26.8	1.8	6.7 %
Sales taxes	36.5	37.0	(0.5)	(1.4)%
Grants and contributions not restricted to specific programs:				
Minimum Foundation Program	120.3	112.3	8.0	7.1 %
State revenue sharing	1.0	1.0	0.0	0.0 %
Other unrestricted taxes	0.9	1.0	(0.1)	(10.0)%
Other revenues:				
Unrestricted investment earnings	0.4	1.3	(0.9)	(69.2)%
Gain on sale of asset	0.0	0.0	0.0	0.0 %
Other	1.1	0.2	0.9	450.0 %
Total revenues	228.4	217.2	11.2	5.2 %
Functions/Program Expenses:				
Current:				
Instruction:				
Regular programs	80.6	78.9	1.7	2.2 %
Special education programs	32.0	34.2	(2.2)	(6.4)%
Vocational programs	4.1	3.9	0.2	5.1 %
Other instructional programs	1.4	1.8	(0.4)	(22.2)%
Special programs	13.9	13.3	0.6	4.5 %
Adult and continuing education programs	0.5	0.6	(0.1)	(16.7)%
Support services:				
Student services	9.0	8.1	0.9	11.1 %
Instructional staff support	10.1	11.1	(1.0)	(9.0)%
General administration	4.1	4.0	0.1	2.5 %
School administration	12.0	11.6	0.4	3.4 %
Business services	1.2	1.2	0.0	0.0 %
Plant services	21.8	20.1	1.7	8.5 %

**Rapides Parish School Board
Management's Discussion and Analysis**

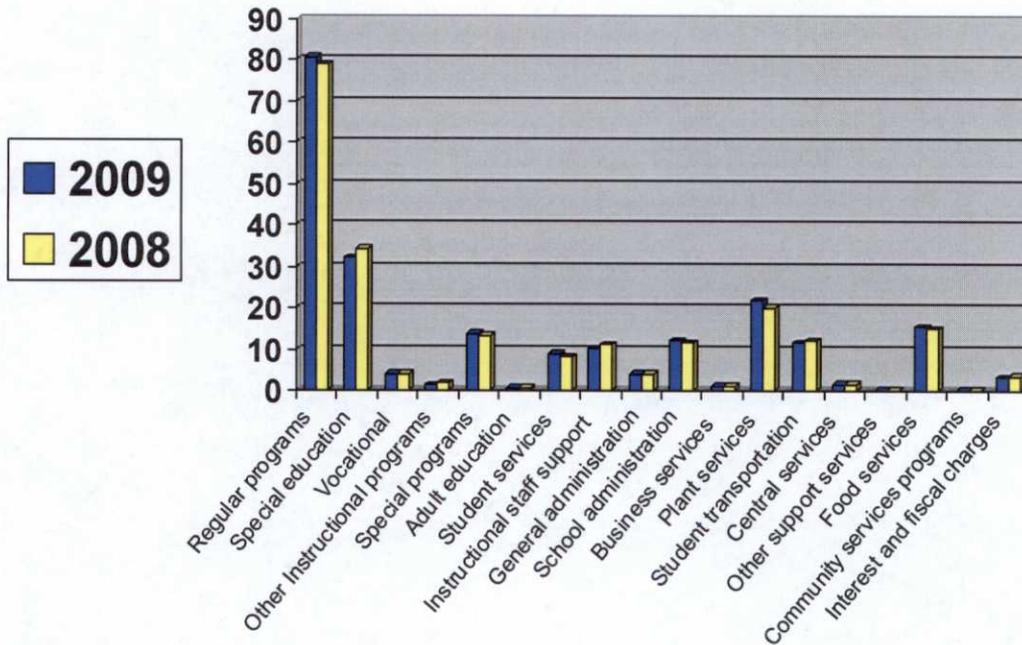
	2009	2008	Amount Change	Percentage Change
Student transportation services	11.6	12.0	(0.4)	(3.3)%
Central services	1.5	1.5	0.0	0.0 %
Other support services	0.2	0.2	0.0	0.0 %
Food services	15.5	15.0	0.5	3.3 %
Community service programs	0.1	0.1	0.0	0.0 %
Debt service:				
Interest and fiscal charges	3.3	3.6	(0.3)	(8.3)%
Total expenses	222.9	221.2	1.7	0.8 %
Increase (decrease) in net assets	5.5	(4.0)	9.5	237.5 %
Beginning net assets	45.9	49.9	(4.0)	(8.0)%
Ending net assets	\$ 51.4	\$ 45.9	\$ 5.5	12.0 %

The most significant changes in revenues, when compared to the previous year are the increase in property taxes, operating grants and contributions, and State Equalization funding of \$1.8 million, \$2.2 million, and \$8.0 million, respectively. Property taxes increased due to normal growth in the economy coupled with the completion of some large construction projects at the two medical centers. State Equalization funds increased primarily due to normal growth included in the formula and one time salary supplement for support employees. Investment earnings decreased by \$0.9 million as a result of declining market conditions.

Increased costs continued to impact virtually all program expenses in 2009 and budget cuts were a constant reminder of the past. Nevertheless, regular education programs showed an increase of \$1.7 million and special education programs showed a decrease of \$2.2 million. These programs were impacted with increases in salaries due to a one time salary supplement for support employees and increases in health insurance costs. Also, these programs were impacted by a decrease in the sales tax distribution at year end due to decreased sales tax revenues. Plant services expenditures increased by \$1.7 million from prior year due to the one time salary supplement for support employees, the increase in health insurance costs, and the increase in operating expenses due to the economic conditions. Following is a chart comparing expenses, by major category for the current and immediately preceding year.

**Rapides Parish School Board
Management's Discussion and Analysis**

Expenses (in millions)



Individual Funds Analysis

As previously discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$26.7 million. Of this amount approximately \$16.1 million is unreserved, indicating its availability to fund future services.

As indicated previously, the General Fund showed an increase in fund balance from the previous year. The June 30, 2009, fund balance for the General Fund is equal to approximately 6.6% of total General Fund revenues, increasing slightly from the previous year. The School Board's General Fund is primarily driven by salaries and benefits.

The School Lunch/Breakfast Fund balance showed an increase in fund balance of approximately \$465,277 or 48.4% when compared to the previous year. The School Lunch/Breakfast Fund's increase can be attributed mainly to increases in federal reimbursement rates, and increases in commodities received for 2009 which decreased the cost of purchased food for 2009.

Rapides Parish School Board Management's Discussion and Analysis

General Fund Budget

A schedule showing the School Board's original and final budget amounts compared with actual amounts is provided later in this report as Required Supplemental Information. Following are the amendments to the 2008-2009 General Fund original budget.

Budget Amendments

The General Fund budget was amended during the year to reflect adjustments in revenues and expenditures. Sales tax and miscellaneous taxes were decreased by \$1.0 million and interest earnings were decreased by \$100,000. State equalization funds and other local revenues were increased by \$1.9 million and \$2.0 million, respectively. Regular program budgets were increased by \$3.8 million and special education budgets were decreased by \$1.0 million. Several programs within support services had increases in budgets with the most significant being student services, school administration, and plant services displaying increases of \$1.1 million, \$0.8 million, and \$1.8 million, respectively. Additional budget adjustments were made within program functions which reflected as a zero change for the overall program. The local economy continued to be impacted by lack of new major construction projects in this slowing economy.

Budget Variances

Actual operating results reflect the following which are the more significant differences between the General Fund final amended budget and actual amounts. The largest budget variance in revenues and other sources were the increased amounts of ad valorem taxes and other state sources of \$0.8 million and \$0.5 million, respectively. Furthermore, other local sources of revenue and interest earnings on investments failed to meet budget expectations by \$0.6 million and \$0.3 million. Other Financing Sources decreased by \$2.3 million due to decreased sales tax collections which are transferred into the General Fund for the year end sales tax distribution.

Actual expenses for payroll and related benefits were \$2.4 million less than expected. This variance in payroll and related benefits was primarily the result of a decrease in the year end sales tax distribution and some minor staffing adjustments during 2009. Actual expenses for student transportation services were \$0.8 million less than expected due to fuel prices being lower than projected, while Other Finance Uses reflected a decreased amount of \$1.2 million in Operating Transfers Out.

**Rapides Parish School Board
Management's Discussion and Analysis**

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

<u>Revenues and Other Financing Sources</u>	Variance - Positive (Negative) (in millions)
Sales and miscellaneous taxes	\$ (0.1)
Ad valorem taxes	0.8
Other local sources	(0.6)
Interest Earnings	(0.3)
Federal Sources	0.2
Other State Sources	0.5
Transfers In	(2.3)
Total - Revenues and Other Sources	\$ (1.8)
<u>Expenditures and Other Uses</u>	
Support and other programs	3.2
Transfers out	1.2
Total - Expenditures and Other Uses	\$ 4.4

Capital Assets and Debt Administration

Capital Assets

At June 30, 2009, the School Board had \$109.6 million (net of depreciation) invested in a broad range of capital assets, including land, buildings, and furniture and equipment. This amount decreased slightly from the previous year. As a result of depreciation, buildings and improvements decreased to \$99.4 million, while furniture and equipment decreased to \$7.8 million.

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

Capital Assets at Year-End	(Millions)	
	<u>2009</u>	<u>2008</u>
Land	\$ 2.4	\$ 2.4
Buildings and improvements	99.4	104.6
Furniture and equipment	7.8	8.7
Construction in progress	0.0	0.0
Totals	\$ 109.6	\$ 115.7

Rapides Parish School Board Management's Discussion and Analysis

At June 30, 2009 the capital projects funds remaining from bond issues have \$1.0 million of unexpended bond proceeds.

Debt Administration

At June 30, 2009, the School Board had \$74,016,000 general obligation bonds and certificates of indebtedness outstanding with maturities from 2010-2025 and interest rates ranging from 0.1% to 9.0%. Under state law, the School Board is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of taxable property. At June 30, 2009, the School Board's bonded debt of \$74,016,000 was well below the legal limit of \$267,061,891.

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

Economic Factors and Next Year's Budgets and Rates

The significant changes to the succeeding year's budget for expenditures are the increase in the cost for group health insurance (\$1.0 million), increase in estimated fuel and utility costs (\$0.6 million), increase in workers' compensation (\$0.4 million), and the decrease in salaries (\$3.0) due to staffing adjustments and one time salary supplement for support employees not being continued. While the significant changes in revenues are the increase in indirect cost (\$0.5 million), increase in ad valorem taxes (\$0.4 million), increase in Other local sources (\$0.3 million), and the decrease of State funding for one time salary supplement for support employees (\$1.6 million). The tax roll for 2009 property taxes has been released and shows a 3.3% increase in parishwide taxable assessed values compared to the previous year. Sales taxes for the first quarter of the School Board's 2009-10 fiscal year show a decrease of approximately eight percent over the same period in the previous year which will have a significant impact on the General Fund. The School Board's financial statements for 2008-09 were impacted by GASB 45 with regards to the liability for other post employment benefits. Management feels certain that this liability will continue to impact the School Board's financial statements for 2009-10 and future years.

The School Board levied 179.04 mills in renewable and constitutional ad valorem taxes for the 2009-10 fiscal year, increasing by 10.0 mills from the previous year as a result of a new maintenance tax in District 22-A. Renewable taxes are at a set rate approved by the electorate, except for statutorily provided roll up and roll back provisions during reassessment, every four years. Levies for debt service on bond issues amounted to 183.0 mills, an increase from the 164.0 mills levied the previous year. This increase is a result of the taxpayers' approval of a new bond issue in District 57 for the construction of a new school in Woodworth. State law provides that bond millages may be adjusted up or down in order to collect sufficient taxes to service bonded debt. Several of the debt service funds have accumulated balances sufficient to service the debt with a lowered millage for the foreseeable future and, therefore, their debt service millages were reduced for the 2009-10 year. Additionally, some districts have bond issues that are nearing the end of their term.

Contacting the School Board's Financial Management

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

Basic Financial Statements

**Government-Wide
Financial Statements**

**Rapides Parish School Board
Alexandria, Louisiana
Statement of Net Assets
Governmental Activities
June 30, 2009**

Exhibit A

Assets		
Cash and cash equivalents		\$ 34,678,711
Investments		14,602
Receivables		11,205,331
Interest receivable		1,611
Inventories		181,771
Other assets		14,762
Net postemployment benefit		340,131
Restricted cash and cash equivalents		8,730,901
Restricted investments		1,706,768
Capital assets, net of depreciation		
Nondepreciable		
Land and improvements	2,405,965	
Depreciable		
Buildings and improvements	99,386,098	
Furniture and equipment	7,780,983	109,573,046
Total Assets		<u>166,447,634</u>
Liabilities		
Bank overdraft		88,875
Salaries and employee benefits payable		26,614,800
Accounts payable		1,353,346
Contracts payable		11,417
Accrued interest payable		823,409
Good faith advance on bond		80,000
Deferred revenues		1,706,768
Long-term liabilities		
Due within one year	8,123,457	
Due in more than one year	76,288,099	84,411,556
Total Liabilities		<u>115,090,171</u>
Net Assets		
Invested in capital assets, net of related debt		36,582,095
Restricted for		
Salaries and related benefits		1,398,271
National forest educational opportunity		243,320
Debt service		8,620,514
Permanent fund - nonexpendable		3,000
Permanent fund - expendable		12,079
Unrestricted		4,498,184
Total Net Assets		<u><u>\$ 51,357,463</u></u>

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

**Rapides Parish School Board
Alexandria, Louisiana
Statement of Activities
Governmental Activities
Year Ended June 30, 2009**

Exhibit B

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes In Net Assets
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Current				
Instruction				
Regular programs	\$ 80,581,806	\$ -	\$ 4,674,935	\$ (75,906,871)
Special education programs	31,999,663	175,221	5,667,957	(26,136,485)
Vocational programs	4,108,245	-	486,747	(3,621,498)
Other instructional programs	1,364,585	-	715,521	(649,064)
Special programs	13,903,164	-	13,522,102	(381,062)
Adult and continuing education programs	526,276	-	470,356	(55,920)
Support services				
Student services	8,968,796	146,856	801,168	(8,020,772)
Instructional staff support	10,082,542	-	1,231,972	(8,850,570)
General administration	4,105,611	-	-	(4,105,611)
School administration	12,045,908	-	-	(12,045,908)
Business services	1,211,107	-	-	(1,211,107)
Plant services	21,765,191	85,361	-	(21,679,830)
Student transportation services	11,547,061	-	124,318	(11,422,743)
Central services	1,533,665	-	-	(1,533,665)
Other support services	202,688	-	-	(202,688)
Food services	15,543,763	2,334,055	9,044,620	(4,165,088)
Community service programs	136,892	21,437	-	(115,455)
Debt service				
Interest and fiscal charges	3,302,603	-	-	(3,302,603)
Total Governmental Activities	<u>\$ 222,929,566</u>	<u>\$ 2,762,930</u>	<u>\$ 36,759,696</u>	<u>(183,405,940)</u>
General Revenues				
Taxes				
Property taxes, levied for general purposes				21,084,794
Property taxes, levied for debt service purposes				7,572,502
Sales tax, levied for general purposes				11,809,687
Sales tax, levied for salaries and related benefits				24,726,319
Other unrestricted taxes				947,949
Grants and contributions not restricted to specific programs				
Minimum foundation program				120,350,462
State revenue sharing				970,171
Federal e-rate				77,445
Unrestricted investment earnings				359,809
Miscellaneous				976,922
Total General Revenues				<u>188,878,060</u>
Change in Net Assets				5,471,120
Net Assets, Beginning of Year				<u>45,886,343</u>
Net Assets, End of Year				<u>\$ 51,357,463</u>

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

Fund Financial Statements

Rapides Parish School Board
 Alexandria, Louisiana
 Balance Sheet
 Governmental Funds
 June 30, 2009

Exhibit C

Assets	General Fund	School Lunch/Breakfast Fund	Other Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 25,485,427	\$ 2,439,191	\$ 6,774,093	\$ 34,678,711
Investments	-	-	14,802	14,802
Receivables	2,434,020	94,716	8,676,595	11,205,331
Interest receivable	429	-	1,182	1,611
Due from other funds	4,329,226	52,632	718,784	5,100,621
Interfund receivables	4,628,500	-	1,149,854	5,778,354
Inventories	-	181,771	-	181,771
Other assets	349	-	14,413	14,762
Restricted assets	33,082	-	10,404,607	10,437,689
Total Assets	\$ 36,889,012	\$ 2,768,310	\$ 27,754,110	\$ 67,411,432

Liabilities and Fund Balances

Liabilities	\$ 1,719	\$ -	\$ 87,156	\$ 88,875
Bank overdraft	25,928,019	156,018	530,763	26,614,800
Salaries and employee benefits payable	275,020	35,513	1,042,813	1,353,346
Accounts payable	-	-	11,417	11,417
Contracts payable	587,442	1,150,545	3,352,634	5,100,621
Due to other funds	-	-	5,776,354	5,776,354
Interfund payables	-	-	80,000	80,000
Good faith advance on bond	-	-	1,706,768	1,706,768
Deferred revenue	26,902,200	1,342,076	12,587,905	40,732,181
Total Liabilities	\$ 28,802,200	\$ 1,342,076	\$ 27,754,110	\$ 57,411,432

Fund Balances	General Fund	School Lunch/Breakfast Fund	Other Governmental Funds	Total Governmental Funds
Reserved for	-	-	-	-
Inventories	-	85,917	-	85,917
Salaries	-	-	1,369,271	1,369,271
National forest educational opportunity	-	-	243,320	243,320
Debt service	-	-	8,620,514	8,620,514
Permanent fund - nonexpendable	-	-	3,000	3,000
Permanent fund - expendable	-	-	12,079	12,079
Encumbrances	-	-	172,578	172,578
Unreserved	-	-	-	-
Designated for	-	-	-	-
Special reserve	8,149,164	-	-	8,149,164
Workers' compensation	74,794	-	-	74,794
Undesignated, reported in major funds	1,882,834	1,340,317	-	3,203,151
Undesignated, reported in nonmajor funds	-	-	-	-
Special revenue funds	-	-	3,692,094	3,692,094
Capital projects funds	-	-	1,024,349	1,024,349
Total Fund Balances	10,086,812	1,428,234	15,188,205	26,679,251
Total Liabilities and Fund Balances	\$ 36,889,012	\$ 2,768,310	\$ 27,754,110	\$ 67,411,432

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

**Rapides Parish School Board
 Alexandria, Louisiana
 Reconciliation of Governmental Funds
 Balance Sheet to the Statement of Net Assets
 June 30, 2009**

Exhibit D

Total Fund Balances, Governmental Funds **\$ 26,679,251**

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

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statement but are reported in the governmental activities of the Statement of Net Assets. 109,573,046

Postemployment benefits (obligations) available for future years are not current financial resources and, therefore, are not reported in the fund financial statement but are reported in the governmental activities of the Statement of Net Assets. 340,131

Some liabilities are not due and payable in the current period and are not included in the fund financial statement but are included in the governmental activities of the Statement of Net Assets:

Workers' compensation claims	(1,857,521)
Liability claims	(1,130,652)
Compensated absences	(7,407,383)
Certificates of indebtedness	(5,406,000)
Bonded indebtedness	(68,610,000)

Interest on long-term debt is accrued in the Statement of Net Assets, but not in the governmental funds. (823,409)

Net Assets of Governmental Activities in the Statement of Net Assets **\$ 51,357,463**

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

Rapides Parish School Board
Alexandria, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2009

Exhibit E

	General Fund	School Lunch/Breakfast Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Local sources				
Taxes				
Ad valorem taxes	\$ 14,558,779	\$ -	\$ 14,782,744	\$ 29,341,523
Sales and miscellaneous taxes	11,809,687	-	24,728,319	36,536,006
Interest earnings	191,291	10,568	157,950	359,809
Food services	-	2,334,055	-	2,334,055
Other	1,626,949	-	1,349,611	2,976,560
State sources				
Equalization	120,152,222	188,240	-	120,350,462
Other	3,446,015	-	5,386,219	8,842,234
Federal sources	844,370	9,044,620	17,771,047	27,660,037
Total Revenues	152,629,313	11,587,483	64,183,890	228,400,686
Expenditures				
Current				
Instruction				
Regular programs	76,673,501	-	1,301,753	77,975,254
Special education programs	28,906,783	-	2,622,477	31,529,260
Vocational programs	3,525,128	-	478,975	4,002,103
Other instructional programs	1,295,530	-	7,434	1,302,964
Special programs	2,625,031	-	11,150,359	13,775,390
Adult and continuing education programs	36,014	-	440,970	476,984
Support services				
Student services	7,324,848	-	1,693,523	9,018,469
Instructional staff support	4,458,635	-	5,564,934	10,023,569
General administration	3,038,925	-	518,872	3,557,597
School administration	11,829,186	-	6,476	11,835,662
Business services	1,189,430	-	42,338	1,211,768
Plant services	7,719,972	-	12,698,589	20,418,561
Student transportation services	10,550,454	-	377,811	10,928,065
Central services	1,523,787	-	664	1,524,451
Other support services	201,710	-	-	201,710
Food services	463,620	14,171,427	-	14,635,047
Community service programs	4,133	-	133,225	137,358
Capital outlay	183,330	73,700	1,351,392	1,588,422
Debt service				
Principal retirement	1,001,000	-	5,579,999	6,580,999
Interest and fiscal charges	182,538	-	3,319,986	3,502,535
Total Expenditures	162,693,554	14,245,127	47,287,487	224,226,168
Excess (Deficiency) of Revenues Over Expenditures	(10,064,241)	(2,657,644)	16,896,403	4,174,518
Other Financing Sources (Uses)				
Transfers in	22,918,703	3,122,921	9,295,498	35,337,122
Transfers out	(10,279,848)	-	(25,057,274)	(35,337,122)
Issuance of debt	-	-	19,450,000	19,450,000
Payments to refund escrow agent	-	-	(19,420,001)	(19,420,001)
Total Other Financing Sources (Uses)	12,638,855	3,122,921	(15,731,777)	29,899
Net Change in Fund Balances	2,574,614	465,277	1,164,626	4,204,517
Fund Balances, Beginning of Year	7,512,198	960,957	14,001,579	22,474,734
Fund Balances, End of Year	\$ 10,086,812	\$ 1,426,234	\$ 15,166,205	\$ 26,679,251

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

**Rapides Parish School Board
Alexandria, Louisiana
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2009**

Exhibit F

Net Change in Fund Balances - Total Governmental Funds **\$ 4,204,517**

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

Governmental funds report outlays for capital assets as expenditures. However, in the Statement of Activities the cost of those assets is depreciated over their estimated useful lives.

Acquisition of capital assets	612,941
Depreciation expense	(6,714,633)
Loss on disposal of capital assets	(37,648)

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets.

Refunding bonds proceeds	(19,450,000)
--------------------------	--------------

Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.

Principal retirement - bonds	5,464,999
Refunded bond principal payments	19,420,001
Principal retirement - certificates of indebtedness	1,116,000

Net (increase) decrease in accrued interest payable	199,932
---	---------

In the Statement of Activities, certain operating expenses, such as compensated absences, workers' compensation claims, and liability claims are measured by the amounts incurred during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).

Net (increase) decrease in vacation and sick leave accrued	(458,659)
Net (increase) decrease in workers' compensation claims earned	157,580
Net (increase) decrease in liability claims open reserves	(24,418)
Net (increase) decrease in postemployment benefit obligation accrued	980,508

Change in Net Assets of Governmental Activities **\$ 5,471,120**

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

**Rapides Parish School Board
Alexandria, Louisiana
Statement of Fiduciary Assets and Liabilities
Fiduciary Fund
School Activity Agency Fund
June 30, 2009**

Exhibit G

Assets	
Cash and cash equivalents	\$ 2,372,808
Investments	420,661
Receivables	<u>32,046</u>
Total Assets	<u>\$ 2,825,515</u>
Liabilities	
Deposits due others	<u>\$ 2,825,515</u>
Total Liabilities	<u>\$ 2,825,515</u>

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

Notes to Basic Financial Statements

Rapides Parish School Board
June 30, 2009

Notes to Basic Financial Statements

1. Reporting Entity and Significant Accounting Policies

Reporting Entity

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

The Rapides Parish School Board operates fifty-two schools within the parish with a total enrollment of 23,900 pupils as of midterm. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the Rapides Parish School Board provides transportation and school food services for the students.

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

The School Board is considered a primary government since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Fiscally independent means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The School Board also has no component units as other legally separate organizations for which the elected School Board members are financially accountable. There are no other primary governments with which the School Board has a significant relationship.

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

Basis of Presentation

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

Rapides Parish School Board
June 30, 2009

Notes to Basic Financial Statements

Government-Wide Financial Statements – The Government-Wide Financial Statements, “*Statement of Net Assets*” and “*Statement of Activities*”, report information on all non-fiduciary activities of the School Board. Fiduciary funds are reported only in the “*Statement of Fiduciary Assets and Liabilities*” at the Fund Financial Statement level. Individual funds are not displayed, but the statements distinguish governmental activities, generally supported by taxes and School Board general revenues, from business-like activities (if any), generally financed in whole or in part with fees charged to external customers. The activity of internal service funds (if any) is eliminated to avoid duplicating revenues and expenses. The School Board has no business-type activities or internal service funds. The Statement of Net Assets presents the financial position of the governmental activities at year-end.

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

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

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

The following two governmental funds are considered major funds:

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

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

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

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

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

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

Basis of Accounting/Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

Governmental Funds

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

**Rapides Parish School Board
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Notes to Basic Financial Statements

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

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

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

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

Interest earnings on time deposits are recorded when earned.

Food services revenue is recorded when collected.

Substantially all other revenues are recorded when received.

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

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

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

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

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

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

Fiduciary Funds

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

Budgets

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

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

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

1. The Superintendent and designated members of his staff prepare a proposed budget for submission to the Board prior to the beginning of each fiscal year.
2. A notice of the proposed budget is published notifying the public that the proposed budget is available for public inspection. At the same time, the date of the public hearing is published.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted no later than September fifteenth of each year.
5. All budgets are controlled at the fund level and are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). The level of budgetary control is established by State law at five percent of total expenditures at the fund level. Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the Board.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed by the School District Maintenance Funds and Capital Projects Funds. Encumbrances at year-end, if material, are reported as reservations of fund balances.

Cash and Cash Equivalents

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

Investments

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

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

Receivables

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

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

Short-Term Interfund Receivables/Payables

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

Inventories

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

Prepaid Expenses

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

Capital Assets

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

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

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

**Rapides Parish School Board
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Notes to Basic Financial Statements

Estimation of useful lives in years is as follows:

Computer equipment	5 years
Office equipment	5 years
Tech Ed equipment	5 years
Vehicles	8 years
Athletic equipment	10 years
Electronic equipment	10 years
Musical equipment	10 years
Printing equipment	10 years
Teaching equipment	10 years
Miscellaneous	12 years
Appliances	15 years
Automotive equipment	15 years
Custodial equipment	15 years
Lunchroom equipment	15 years
Tractors & lawn mowers	15 years
Furniture	20 years
Buildings	32.5 years

Compensated Absences

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

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

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

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

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

Deferred Revenues

Deferred revenues include amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. In the Fund Financial Statements and Government-Wide Financial Statements, the Rapides Parish School Board reports deferred revenue when reimbursement – type grant funds are received prior to the occurrence of qualifying expenditures. In subsequent periods, when the School Board has a legal claim to the resources, the liability for deferred revenue is removed from the Balance Sheet and the revenue is recognized.

Claims and Judgments

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

Long-Term Liabilities

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

Net Assets

Net assets are reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

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

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

Fund Balances

Reserved fund balances represent those portions of fund balances not appropriable for expenditures and/or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Interfund Transactions

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

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

Sales Taxes

The Rapides Parish School Board receives a one and one-half percent sales tax. The sales tax is collected by the Rapides Parish Police Jury, except those taxes levied on the sale of motor vehicles, which are collected by the State of Louisiana. Two-thirds of the sales tax is dedicated for salary supplements for all employees of the Rapides Parish School Board. The sales taxes received by the Rapides Parish School Board were approved for an indefinite period.

Estimates

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

2. Expenditures - Actual and Budget

The School Board made numerous supplemental budgetary appropriations throughout the year. The supplemental appropriations were made primarily to recognize new grants awarded for various special revenue funds. The supplemental budgetary appropriations were material. The following individual funds had actual expenditures over final budgeted expenditures for the year ended June 30, 2009:

<u>Fund</u>	<u>Negative Variance</u>
Parishwide Repair	\$ 4,145
Poland Food Preservation	1,447
Sales Tax No. 1	278
Indian Education	26
Miscellaneous	13,832
Special Education	76,800
Positive Behavior Support	13,189
Cotile No. 22A Maintenance	11,838
Poland No. 55 Maintenance	21,124
Ruby-Wise No. 56 Maintenance	23,136
Consolidated No. 61 Maintenance	14,362
Consolidated No. 62 Maintenance	34,070

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

3. Levied Ad Valorem Taxes

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide taxes:			
Constitutional	4.79	4.79	None
Special	18.96	18.96	2015-2016
Maintenance	2.07	2.07	2015
	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
	<u>Low</u>	<u>High</u>	<u>Low</u>
	<u>High</u>	<u>Low</u>	<u>High</u>
District taxes:			
Maintenance	2.02	12.86	2.02
Bond and interest	5.00	55.00	5.00
			12.86
			2009-2018
			2009-2023

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

Special elections were held March 8, 2008 in Rapides Parish. All property taxes expiring in 2008 were renewed for another 10 years.

The Sheriff of Rapides Parish, as provided by the state law, is the official tax collector of general property taxes levied by the Rapides Parish School Board. The availability period for property taxes is sixty days. The 2008 property tax calendar was as follows:

Millage rates adopted	August 5, 2008
Levy date	October 28, 2008
Lien date	October 28, 2008
Tax bills mailed	November 12, 2008
Due date	December 31, 2008
Delinquent date	January 1, 2009

4. Cash and Cash Equivalents and Bank Overdraft

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

Cash and cash equivalents – Governmental Funds	\$ 34,678,711
Restricted cash and cash equivalents – Governmental Funds	8,730,901
Cash and cash equivalents – Fiduciary Fund	2,372,808
Bank overdraft – Governmental Funds	<u>(88,875)</u>
	\$ 45,693,545

**Rapides Parish School Board
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Notes to Basic Financial Statements

These cash and cash equivalents (book balances) consisted of the following:

Demand deposits (including interest-bearing demand deposits)	\$ 35,243,545
Time deposits	<u>10,450,000</u>
	\$ 45,693,545

5. Investments

At fiscal year-end, the Rapides Parish School Board's investments consisted of time deposits with maturities over ninety days at the time of purchase and investments in the Louisiana Asset Management Pool (LAMP). Investments are reported as follows:

Investments - Governmental Funds	\$ 14,602
Restricted investments - Governmental Funds	1,706,768
Investments - Fiduciary Fund	<u>420,661</u>
	\$ 2,142,031

Investments Held at LAMP

Investments held at June 30, 2009, consist of \$219,439 in the Louisiana Asset Management Pool (LAMP), a local government investment pool.

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

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

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

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

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

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

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

Rapides Parish School Board
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Notes to Basic Financial Statements

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

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

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

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

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

6. Receivables

	<u>Sales and Use Taxes</u>	<u>Grants and Other Receivables</u>	<u>Balance June 30, 2009</u>
General Fund	\$ 2,065,139	\$ 368,881	\$ 2,434,020
School Lunch/Breakfast Fund	-	94,716	94,716
Other Governmental Funds	4,130,278	4,546,317	8,676,595
Fiduciary Funds	-	32,046	32,046
	<u>\$ 6,195,417</u>	<u>\$ 5,041,960</u>	<u>\$ 11,237,377</u>

In the opinion of management, all receivables at year-end were expected to be collected within one year of the end of the fiscal period. An allowance for doubtful accounts was not considered necessary.

7. Interfund Assets, Interfund Liabilities, and Transfers

Due from/to other funds:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 3,310,627
School Lunch/Breakfast Fund	Other Governmental Funds	22,161
Other Governmental Funds	Other Governmental Funds	19,846
General Fund	School Lunch/Breakfast Fund	1,018,598
Other Governmental Funds	School Lunch/Breakfast Fund	131,947
School Lunch/Breakfast Fund	General Fund	30,471
Other Governmental Funds	General Fund	566,971
		<u>\$ 5,100,621</u>

**Rapides Parish School Board
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Notes to Basic Financial Statements

Balances at June 30, 2009, resulted from the routine lag between the dates that interfund goods or services are provided and reimbursable expenditures occur. Transactions are recorded in the accounting system, and payments between funds are made to satisfy the balances.

Interfund receivable/payable:

Receivable fund	Payable fund	Amount
General Fund	Other Governmental Funds	\$ 4,626,500
Other Governmental Funds	Other Governmental Funds	1,149,854
		\$ 5,776,354

As of June 30, 2009, the General Fund receivable amount relates to outstanding interfund loans made to the following: Parishwide Repair Fund (\$790,000), Cotile No. 22A Maintenance Fund (\$2,000), Big Island No. 50 Maintenance Fund (\$30,000), Poland No. 55 Maintenance Fund (\$20,000), Ruby-Wise No. 56 Maintenance Fund (\$127,500), Consolidated No. 62 Maintenance Fund (\$20,000), Sales Tax Fund No. 1 (\$1,420,000), Sales Tax Fund No. 2 (\$1,217,000) and Miscellaneous Fund (\$1,000,000). These interfund loans provide cash for the lag time between earning revenue and collecting the receivables in these funds. The Other Governmental Funds receivable relates to year-end adjustments made between the Miscellaneous Fund used for grant clearing and various state and federal grant funds. These adjustments recognize that the Miscellaneous Fund provides the cash flow to operate the various state and federal grant funds.

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

Transfer In	Transfer Out	Amount
School Lunch/Breakfast Fund	General Fund	\$ 1,974,798
Other Governmental Funds	General Fund	8,305,050
General Fund	Other Governmental Funds	22,918,703
School Lunch/Breakfast Fund	Other Governmental Funds	1,148,123
Other Governmental Funds	Other Governmental Funds	990,448
		\$ 35,337,122

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

8. Restricted Assets

Restricted cash and cash equivalents – debt service funds	\$ 8,697,839
Restricted cash and cash equivalents – workers' compensation	33,062
Restricted investments – tobacco money	1,706,768
	\$ 10,437,669

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

9. Capital Assets

Capital asset activity for the year ended June 30, 2009, was as follows:

	<u>Balance July 1, 2008</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2009</u>
Governmental Activities				
Capital Assets Not Being Depreciated				
Land and improvements	\$ 2,405,965	\$ -	\$ -	\$ 2,405,965
Other Capital Assets				
Buildings and improvements	207,448,054	-	-	207,448,054
Furniture and equipment	<u>20,302,063</u>	<u>612,941</u>	<u>88,127</u>	<u>20,826,877</u>
Total Other Capital Assets	<u>227,750,117</u>	<u>612,941</u>	<u>88,127</u>	<u>228,274,931</u>
Less				
Accumulated Depreciation				
Buildings and improvements	102,814,542	5,247,414	-	108,061,956
Furniture and equipment	<u>11,629,155</u>	<u>1,467,219</u>	<u>50,480</u>	<u>13,045,894</u>
Total Accumulated Depreciation	<u>114,443,697</u>	<u>6,714,633</u>	<u>50,480</u>	<u>121,107,850</u>
Other Capital Assets, Net	<u>113,306,420</u>	<u>(6,101,692)</u>	<u>37,647</u>	<u>107,167,081</u>
Governmental Activities Capital Assets, Net	\$115,712,385	\$ (6,101,692)	\$ 37,647	\$ 109,573,046

Depreciation expense was charged to functions as follows:

Governmental Activities	
Instruction	
Regular programs	\$ 2,922,332
Special education programs	634,677
Vocational programs	125,984
Other instructional programs	68,317
Special programs	192,724
Adult and continuing education programs	51,760
Support services	
Student services	684
Instructional staff support	82,126
General administration	226,715
School administration	278,134
Business services	5,919
Plant services	487,312
Student transportation services	664,804
Central services	17,272
Other support services	978
Food services	<u>954,895</u>
Total Depreciation Expense for Governmental Activities	\$ 6,714,633

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

The School Board has entered into contracts for the construction or renovation of various facilities as follows:

	<u>Contract Amount</u>	<u>Completed To Date</u>	<u>Balance Committed</u>
<u>Maintenance Projects in Progress</u>			
Pineville High	\$ 37,077	\$ 36,038	\$ 1,039
LEAD Center	545,000	375,575	169,425
Paradise	254,600	253,900	700
Tioga High	<u>78,323</u>	<u>76,909</u>	<u>1,414</u>
Total Maintenance Projects in Progress	\$ 915,000	\$ 742,422	\$ 172,578

No further financing is required to complete these contracts.

10. Changes in Agency Fund Deposits Due Others

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

	<u>Balance July 1, 2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2009</u>
School Activity Accounts	\$ 3,103,996	\$ 7,122,915	\$ 7,401,396	\$ 2,825,515

11. Long-Term Liabilities

The following is a summary of the long-term debt obligation transactions for the year ended June 30, 2009:

	<u>Balance July 1, 2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2009</u>
Workers' compensation claims	\$ 2,015,101	\$ -	\$ 157,580	\$ 1,857,521
Liability claims	1,106,234	50,286	25,868	1,130,652
Postemployment benefit obligation	640,377	-	640,377	-
Compensated absences	6,948,723	7,407,383	6,948,723	7,407,383
Certificates of indebtedness	6,522,000	-	1,116,000	5,406,000
Bonded indebtedness	<u>74,045,000</u>	<u>19,450,000</u>	<u>24,885,000</u>	<u>68,610,000</u>
	\$ 91,277,435	\$ 26,907,669	\$ 33,773,548	\$ 84,411,556

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

	<u>Balance June 30, 2009</u>	<u>Due Within One Year</u>	<u>Due In More Than One Year</u>
Workers' compensation claims	\$ 1,857,521	\$ 916,129	\$ 941,392
Liability claims	1,130,652	383,970	746,682
Compensated absences	7,407,383	430,358	6,977,025
Certificates of indebtedness	5,406,000	1,168,000	4,238,000
Bonded indebtedness	<u>68,610,000</u>	<u>5,225,000</u>	<u>63,385,000</u>
	<u>\$ 84,411,556</u>	<u>\$ 8,123,457</u>	<u>\$ 76,288,099</u>

Workers' Compensation Claims

During 1989, the Rapides Parish School Board established a limited risk management program for Workers' Compensation, which is included in the General Fund, to account for and finance its uninsured risks of loss relating to workers' compensation. The non-current portion of claims is not reported in the General Fund, but is included in the Statement of Net Assets. Under this program, the Rapides Parish School Board is self-insured up to a maximum of \$400,000 per claim and maintains an excess coverage through Safety National Casualty Corporation with no aggregate or specific excess limit. Workers' compensation claims and excess insurance premiums are paid from the Workers' Compensation Account, which is part of the General Fund. Settled claims have not exceeded this commercial coverage since the inception of this plan. During the year ended June 30, 2009, workers' compensation benefits and related costs of \$1,478,829 were paid from the Workers' Compensation Account. Claims incurred but not reported (IBNR) are reported in accordance with GASB Code Section C50.110 - C50.114. Changes in the balances of claim liabilities during the past two years are as follows:

	<u>June 30, 2008</u>	<u>June 30, 2009</u>
Unpaid claims - beginning of fiscal year	\$ 2,584,704	\$ 2,015,101
Incurred/adjusted claims (including IBNRs)	(81,364)	324,374
Claim payments	<u>(488,239)</u>	<u>(481,954)</u>
Unpaid claims - end of fiscal year	\$ 2,015,101	\$ 1,857,521

Workers' compensation claims are usually paid by the General Fund.

Liability Claims

Through American Alternative Insurance the School Board has a self-insured retention (SIR) plan with a \$250,000 cap for general liability, auto, and errors and omissions and \$250,000 for property per occurrence. The third party administrator, Crawford and Company, who processes and investigates claims, estimates the liability for unpaid claims. Liabilities include an amount for claims that have been incurred, but not reported (IBNR). The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. The SIR for liability claims is paid by the General Fund. Settlements have not exceeded coverage for each of the past three fiscal years. Changes in the balances of claims liabilities during the past two years are as follows:

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

	<u>June 30, 2008</u>	<u>June 30, 2009</u>
Unpaid claims - beginning of fiscal year	\$ 983,831	\$ 1,106,234
Incurred claims (including IBNRs)	199,009	50,286
Claim payments	<u>(76,606)</u>	<u>(25,868)</u>
Unpaid claims - end of fiscal year	\$ 1,106,234	\$ 1,130,652

General liability, auto, and errors and omissions claims are funded through the General Fund.

Postemployment Benefit Obligation

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

Compensated Absences

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

Bonds and Certificates of Indebtedness

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the Parish and excess revenues from the General Fund. At June 30, 2009, the School Board has accumulated \$8,620,514 in the debt service funds for future debt requirements. Interest rates on bonds and certificates range from 0.10% - 9.00%. The annual requirements to amortize outstanding bonds and certificate of indebtedness are as follows:

<u>Year Ending June 30,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2010	\$ 6,393,000	\$ 2,843,452	\$ 9,236,452
2011	6,698,000	2,665,158	9,363,158
2012	6,060,000	2,414,963	8,474,963
2013	5,915,000	2,197,739	8,112,739
2014	6,170,000	1,977,043	8,147,043
2015-2019	32,784,000	5,945,798	38,729,798
2020-2024	9,356,000	1,142,249	10,498,249
2025	<u>640,000</u>	<u>27,200</u>	<u>667,200</u>
	\$ 74,016,000	\$ 19,213,602	\$ 93,229,602

In accordance with Louisiana Revised Statute 39:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of taxable property. At June 30, 2009, the statutory limit was \$267,061,891 and outstanding bonded debt totaled \$74,016,000.

No debt was issued during the fiscal year ended June 30, 2009.

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

Refunding of Bonds, District No. 52 and Consolidated District No. 62

On October 1, 2008, the School Board issued \$9,990,000 of General Obligation School Refunding Bonds, Series 2008, of Pineville School District No. 52 with an interest rate of 3.83%, to call \$9,950,000 of outstanding General Obligation Bonds, Series 1998 with an interest rate of 4.48%. The issuance of the Series 2008 bond decreased the debt service requirements by \$362,570 over the next nine years and resulted in an economic gain (the difference between the present values of the old and new debt service payments) of \$220,994. The School Board issued the new bond to take advantage of the economic gain.

On May 12, 2009, the School Board issued \$9,480,000 of General Obligation School Refunding Bonds, Series 2009, of Consolidated School District No. 62 with an interest rate of 3.54%, to call \$9,470,000 of outstanding General Obligation Bonds, Series 1999A with an interest rate of 4.03%. The issuance of the Series 2009 bond decreased the debt service requirements by \$385,080 over the next seven years and resulted in an economic gain (the difference between the present values of the old and new debt service payments) of \$480,382. The School Board issued the new bond to take advantage of the economic gain.

12. Postemployment Health Care and Life Insurance Benefits

The Rapides Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Rapides Parish School Board's employees become eligible for these benefits if they reach normal retirement age while working for the Rapides Parish School Board. These benefits for retirees and similar benefits for active employees are provided through the State Employees Group Benefits Program, whose monthly premiums are paid jointly by the employee and the Rapides Parish School Board. There were 1,797 retirees participating in the insurance program during this fiscal year.

Plan Description

The Rapides Parish School Board participates in a fully insured health insurance and life insurance program administered by the Louisiana Office of Group Benefits (OGB).

Medical benefits are provided through the Louisiana Office of Group Benefits (OGB) and involve several statewide networks and one HMO with a premium structure by region. The plan provisions are contained in the official plan documents of the OGB, available at www.groupbenefits.org - "Quick Links" - "Health Plans". 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 and for this valuation. The OGB "Medicare Advantage" plan (see rate exhibit in Appendix II) has been assumed to apply to those employees after Medicare eligibility for purposes of this valuation. Medical benefits are provided to employees upon actual retirement. More than 80% of the employees are covered by the Teachers' Retirement System of Louisiana (TRSL), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; or, age 65 and 20 years of service. For employees not covered by TRSL, it was assumed that age 60 and 10 years of service also applied in addition to the foregoing provisions.

Life insurance coverage under the OGB program is available to retirees by election and the blended rate (active and retired) is \$0.96 per \$1,000 of insurance. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. Insurance coverage amounts are reduced at age 65 and again at age 70 according to the OGB plan provisions.

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

Contribution Rates

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

Funding Policy

Until fiscal year ending June 30, 2007, The Rapides Parish School Board recognized the cost of providing postemployment medical and life benefits (Rapides Parish School Board's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the postemployment benefits on a pay-as-you-go basis. Effective with the Fiscal Year beginning July 1, 2007, Rapides Parish School Board prospectively implemented Government Accounting Standards Board Statement Number 45 (GASB 45), *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions*. The funding policy is not to fund the ARC except to the extent of the current year's retiree funding costs.

In fiscal year ending June 30, 2009, Rapides Parish School Board's portion of health care funding cost for retired employees totaled \$11,541,196, and the life insurance totaled \$163,783. These amounts were applied toward the Net OPEB Benefit Obligation as shown in the table on the following page.

The Office of Group Benefits has sole authority over the plans and informs the School Board and plan members of their obligation in funding the plans.

Annual Required Contribution

Rapides Parish School Board's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the postemployment benefits. The total ARC for the fiscal year beginning July 1, 2008 is \$10,235,247 for medical, and \$451,533 for life, as set forth below:

	<u>Medical</u>	<u>Life</u>
Normal cost	\$ 2,446,850	\$ 73,937
30-year UAL amortization amount	<u>7,788,397</u>	<u>377,596</u>
Annual required contribution (ARC)	\$ 10,235,247	\$ 451,533

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

Net Postemployment Benefit Obligation (Asset)

The table below shows Rapides Parish School Board's Net Other Postemployment Benefit (OPEB) Obligation (Asset) for fiscal year ending June 30, 2009:

	<u>Medical</u>	<u>Life</u>
Beginning Net OPEB Obligation (Asset) 7/1/2008	\$ 388,538	\$ 301,839
Annual required contribution (ARC)	10,235,247	451,533
Interest on Net OPEB Obligation (Asset)	15,541	12,074
ARC Adjustment	<u>(22,469)</u>	<u>(17,455)</u>
OPEB Cost	10,228,319	446,152
Contribution	-	-
Current year retiree premium	<u>(11,541,196)</u>	<u>(163,783)</u>
Change in Net OPEB Obligation	<u>(1,312,877)</u>	<u>282,369</u>
Ending Net OPEB Obligation (Asset) 6/30/2009	\$ (924,339)	\$ 584,208

The following table shows Rapides Parish School Board's annual post-employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post-employment benefits (PEB) liability (asset):

<u>Post- Employment Benefit</u>	<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Liability (Asset)</u>
Medical	June 30, 2009	\$ 10,228,319	112.34%	\$ (924,339)
Life	June 30, 2009	446,151	39.20%	584,208

Funded Status and Funding Progress

In the fiscal year ending June 30, 2009, Rapides Parish School Board made no contributions to its postemployment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of July 1, 2008, the most recent actuarial valuation, the Actuarial Accrued Liability (AAL) was \$134,676,170 (medical), and \$6,529,022 (life), which is defined as that portion, as determined by a particular actuarial cost method (the Rapides Parish School Board uses the Unit Credit Cost Method), of the actuarial present value of postemployment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2008, the entire actuarial accrued liability of \$134,676,170 (medical) and \$6,529,022 (life) was unfunded. The funding status is as follows:

Actuarial accrued liability (AAL) – medical	\$ 134,676,170
Actuarial accrued liability (AAL) – life insurance	6,529,022
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	\$ 141,205,192
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	\$ 101,093,222
UAAL as a percentage of covered payroll	139.7%

The schedule of funding progress presented as required supplemental information presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Due to GASB No. 45 being implemented last year and actuarial valuations conducted every two years, there is no comparative information on this schedule.

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

Actuarial Methods and Assumptions

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

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

Actuarial Cost Method

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

Actuarial Value of Plan Assets

Since this is the first actuarial valuation, there are not any assets. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6 will be used, as provided in paragraph number 125 of GASB Statement 45.

Turnover Rate

An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 10%. The rates for each age are below:

<u>Age</u>	<u>Percent Turnover</u>
18 – 25	25.0%
26 – 40	15.0%
41 – 54	8.0%
55+	6.0%

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

Postemployment Benefit Plan Eligibility Requirements

It is assumed that entitlement to benefits will commence six years after earliest eligibility to enter the D.R.O.P. as described on the first page of this letter under the heading "Plan Description". Medical benefits are provided to employees upon actual retirement. Medical benefits are provided to employees upon actual retirement. More than 80% of the employees are covered by the Teachers' Retirement System of Louisiana (TRSL), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; or, age 65 and 20 years of service. For employees not covered by TRSL, it was assumed that age 60 and 10 years of service also applied in addition to the foregoing provisions. Entitlement to benefits continue through Medicare to death.

Investment Return Assumption (Discount Rate)

GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the rate of return on School Board funds used in the course of its financial activity.

Health Care Cost Trend Rate

The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration (www.cms.hhs.gov). "State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

Zero trend has been assumed for valuing life insurance.

Mortality Rate

The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is the mortality table which the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

Method of Determining Value of Benefits

The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by Rapides Parish School Board for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The OGB medical rates provided are "unblended" rates for active and retired as required by GASB 45 for valuation purposes.

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

13. Net Assets and Fund Balances

Restricted Net Assets and Reserved Fund Balances

The School Board has reserved \$85,917 for unused food commodities in the Fund Financial Statements. This amount is recorded as unrestricted net assets in the Government-Wide Financial Statements.

In accordance with the provisions of the sales tax propositions passed by the voters on June 19, 1967, and May 2, 1987, the Rapides Parish School Board has a \$1,398,271 restriction on total net assets and related reserve of fund balance for salaries and related benefits of all School Board employees from enabling legislation. This restriction is in the Sales Tax Special Revenue Funds and is a result from the wording of the sales tax resolution approved by voters.

The United States Department of Agriculture mandates that a percentage of funds received in regards to the Kisatchie National Forest be used to further forest education. The School Board has reported this accumulated unspent total of \$243,320 as of June 30, 2009, as reserved fund balance and as restricted net assets.

The School Board has reserved the fund balance and restricted net assets in the amount of \$8,620,514 for debt service.

The School Board has reserved the principal amount of the original donation of \$3,000 in the F. P. Joseph Memorial Permanent Fund in accordance with the donor's bequest. The additional amount of \$12,079 that has accumulated in that fund is also shown as reserved fund balance and as restricted net assets.

The Rapides Parish School Board uses encumbrance accounting in the Special Revenue Maintenance Funds and Capital Projects Fund to account for signed, but incomplete, construction and maintenance contracts. Encumbrances at year-end are reported as reservations of fund balance since they do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed for other commitments of the Rapides Parish School Board. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded. Fund balances reserved for encumbrances in the Fund Financial Statements are included in unrestricted net assets on the face of the Statement of Net Assets.

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

Designated Fund Balance

The following is an analysis of the changes in the designated fund balances for the year ended June 30, 2009:

	<u>General Fund</u>		<u>Total</u>
	<u>Special Reserve</u>	<u>Workers' Compensation</u>	
Balance, July 1, 2008	\$ 7,289,937	\$ 222,264	\$ 7,512,201
Additions (Reductions)	859,247	(147,470)	711,777
Balance, June 30, 2009	\$ 8,149,184	\$ 74,794	\$ 8,223,978

Deficit Fund Balances

The following funds had deficit balances at June 30, 2009:

<u>Fund</u>	<u>Deficit</u>
Cotile No. 22A District Maintenance	\$ 8,996
Poind No. 55 District Maintenance	24,981
Ruby-Wise No. 56 District Maintenance	120,229
Lecompte-Lamourie Woodworth No. 57 Debt Service	4

The School Board significantly reduced appropriations for these funds for the 2008-09 fiscal year. A committee has been established which reviews all expenses labeled as routine maintenance of the schools, and approval of the superintendent is required for all expenses for these funds other than routine maintenance.

14. Retirement Systems

The Rapides Parish School Board contributes to the Teachers' Retirement System of Louisiana, the Louisiana School Employees' Retirement System, and the Louisiana State Employees' Retirement System.

A. Teachers' Retirement System of Louisiana (TRSL)

The Teachers' Retirement System of Louisiana is the administrator of a cost-sharing multiple-employer defined benefit pension plan. Section 11:702 of the Louisiana Revised Statutes assigns the authority to establish and amend benefit provisions to the Teachers' Retirement System of Louisiana Board of Trustees. Teachers' Retirement System of Louisiana provides pension benefits, deferred retirement allowances, and death and disability benefits. The Teachers' Retirement System of Louisiana issues a publicly available financial report that includes financial statements and required supplementary information for TRSL. A copy of that report may be obtained by writing to Teachers' Retirement System of Louisiana, P.O. Box 94123, Baton Rouge, Louisiana 70804-9123.

Teachers' Retirement System of Louisiana Regular Plan members, Plan A members, and ORP Plan members are required to contribute 8.00% of their annual covered salary, and the Rapides Parish School Board is required to contribute at an actuarially determined rate. The current rate is 15.50% of annual covered payroll. The contribution requirements of plan members and the Rapides Parish School Board are established and may be amended by the Teachers' Retirement System of Louisiana Board of Trustees. The Rapides Parish School Board's contributions to TRSL for the years ended June 30, 2009, 2008, and 2007, were \$17,431,120, \$18,092,841, and \$15,687,085, respectively, equal to the required contributions for each year.

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

B. Louisiana School Employees' Retirement System (LSERS)

The Louisiana School Employees' Retirement System is the administrator of a cost-sharing multiple-employer defined benefit pension plan. Section 11:1001 of the Louisiana Revised Statutes assigns the authority to establish and amend benefit provisions to the Louisiana School Employees' Retirement System Board of Trustees. Louisiana School Employees' Retirement System provides pension benefits and death and disability benefits. The Louisiana School Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for LSERS. A copy of that report may be obtained by writing to Louisiana School Employees' Retirement System, P.O. Box 44516, Baton Rouge, Louisiana 70804.

The Louisiana School Employees' Retirement System members are required to contribute 7.50% of their annual covered salary, and the Rapides Parish School Board is required to contribute 17.80%, which is an actuarially determined rate. The contribution requirements of plan members and the Rapides Parish School Board are established and may be amended by the Louisiana School Employees' Retirement System Board of Trustees. The Rapides Parish School Board's contributions to the LSERS for the years ended June 30, 2009, 2008, and 2007, were \$1,669,832, \$1,661,432, and \$1,707,157, respectively, equal to the required contributions for each year.

C. Louisiana State Employees' Retirement System (LASERS)

The Louisiana State Employees' Retirement System is the administrator of a cost-sharing multiple-employer defined benefit pension plan. Section 11:401 of the Louisiana Revised Statutes assigns the authority to establish and amend benefit provisions to the Louisiana State Employees' Retirement System Board of Trustees. Louisiana State Employees' Retirement System provides pension benefits and death and disability benefits. The Louisiana State Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for LASERS. A copy of that report may be obtained by writing to Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana, 70804-4213.

Louisiana State Employees' Retirement System members are required to contribute 7.50% of their annual covered salary, and the Rapides Parish School Board is required to contribute at an actuarially determined rate. The current rate is 18.50% of annual covered payroll. The contribution requirements of plan members and the Rapides Parish School Board are established and may be amended by the Louisiana State Employees' Retirement System Board of Trustees. The Rapides Parish School Board's contributions to the Louisiana State Employees' Retirement System for the years ended June 30, 2009, 2008, and 2007, were \$87,362, \$94,947, and \$72,612, respectively, equal to the required contributions for each year.

15. Commitments and Contingencies

Grant Audit

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

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

Construction Commitments

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

Performance-Based Energy Efficiency Contract

In July 2004, The School Board entered into an energy performance contract with Siemens Building Technologies, Inc. (Energy Service Company or ESCO) for the purpose of the purchase and installation of an energy saving scope of work. ESCO installed equipment designed to save energy and reduce related costs for certain property and buildings owned by the School Board. The Louisiana Attorney General recently issued an opinion (A. G. Opinion Number 07-0002) regarding a similar contract with another school board and concluded that because the operational stipulated savings are not guaranteed by the contractor, the contract does not meet the statutory definition of a performance-based energy efficiency contract. The contractor sued the other school board in the 18th Judicial District Court for payment relating to the contract. The court found for the School Board and determined that the contract was not fully guaranteed and was found to be null and void. The contractor has appealed to the First Circuit Court of Appeal. To date, no ruling has been made in the appellate court. The contract purchased by the Rapides Parish School Board also has operational stipulated savings in their contract. However, this portion of the contract and related savings was not considered in the decision to enter into the contract. Management of the Rapides Parish School Board feels that their measured savings is more than the annual payments being made, and they will continue to monitor the outcome of the court case and related information.

Currently, the management of the Rapides Parish School Board and the management of Siemens Building Technologies, Inc. have entered into discussions regarding the amending of the current contract and replacing the existing contract with a new contract. Management of the Rapides Parish School Board will continue this action unless otherwise directed by competent legal authority.

16. Risk Management

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

17. On-Behalf Payments

The accompanying financial statements include on-behalf payments made by the Rapides Parish Tax Collector for \$684,227 and the State of Louisiana for \$46,686 to the Teachers' Retirement System of Louisiana for employee retirement benefits, as required by GASB Statement No. 24 *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. The total amount of \$730,913 is recorded in the accounting system of the Rapides Parish School Board.

**Rapides Parish School Board
June 30, 2009**

Notes to Basic Financial Statements

18. Subsequent Event

On April 4, 2009 the voters of District 57 voted favorably to approve the issuance of \$8.0 million of General Obligation Bonds. The proceeds from the sale of these General Obligation Bonds will be used to construct a new K-8 school in the Town of Woodworth. The construction of the new school will be an addition to the number of schools operated by the Rapides Parish School Board and will not be replacing an existing school. The Rapides Parish School Board approved the sale of the bonds on June 2, 2009 and the sale of the bonds occurred on July 14, 2009. The District has preliminary construction design for the new school approved and has designated an architectural firm for the construction. However, no formal bid has been issued as of this date for construction of the school.

Required Supplemental Information - Part II

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund
Year Ended June 30, 2009**

	Budget		Actual	Statement H-1
	Original	Final		Variance with Final Budget - Positive (Negative)
Revenues				
Local sources				
Taxes				
Ad valorem taxes	\$ 13,780,461	\$ 13,780,461	\$ 14,558,779	\$ 778,318
Sales and miscellaneous taxes	12,960,342	11,960,342	11,808,887	(150,655)
Interest earnings	561,873	461,873	191,291	(270,582)
Other	269,314	2,223,382	1,626,949	(596,433)
State sources				
Equalization	118,208,969	120,152,222	120,152,222	-
Other	2,992,655	2,992,655	3,446,015	453,360
Federal sources	627,828	627,828	844,370	216,542
Total Revenues	<u>149,401,442</u>	<u>152,198,783</u>	<u>152,629,313</u>	<u>430,550</u>
Expenditures				
Current				
Instruction				
Regular programs	75,934,818	77,828,650	76,673,501	1,155,149
Special education programs	30,813,020	29,782,770	28,906,783	875,987
Vocational programs	3,467,879	3,650,482	3,525,128	125,354
Other instructional programs	1,246,862	1,268,528	1,296,530	(27,002)
Special programs	2,665,116	2,509,775	2,625,031	(115,256)
Adult and continuing education programs	39,597	39,597	36,014	3,583
Support services				
Student services	6,361,918	7,479,784	7,324,846	154,938
Instructional staff support	4,576,696	4,463,090	4,458,635	4,455
General administration	3,288,865	3,141,762	3,038,925	102,837
School administration	11,301,469	12,085,810	11,829,186	256,624
Business services	1,183,523	1,232,999	1,169,430	63,569
Plant services	5,699,772	7,506,710	7,719,972	(213,262)
Student transportation services	11,253,423	11,374,123	10,550,454	823,669
Central services	1,451,010	1,489,312	1,523,787	(24,475)
Other support services	188,446	194,598	201,710	(7,112)
Food services	487,360	474,320	463,620	10,700
Community service programs	4,193	4,193	4,133	60
Capital outlay	236,493	190,331	163,330	27,001
Debt service				
Principal retirement	1,001,000	1,001,000	1,001,000	-
Interest and fiscal charges	188,479	188,479	182,539	5,940
Total Expenditures	<u>161,371,959</u>	<u>165,916,313</u>	<u>162,683,554</u>	<u>3,222,759</u>
Excess (Deficiency) of Revenues Over Expenditures	(11,970,517)	(13,717,550)	(10,064,241)	3,653,309
Other Financing Sources (Uses)				
Transfers in	24,157,798	25,177,796	22,918,703	(2,259,093)
Transfers out	(11,431,373)	(11,431,373)	(10,279,848)	1,151,525
Total Other Financing Sources (Uses)	<u>12,726,423</u>	<u>13,746,423</u>	<u>12,638,855</u>	<u>(1,107,568)</u>
Net Change in Fund Balance	755,906	28,873	2,574,614	2,545,741
Fund Balance - Beginning of Year	7,512,198	7,512,198	7,512,198	-
Fund Balance - End of Year	<u>\$ 8,268,104</u>	<u>\$ 7,541,071</u>	<u>\$ 10,086,812</u>	<u>\$ 2,545,741</u>

GAAP serves as the budgetary basis of accounting.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
School Lunch/Breakfast Fund
Year Ended June 30, 2009**

Statement H-2

	Budget		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Local sources				
Interest earnings	\$ 35,000	\$ 35,000	\$ 10,588	\$ (24,432)
Food services	2,190,000	2,190,000	2,334,055	144,055
State sources				
Equalization	198,240	198,240	198,240	-
Federal sources	8,950,000	8,950,000	9,044,620	94,620
Total Revenues	<u>11,373,240</u>	<u>11,373,240</u>	<u>11,587,483</u>	<u>214,243</u>
Expenditures				
Current				
Food services	15,138,995	15,138,995	14,171,427	967,568
Capital outlay	75,000	75,000	73,700	1,300
Total Expenditures	<u>15,213,995</u>	<u>15,213,995</u>	<u>14,245,127</u>	<u>968,868</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,840,755)	(3,840,755)	(2,657,644)	1,183,111
Other Financing Sources (Uses)				
Transfers in	3,169,047	3,169,047	3,122,921	(46,126)
Net Change in Fund Balance	(671,708)	(671,708)	465,277	1,136,985
Fund Balance - Beginning of Year	960,957	960,957	960,957	-
Fund Balance - End of Year	<u>\$ 289,249</u>	<u>\$ 289,249</u>	<u>\$ 1,426,234</u>	<u>\$ 1,136,985</u>

GAAP serves as the budgetary basis of accounting.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Funding Progress**

Statement I

Postemployment Health Care and Life Insurance Benefits

Actuarial Valuation Date		6/30/2008
Actuarial Value of Assets (a)	\$	-
Actuarial Accrued Liability (AAL) (b) – Medical*		134,676,170
Actuarial Accrued Liability (AAL) (b) – Life*		<u>6,529,022</u>
Unfunded AAL (UAAL) (b-a)	\$	141,205,192
Funded Ratio (a/b)		0.00%
Covered Payroll (c)	\$	101,093,222
Unfunded AAL (Funding Excess) as a Percentage of Covered Payroll ((b-a)/c)		139.68%

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

Supplemental Information

**Rapides Parish School Board
Nonmajor Governmental Funds**

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

Rapides Foundation Fund

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

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

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

Vocational Education Fund

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

21st Century Community Learning Centers Fund

21st Century Community Learning Centers Fund accounts for a federal grant to provide comprehensive youth development and academic enrichment to students in school-wide Title I schools.

Adult Education Fund

The Adult Education Fund accounts for federal funds and allotments from the Louisiana Department of Education for the purpose of providing adult education programs in Rapides Parish.

Buckeye Food Preservation Fund

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

Poland Food Preservation Fund

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

Sales Tax Funds

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

**Rapides Parish School Board
Nonmajor Governmental Funds**

Technology Fund

Technology Fund accounts for funds transferred from the General Fund to be used by the Director of Technology throughout the district to implement technology programs.

Interest Fund

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

HIPPY Fund

HIPPY (Home Instruction Program for Preschool Youngsters) Fund accounts for federal funds through the Louisiana Governor's Office of Lifelong Learning and provides home-based early intervention to help parents provide educational enrichment for their three, four, and five year-old children.

NCLB Homeless Assistance Act Title I Fund

NCLB Homeless Assistance Act Title I Fund accounts for federal funds for the education of homeless children and makes funds available to help find and enroll homeless children and youth in school. NCLB signifies No Child Left Behind.

NCLB Title I Migrant Fund

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

Indian Education Fund

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

NCLB Title I Fund

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

NCLB Title II Fund

NCLB Title II Fund accounts for federal funds used to expand and improve in-service training of teachers and other appropriate school personnel in the fields of mathematics and science. Class-size reduction funds are used to help improve student achievement by adding additional highly qualified teachers to ensure that class size is reduced.

**Rapides Parish School Board
Nonmajor Governmental Funds**

NCLB Title III Fund

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

Miscellaneous Fund

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

Special Education Fund

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

NCLB Title IV Drug Free Schools Fund

NCLB Title IV Drug Free Schools Fund accounts for federal funds used to establish and implement drug abuse education and prevention that promotes, enhances, and maintains an alcohol and drug free student body within the school system.

8-G Grants Fund

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

K-3 Reading and Math Fund

K-3 Reading and Math Fund accounts for state funds to improve reading and math skills of students in grades K-3 and to increase the number of K-3 students reading on grade level.

Classroom-Based Technology Fund

Classroom-Based Technology Fund accounts for both federal and state grants, which are used specifically to improve student learning and achievement using computers in the classroom.

Teacher Assistance and Assessment Fund

Teacher Assistance and Assessment Fund accounts for funds received for two purposes: (1) to cover compensation for experienced teachers assigned as mentors to new teachers and (2) to cover compensation for experienced educators serving as external assessors of new teachers' classroom performance.

**Rapides Parish School Board
Nonmajor Governmental Funds**

LEAP Grant Fund

LEAP Grant Fund accounts for state funds used to provide targeted assistance to students in preparing them for high stakes testing.

TANF Fund

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

GEE 21 Summer Remediation Fund

GEE 21 Summer Remediation Fund accounts for state grant funding that provides remedial instruction to targeted students in an effort to increase the likelihood of them scoring above unsatisfactory on the GEE 21 test.

RIF Fund

RIF Fund accounts for local funds used to provide recreational reading for students in grades Pre-K through 8.

Education Excellence Fund

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

Superintendent Incentive Program Fund

Superintendent Incentive Program Fund accounts for funds used by the Superintendent to reward achievement by the schools.

WIA Fund

WIA (Workforce Investment Act) Grant Fund accounts for federal funds and summer tuition used to establish programs that prepare youth for entry into the labor force and to provide job training to those economically disadvantaged individuals.

TAP Forest Hill Elementary Fund

The TAP (Teacher Advancement Program) at Forest Hill Elementary Fund accounts for donations received from various local sources used to fund the costs of two master and six mentor teachers' salary addendums and the cost of one teacher replacement salary.

**Rapides Parish School Board
Nonmajor Governmental Funds**

Truancy Assessment and Service Center Fund

Truancy Assessment and Service Center Fund accounts for federal funds received through the Louisiana State University School of Social Work, Office of Social Services, to fund personnel, travel, and supplies as a means of reducing the number of students truant from school and to assist working parents with truant students.

High School Redesign Fund

High School Redesign Fund accounts for state funds received through the Louisiana Department of Education to be used at Northwood High School to support professional development and to assist and build capacity for effective redesign.

Arts Council Fund

Arts Council of Central Louisiana Fund accounts for funds used to improve classrooms and student learning related to the arts. This is funded through the Louisiana State Art Council, Division of the Arts.

Positive Behavior Support Fund

Positive Behavior Support Fund accounts for federal funds issued to Region VI Coalition, administered by the Rapides Parish School Board to participate in the statewide Positive Behavior Support project to provide training and materials necessary for positive behavior intervention in the schools.

Cecil Picard LA 4 Early Childhood Fund

Cecil Picard LA 4 Early Childhood Fund accounts for state funds to provide access to universal high quality, developmentally appropriate prekindergarten classes to four-year-old children who are eligible to enter public school kindergarten the following year.

Homeless Education Disaster Assistance Fund

Homeless Education Disaster Assistance Fund accounts for federal funds provided to school boards whose enrollment of homeless students has increased as a result of a natural disaster that occurred in the calendar year 2008. It supports activities that address the educational and related needs of homeless students consistent with the requirements of section 723(d) of the McKinney-Vento Homeless Assistance Act.

Coughlin Saunders Forest Hill Fund

Coughlin Saunders Forest Hill Fund accounts for a donation from the Coughlin Saunders Foundation to purchase educational supplies for Forest Hill Elementary.

Louisiana Leaders Fellows Fund

Louisiana Leaders Fellows Fund accounts for state funds to provide teacher leaders in the state with fellowships to become certified as educational leaders.

**Rapides Parish School Board
Nonmajor Governmental Funds**

Vanderbilt Assessment Fund

Vanderbilt Assessment Fund accounts for state funds provided for a pilot program to use the Vanderbilt Assessment in evaluating principals.

C&T Fund

C&T (Career and Technical Education) Fund accounts for state funds to purchase supplies and materials and conduct professional development to provide innovative high school programs that are student-centered, utilize a problem-based learning environment, and achieve results to implement Technical High School Model Programs.

Coughlin Saunders Alexandria Museum Project Fund

Coughlin Saunders Alexandria Museum Project Fund accounts for donations from the Coughlin Saunders Foundation to fund transportation and related classroom supplies to teachers and provide the opportunity for every eighth grade student in Rapides Parish to tour the Alexandria Historical and Genealogical Library and Museum.

Wallace Foundation Fund

The Wallace Foundation Fund accounts for state funding to develop a Balanced Scorecard that is aligned with priorities that are identified in a State Balanced Scorecard and to identify priorities for education and use data to develop a strategic plan to address the priorities.

Employ Local Expenditure Reimbursement Fund

Educational Mission to Prepare Louisiana's Youth (Employ) Local Expenditure Reimbursement Fund is to account for state funds to administer a pilot program aimed at better preparing struggling students for further education and careers.

Louisiana Math Fellows Fund

Louisiana Math Fellows Fund accounts for state funds to provide a teacher's stipend and purchase materials to support teaching and mathematics leadership in the teacher's school and district.

Virginia Howard Musical Fund

Virginia Howard Musical Fund accounts for a private donation from the Virginia M. Howard Foundation and the First United Methodist Church of Alexandria, Louisiana which will be used to fund materials, supplies, and related expenses for the Music and Performing Arts Department at Pineville High School.

Congressional Earmark Technology Fund

Congressional Earmark Technology Fund accounts for federal funding to purchase supplies and video equipment to enable small, rural high school students to receive classes taught via video from a large urban high school.

**Rapides Parish School Board
Nonmajor Governmental Funds**

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

School Districts No. 11, No. 22-A, No. 27, No. 50, No. 51, No. 52, No. 55, No. 56, No. 57, No. 58, No. 61, and No. 62 Debt Service Funds

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

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

School Districts No. 11, No. 50, No. 52, No. 62, and Energy Funds

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

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

F. P. Joseph Memorial Fund

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

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2008

Statement J-1
 (Continued)

Special Revenue Funds

	Rapides Foundation	Parishwide Repair	School Districts Maintenance	Vocational Education	21st Century Community Learning Centers	Adult Education	Bucksys Food Preservation	Poland Food Preservation	Sales Tax No. 1
Assets									
Cash and cash equivalents	\$ 162,880	\$ 409,752	\$ 3,474,328	\$ 400	\$ -	\$ 8,789	\$ 105,522	\$ 1,737	\$ 137,118
Investments	-	-	-	-	-	-	-	-	-
Receivables	-	292	85,439	95,287	70,538	71,327	1,531	1,246	2,085,139
Interest receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	494,158	130,994	720	-	1,101	20	20	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Other assets	1,100	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
Total Assets	\$ 163,880	\$ 904,202	\$ 3,653,759	\$ 95,407	\$ 70,538	\$ 81,217	\$ 110,073	\$ 3,003	\$ 2,202,257
Liabilities and Fund Balances									
Liabilities									
Bank overdraft	\$ -	\$ -	\$ -	\$ 78,773	\$ -	\$ 8,383	\$ -	\$ -	\$ -
Salaries and employee benefits payable	11,892	14,284	652	1,050	5,900	8,522	402	307	-
Accounts payable	64,895	75,577	684,257	16,331	4,176	24	138	1,082	-
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	32,285	4,774	28,223	253	37,410	64,288	-	-	2,579
Interfund payables	-	785,000	199,500	-	23,643	-	-	-	1,420,000
Good faith advance on bond	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ 98,672	\$ 864,615	\$ 810,632	\$ 95,407	\$ 70,538	\$ 81,217	\$ 540	\$ 1,359	\$ 1,422,579
Fund balances									
Reserved for									
Salaries	-	-	-	-	-	-	-	-	779,078
National forest educational opportunity	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-	-	-
Unreserved (deficit)	65,308	19,587	171,878	-	-	-	109,533	1,614	-
Total Fund Balances (Deficit)	\$ 65,308	\$ 19,587	\$ 2,611,049	\$ -	\$ -	\$ -	\$ 109,533	\$ 1,614	\$ 778,878
Total Liabilities and Fund Balances	\$ 163,880	\$ 904,202	\$ 3,653,759	\$ 95,407	\$ 70,538	\$ 81,217	\$ 110,073	\$ 3,003	\$ 2,202,257

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2008

Statement J-1
 (Continued)

Special Revenue Funds

	Sales Tax No. 2	Technology	Interest	HIPPY	NCLB Homeless Assistance Act Title I	NCLB Title I Migrant	Irish Education	NCLB Title I	NCLB Title II
Assets									
Cash and cash equivalents	\$ 24,060	\$ 14,091	\$ 130,909	\$ -	\$ 1,072	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-	-	-	-
Receivables	2,065,139	-	-	422	14,811	5,427	6,791	2,020,969	409,363
Interest receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	16,561	121
Interfund receivables	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	12,296	-
Restricted assets	-	-	-	-	-	-	-	-	-
Total Assets	\$ 2,089,199	\$ 14,091	\$ 130,909	\$ 422	\$ 15,883	\$ 5,427	\$ 8,791	\$ 2,049,825	\$ 409,484
Liabilities and Fund Balances									
Bank overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and employee benefits payable	-	-	-	-	1,807	396	814	178,645	37,867
Accounts payable	-	-	-	-	363	1,016	404	22,802	1,325
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	259,805	-	-	-	8,893	413	6,025	1,158,910	237,636
Interfund payables	1,217,000	-	-	422	2,447	3,603	1,648	691,168	132,965
Good faith advance on bond	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	1,476,805	-	-	422	14,810	5,427	8,781	2,049,825	409,484
Fund balances									
Reserved for									
Salaries	616,593	-	-	-	-	-	-	-	-
National forest educational opportunity	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Permanent fund - non-expendable	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-	-	-
Unreserved (deficit)	-	14,091	130,909	-	1,073	-	-	-	-
Total Fund Balances (Deficit)	616,593	14,091	130,909	-	1,073	-	-	-	-
Total Liabilities and Fund Balances	\$ 2,089,199	\$ 14,091	\$ 130,909	\$ 422	\$ 15,883	\$ 5,427	\$ 8,781	\$ 2,049,825	\$ 409,484

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2009

Statement J-1
 (Continued)

Special Revenue Funds

	NCLB Title III	Miscellaneous	Special Education	NCLB Title IV Drug Free Schools	3-5 Grants	K-3 Reading and Math	Classroom Based Technology	Teacher Assistance and Assessment	LEAP Grant
Assets									
Cash and cash equivalents	\$ -	\$ 65,668	\$ 408,899	\$ 3,125	\$ -	\$ 8,002	\$ 10,388	\$ 8,825	\$ 19,147
Investments									
Receivables	21,332		708,305	12,161	98,980	5,748	23,281		347,318
Internal receivable									
Due from other funds			6,553				595		14,890
Interfund receivable		1,149,854							
Other assets			1,018						
Restricted assets									
Total Assets	\$ 21,332	\$ 1,245,452	\$ 1,124,775	\$ 15,278	\$ 98,980	\$ 14,748	\$ 34,214	\$ 8,825	\$ 381,150
Liabilities and Fund Balances									
Liabilities									
Black overdrift	\$ 2,763	\$ 71	\$ 102,380	\$ 2,920	\$ 10,830	\$ 1,832	\$ 6,110	\$ 8,825	\$ 47,890
Salaries and employee benefits payable			58,825	124		4,984			7,450
Accounts payable									
Contracts payable	18,487	2,081	548,451	12,678	59,674	7,932	27,772		325,810
Due to other funds	102	1,000,000	98,551		28,778		332		
Interfund payables									
Good faith advances on bond									
Deferred revenue									
Total Liabilities	\$ 21,332	\$ 1,002,132	\$ 768,207	\$ 15,122	\$ 98,980	\$ 14,748	\$ 34,214	\$ 8,825	\$ 381,150
Fund balances									
Reserved for									
Salaries									
National forest educational opportunity		243,320							
Debt service									
Permanent fund - non-expendable									
Permanent fund - expendable									
Encumbrances									
Unreserved (deficit)		243,320	356,565	154					
Total Fund Balances (Deficit)		\$ 243,320	\$ 356,565	\$ 154					
Total Liabilities and Fund Balances	\$ 21,332	\$ 1,245,452	\$ 1,124,775	\$ 15,278	\$ 98,980	\$ 14,748	\$ 34,214	\$ 8,825	\$ 381,150

See Independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2009

Statement J-1
 (Continued)

Special Revenue Funds

	TANF	GEE 21 Summer Remediation	RIF	Education Excellence	Superintendent Incentive Program	WIA	TAP Forest Hill Elementary	Truancy Assessment and Service Center	High School Redesign
Assets									
Cash and cash equivalents	\$ -	\$ -	\$ 3,308	\$ 323,912	\$ 3,051	\$ -	\$ 36,403	\$ -	\$ -
Investments	74,970	49,414	350	-	-	47,829	16,633	30,420	68,514
Receivables	-	-	-	-	-	-	-	-	-
Interest receivable	32,326	-	-	314	-	-	-	-	18,591
Due from other funds	-	-	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	1,708,788	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
Total Assets	\$ 108,396	\$ 49,414	\$ 3,658	\$ 2,030,994	\$ 3,051	\$ 47,829	\$ 53,036	\$ 30,420	\$ 87,105
Liabilities and Fund Balances									
Liabilities									
Bank overdraft	\$ 5,957	\$ 4,149	\$ -	\$ 1,479	\$ -	\$ 2,080	\$ -	\$ 1,549	\$ 8,796
Salaries and employee benefits payable	7,484	-	-	-	-	475	3,276	-	3,084
Accounts payable	-	-	-	-	-	-	-	-	-
Contracts payable	42,481	27,865	-	15,604	-	9,867	-	1,817	59,920
Due to other funds	50,494	17,500	-	-	-	35,307	13,389	27,460	21,503
Interfund payables	-	-	-	-	-	-	-	-	-
Good faith advance on bond	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	1,708,789	-	-	-	-	-
Total Liabilities	106,396	49,414	-	1,723,861	-	47,829	16,632	30,420	87,105
Fund balances									
Reserved for									
Salaries	-	-	-	-	-	-	-	-	-
National forest educational opportunity	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Permanent fund - non-expendable	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-	-	-
Unreserved (deficit)	-	-	3,658	307,143	3,051	-	36,404	-	-
Total Fund Balances (Deficit)	-	-	3,658	307,143	3,051	-	36,404	-	-
Total Liabilities and Fund Balances	\$ 106,396	\$ 49,414	\$ 3,658	\$ 2,030,994	\$ 3,051	\$ 47,829	\$ 53,036	\$ 30,420	\$ 87,105

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2008

Statement J-1
 (Continued)

Special Revenue Funds

	Arts Council	Positive Behavior Support	Geoff Picard LA 4 Early Childhood	Homeless Education Disaster Assistance	Coughlin Saunders Forest Hill	Louisiana Leaders Fellows	Vanderbilt Assessment	C&T	Coughlin Saunders Alexandria Museum Project
Assets									
Cash and cash equivalents	\$ 1,189	\$ 1,858	\$ 311,241	\$ -	\$ 1,833	\$ 544	\$ 582	\$ -	\$ 4,400
Investments	-	-	-	-	-	-	-	-	-
Receivables	-	-	102,042	5,707	-	10,947	-	120,202	-
Interest receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
Total Assets	\$ 1,189	\$ 1,858	\$ 413,283	\$ 5,707	\$ 1,833	\$ 11,491	\$ 582	\$ 120,202	\$ 4,400
Liabilities and Fund Balances									
Liabilities									
Bank overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and employee benefits payable	-	388	60,318	563	-	1,870	582	-	-
Accounts payable	-	-	2,815	24	-	-	-	91,930	-
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	1,270	350,300	5,130	-	9,621	-	-	-
Interfund payables	-	-	-	-	-	-	-	28,272	-
Good faith advance on bond	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ 1,658	\$ 413,283	\$ 5,707	\$ -	\$ 11,491	\$ 582	\$ 120,202	\$ -
Fund Balances									
Reserved for	-	-	-	-	-	-	-	-	-
Salaries	-	-	-	-	-	-	-	-	-
National forest educational opportunity	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-	-	-
Unreserved (deficit)	1,189	-	-	-	1,833	-	-	-	4,400
Total Fund Balances (Deficit)	\$ 1,189	\$ -	\$ -	\$ -	\$ 1,833	\$ -	\$ -	\$ -	\$ 4,400
Total Liabilities and Fund Balances	\$ 1,189	\$ 1,858	\$ 413,283	\$ 5,707	\$ 1,833	\$ 11,491	\$ 582	\$ 120,202	\$ 4,400

See independent auditor's report

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2009

Statement J-1
 (Continued)

Special Revenue Funds

	Wallace Foundation	Employ Local Expenditure Reimbursement	Louisiana Math Fellows	Virginia Howard Musical	Congressional Earmark Technology	Total
Assets						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 22,530	\$ -	\$ 5,737,240
Investments	-	-	-	-	-	-
Receivables	15,006	-	1,989	-	-	8,674,762
Interest receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	718,784
Interfund receivables	-	-	-	-	-	1,149,894
Other assets	-	-	-	-	-	14,413
Restricted assets	-	-	-	-	-	1,706,786
Total Assets	\$ 15,006	\$ -	\$ 1,989	\$ 22,530	\$ -	\$ 10,001,901
Liabilities and Fund Balances						
Liabilities						
Bank overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,166
Salaries and employee benefits payable	-	-	188	-	-	530,783
Accounts payable	-	-	-	-	-	1,042,563
Contracts payable	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	3,352,634
Interfund payables	15,006	-	1,801	-	-	5,776,364
Good faith advance on bond	-	-	-	-	-	1,706,786
Deferred revenue	-	-	1,989	-	-	12,486,238
Total Liabilities	\$ -	\$ -	\$ 1,989	\$ -	\$ -	\$ 1,999,271
Fund balances						
Reserved for						
Salaries	-	-	-	-	-	243,320
National forest educational opportunity	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Permanent fund - nonexpendable	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	171,876
Encumbrances	-	-	-	22,530	-	3,692,094
Unreserved (deficit)	-	-	-	22,530	-	5,605,533
Total Fund Balances (Deficit)	\$ -	\$ -	\$ 1,988	\$ 22,530	\$ -	\$ 10,001,901

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2009

Statement J-1
 (Continued)

Debt Service Funds

	Rigolette No. 11	Cottie No. 22A	Glennora No. 27	Big Island No. 80	Fifth Ward No. 61	Pineville No. 62	Poland No. 65	Ruby-Wise No. 66	Lecompte-Lamourte Woodworth No. 67
Assets									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	273	22	17	176	29	428	-	21	-
Receivables	358	-	26	36	20	178	-	-	-
Interest receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Restricted assets	1,709,389	41,610	287,148	791,015	283,906	2,333,766	7,282	185,656	79,698
Total Assets	\$ 1,709,020	\$ 41,610	\$ 287,148	\$ 791,015	\$ 283,906	\$ 2,333,766	\$ 7,282	\$ 185,656	\$ 79,698
Liabilities and Fund Balances									
Liabilities									
Bank overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and employee benefits payable	-	-	-	-	-	-	-	-	-
Accounts payable	-	-	-	-	250	-	-	-	-
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-	-	-
Good faith advance on bond	-	-	-	-	-	-	-	-	80,000
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities					250				80,000
Fund balances									
Reserved for									
Salaries	-	-	-	-	-	-	-	-	-
National forest educational opportunity	-	-	-	-	-	-	-	-	-
Debt service	1,709,020	41,610	287,148	791,015	283,906	2,333,766	7,282	185,656	(4)
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-	-	-
Unreserved (deficit)	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	\$ 1,709,020	\$ 41,610	\$ 287,148	\$ 791,015	\$ 283,906	\$ 2,333,766	\$ 7,282	\$ 185,656	\$ (4)
Total Liabilities and Fund Balances	\$ 1,709,020	\$ 41,610	\$ 287,148	\$ 791,015	\$ 283,906	\$ 2,333,766	\$ 7,282	\$ 185,656	\$ 79,698

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2009

Statement J-1
 (Concluded)

Capital Project Funds		Permanent Fund	Total Nonmajor Governmental Funds
Energy	Total	F. P. Joseph Memorial	
\$ 30,470	\$ 1,036,466	\$ 397	\$ 6,774,093
-	-	14,602	14,602
-	-	-	8,676,595
-	-	80	1,182
-	-	-	718,784
-	-	-	1,148,954
-	-	-	14,443
-	-	-	10,404,807
Total Assets	\$ 30,470	\$ 15,079	\$ 27,754,110
Liabilities and Fund Balances			
Liabilities			
\$ -	\$ -	\$ -	\$ 87,156
-	-	-	530,783
-	-	-	1,042,813
-	11,417	-	11,417
-	-	-	3,352,634
-	-	-	5,776,354
-	-	-	80,000
-	-	-	1,706,796
-	11,417	-	12,587,905
Total Liabilities	\$ -	\$ -	\$ -
Fund balances			
-	-	-	1,398,271
-	-	-	243,320
-	-	-	8,620,514
-	-	3,000	3,000
-	-	12,079	12,079
-	700	-	172,578
30,470	1,024,349	-	4,716,443
30,470	1,025,049	15,079	15,166,205
Total Liabilities and Fund Balances	\$ 30,470	\$ 15,079	\$ 27,754,110

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended June 30, 2009

Statement J-2
 (Continued)

	Special Revenue Funds							Sales Tax No. 1
	Rapides Foundation	Parishwide Repair	School District Maintenance	Vocational Education	21st Century Community Learning Centers	Adult Education	Buckeye Food Preservation	
Revenues								
Local sources								
Taxes								
Ad valorem taxes		\$ 1,209,260	\$ 5,913,762	\$ -	\$ -	\$ -	\$ 54,895	\$ 32,346
Sales and miscellaneous taxes		-	-	-	-	-	-	-
Interest earnings		921	10,472	-	-	-	228	28
Other	716,245	406	28,909	-	-	-	12,064	8,773
State sources								
Other	-	80,673	276,278	-	-	190,787	-	-
Federal sources								
Other	-	-	-	328,960	70,268	283,686	-	-
Total Revenues	716,245	1,271,252	6,229,412	328,960	70,268	474,473	67,787	41,144
								12,934,911
Expenditures								
Current								
Instruction								
Regular programs			105,464	-	22,989	-	-	-
Special education programs			-	-	-	-	-	-
Vocational programs			-	228,105	-	-	-	-
Other instructional programs			-	-	-	-	-	-
Special programs			-	-	-	-	-	-
Adult and continuing education programs			-	-	-	440,970	-	-
Support services								
Student services	16,244	-	-	-	-	-	-	-
Instructional staff support	745,395	-	-	102,666	30,235	47,139	-	-
General administration	-	38,008	189,737	-	-	288	1,870	1,050
School administration	-	-	-	-	-	2,786	336	-
Business services	-	-	-	-	-	6,734	-	-
Plant services	-	1,755,776	10,867,790	-	-	-	319	24
Student transportation services	-	-	-	-	12,405	-	-	-
Central services	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	49,757	47,415
Capital outlay	-	-	-	-	-	-	-	-
Debt service	-	-	751,772	-	-	-	-	-
Principal retirement	-	12,547	102,482	-	-	-	-	-
Interest and fiscal charges	-	8,522	89,592	-	-	-	-	-
Total Expenditures	760,639	1,814,816	12,069,767	328,660	65,629	497,938	52,282	48,489
	(46,394)	(648,604)	(6,837,365)	-	4,837	(23,426)	15,505	(7,345)
Excess (Deficiency) of Revenues Over Expenditures								12,932,833
Other Financing Sources (Uses)								
Transfers in								
Transfers out								
Issuance of debt		1,138,012	7,415,651	-	(4,637)	28,752	9,517	7,636
Payments to refund escrow agent		(150,000)	-	-	-	(2,327)	-	-
Total Other Financing Sources (Uses)		988,012	7,415,651	-	(4,637)	26,425	9,517	7,636
Net Change in Fund Balances	(45,394)	444,406	1,578,246	-	-	25,022	291	(583,752)
Fund Balances (Deficit) - Beginning of Year	110,702	(424,821)	1,204,681	-	-	84,511	1,323	1,983,430
Fund Balances (Deficit) - End of Year	65,308	19,585	2,782,927	-	-	109,533	1,614	779,678

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended June 30, 2008

Statement J-2
 (Continued)

	Special Revenue Funds									
	Sales Tax No. 2	Technology	Interest	HIPPY	NCLB Homeless Assistance Act Title I	NCLB Title I Migrant	Indian Education	NCLB Title I	NCLB Title II	
Revenues										
Local sources										
Taxes										
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes										
Interest earnings	11,809,887	189								
Other	7,488				1,114					
State sources										
Other										
Federal sources										
Other				1,083						
Total Revenues	11,817,375	189		1,083	80,422	44,484	21,683	8,474,817	1,802,150	1,802,150
					91,538	44,484	21,683	8,474,817	1,802,150	1,802,150
Expenditures										
Current										
Instruction										
Regular programs		10,287						1,049		
Special education programs										
Vocational programs										
Other instructional programs										
Special programs										
Adult and continuing education programs										
Support services										
Student services										
Instructional staff support										
General administration		182		1,083	41,118	42,126	293	1,628,114	205,788	205,788
School administration					78	40	20	5,812	1,080	1,080
Business services										
Plant services										
Student transportation services										
Central services										
Community services programs										
Capital outlay										
Debt service		1,128								
Principal retirement										
Interest and fiscal charges										
Total Expenditures	3,450	17,807		1,083	86,887	44,484	20,282	8,327,404	1,884,690	1,884,690
	11,813,715	(17,408)			4,548		1,431	147,813	117,480	117,480
Excess (Deficiency) of Revenues Over Expenditures										
Other Financing Sources (Uses)										
Transfers in										
Transfers out										
Issuance of debt										
Payments to refund escrow agent										
Total Other Financing Sources (Uses)	(10,283,759)				(6,987)		(1,431)	411,808	1,467	1,467
								(689,321)		(689,321)
Net Change in Fund Balances										
	1,519,866	(17,408)			(1,438)					
Fund Balances (Deficit) - Beginning of Year	(901,363)	31,469	130,809		2,611					
Fund Balances (Deficit) - End of Year	618,503	14,061	130,505		1,073					

See independent auditor's report.

Rapides Parish School Board
 Abbeville, Louisiana
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Normal/Governmental Funds
 Year Ended June 30, 2009

Statement J-2
 (Continued)

	Special Revenue Funds									
	NCLB Title III	Miscellaneous	Special Education	NCLB Title IV Drug Free Schools	E-G Grants	K-3 Reading and Math	Classroom Based Technology	Teacher Assistance and Assessment	LEAP Grant	
Revenues										
Local sources										
Taxes										
Ad valorem taxes										
Sales and miscellaneous taxes										
Interest earnings										
Other			322,077							
State sources										
Other			108,759		483,161	136,989	86,363	68,496	483,236	
Federal sources	59,680		5,679,201	131,855			359,009			
Total Revenues	59,680		6,010,034	131,855	483,161	136,989	444,372	68,496	483,236	
Expenditures										
Current										
Instruction										
Regular programs		12,287	2,822,477		70,000	136,989				470,688
Special education programs										
Vocational programs										
Other instructional programs										
Special programs	62,804				433,161					
Adult and continuing education programs										
Support services										
Student services			1,336,696	126,569						
Instructional staff support			1,802,704				375,006	89,496		
General administration			4,936							
School administration				2,960						
Business services			35,804							
Plant services			17,280							
Student transportation services		2,947	69,414							22,569
Central services			819							
Community services programs		36,063	317,651				47,968			
Capital outlay										
Debt service										
Principal retirement										
Interest and fiscal charges										
Total Expenditures	62,804	51,287	6,209,051	126,508	483,161	136,989	423,655	68,496	483,236	
Excess (Deficiency) of Revenues Over Expenditures	1,056	(51,287)	(189,027)	2,346			20,717			
Other Financing Sources (Uses)										
Transfers in		38,867	241,470				2,860			
Transfers out	(1,068)		(683,218)	(2,686)			(23,727)			
Issuance of debt										
Payments to refund escrow agent										
Total Other Financing Sources (Uses)	(1,068)	38,867	(121,748)	(2,686)			(20,727)			
Net Change in Fund Balance			(11,740)	(208)						
Fund Balances (Deficit) - Beginning of Year		255,080	679,338	963						
Fund Balances (Deficit) - End of Year		\$ 243,320	\$ 358,568	\$ 154	\$	\$	\$	\$	\$	\$

See independent auditor's report.

Rupikes Parish School Board
 Alexandria, Louisiana
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended June 30, 2009

Statement J-2
 (Continued)

	Special Revenue Funds									
	TAMF	GEE 21 Summer Remediation	RIF	Education Excellence	Superintendent Incentive Program	WIA	TAP Forest Hill Elementary	Truancy Assessment and Service Center	High School Redesign	
Revenues										
Local sources										
Taxes										
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-	-
Other	-	-	2,445	-	-	-	62,525	-	-	-
State sources										
Other	49,413	49,413	-	192,008	-	-	33,972	-	221,635	-
Federal sources	159,482	159,482	2,445	182,008	-	78,756	96,497	153,546	153,546	221,635
Total Revenues	159,482	159,482	2,445	182,008	-	78,756	96,497	153,546	153,546	221,635
Expenditures										
Current										
Instruction										
Regular programs	73,782	49,413	-	-	-	-	44,689	-	-	221,635
Special education programs	-	-	-	-	-	-	-	-	-	-
Vocational programs	58,257	-	6,834	-	-	78,756	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-	-
Special programs	11,770	-	-	1,099	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-	-
Support services										
Student services	-	-	-	-	-	-	-	159,546	-	-
Instructional staff support	-	-	-	265,604	-	-	83,811	-	-	-
General administration	-	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	424	-	-	-
Business services	-	-	-	-	-	-	-	-	-	-
Plant services	8,501	-	-	-	-	-	-	-	-	-
Student transportation services	18,677	-	-	-	-	-	-	-	-	-
Central services	-	-	-	143	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	26,185	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
Total Expenditures	171,887	49,413	9,634	265,193	-	78,756	128,934	153,546	153,546	221,635
Excess (Deficiency) of Revenues Over Expenditures	(12,385)	-	(4,389)	(101,187)	-	-	(32,437)	-	-	-
Other Financing Sources (Uses)										
Transfers in	-	-	-	1,898	-	-	-	-	-	-
Transfers out	(7,876)	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Payments to refund escrow agent	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(7,876)	-	-	1,898	-	-	-	-	-	-
Net Change in Fund Balances	(20,271)	-	(4,389)	(99,519)	-	-	(62,437)	-	-	-
Fund Balances (Deficit) - Beginning of Year	20,271	-	9,047	409,682	3,051	-	98,841	-	-	-
Fund Balances (Deficit) - End of Year	\$ -	\$ -	\$ 3,658	\$ 307,143	\$ 3,051	\$ -	\$ 36,404	\$ -	\$ -	\$ -

See independent auditor's report.

Reptiles Parish School Board
 Alexandria, Louisiana
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended June 30, 2008

Statement 1-2
 (Continued)

	Special Revenue Funds									
	Arts Council	Positive Behavior Support	Cecil Picard LA 4 Early Childhood	Homeless Education Disaster Assistance	Coughlin Saunders Forest Hill	Louisiana Leaders Fellows	Vanderbilt Assessment	G&T	Coughlin Saunders Alexandria Museum Project	
Revenues										
Local sources										
Taxes										
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State and miscellaneous taxes										
Interest earnings										
Other					12,000					5,000
State sources			2,780,140			75,303	8,500	120,203		
Other		84,148		9,853						
Federal sources		84,148	2,780,140	9,853	12,000	75,303	8,500	120,203		5,000
Total Revenues										
Expenditures										
Current										
Instruction										
Regular programs						75,303				
Special education programs										
Vocational programs										
Other instructional programs										800
Special programs			2,706,212	7,859						
Adult and continuing education programs										
Support services										
Student services										
Instructional staff support		59,903	32,206	25	10,187		8,486			
General administration										
School administration										
Business services										
Plant services			5,221							
Student transportation services			14,501	1,132			11			
Central services										
Community service programs										
Capital outlay										
Debt service										
Principal retirement										
Interest and fees charges										8,995
Total Expenditures	59,903	4,246	2,780,140	9,016	10,187	75,303	8,500	120,203	600	4,400
Excess (Deficiency) of Revenues Over Expenditures				837	1,833					
Other Financing Sources (Uses)										
Transfers in										
Transfers out										
Issuance of debt		(4,246)		(637)						
Payments to refund escrow agent										
Total Other Financing Sources (Uses)		(4,246)		(637)						
Net Change in Fund Balances					1,833					4,400
Fund Balances (Deficit) - Beginning of Year	1,189									
Fund Balances (Deficit) - End of Year	1,189				1,833					4,400

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2009

Statement J-2
(Continued)

Special Revenue Funds

	Walkers Foundation	Employ Local Expenditure Reimbursement	Louisiana Math Follows	Virginia Howard Musical	Congressional Earmark Technology	Total
Revenues						
Local sources						
Taxes						
Ad valorem taxes						7,210,242
Sales and miscellaneous taxes						24,729,319
Interest earnings						37,813
Other	16,008			24,000		1,211,168
State sources		849	1,999			5,366,219
Other						17,771,047
Federal sources					83,865	
Total Revenues	16,008	849	1,999	24,000	83,865	56,362,806
Expenditures						
Current						
Instruction				1,470		1,901,753
Regular programs						2,622,477
Special education programs		849				478,875
Vocational programs						7,434
Other instructional programs						11,150,358
Special programs						440,870
Adult and continuing education programs						
Support services						
Student services						1,893,524
Instructional staff support			1,999		16,555	5,564,934
General administration	15,008					246,858
School administration						6,478
Business services						42,338
Plant services						12,893,079
Student transportation services						977,811
Central services						133,225
Community services programs						884
Capital outlay						1,177,720
Debt service						
Principal retirement						114,989
Interest and fiscal charges						78,104
Total Expenditures	15,008	849	1,999	1,470	82,685	38,131,801
Excess (Deficiency) of Revenues Over Expenditures				22,530	1,170	18,221,105
Other Financing Sources (Uses)						
Transfers in						
Transfers out						
Issuance of debt						
Payments to refund advance agent						
Total Other Financing Sources (Uses)						
Net Change in Fund Balances				22,530		2,459,329
Fund Balances (Deficit) - Beginning of Year						3,048,234
Fund Balances (Deficit) - End of Year						\$ 5,505,653

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year ended June 30, 2008

Statement J-2
 (Continued)

Debt Service Funds

	Revenues No. 11	Coduo No. 22A	Glenmora No. 27	Big Island No. 50	Fish Ward No. 61	Pineville No. 62	Poland No. 63	Ruby-Wise No. 69	LaCompte-Lamourie Woodworth No. 57
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 1,321,087	\$ 108,703	\$ 84,268	\$ 831,781	\$ 140,001	\$ 2,020,487	\$ -	\$ 100,868	\$ -
Sales and miscellaneous taxes				7,761	3,932	25,317	61	1,282	10
Interest earnings	20,550	3,608	4,577	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Total Revenues	1,341,637	113,812	88,846	839,522	143,933	2,045,764	61	102,150	10
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special educational programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services									
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	41,735	3,477	2,913	28,333	4,689	92,863	29	3,428	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay									
Debt service									
Principal retirement	580,000	480,000	155,000	488,000	165,000	1,165,000	-	45,000	-
Interest and fiscal charges	583,106	23,230	28,425	342,080	38,080	685,538	183	42,551	14
Total Expenditures	1,184,841	486,707	184,038	855,413	197,748	1,823,408	212	80,977	14
Excess (Deficiency) of Revenues Over Expenditures	156,796	(373,085)	(95,192)	4,109	(63,815)	122,375	(151)	11,173	(4)
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	9,850,000	-	-	-
Payments to refund escrow agent	-	-	-	-	-	(9,850,000)	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	90,000	-	-	-
Net Change in Fund Balances	156,796	(373,085)	(95,192)	4,109	(63,815)	162,375	(151)	11,173	(4)
Fund Balances (Deficit) - Beginning of Year	1,552,224	414,705	382,340	788,908	337,474	2,171,381	7,413	174,483	-
Fund Balances (Deficit) - End of Year	\$ 1,709,020	\$ 41,810	\$ 287,148	\$ 791,015	\$ 283,659	\$ 2,333,756	\$ 7,262	\$ 185,656	\$ (4)

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year ended June 30, 2009

Statement J-2
(Continued)

	Debt Service Funds			Capital Project Funds				
	Stach Ward No. 68	Consolidated No. 61	Consolidated No. 62	Total	Flagstone No. 11	Bay Island No. 50	Pineville No. 62	Consolidated No. 62
Revenues								
Local sources								
Taxes								
Ad Valorem taxes			\$ 2,064,348	\$ 7,672,602		\$	\$	\$
Sales and miscellaneous taxes								
Interest earnings	1,231	861	41,325	110,916	2,418	1,535	3,003	1,923
Other			56	56	186,367			
State sources								
Federal sources								
Total Revenues	1,231	861	3,005,729	7,883,376	140,805	1,535	3,003	1,623
Expenditures								
Current								
Instruction								
Regular programs								
Special education programs								
Vocational programs								
Other instructional programs								
Special programs								
Adult and continuing education programs								
Support services								
Student services								
Instructional staff support								
General administration	10	17	92,468	269,700	78			95
School administration								
Business services								
Plant services								
Student transportation services								
Central services								
Community service programs								
Capital outlay								
Debt service								
Principal retirement	46,000	60,000	2,335,000	6,465,000				
Interest and fiscal charges	8,891	5,520	1,506,208	3,241,862				
Total Expenditures	54,001	85,527	3,933,694	8,978,592	98,714	27,660	43,429	21,457
Excess (Deficiency) of Revenues Over Expenditures	(52,770)	(84,676)	(927,965)	(1,293,218)	64,091	(28,125)	(40,428)	(19,569)
Other Financing Sources (Uses)								
Transfers in								
Transfers out								
Issuance of debt			9,460,000	19,450,000				
Payments to refund escrow agent			(9,470,000)	(19,420,000)				
Total Other Financing Sources (Uses)			(10,000)	29,988				
Net Change in Fund Balances	(52,770)	(84,676)	(937,965)	(1,263,230)	64,091	(28,125)	(40,428)	(19,869)
Fund Balances (Deficit) - Beginning of Year	170,315	119,282	3,771,188	8,883,731	335,150	28,125	355,976	299,356
Fund Balances (Deficit) - End of Year	\$ 117,545	\$ 30,606	\$ 2,833,223	\$ 8,620,501	\$ 399,241	\$	\$ 315,548	\$ 279,487

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Normal Governmental Funds
Year ended June 30, 2009

	Capital Project Funds		Permanant Fund	Total	Total Normal Governmental Funds
	Energy		F. P. Joseph Memorial		
Revenues					
Local sources					
Taxes		\$ -	\$ -		\$ 14,782,744
Ad valorem taxes					24,726,319
Sales and miscellaneous taxes					167,960
Interest earnings	238	9,117	404		1,349,811
Other		138,387			
State sources					5,398,219
Other					17,771,047
Federal sources					
Total Revenues	238	147,504	404		64,183,680
Expenditures					
Current					
Instruction					1,301,753
Regular programs					2,922,477
Special education programs					476,975
Vocational programs					7,434
Other instructional programs					11,160,359
Special programs					440,970
Adult and continuing education programs					
Support services					1,693,823
Student services			99		5,364,934
Instructional staff support					618,672
General administration		113			6,176
School administration					42,338
Business services					12,686,689
Plant services		5,510			377,811
Student transportation services					664
Capital services					133,226
Community service programs					1,351,362
Capital outlay		173,872			
Debt service					6,576,969
Pension retirement					3,319,966
Interest and fiscal charges					47,287,457
Total Expenditures		170,295	99		
Excess (Deficiency) of Revenues Over Expenditures	238	(31,791)	305		16,696,403
Other Financing Sources (Uses)					
Transfers in					6,288,498
Transfers out					(25,067,274)
Issuance of debt					16,460,000
Payments to refund escrow agent					(18,430,861)
Total Other Financing Sources (Uses)					(10,750,637)
Net Change in Fund Balances	238	(31,791)	305		1,184,826
Fund Balances (Deficit) - Beginning of Year	30,232	1,056,840	14,774		14,001,579
Fund Balances (Deficit) - End of Year	30,470	1,025,049	16,079		\$ 15,186,205

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Special Revenue Funds - School Districts Maintenance Funds
 June 30, 2009

	Rigoletta No. 11	Forest Hill No. 16	Cotile No. 22A	Glenmora No. 27	Big Island No. 50	Fifth Ward No. 51	Pineville No. 52
Assets							
Cash and cash equivalents	\$ 1,572,686	\$ 20,133	\$ 1,849	\$ 319,770	\$ 162,633	\$ 140,431	\$ 194,778
Receivables	257	8	1,764	29	61,837	25	1,998
Due from other funds	16,991	2,292	4,359	3,299	10,147	4,486	17,791
Total Assets	\$ 1,589,934	\$ 22,433	\$ 7,772	\$ 323,098	\$ 234,617	\$ 144,942	\$ 214,567
Liabilities and Fund Balances							
Liabilities							
Salaries and employee benefits payable	\$ 108	\$ -	\$ -	\$ -	\$ 99	\$ -	\$ -
Accounts payable	122,847	11,342	14,743	16,261	83,169	19,219	71,623
Due to other funds	990	228	25	-	-	279	458
Interfund payables	-	-	2,000	-	30,000	-	-
Total Liabilities	123,945	11,570	16,768	16,261	113,258	19,498	72,081
Fund balances							
Reserved for:							
Encumbrances	1,414	-	-	-	-	-	1,039
Unreserved (deficit)	1,484,577	10,863	(8,996)	306,837	121,359	125,444	141,447
Total Fund Balances (Deficit)	1,485,991	10,863	(8,996)	306,837	121,359	125,444	142,486
Total Liabilities and Fund Balances	\$ 1,589,934	\$ 22,433	\$ 7,772	\$ 323,098	\$ 234,617	\$ 144,942	\$ 214,567

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

Statement J-3

Poland No. 55	Ruby-Wise No. 56	Lecompte-Lamourie Woodworth No. 57	Sixth Ward No. 58	Consolidated No. 61	Consolidated No. 62	Pineville Technology No. 52	Total
\$ 6,762	\$ 13,816	\$ 50,181	\$ 252,397	\$ 143,618	\$ 325,294	\$ 270,178	\$ 3,474,326
521	10	13,041	25	28	5,853	43	85,439
2,049	2,637	1,307	1,773	1,412	65,451	-	193,994
<u>\$ 9,332</u>	<u>\$ 16,483</u>	<u>\$ 64,529</u>	<u>\$ 254,195</u>	<u>\$ 145,058</u>	<u>\$ 396,598</u>	<u>\$ 270,221</u>	<u>\$ 3,693,759</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 647	\$ -	\$ 852
14,110	9,182	12,123	8,978	28,046	266,627	5,967	684,257
203	-	-	380	330	23,330	-	26,223
20,000	127,500	-	-	-	20,000	-	199,500
<u>34,313</u>	<u>136,692</u>	<u>12,123</u>	<u>9,358</u>	<u>28,376</u>	<u>310,604</u>	<u>5,967</u>	<u>910,832</u>
-	-	-	-	-	169,425	-	171,878
(24,981)	(120,229)	52,406	244,837	116,682	(83,431)	264,234	2,611,049
<u>(24,981)</u>	<u>(120,229)</u>	<u>52,406</u>	<u>244,837</u>	<u>116,682</u>	<u>85,984</u>	<u>264,234</u>	<u>2,782,927</u>
<u>\$ 9,332</u>	<u>\$ 16,483</u>	<u>\$ 64,529</u>	<u>\$ 254,195</u>	<u>\$ 145,058</u>	<u>\$ 396,598</u>	<u>\$ 270,221</u>	<u>\$ 3,693,759</u>

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year ended June 30, 2009

	<u>Rigoletta No. 11</u>	<u>Forest Hill No.16</u>	<u>Cottle No. 22A</u>	<u>Glenmora No. 27</u>	<u>Big Island No. 50</u>	<u>Fifth Ward No. 61</u>
Revenues						
Local sources						
Taxes						
Ad valorem taxes	\$ 1,250,777	\$ 41,609	\$ 66,699	\$ 143,636	\$ 310,334	\$ 114,740
Interest earnings	2,487	30	47	1,554	621	163
Other	39	-	-	-	6,580	20
State sources						
Other	39,845	1,943	2,525	2,718	78,993	17,248
Total Revenues	<u>1,293,148</u>	<u>43,582</u>	<u>69,271</u>	<u>147,908</u>	<u>396,428</u>	<u>132,169</u>
Expenditures						
Current						
Instruction						
Regular programs	20,585	-	-	-	3,602	-
Support services						
General administration	39,841	1,335	3,297	4,490	11,759	3,887
Plant services	1,510,843	162,031	296,918	227,111	836,611	294,181
Capital outlay	252,399	-	-	-	618	-
Debt service						
Principal retirement	-	1,268	7,377	8,573	19,226	4,662
Interest and fiscal charges	-	861	5,010	5,822	13,058	3,167
Total Expenditures	<u>1,823,588</u>	<u>166,495</u>	<u>312,592</u>	<u>245,996</u>	<u>884,874</u>	<u>305,877</u>
Excess (Deficiency) of Revenues Over Expenditures	(530,420)	(121,913)	(243,321)	(98,088)	(488,446)	(173,708)
Other Financing Sources						
Transfers in	<u>984,701</u>	<u>108,616</u>	<u>609,876</u>	<u>188,360</u>	<u>578,328</u>	<u>231,741</u>
Net Change in Fund Balances	454,281	(13,297)	266,555	100,272	89,880	58,033
Fund Balances (Deficit) - Beginning of Year	<u>1,011,710</u>	<u>24,180</u>	<u>(275,551)</u>	<u>206,565</u>	<u>31,479</u>	<u>67,411</u>
Fund Balances (Deficit) - End of Year	\$ 1,465,991	\$ 10,883	\$ (8,996)	\$ 306,837	\$ 121,359	\$ 125,444

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

Pineville No. 52	Poland No. 55	Ruby-Wiss No. 56	Lecompte-Lamourie Woodworth No. 57	Sixth Ward No. 58	Consolidated No. 61	Consolidated No. 62	Pineville Technology No. 62	Total
\$ 580,823	\$ 34,798	\$ 45,368	\$ 84,174	\$ 121,433	\$ 135,251	\$ 2,768,135	\$ 205,975	\$ 5,913,752
587	21	23	122	1,088	217	2,102	1,480	10,472
3,876	-	290	-	-	400	18,704	-	29,909
18,751	1,511	3,839	2,138	894	3,408	103,470	-	276,279
612,047	36,330	49,520	86,432	123,425	139,276	2,892,411	207,465	6,229,412
17,055	-	-	-	-	-	30,034	34,188	105,464
18,517	1,157	1,574	2,652	3,844	4,254	86,908	6,532	189,737
1,277,204	193,871	174,886	231,822	118,310	288,633	5,277,289	-	10,867,790
-	-	-	11,050	-	-	350,689	117,016	731,772
-	4,758	6,846	-	2,770	1,996	44,975	-	102,452
-	3,232	4,650	-	1,881	1,355	30,548	-	68,582
1,312,776	203,019	187,966	245,624	128,905	274,238	5,820,341	157,736	12,088,797
(700,728)	(186,688)	(138,436)	(158,092)	(3,380)	(134,962)	(2,827,930)	48,729	(5,837,385)
857,702	143,525	124,754	109,187	82,579	160,196	3,328,088	-	7,415,631
158,973	(23,164)	(13,682)	(48,825)	79,189	25,234	398,158	49,729	1,578,246
(14,487)	(1,817)	(106,547)	102,331	165,638	91,448	(312,164)	214,505	1,204,681
\$ 142,488	\$ (24,981)	\$ (120,229)	\$ 52,408	\$ 244,837	\$ 118,682	\$ 85,994	\$ 264,234	\$ 2,782,927

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Normal Special Revenue Funds
Year ended June 30, 2009

Statement J-6
(Continued)

	Rapides Foundation			Parishwide Repair			School Districts Maintenance		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 1,134,251	\$ 1,209,250	\$ 74,999	\$ 5,486,394	\$ 5,913,752	\$ 427,358
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	2,000	921	(1,079)	48,250	10,472	(36,778)
Other	715,580	716,245	(336)	1,000	408	(592)	32,000	29,909	(2,091)
State sources	-	-	-	61,000	60,873	(327)	218,028	275,279	57,253
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Total Revenues	715,580	716,245	(336)	1,198,251	1,271,252	73,001	5,762,670	6,228,412	465,742
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	20,191	106,484	(86,293)
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	15,580	15,244	336	-	-	-	-	-	-
Instructional staff support	810,702	745,365	65,337	-	-	-	-	-	-
General administration	-	-	-	36,000	33,009	(2,991)	171,804	169,737	(2,067)
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	1,753,942	1,755,776	(2,136)	11,620,814	10,967,790	653,024
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	1,377,487	731,772	645,715
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	12,547	12,547	-	102,482	102,482	-
Principal retirement	-	-	-	6,522	5,522	1,000	69,581	69,582	(1)
Interest and fiscal charges	-	-	-	1,810,711	1,814,856	(4,145)	19,362,628	12,066,767	7,295,861
Total Expenditures	826,282	750,638	65,644	1,810,711	1,814,856	(4,145)	19,362,628	12,066,767	7,295,861
Excess (Deficiency) of Revenues Over Expenditures	(110,702)	(45,394)	65,308	(612,460)	(543,604)	68,856	(7,479,859)	(5,837,355)	1,642,474
Other Financing Sources (Uses)									
Transfers in	-	-	-	1,188,203	1,138,012	(50,191)	7,708,063	7,415,631	(292,432)
Transfers out	-	-	-	(150,000)	(150,000)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	1,038,203	988,012	(50,191)	7,708,063	7,415,631	(292,432)
Not Change in Fund Balance	(110,702)	(45,394)	65,308	425,743	444,408	18,665	228,204	1,678,246	1,380,042
Fund Balances (Deficit) - Beginning of Year	110,702	110,702	-	(424,821)	(424,821)	-	1,204,681	1,204,681	-
Fund Balances (Deficit) - End of Year	\$ -	\$ 65,308	\$ 65,308	\$ 822	\$ 18,687	\$ 18,685	\$ 1,432,885	\$ 2,782,927	\$ 1,350,042

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2008

Statement J-6
(Continued)

	Vocational Education			21st Century Community Learning Centers			Adult Education		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Sales and miscellaneous taxes		-	-		-	-		-	-
Interest earnings		-	-		-	-		-	-
Other		-	-		-	-		-	-
State sources									
Other	341,358	328,960	(12,398)	375,000	70,288	(304,712)	160,787	190,787	29,000
Federal sources	541,358	328,960	(212,398)	375,000	70,288	(304,712)	278,548	283,688	5,140
Total Revenues									
		328,960	(12,398)	375,000	70,288	(304,712)	469,335	474,475	5,140
Expenditures									
Current									
Instruction									
Regular programs				167,384	22,969	144,375			
Special education programs									
Vocational programs	240,876	226,105	14,773						
Other instructional programs									
Special programs									
Adult and continuing education programs							442,661	440,670	1,711
Support services									
Student services									
Instructional staff support	100,480	102,665	(2,175)	109,247	30,235	79,012	47,380	47,139	241
General administration				2,500		2,500	300	289	11
School administration							3,241	2,768	476
Business services							8,865	8,734	(69)
Plant services									
Student transportation services				71,144	12,405	58,739			
Central services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	341,358	328,960	(12,398)	350,255	85,629	264,626	500,267	497,838	2,369
Excess (Deficiency) of Revenues Over Expenditures									
				24,745	4,657	(20,108)	(30,034)	(23,425)	7,509
Other Financing Sources (Uses)									
Transfers in							33,261	25,752	(7,509)
Transfers out				(24,745)	(4,637)	(20,108)	(2,327)	(2,327)	
Total Other Financing Sources (Uses)							30,934	23,425	(7,509)
Net Change in Fund Balances									
Fund Balances (Deficit) - Beginning of Year									
Fund Balances (Deficit) - End of Year									

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2009

Statement J-6
(Continued)

	Buskeys Food Preservation			Poland Food Preservation			Sales Tax No. 1		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 52,500	\$ 54,866	\$ 2,366	\$ 31,000	\$ 32,345	\$ 1,345	\$ -	\$ 12,916,632	\$ (83,368)
Sales and miscellaneous taxes	-	-	-	-	-	-	13,000,000	18,278	(51,721)
Interest earnings	380	218	(162)	100	26	(74)	50,000	-	-
Other	10,000	12,664	2,664	12,000	6,773	(5,227)	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Total Revenues	62,880	67,767	4,887	43,100	41,144	(1,956)	13,050,000	12,964,911	(115,089)
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services									
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	1,710	1,670	(40)	1,015	1,050	(35)	-	2,276	(276)
School administration	350	336	(14)	-	-	-	2,000	-	-
Business services	200	319	119	1,000	24	(976)	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Community service programs	57,417	49,757	7,660	45,027	47,415	(2,388)	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	59,877	52,262	7,615	47,042	48,480	(1,438)	2,000	2,276	(276)
Excess (Deficiency) of Revenues Over Expenditures	3,173	15,505	12,332	(3,942)	(7,345)	(3,403)	13,048,000	12,932,635	(115,367)
Other Financing Sources (Uses)									
Transfers in	6,581	9,517	2,936	6,200	7,596	1,396	-	-	-
Transfers out	-	-	-	-	-	-	(14,300,000)	(13,516,385)	783,615
Total Other Financing Sources (Uses)	6,581	9,517	2,936	6,200	7,596	1,396	(14,300,000)	(13,516,385)	783,615
Net Change in Fund Balances	11,754	25,022	13,268	2,258	291	(1,067)	(1,252,000)	(583,762)	688,246
Fund Balances (Deficit) - Beginning of Year	64,511	84,511	-	1,923	1,323	-	1,363,430	1,363,430	-
Fund Balances (Deficit) - End of Year	\$ 96,265	\$ 109,533	\$ 13,268	\$ 3,581	\$ 1,614	\$ (1,067)	\$ 111,430	\$ 779,678	\$ 588,246

See Independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2009

Statement J-6
(Continued)

	Sales Tax No. 2			Technology			Interest		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Sales and miscellaneous taxes	12,000,000	11,809,667	(180,313)						
Interest earnings	0,000	7,488	(512)	200	189	(1)			
Other									
State sources									
Other									
Federal sources									
Total Revenues	12,000,000	11,817,175	(180,825)	200	189	(1)			
Expenditures									
Current									
Instruction									
Regular programs				14,000	16,267	(2,267)			
Special education programs									
Vocational programs									
Other instructional programs									
Special programs									
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support									
General administration	4,000	3,460	540	210	182	18			
School administration									
Business services									
Plant services									
Student transportation services									
Capital services				300		300			
Community service programs				7,000	1,128	5,872			
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charge									
Total Expenditures	4,000	3,460	540	21,510	17,607	3,903			
Excess (Deficiency) of Revenues Over Expenditures	12,004,000	11,813,715	(180,285)	(21,310)	(17,403)	3,902			
Other Financing Sources (Uses)									
Transfers in									
Transfers out	(11,000,000)	(10,283,759)	709,241						
Total Other Financing Sources (Uses)	(11,000,000)	(10,283,759)	709,241						
Net Change in Fund Balances	1,004,000	1,519,956	615,956	(21,310)	(17,408)	3,902			
Fund Balances (Deficit) - Beginning of Year	(801,383)	(801,383)		31,488	31,488		(130,809)	130,809	
Fund Balances (Deficit) - End of Year	\$ 102,617	\$ 618,563	\$ 515,956	\$ 10,188	\$ 14,080	\$ 3,902	\$ 130,809	\$ 130,809	\$ -

See independent auditor's report.

Repulse Parish School Board
Alexandria, Louisiana
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Normal Special Revenue Funds
Year ended June 30, 2009

Statement J-6
(Continued)

	HIPPY			NCLB Homeless Assistance Act Title I			NCLB Title I Migrant			Variance Positive (Negative)
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	
Revenues										
Local sources										
Taxes										
Ad valorem taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
State and miscellaneous taxes										
Interest earnings										
Other				1,114	1,114					
State sources										
Other										
Federal sources	8,994	1,083	(7,911)	100,472	90,422	(10,050)	45,682	44,484	(1,178)	
Total Revenues	8,994	1,083	(7,911)	101,586	91,536	(10,050)	45,682	44,484	(1,178)	
Expenditures										
Current										
Instruction										
Regular programs										
Special education programs										
Vocational programs										
Other instructional programs										
Special programs	5,862		5,862	54,378	44,868	9,678	2,741	2,319	422	
Adult and continuing education programs										
Support services										
Student services										
Instructional staff support	3,042	1,083	1,959	42,885	41,118	1,777	42,828	42,125	703	
General administration				80	78	(16)	93	40	53	
School administration										
Business services										
Plant services				114	1,094	(980)				
Student transportation services										
Central services										
Community service programs										
Capital outlay										
Debt service										
Principal retirement										
Interest and fiscal charges										
Total Expenditures	8,994	1,083	7,911	97,447	86,987	10,460	45,682	44,484	1,178	
Excess (Deficiency) of Revenues Over Expenditures				4,139	4,549	410				
Other Financing Sources (Uses)										
Transfers in										
Transfers out				(8,550)	(5,987)	683				
Total Other Financing Sources (Uses)				(8,550)	(5,987)	683				
Net Change in Fund Balances				(2,511)	(1,438)	1,073				
Fund Balances (Deficit) - Beginning of Year				2,511	2,511					
Fund Balances (Deficit) - End of Year				\$ -	\$ 1,073	\$ 1,073	\$ -	\$ -	\$ -	

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2009

Statement J-5
(Continued)

	Indian Education			NCLB Title I			NCLB Title II		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ad valorem taxes	-	-	-	-	-	-	-	-	-
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State sources									
Other	21,693	21,693	-	6,521,063	6,474,917	(46,146)	3,602,150	1,802,150	-
Federal sources	21,693	21,693	-	6,521,063	6,474,917	(46,146)	3,602,150	1,802,150	-
Total Revenues	21,693	21,693	-	6,521,063	6,474,917	(46,146)	3,602,150	1,802,150	-
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	1,051	1,049	2	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	17,171	16,881	290	6,036,357	6,403,654	(427,357)	1,417,711	1,417,711	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	112,820	58,598	53,331	-	-	-
Instructional staff support	200	293	(93)	1,047,065	1,325,114	416,961	265,766	265,766	-
General administration	25	20	5	5,812	5,912	1,000	1,090	1,090	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	2,840	2,858	(18)	46,717	34,105	12,614	103	103	-
Student transportation services	-	-	-	218,312	234,843	(16,531)	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	20,288	20,282	(66)	6,365,464	6,327,404	41,060	1,684,650	1,684,650	-
Excess (Deficiency) of Revenues Over Expenditures	1,467	1,431	(36)	152,599	147,513	(5,086)	117,480	117,460	-
Other Financing Sources (Uses)									
Transfers in	-	-	-	408,788	411,868	2,040	1,457	1,467	-
Transfers out	(1,457)	(1,431)	26	(562,367)	(559,321)	3,046	(118,917)	(118,917)	-
Total Other Financing Sources (Uses)	(1,457)	(1,431)	26	(152,599)	(147,513)	5,066	(117,460)	(117,460)	-
Net Change in Fund Balances	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - Beginning of Year	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	-	-	-	-	-	-	-	-	-

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nominal Special Revenue Funds
Year ended June 30, 2008

Statement J-6
(Continued)

	NCLB Title III			Miscellaneous			Special Education		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	580,000	322,077	(257,923)
State sources									
Other	-	-	-	-	-	-	108,756	108,756	-
Federal sources									
Other	60,602	53,880	(6,722)	-	-	-	5,596,704	5,578,201	(18,503)
Total Revenues	60,602	53,880	(6,722)	-	-	-	6,275,460	6,010,034	(265,426)
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	15,250	12,287	2,963	2,621,043	2,622,477	(1,434)
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	59,414	52,804	6,610	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	1,296,390	1,338,688	(42,298)
Instructional staff support	-	-	-	-	-	-	1,801,218	1,802,704	(1,486)
General administration	-	-	-	-	-	-	4,856	4,896	(40)
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	36,214	35,604	610
Student transportation services	-	-	-	2,215	2,947	(732)	66,543	17,280	(49,263)
Central services	-	-	-	-	-	-	520	69,414	(68,894)
Community service programs	-	-	-	20,000	38,053	(18,053)	-	510	(510)
Capital outlay	-	-	-	-	-	-	362,389	317,531	(44,858)
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	59,414	52,804	6,610	37,465	51,297	(13,832)	6,132,281	6,208,061	(75,780)
Excess (Deficiency) of Revenues Over Expenditures	1,188	1,076	(132)	(37,465)	(31,297)	(13,832)	143,179	(199,027)	(342,226)
Other Financing Sources (Uses)									
Transfers in	-	-	-	54,000	38,557	(15,443)	241,878	241,470	(408)
Transfers out	(1,188)	(1,056)	(132)	-	-	-	(363,497)	(363,213)	284
Total Other Financing Sources (Uses)	(1,188)	(1,056)	(132)	54,000	38,557	(15,443)	(121,619)	(121,743)	(122)
Net Change in Fund Balances	-	-	-	16,535	(11,740)	(28,275)	21,561	(320,770)	(342,451)
Fund Balances (Deficit) - Beginning of Year	-	-	-	255,060	255,060	-	678,338	678,338	-
Fund Balances (Deficit) - End of Year	-	-	-	\$ 271,595	\$ 243,320	\$ (28,275)	\$ 701,018	\$ 358,568	\$ (342,451)

See Independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Normal Special Revenue Funds
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Statement 1-6
(Continued)

	K-3 Reading and Math			9-G Grants			K-3 Reading and Math		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Texas									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State sources									
Other	-	-	-	484,758	483,151	(1,605)	143,989	136,899	(7,300)
Federal sources									
Total Revenues	147,289	131,855	(15,434)	484,758	483,151	(1,605)	143,989	136,899	(7,300)
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	69,998	70,000	(1)	143,989	136,899	7,300
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	424,757	423,151	1,606	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	144,794	128,569	16,235	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	2,950	(2,950)	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	144,794	129,508	15,285	484,758	483,151	1,605	143,989	136,899	7,300
Excess (Deficiency) of Revenues Over Expenditures	2,495	2,346	(148)	-	-	-	-	-	-
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(2,899)	(2,965)	303	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(2,899)	(2,965)	303	-	-	-	-	-	-
Net Change in Fund Balances	(303)	(239)	154	-	-	-	-	-	-
Fund Balances (Deficit) - Beginning of Year	393	393	-	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	\$ -	\$ 154	\$ 154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
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Statement J-8
(Continued)

	Classroom Based Technology		Teacher Assistance and Assessment		LEAP Grant		Variance Positive (Negative)
	Budget	Actual	Budget	Actual	Budget	Actual	
Revenues							
Local sources							
Taxes							
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes		-	-	-	-	-	-
Interest earnings		-	-	-	-	-	-
Other		-	-	-	-	-	-
State sources							
Other	86,393	85,393	88,848	88,458	483,235	493,235	-
Federal sources	365,277	359,069	(26,268)	(26,268)	-	-	-
Total Revenues	470,640	444,372	88,848	88,458	483,235	493,235	-
Expenditures							
Current							
Instruction							
Regular programs					471,459	470,666	793
Special education programs							
Vocational programs							
Other instructional programs							
Special programs							
Adult and continuing education programs							
Support services							
Student services							
Instructional staff support	408,522	375,656	88,848	88,458			390
General administration							
School administration							
Business services							
Plant services							
Student transportation services					21,776	22,569	(793)
Community service programs							
Capital outlay	45,781	47,968					
Debt service							
Principal retirement							
Interest and fiscal charges							
Total Expenditures	454,283	423,625	88,848	88,458	483,235	493,235	-
Excess (Deficiency) of Revenues Over Expenditures	16,357	20,747	4,380				
Other Financing Sources (Uses)							
Transfers in	3,411	2,890					
Transfers out	(19,788)	(23,727)					
Total Other Financing Sources (Uses)	(16,377)	(20,837)					
Net Change in Fund Balances							
Fund Balances (Deficit) - Beginning of Year							
Fund Balances (Deficit) - End of Year							
See independent auditor's report.							

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2009

Statement J-5
(Continued)

	TANF			GEE 21 Summer Remediation			RIF		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes		-	-	-	-	-	-	-	-
Interest earnings		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	7,776	2,445	(5,330)
State sources									
Other		-	-	49,425	49,413	(12)	-	-	-
Federal sources									
Other	202,435	150,462	(42,943)						
Total Revenues	202,435	150,462	(42,943)	49,425	49,413	(12)	7,776	2,445	(5,330)
Expenditures									
Current									
Instruction									
Regular programs	86,736	73,782	12,956	49,425	49,413	12	-	-	-
Special education programs		-	-	-	-	-	-	-	-
Vocational programs	87,391	59,257	28,104	-	-	-	-	-	-
Other instructional programs		-	-	-	-	-	15,822	8,854	8,968
Special programs	11,770	11,770	-	-	-	-	-	-	-
Adult and continuing education programs		-	-	-	-	-	-	-	-
Support services									
Student services									
Instructional staff support									
General administration									
School administration									
Business services									
Plant services	8,501	8,501	-	-	-	-	-	-	-
Student transportation services	18,278	19,577	(1,299)	-	-	-	-	-	-
Central services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	212,848	171,887	40,761	49,425	49,413	12	15,822	8,854	8,968
Excess (Deficiency) of Revenues Over Expenditures	(10,213)	(12,385)	(2,182)	-	-	-	(8,047)	(4,389)	3,658
Other Financing Sources (Uses)									
Transfers in									
Transfers out	(10,059)	(7,876)	2,182	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(10,059)	(7,876)	2,182	-	-	-	-	-	-
Net Change in Fund Balances	(20,271)	(20,271)	-	-	-	-	(8,047)	(4,389)	3,658
Fund Balances (Deficit) - Beginning of Year	20,271	20,271	-	-	-	-	8,047	8,047	-
Fund Balances (Deficit) - End of Year									3,658

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2009

Statement J-6
(Continued)

	Education Excellence			Superintendent Incentive Program			WIA		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes		-	-	-	-	-	-	-	-
Interest earnings		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
State sources									
Other	182,008	182,008	-	-	-	-	80,000	78,756	(1,244)
Federal sources									
Total Revenues	182,008	182,008	-	-	-	-	80,000	78,756	(1,244)
Expenditures									
Current									
Instruction									
Regular programs									
Special education programs									
Vocational programs							78,000	78,756	(756)
Other instructional programs									
Special programs	241,742	1,059	240,683						
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support	85,258	285,804	(170,546)						
General administration									
School administration									
Business services									
Plant services									
Student transportation services		145	(145)						
Community service programs							2,000		2,000
Capital outlay	109,514	28,185	81,329						
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	448,514	255,193	193,321				90,000	78,756	1,244
Excess (Deficiency) of Revenues Over Expenditures	(254,506)	(101,187)	153,321						
Other Financing Sources (Uses)									
Transfers in									
Transfers out		1,688	1,688						
Total Other Financing Sources (Uses)		1,688	1,688						
Net Change in Fund Balances	(254,506)	(99,519)	154,988						
Fund Balances (Deficit) - Beginning of Year	408,682	408,682	-	3,051	3,051	-			
Fund Balances (Deficit) - End of Year	\$ 152,154	\$ 307,163	\$ 154,989	\$ 3,051	\$ 3,051	\$ -	\$ -	\$ -	\$ -

See Independent auditor's report

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2009

Statement J-5
(Continued)

	TAP Forest Hill Elementary			Truancy Assessment and Service Center			High School Redesign		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Sales and miscellaneous taxes									
Interest earnings									
Other	111,214	82,825	(46,889)						
State sources									
Other	57,700	33,972	(23,728)				231,094	221,835	(9,488)
Federal sources				153,546	153,546				
Total Revenues	188,914	89,487	(72,417)	153,546	153,546		231,094	221,835	(9,488)
Expenditures									
Current									
Instruction									
Regular programs	89,249	44,888	24,550				231,094	221,835	8,458
Special education programs	77,000		77,000						
Vocational programs									
Other instructional programs									
Special programs									
Adult and continuing education programs									
Support services									
Student services				153,546	153,546				
Instructional staff support	8,881	83,811	(74,930)						
General administration	25		25						
School administration	82,500	424	82,076						
Business services									
Plant services									
Student transportation services									
Central services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	237,755	126,934	108,821	153,546	153,546		231,094	221,835	9,458
Excess (Deficiency) of Revenues Over Expenditures	(68,841)	(32,437)	38,404						
Other Financing Sources (Uses)									
Transfers in									
Transfers out									
Total Other Financing Sources (Uses)									
Net Change in Fund Balances	(68,841)	(32,437)	38,404						
Fund Balances (Deficit) - Beginning of Year									
Fund Balances (Deficit) - End of Year	88,841	68,841							
	\$ -	\$ 38,404	\$ 38,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Change in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2009

Statement J-6
(Continued)

	Arts Council			Positive Behavior Support			Cecil Picard LA 4 Early Childhood		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	49,354	64,148	14,795	2,770,000	2,760,140	(9,860)
Total Revenues	-	-	-	49,354	64,148	14,795	2,770,000	2,760,140	(9,860)
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	1,189	-	1,189	-	-	-	2,716,070	2,708,212	7,858
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	-	-	-	46,714	59,603	(13,189)	31,784	32,206	(422)
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	5,221	5,221	-
Student transportation services	-	-	-	-	-	-	16,925	14,501	2,424
Central services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	1,189	-	1,189	46,714	59,603	(13,189)	2,770,000	2,760,140	9,860
Excess (Deficiency) of Revenues Over Expenditures	(1,189)	-	1,189	2,640	4,248	1,608	-	-	-
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(2,640)	(4,248)	(1,608)	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(2,640)	(4,248)	(1,608)	-	-	-
Net Change in Fund Balances	(1,189)	-	1,189	-	-	-	-	-	-
Fund Balances (Deficit) - Beginning of Year	1,189	1,189	-	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	\$ -	\$ 1,189	\$ 1,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
November Special Revenue Funds
Year ended June 30, 2009

Statement J-5
(Continued)

	Homeless Education Disaster Assistance			Coughlin Saunders Forest Hill			Louisiana Leaders Fellows		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
			Positive (Negative)			Positive (Negative)			Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Sales and miscellaneous taxes		-	-		-	-		-	-
Interest earnings		-	-		-	-		-	-
Other		-	-	12,000	12,000	-		-	-
State sources									
Other		9,853	(41,748)				77,883	75,303	(2,300)
Federal sources		9,853	(41,748)				77,883	75,303	(2,300)
Total Revenues	51,401	9,853	(41,748)	12,000	12,000	-	77,883	75,303	(2,300)
Expenditures									
Current									
Instruction									
Regular programs							77,883	75,303	2,300
Special education programs									
Vocational programs									
Other instructional programs									
Special programs	41,130	7,886	53,271						
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support	5,818	25	5,793						
General administration	61	61	-	12,000	10,167	1,833			
School administration									
Business services									
Plant services									
Student transportation services	1,000	1,132	(132)						
Central services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	48,009	9,016	39,993	12,000	10,167	1,833	77,883	75,303	2,300
Excess (Deficiency) of Revenues Over Expenditures	3,392	837	(2,755)	-	1,833	1,833	-	-	-
Other Financing Sources (Uses)									
Transfers in									
Transfers out	(3,392)	(837)	2,755						
Total Other Financing Sources (Uses)	(3,392)	(837)	2,755	-	-	-	-	-	-
Net Change in Fund Balances	-	-	-	-	1,833	1,833	-	-	-
Fund Balances (Deficit) - Beginning of Year	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	-	-	-	-	1,833	1,833	-	-	-

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**Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Normal Special Revenue Funds
Year ended June 30, 2008**

Statement J-5
(Continued)

	Vanderbilt Assessment			C&T			Coughlin Saunders Alexandria Museum Project		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	5,000	5,000	-
State sources									
Other	8,500	8,500	-	137,984	120,203	(17,781)	-	-	-
Federal sources									
Total Revenues	8,500	8,500	-	137,984	120,203	(17,781)	5,000	5,000	-
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	130,989	113,208	17,781	-	-	-
Other instructional programs	-	-	-	-	-	-	2,000	600	1,400
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services									
Instructional staff support	8,500	8,488	11	-	-	-	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	11	(11)	-	-	-	3,000	-	3,000
Central services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	8,985	8,985	-	-	-	-
Capital outlay									
Debt service									
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	8,500	8,500	-	137,984	120,203	(17,781)	5,000	500	4,400
Excess (Deficiency) of Revenues Over Expenditures									
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances									
Fund Balances (Deficit) - Beginning of Year	-	-	-	-	-	-	-	4,400	4,400
Fund Balances (Deficit) - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400	\$ 4,400

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2008

Statement J-5
(Continued)

	Wallace Foundation			Employ Local Expenditure Reimbursement			Louisiana Math Fellows		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes		-	-	-	-	-	-	-	-
Interest earnings		-	-	-	-	-	-	-	-
Other	20,000	15,006	(4,994)	-	-	-	-	-	-
State sources									
Other				11,400	648	(10,751)	2,000	1,999	(1)
Federal sources									
Total Revenues	20,000	15,006	(4,994)	11,400	648	(10,751)	2,000	1,999	(1)
Expenditures									
Current									
Instruction									
Regular programs									
Special education programs									
Vocational programs				11,400	648	10,751			
Other instructional programs									
Special programs									
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support									
General administration	20,000	15,006	4,994				2,000	1,999	1
School administration									
Business services									
Plant services									
Student transportation services									
Central services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	20,000	15,006	4,994	11,400	648	10,751	2,000	1,999	1
Excess (Deficiency) of Revenues Over Expenditures									
Other Financing Sources (Uses)									
Transfers in									
Transfers out									
Total Other Financing Sources (Uses)									
Extraordinary Item - Legal Settlement									
Net Change in Fund Balances									
Fund Balances (Deficit) - Beginning of Year									
Fund Balances (Deficit) - End of Year									

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Normal Special Revenue Funds
Year ended June 30, 2009

Statement 4-B
(Concluded)

	Virginia Howard Musical			Congressional Earmark Technology			Total	
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual
Revenues								
Local sources								
Taxes								
Ad valorem taxes	-	-	-	-	-	-	\$ 8,704,145	\$ 7,210,242
Sales and miscellaneous taxes	-	-	-	-	-	-	25,000,000	24,728,319
Interest earnings	-	-	-	-	-	-	106,800	37,613
Other	4,000	24,000	20,000	-	-	-	1,511,933	1,211,166
State sources								
Other	-	-	-	-	-	-	\$ 422,550	\$ 398,219
Federal sources				63,865	63,865	-	18,275,411	17,771,047
Total Revenues	4,000	24,000	20,000	63,865	63,865	-	57,020,949	56,352,605
Expenditures								
Current								
Instruction								
Regular programs	4,000	1,470	2,530	-	-	-	1,421,512	1,301,753
Special education programs	-	-	-	-	-	-	2,698,043	2,622,477
Vocational programs	-	-	-	-	-	-	478,975	71,633
Other instructional programs	-	-	-	-	-	-	548,808	7,484
Special programs	-	-	-	-	-	-	19,011	11,577
Adult and continuing education programs	-	-	-	-	-	-	11,028,393	11,150,356
Support services							442,881	440,670
Student services								
Instructional staff support	-	-	-	-	-	-	1,726,230	1,683,524
General administration	-	-	-	19,555	16,555	-	5,815,849	5,864,934
School administration	-	-	-	-	-	-	231,741	248,858
Business services	-	-	-	-	-	-	86,091	8,478
Plant services	-	-	-	-	-	-	42,879	42,338
Student transportation services	-	-	-	-	-	-	13,359,252	12,693,078
Central services	-	-	-	-	-	-	418,103	377,811
Community service programs	-	-	-	-	-	-	820	684
Capital outlay							122,444	133,225
Debt service				48,140	46,140	-	1,897,286	1,177,720
Principal retirement	-	-	-	-	-	-	114,888	114,699
Interest and fiscal charges	-	-	-	-	-	-	78,103	78,104
Total Expenditures	4,000	1,470	2,530	62,865	62,695	-	40,134,145	38,131,501
Excess (Deficiency) of Revenues Over Expenditures	-	22,530	22,530	1,170	1,170	-	16,886,544	18,221,105
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	-	6,854,923	9,286,498
Transfers out	-	-	-	(1,170)	(1,170)	-	(29,571,064)	(25,057,274)
Total Other Financing Sources (Uses)	-	-	-	(1,170)	(1,170)	-	(18,816,141)	(15,781,776)
Net Change in Fund Balances	-	22,530	22,530	-	-	-	(29,937)	2,439,329
Fund Balances (Deficit) - Beginning of Year							3,046,234	3,046,234
Fund Balances (Deficit) - End of Year	\$ -	\$ 22,530	\$ 22,530	\$ -	\$ -	\$ -	\$ 3,016,337	\$ 5,505,563

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year Ended June 30, 2009

Statement J-6
(Continued)

	Rigoletta No. 11			Forest Hill No. 16			Cottile No. 22A		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 1,118,400	\$ 1,260,777	\$ 134,377	\$ 37,978	\$ 41,608	\$ 3,630	\$ 62,468	\$ 66,889	\$ 4,231
Interest earnings	4,500	2,487	(2,013)	150	30	(120)	-	47	47
Other	-	39	39	-	-	-	3,000	-	(3,000)
State sources									
Other	40,000	39,845	(155)	1,800	1,943	143	2,500	2,525	25
Total Revenues	1,160,900	1,293,148	132,248	39,929	43,582	3,653	67,968	69,271	1,303
Expenditures									
Current									
Instruction									
Regular programs	3,191	20,585	(17,394)	-	-	-	-	-	-
Support services									
General administration	35,089	39,841	(4,562)	1,207	1,335	(128)	1,967	3,287	(1,320)
Plant services	2,183,888	1,510,943	672,945	162,020	182,031	(11)	288,403	286,918	(10,618)
Capital outlay	398,430	252,398	144,031	2,000	-	2,000	-	-	-
Debt service	-	-	-	1,288	1,268	-	7,377	7,377	-
Principal retirement	-	-	-	861	861	-	5,010	5,010	-
Interest and fiscal charges	-	-	-	167,356	165,485	1,861	300,754	312,592	(11,838)
Total Expenditures	2,618,598	1,823,968	795,030	167,356	165,485	1,861	300,754	312,592	(11,838)
Excess (Deficiency) of Revenues Over Expenditures	(1,457,698)	(630,420)	827,278	(127,427)	(121,913)	5,514	(232,786)	(243,321)	(10,535)
Other Financing Sources (Uses)									
Transfers in	1,057,230	984,701	(72,529)	112,331	108,616	(3,715)	509,900	509,876	(24)
Net Change in Fund Balances	(400,468)	454,281	854,749	(15,096)	(13,297)	1,799	277,114	266,555	(10,559)
Fund Balances (Deficit) - Beginning of Year	1,011,710	1,011,710	-	24,180	24,180	-	(275,651)	(276,651)	-
Fund Balances (Deficit) - End of Year	\$ 611,242	\$ 1,465,991	\$ 854,749	\$ 9,084	\$ 10,883	\$ 1,799	\$ 1,563	\$ (8,996)	\$ (10,569)

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

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year Ended June 30, 2009

Statement J-6
(Continued)

	Glennora No. 27			Big Island No. 50			Fifth Ward No. 51		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 138,000	\$ 143,836	\$ 5,836	\$ 304,000	\$ 310,334	\$ 6,334	\$ 105,500	\$ 114,740	\$ 9,240
Interest earnings	5,600	1,554	(4,046)	1,200	521	(879)	500	163	(137)
Other	-	-	-	-	6,580	6,580	-	-	20
State sources									
Other	2,700	2,718	18	17,500	78,993	61,493	17,000	17,248	248
Total Revenues	146,300	147,908	1,608	322,700	398,428	75,728	122,800	132,169	9,369
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	5,000	3,602	1,398	-	-	-
Support services									
General administration	4,360	4,490	(100)	9,560	11,759	(2,199)	3,400	3,687	(487)
Plant services	278,032	227,111	50,921	838,066	836,811	1,475	289,473	284,161	5,312
Capital outlay	2,900	-	2,900	15,000	618	14,382	2,500	-	2,500
Debt service									
Principal retirement	8,573	8,573	-	19,226	19,226	-	4,662	4,662	-
Interest and fiscal charges	5,822	5,822	-	13,058	13,058	-	3,167	3,167	-
Total Expenditures	289,317	245,996	53,321	859,950	884,874	(24,924)	313,202	305,877	7,325
Excess (Deficiency) of Revenues Over Expenditures	(143,017)	(98,088)	54,929	(877,230)	(486,446)	388,784	(190,402)	(173,708)	16,684
Other Financing Sources (Uses)									
Transfers in	200,000	188,360	(11,640)	577,700	578,326	626	249,532	231,741	(17,791)
Net Change in Fund Balances	46,983	100,272	53,289	470	86,880	86,410	59,130	56,033	(1,087)
Fund Balances (Deficit) - Beginning of Year	208,565	208,565	-	31,479	31,479	-	67,411	67,411	-
Fund Balances (Deficit) - End of Year	\$ 255,548	\$ 308,837	\$ 53,289	\$ 31,949	\$ 121,359	\$ 89,410	\$ 126,541	\$ 125,444	\$ (1,087)

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

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Schedule of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 Nonmajor Special Revenue Funds - School Districts Maintenance Funds
 Year Ended June 30, 2009

Statement J-6
 (Continued)

	Pineville No. 62			Poland No. 66			Ruby-Wise No. 66		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 561,000	\$ 580,823	\$ 39,823	\$ 33,375	\$ 34,788	\$ 1,423	\$ 45,502	\$ 45,368	\$ (134)
Interest earnings	6,000	587	(4,403)	-	21	21	-	23	23
Other	1,000	3,876	2,876	-	-	-	3,000	290	(2,710)
State sources									
Other	17,000	15,751	(249)	1,500	1,511	11	4,000	3,839	(161)
Total Revenues	574,000	612,047	38,047	34,875	36,300	1,455	52,502	49,520	(2,982)
Expenditures									
Cultural									
Instruction									
Regular programs	7,000	17,055	(10,055)	-	-	-	-	-	-
Support services									
General administration	17,480	16,517	(1,037)	1,104	1,157	(53)	1,427	1,574	(147)
Plant services	1,478,000	1,277,204	200,796	172,800	193,971	(21,071)	151,868	174,886	(22,988)
Capital outlay	11,000	-	11,000	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	-	4,759	4,759	-	6,946	6,946	-
Interest and fiscal charges	-	-	-	3,232	3,232	-	4,549	4,550	(1)
Total Expenditures	1,513,480	1,312,776	200,704	181,695	203,019	(21,124)	164,820	187,956	(23,136)
Excess (Deficiency) of Revenues Over Expenditures	(939,480)	(700,729)	238,751	(147,820)	(166,689)	(19,669)	(112,318)	(138,436)	(26,118)
Other Financing Sources (Uses)									
Transfers in	954,804	857,702	(97,102)	151,820	143,525	(8,285)	220,389	124,754	(95,635)
Net Change in Fund Balances	15,324	156,973	141,649	4,800	(23,164)	(27,964)	108,071	(13,682)	(121,753)
Fund Balances (Deficit) - Beginning of Year	(14,487)	(14,487)	-	(1,817)	(1,817)	-	(106,547)	(106,547)	-
Fund Balances (Deficit) - End of Year	\$ 837	\$ 142,486	\$ 141,649	\$ 2,983	\$ (24,981)	\$ (27,964)	\$ 1,524	\$ (120,229)	\$ (121,753)

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

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year Ended June 30, 2009

Statement J-6
(Continued)

	Lecompte-Lamouris Woodworth No. 67			Sixth Ward No. 68			Consolidated No. 61		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 73,300	\$ 64,174	\$ 10,874	\$ 91,500	\$ 121,433	\$ 29,933	\$ 115,000	\$ 135,251	\$ 20,251
Interest earnings	300	122	(178)	3,700	1,088	(2,602)	500	217	(283)
Other	-	-	-	-	-	-	-	400	400
State sources									
Other	2,000	2,136	136	850	854	44	3,100	3,408	308
Total Revenues	75,600	66,432	10,832	96,050	123,425	27,375	118,600	139,276	20,676
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
General administration	2,400	2,652	(252)	2,930	3,844	(914)	3,850	4,254	(604)
Plant services	239,212	231,822	7,390	143,730	118,310	25,420	247,875	266,833	(18,759)
Capital outlay	5,000	11,050	(6,050)	10,000	-	10,000	5,000	-	6,000
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	2,770	2,770	-	1,996	1,996	-
Interest and fiscal charges	-	-	-	1,881	1,881	-	1,355	1,355	-
Total Expenditures	246,612	245,524	1,088	161,311	126,805	34,506	259,878	274,238	(14,362)
Excess (Deficiency) of Revenues Over Expenditures	(171,012)	(169,092)	11,920	(65,261)	(3,380)	61,881	(141,276)	(134,962)	8,314
Other Financing Sources (Uses)									
Transfers in	108,251	109,187	2,916	87,982	82,579	(5,403)	154,024	160,196	6,172
Net Change in Fund Balances	(64,761)	(60,905)	14,836	22,721	79,199	56,478	12,748	26,234	12,488
Fund Balances (Deficit) - Beginning of Year	102,531	102,331	-	165,638	165,638	-	91,449	91,449	-
Fund Balances (Deficit) - End of Year	\$ 37,570	\$ 62,406	\$ 14,836	\$ 188,359	\$ 244,837	\$ 56,478	\$ 104,196	\$ 116,682	\$ 12,488

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

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Schedule of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 Nonmajor Special Revenue Funds - School Districts Maintenance Funds
 Year Ended June 30, 2009

Statement J-6
 (Concluded)

	Consolidated No. 62			Pineville Technology No. 62			Total		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 2,622,370	\$ 2,768,135	\$ 145,765	\$ 190,000	\$ 205,975	\$ 15,975	\$ 5,488,394	\$ 5,913,752	\$ 427,358
Interest earnings	20,000	2,102	(17,898)	5,000	1,490	(3,510)	46,290	10,472	(35,778)
Other	23,000	18,704	(6,296)	-	-	-	32,000	28,909	(2,091)
State sources									
Other	108,076	103,470	(4,606)	-	-	-	218,026	275,279	57,253
Total Revenues	2,775,446	2,882,411	116,965	195,000	207,465	12,465	5,782,670	6,228,412	445,742
Expenditures									
Current									
Instruction									
Regular programs	5,000	30,034	(25,034)	-	34,188	(34,188)	20,191	105,464	(85,273)
Support services									
General administration	81,250	88,808	(6,658)	6,050	6,632	(482)	171,904	189,737	(17,833)
Plant services	5,039,500	5,277,289	(237,789)	-	-	-	11,520,914	10,967,780	653,124
Capital outlay	595,000	350,589	234,311	343,057	117,016	228,041	1,377,487	731,772	645,715
Debt service									
Principal retirement	44,975	44,975	-	-	-	-	102,452	102,452	-
Interest and fiscal charges	30,546	30,546	-	-	-	-	89,581	69,582	(1)
Total Expenditures	5,785,271	5,820,341	(34,070)	348,107	157,736	191,371	13,262,629	12,068,797	1,193,732
Excess (Deficiency) of Revenue Over Expenditures	(3,010,825)	(2,927,930)	82,895	(154,107)	49,729	203,836	(7,479,859)	(6,937,385)	1,642,474
Other Financing Sources (Uses)									
Transfers in	3,326,100	3,326,088	(12)	-	-	-	7,708,063	7,415,631	(292,432)
Net Change in Fund Balances	315,275	398,158	82,883	(154,107)	49,729	203,836	228,204	1,578,246	1,350,042
Fund Balances (Deficit) - Beginning of Year	(312,194)	(312,194)	-	214,505	214,505	-	1,204,681	1,204,681	-
Fund Balances (Deficit) - End of Year	\$ 3,111	\$ 85,864	\$ 82,883	\$ 60,398	\$ 284,234	\$ 203,836	\$ 1,432,885	\$ 2,782,927	\$ 1,350,042

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

**Rapides Parish School Board
Alexandria, Louisiana
Statement of Changes in Fiduciary Assets and Liabilities
School Activity Agency Fund
Year Ended June 30, 2009**

Statement K-1

	<u>Balance July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2009</u>
Assets				
Cash and cash equivalents	\$ 2,629,330	\$ 7,082,627	\$ 7,339,149	\$ 2,372,808
Investments	452,133	29,148	60,620	420,661
Receivables	<u>22,533</u>	<u>11,140</u>	<u>1,627</u>	<u>32,046</u>
Total Assets	\$ 3,103,996	\$ 7,122,915	\$ 7,401,396	\$ 2,825,515
Liabilities				
Deposits due others	<u>\$ 3,103,996</u>	<u>\$ 7,122,915</u>	<u>\$ 7,401,396</u>	<u>\$ 2,825,515</u>
Total Liabilities	\$ 3,103,996	\$ 7,122,915	\$ 7,401,396	\$ 2,825,515

See independent auditor's report.

**Rapides Parish School Board
Alexandria, Louisiana
Statement of Changes In Deposits Due Others
School Activity Agency Fund
Year Ended June 30, 2009**

Statement K-2

School	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
Acadian Elementary	\$ 11,287	\$ 47,579	\$ 52,212	\$ 6,654
Adult Education	122,529	62,854	89,340	109,043
Ewell S. Aiken Optional	13,890	11,081	7,973	16,998
Alexandria Middle Magnet	21,379	109,936	111,133	20,182
Alexandria Senior High	282,576	628,277	712,641	198,212
Ball Elementary	48,808	45,203	38,528	55,483
Barron Elementary	50,424	187,168	194,288	53,302
Bolton High	200,829	320,865	390,082	131,612
Scott M. Brame Middle	111,413	264,649	301,656	104,406
Mabel Brasher Elementary	31,255	17,622	18,195	30,682
Buckeye Elementary	89,819	93,810	108,999	54,630
Buckeye High	94,894	487,324	473,019	108,999
Cherokee Elementary	24,100	82,470	83,969	22,601
Forest Hill Elementary	33,155	92,453	97,258	28,350
Glenmora Elementary	65,554	39,885	53,869	51,570
Glenmora High	93,879	133,681	148,817	80,543
Mary Goff Elementary	13,051	55,247	58,864	11,634
W. O. Hall Elementary	41,083	25,846	18,294	47,635
Horseshoe Drive Elementary	18,432	59,263	59,423	18,272
Huddle Elementary	4,778	37,070	40,591	1,257
Arthur F. Smith Middle Magnet	15,373	70,360	74,992	10,681
H. R. Lawrence Middle	33,574	67,895	74,192	27,277
Hadnot/Hayes Elementary	2,485	36,982	39,103	384
Martin Park Elementary	86,508	39,438	48,072	67,872
L.E.A.D. Center	1,950	2,821	1,214	3,557
Lassie Moore Elementary	26,857	64,795	70,829	20,823
J. B. Nachman Elementary	88,868	194,365	185,862	77,171
North Bayou Rapides Elementary	22,048	32,990	33,037	21,999
Northwood High	131,543	189,302	218,180	112,655
Oak Hill Elementary	35,740	73,308	68,588	40,460
Oak Hill High	54,684	146,337	148,584	52,447
Julius Patrick Elementary	1,901	14,533	12,805	3,529
Paradise Elementary	94,455	37,318	38,761	93,012
Peabody Montessori Elementary	32,498	124,915	118,796	40,617
Peabody Magnet High	211,595	327,366	303,259	235,692
Phoenix Magnet Elementary	78,153	234,225	243,982	68,396
Pineville Elementary	27,495	38,786	55,881	10,400
Pineville Junior High	98,727	233,658	268,803	65,782
Pineville High	109,270	855,655	858,484	106,441
Plainview High	94,463	131,821	114,801	111,483
Poland Junior High	31,073	101,834	110,422	22,485
Rapides High	46,749	104,102	105,311	45,540
C. C. Raymond Middle	11,067	28,063	28,828	10,302
Alma Redwine Elementary	8,528	39,458	40,479	7,507
Rosenthal Montessori	44,394	67,369	72,505	39,258
Ruby-Wise Elementary	31,765	145,682	160,015	17,432
L. S. Rugg Elementary	25,575	37,338	37,935	24,976
St. Mary's Day School	8,900	11,363	11,174	7,089
Tioga Elementary	65,499	142,279	139,077	68,701
Tioga Junior High	58,703	158,642	169,747	47,598
Tioga High	115,030	440,712	431,716	124,026
Work Activity Center	97,985	87,194	87,301	97,878
Totals	\$ 3,103,998	\$ 7,122,915	\$ 7,401,368	\$ 2,825,515

See independent auditor's report.

Compensation Paid Board Members

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

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Compensation Paid Board Members
Year Ended June 30, 2009**

Statement L

<u>Board Member</u>	<u>Amount</u>
John Allen, Jr.	\$ 8,700
Wilton Barrios, Jr.	8,400
Steve Berry	8,950
Stephen Chapman	8,400
Paul Dautat	8,950
Alfred Davis	8,700
Janet Dixon	4,450
Elmer Paulk	8,700
Pamela Webb	8,400
Total	<u><u>\$ 73,650</u></u>

See independent auditor's report.

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

Table I

Fiscal Year Ended June 30,	Invested in Capital Assets Net of Related Debt	Restricted	Unrestricted	Total Net Assets
2009	\$ 36,582,095	\$ 10,277,184	\$ 4,498,184	\$ 51,357,463
2008	36,297,377	10,615,634	(1,026,667)	45,886,344
2007	36,133,192	12,592,998	1,191,076	49,917,266
2006	47,573,105	14,151,822	(7,156,485)	54,568,442
2005	44,537,836	14,337,401	(3,533,582)	55,341,655
2004	46,191,938	15,533,087	(5,004,405)	56,720,620
2003	50,092,383	15,590,444	(7,415,900)	58,266,927
2002	48,712,534	13,527,789	(2,790,549)	59,449,774
2001	N/A	N/A	N/A	N/A
2000	N/A	N/A	N/A	N/A

Source: Rapides Parish School Board, CAFR Exhibit A: June 30, 2009, 2008, 2007, 2006, 2005, 2004, 2003 and 2002.
Information not available for 2001 and 2000.

Replaces Parish School Board
Changes in Net Assets
Last Eight Fiscal Years
(accrual basis of accounting)

Table B
Table III

	Fiscal Year Ended June 30,							
	2005	2006	2007	2008	2009	2010	2011	2012
Expenses:								
Instruction:								
Regular programs	\$ 80,581,808	\$ 78,646,282	\$ 89,470,523	\$ 86,588,875	\$ 57,773,280	\$ 59,878,315	\$ 55,821,004	\$ 54,963,239
Special education programs	31,986,693	34,158,325	31,146,737	29,353,153	27,113,752	25,680,239	24,877,278	22,779,670
Vocational programs	4,168,245	3,882,587	4,107,367	3,882,587	3,544,094	3,238,646	3,260,624	3,352,684
Other instructional programs	1,364,686	1,828,285	2,246,316	3,436,262	2,312,174	1,988,605	2,764,189	2,320,817
Special programs	13,903,184	13,337,811	13,841,068	12,786,600	11,059,844	11,116,959	9,795,410	9,603,960
Adult and continuing education programs	528,278	653,711	523,653	649,378	523,637	538,403	638,827	460,260
Support services:								
Student services	8,988,798	8,044,517	7,855,643	6,669,558	6,289,174	6,118,862	6,627,513	6,453,798
Instructional staff support	10,082,542	11,088,080	9,251,017	8,670,422	8,094,477	8,398,285	7,720,703	8,092,085
General administration	4,105,811	4,027,475	5,088,890	4,801,068	4,632,807	5,933,958	3,632,664	8,427,601
School administration	12,046,908	11,584,471	10,402,049	8,669,659	8,661,768	8,120,384	8,164,486	7,961,348
Business services	1,211,107	1,211,269	1,086,481	1,772,543	1,043,458	987,773	1,100,783	895,408
Plant services	21,765,191	20,114,373	21,110,680	21,068,067	19,657,834	15,712,841	15,234,847	18,742,678
Student transportation services	11,547,061	12,042,545	11,535,688	10,437,581	10,267,219	9,909,810	9,678,936	10,874,747
Central services	1,533,668	1,490,864	1,488,340	1,318,435	1,484,374	1,294,239	1,210,172	1,266,737
Other support services	202,688	184,677	159,060	180,638	137,088	124,139	103,605	83,438
Food services	15,543,763	16,028,133	14,226,528	14,392,871	12,838,802	12,599,807	13,248,716	12,006,574
Community service programs	136,892	120,105	107,844	368,440	230,829	232,031	71,041	65,704
Interest and fiscal charges	3,302,603	3,581,288	3,727,187	4,128,541	4,684,841	4,192,654	3,983,852	4,147,287
Total expenses	222,928,568	221,207,608	207,172,442	186,283,216	181,448,190	172,946,780	171,106,982	167,186,073
Revenues:								
Changes for services:								
Instruction	178,221	497,817	281,637	362,381	408,105	-	-	-
Supporting services	232,217	351,098	232,639	87,787	77,989	-	-	-
Food services	2,334,065	2,101,951	2,146,608	2,095,246	1,844,098	1,762,148	1,636,743	1,618,093
Community service program	21,437	21,671	12,371	11,838	10,817	6,308	-	-
Operating grants and contributions	36,796,696	34,568,352	33,805,636	41,817,823	31,862,361	30,025,184	28,824,127	25,585,274
Capital grants and contributions	-	5,600	25,000	-	-	-	-	-
Total program revenues	38,522,628	37,548,187	38,514,081	44,485,876	34,204,370	31,763,841	30,459,870	27,214,367
Net (expense)/revenue	(183,408,940)	(183,661,421)	(170,658,351)	(159,608,140)	(147,244,810)	(141,153,139)	(140,647,112)	(139,951,706)
General revenues and other changes in net assets:								
Taxes	86,141,251	84,712,815	60,890,552	58,639,185	54,920,984	52,649,647	53,268,579	51,783,314
Grants and contributions not restricted to specific programs	121,320,633	113,309,275	102,294,085	83,042,747	86,483,014	86,218,981	84,180,783	79,967,605
Rentals, leases and royalties	-	2,000	10,877	-	-	688	481	2,088
Unrestricted investment earnings	358,808	1,367,378	2,314,142	1,983,382	1,133,885	473,656	730,656	1,732,050
Miscellaneous	978,922	198,178	271	369,623	322,116	283,448	1,283,866	1,348,773
Special items	-	-	-	-	-	-	-	-
Gain on Sale of Asset	77,445	92,856	18,182	-	1,005,838	-	-	-
Federal grants	-	-	130,000	-	-	-	-	-
Reimbursement of bond overpayment	-	-	-	-	-	-	-	-
Total general and other changes in net assets	188,878,060	178,630,489	165,658,659	154,024,927	145,865,846	139,606,832	139,484,265	134,831,700
Extraordinary item								
Legal Settlement	-	-	348,276	-	-	-	-	-
Change in net assets, governmental activities	\$ 5,471,120	\$ (4,030,822)	\$ (4,851,176)	\$ (773,213)	\$ (1,378,884)	\$ (1,548,307)	\$ (1,162,847)	\$ (6,120,008)

Source: Replaces Parish School Board, CAFR Exhibit B, June 30, 2008, 2007, 2006, 2005, 2004, 2003 and 2002

Rapides Parish School Board
Fund Balances, Governmental Funds
Last Ten Fiscal Years

Table IV

Fiscal Year Ended June 30,	General Fund				Total
	Reserved	Unreserved		Total	
		Designated	Undesignated		
2009	\$ -	\$ 8,223,978	\$ 1,662,834		\$ 10,086,812
2008	-	7,512,201	-		7,512,201
2007	-	7,101,731	1,766,476		8,868,207
2006	-	4,303,803	4,110,094		8,413,897
2005	-	3,217,468	628,394		3,845,862
2004	-	-	(363,677)		(363,677)
2003	-	1,386,069	-		1,386,069
2002	-	5,397,391	-		5,397,391
2001	N/A	N/A	N/A		N/A
2000	N/A	N/A	N/A		N/A

Fiscal Year Ended June 30,	School Lunch/Breakfast Fund			Total
	Reserved	Unreserved-		
		Special Revenue		
2009	\$ 85,917	\$ 1,340,317	\$ 1,426,234	
2008	65,634	895,323	960,957	
2007	66,010	809,438	875,448	
2006	-	331,046	331,046	
2005	-	168,175	168,175	
2004	-	200,046	200,046	
2003	-	593,827	593,827	
2002	-	897,298	897,298	
2001	N/A	N/A	N/A	
2000	N/A	N/A	N/A	

Fiscal Year Ended June 30,	All Other Governmental Funds				Permanent Endowment Fund	Total
	Reserved	Unreserved		Total		
		Special Revenue	Capital Projects			
2009	\$ 10,449,762	\$ 3,692,094	\$ 1,024,349	\$ -	\$ 15,166,205	
2008	10,850,576	2,116,231	1,034,770	-	14,001,577	
2007	18,177,384	2,489,154	1,293,037	-	21,959,575	
2006	17,140,306	5,076,157	3,368,024	-	25,584,487	
2005	22,875,492	3,780,437	8,178,781	10,639	34,845,349	
2004	17,360,063	4,603,293	5,262,369	10,526	27,236,251	
2003	17,010,402	3,938,066	13,422,546	10,431	34,381,445	
2002	19,526,034	4,362,491	10,632,326	10,218	34,531,069	
2001	N/A	N/A	N/A	N/A	N/A	
2000	N/A	N/A	N/A	N/A	N/A	

Source: Rapides Parish School Board, CAFR Exhibit C: June 30, 2009, 2008, 2007, 2006, 2005, 2004, 2003 and 2002
Information not available for 2001 and 2000

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

Table V
 Table VI
 Table VII

	Fiscal Year Ended June 30,							
	2009	2008	2007	2006	2005	2004	2003	2002
Revenues:								
Local sources:								
Taxes								
Ad valorem taxes	\$ 29,341,523	\$ 27,400,114	\$ 25,743,633	\$ 24,431,743	\$ 24,383,063	\$ 23,847,443	\$ 26,734,211	\$ 26,319,274
Sales and miscellaneous taxes	38,536,006	36,983,432	34,912,811	33,882,429	30,259,719	28,484,688	26,534,966	26,464,040
Rentals, leases, and royalties	-	2,000	10,786	10,341	324	898	481	2,068
Interest earnings	359,809	1,357,378	2,314,063	1,983,362	1,133,885	473,680	730,666	1,732,030
Food service	2,334,065	2,101,931	2,146,608	2,095,248	1,844,098	1,783,180	1,636,743	1,819,063
Other	2,976,560	2,003,995	1,522,356	1,966,356	1,664,200	1,275,412	1,277,222	1,317,979
State sources								
Equalization	120,350,462	112,339,034	101,378,071	92,197,673	87,698,355	85,334,841	83,287,371	78,082,294
Other	6,842,234	7,724,507	6,084,164	6,584,517	4,718,962	4,732,261	6,096,704	4,533,601
Federal sources	27,680,037	27,263,703	28,294,711	36,067,623	26,974,444	26,896,782	24,334,666	21,948,864
Total Revenues	228,400,685	217,176,414	202,287,375	199,169,290	178,487,090	171,811,543	169,641,611	162,017,173
Expenditures:								
Current								
Instruction								
Regular programs	77,875,254	75,365,059	68,455,185	61,882,683	66,009,103	56,748,700	55,808,850	55,328,797
Special education programs	31,626,290	33,337,418	30,489,703	28,204,324	26,692,370	26,321,996	24,621,247	22,775,257
Vocational programs	4,002,103	5,619,712	3,834,270	3,558,114	3,361,348	3,609,726	3,161,259	3,363,600
Other instructional programs	1,302,964	1,780,414	2,208,962	3,365,358	2,263,923	1,875,843	2,728,283	2,310,356
Special programs	13,775,390	13,018,148	13,479,999	12,282,369	10,706,832	10,748,071	9,888,482	9,666,001
Adult and continuing education programs	476,884	637,947	472,059	471,008	483,440	499,348	802,465	480,260
Support Services								
Student services	9,018,489	8,907,299	7,938,911	8,854,287	6,286,341	6,118,028	6,825,727	6,463,738
Instructional staff support	10,023,599	10,269,737	9,211,284	8,580,494	8,533,296	8,229,240	8,016,321	7,704,963
General administration	3,567,597	3,784,583	3,806,451	3,732,987	3,756,461	3,469,165	4,001,732	3,299,066
School administration	11,936,862	11,262,929	10,136,281	8,849,781	8,428,730	7,925,169	7,990,838	7,942,693
Business services	1,211,758	1,200,013	1,079,785	1,104,582	1,036,932	981,172	1,087,084	883,266
Plant services	20,416,661	17,808,956	18,006,914	17,826,965	16,038,192	14,020,438	14,883,607	13,778,045
Student transportation services	10,928,065	11,319,077	10,967,322	10,404,330	9,822,408	9,837,229	9,342,603	11,630,299
Central services	1,624,451	1,487,369	1,488,980	1,303,737	1,470,961	1,271,246	1,187,575	1,181,781
Other support services	201,710	183,698	157,729	180,638	135,687	122,946	103,035	91,436
Food services	14,835,047	13,652,933	13,432,623	13,064,151	12,699,974	12,023,362	12,516,859	11,886,528
Community service programs	137,368	118,756	107,644	91,835	76,433	68,273	71,040	66,704
Capital outlay	1,588,422	8,387,387	10,420,669	12,919,028	9,912,965	8,577,262	9,846,027	17,794,750
Debt service								
Principal retirement	6,580,999	6,367,999	5,894,001	5,010,000	6,875,000	6,269,517	6,060,132	5,834,782
Interest and fiscal charges	3,502,535	3,668,290	3,706,469	4,241,248	4,546,734	4,264,979	4,012,689	4,230,423
Total Expenditures	224,226,168	226,405,181	212,947,101	203,698,846	187,247,342	181,196,781	182,217,685	188,601,633
Excess (deficiency) of revenues over expenditures	4,174,516	(9,228,767)	(10,666,726)	(4,630,656)	(8,760,252)	(9,388,238)	(12,676,054)	(24,584,460)
Other Financing Sources (Uses):								
Transfers in	35,337,122	35,285,617	38,941,907	35,718,659	28,999,980	20,786,463	20,944,696	22,181,617
Transfers out	(35,337,122)	(35,285,617)	(38,941,907)	(35,718,659)	(28,999,980)	(20,786,463)	(20,944,696)	(22,181,617)
Debt proceeds	-	-	-	-	17,705,000	-	-	3,425,000
Issuance of debt	19,450,000	-	7,685,000	7,320,000	13,888,000	3,070,000	8,105,000	870,000
Payments to refund escrow agent	(19,420,001)	-	-	(7,320,000)	(12,835,000)	(2,970,463)	-	(850,000)
Proceeds from sale of capital assets	-	272	250	600	2,102,019	-	6,644	30,068
Total Other Financing Sources (Uses)	29,999	272	7,685,250	600	20,587,019	99,517	8,111,844	3,475,068
Extraordinary Item - Legal Settlement	-	-	348,278	-	-	-	-	-
Net Change in Fund Balance	\$ 4,204,517	\$ (9,228,495)	\$ (2,826,200)	\$ (4,629,965)	\$ 11,786,767	\$ (9,288,721)	\$ (4,484,410)	\$ (21,109,392)
Debt service as a percentage of noncapital expenditures	4.53%	4.62%	4.74%	4.65%	6.33%	5.10%	5.84%	5.96%

Source: Rapides Parish School Board, CAPR Exhibit E: June 30, 2009, 2008, 2007, 2006, 2005, 2004, 2003, and 2002

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

Table VIII

Fiscal Year	Actual Value		Less: Exemptions	Total Taxable Value	Total Direct Rate
	Real Estate Property	Commercial/Other Property			
2009	\$ 499,121,660	\$ 263,912,313	\$ 170,890,294	\$ 592,143,679	333.04
2008	457,580,541	256,791,213	165,283,885	549,087,869	366.96
2007	432,377,607	240,374,328	162,345,081	510,406,854	384.46
2006	406,518,198	237,221,755	158,393,249	485,346,704	387.46
2005	382,068,975	225,331,844	155,441,656	451,959,163	402.00
2004	358,863,874	225,157,304	147,563,272	436,457,906	487.04
2003	346,155,311	219,201,805	144,848,778	420,508,338	596.04
2002	335,863,469	218,971,990	142,058,878	412,776,581	606.04
2001	327,616,458	212,433,850	139,146,550	400,903,758	626.94
2000	312,226,840	200,887,127	135,665,491	377,448,476	632.80

Source: Rapides Parish Assessor's Office

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

Table IX

Fiscal Year	District Direct Rates**			Overlapping Rates									
	General Purposes	Capital Purposes	Total	City of Alexandria	City of Pineville	Other Cities*	Parish	Road	Drainage	Fire Protection	Sheriff	Library	Other
2008	169.04	164.00	333.04	20.23	15.75	63.18	5.85	259.54	1.02	405.88	16.97	7.09	49.97
2008	166.96	200.00	366.96	20.23	17.75	55.53	5.82	262.72	1.01	391.90	16.83	7.08	49.78
2007	156.96	217.50	374.46	20.23	18.85	55.53	5.82	252.72	1.01	391.90	16.83	6.08	52.03
2006	166.96	220.50	387.46	20.23	19.05	55.53	5.82	277.38	1.01	403.85	16.93	6.08	52.30
2006	-	-	402.00	20.23	19.05	55.53	5.82	277.56	1.01	424.55	16.93	6.08	49.08
2004	-	-	487.04	20.23	19.21	54.84	5.79	275.53	1.01	412.02	16.88	6.08	49.12
2003	-	-	596.04	20.22	19.31	54.84	5.79	271.62	1.01	403.77	16.88	6.08	46.97
2002	-	-	606.04	20.22	19.31	54.84	5.79	271.62	1.01	400.25	16.88	6.08	27.92
2001	-	-	626.94	20.22	20.29	54.94	5.79	271.62	1.01	401.17	16.88	6.08	28.04
2000	-	-	632.80	21.58	20.27	54.47	5.74	255.37	1.01	387.27	16.83	6.04	28.00

Source: Rapides Parish Assessor's Office

* includes all other following towns of Rapides Parish: Boyea, Cheneyville, LeCompte, Ball, Forest Hill, Glenmora, and Woodworth

** Rate not currently available for previous years data.

Rapides Parish School Board
Alexandria, Louisiana

Table X

Parish of Rapides
Principal Taxpayers
Current Year and Nine Years Ago

Taxpayers	Type of Business	2009			2000		
		2008 Assessed Valuation	Ranking	Percentage of Total Assessed Valuation	1999 Assessed Valuation	Ranking	Percentage of Total Assessed Valuation
Central Louisiana Electric Co.	Electric Utility	\$ 98,573,530	1	6.18%	\$40,864,230	1	10.63%
Bell South Telecommunications	Telephone Utility	12,484,160	2	2.11%	14,471,350	2	3.83%
Procter & Gamble	Mfg. Laundry Cleaning Products	11,753,000	3	1.98%	3,777,504	8	1.00%
International Paper	Mfg. Paper Products	11,508,472	4	1.94%	8,113,373	3	2.15%
Central Louisiana Healthcare System	Healthcare Provider	6,675,758	5	1.13%	7,607,450	4	2.02%
Swift Energy	Pipeline	6,214,053	6	1.05%	-	-	-
Union Pacific Railroad	Railroad Company	5,807,810	7	1.00%	4,351,750	6	1.15%
Red River Bank	Bank	5,860,375	8	0.99%	-	-	-
Texas Gas Transmission Corporation	Pipeline	3,168,280	9	0.54%	-	-	-
Merit Energy	Gas/Oil Investments	3,004,037	10	0.51%	-	-	-
Bank One (Formerly Rapides/Chase Bank)	Bank	-	-	-	5,870,187	5	1.56%
Hibernia National Bank	Bank	-	-	-	4,308,873	7	1.14%
Rapides Regional Medical Center	Healthcare Provider	-	-	-	3,727,739	9	0.99%
WXVZ Southwest Malls	Shopping Malls	-	-	-	3,704,144	10	0.98%
		<u>\$103,159,485</u>		<u>17.43%</u>	<u>\$98,798,580</u>		<u>25.84%</u>

Source: Rapides Parish Assessor's Office

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

Table XI

Fiscal Year Ended December 31,	Taxes Levied for the Calendar Year	Collected within the Calendar Year of the Levy		Collections In Subsequent Years*	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2008	\$ 29,056,678	\$ 44,124,267	151.86%	-	\$ 44,124,267	151.86%
2007	27,206,786	41,353,093	152.00%	-	41,353,093	152.00%
2006	25,459,890	38,927,204	152.90%	-	38,927,204	152.90%
2005	24,138,295	24,431,743	101.22%	-	24,431,743	101.22%
2004	24,056,502	24,383,083	101.36%	-	24,383,083	101.36%
2003	24,014,508	23,847,443	99.30%	-	23,847,443	99.30%
2002	25,977,104	26,734,211	102.91%	-	26,734,211	102.91%
2001	25,536,690	25,319,274	99.15%	-	25,319,274	99.15%
2000	25,772,428	25,753,808	99.93%	-	25,753,808	99.93%
1999	24,277,662	24,794,724	102.13%	-	24,794,724	102.13%

Source: Rapides Parish Assessor's Office

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

*Collections in subsequent years data not currently available.

Table XII

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

Fiscal Year Ended June 30,	Outstanding General Obligation Bonds		Net General Bonded Debt As Percentage of Taxable Value		Net Bonded Debt Per Capita		Net Bonded Debt Per Student		Debt As Percentage of Taxable Value	Debt Per Capita	Debt Per Student
	\$		%		\$		\$				
2009	\$ 74,016,000		9.70%		\$ 558		\$ 3,145		9.70%	\$ 558	\$ 3,145
2008	80,567,000		11.28%		616		3,484		11.28%	616	3,484
2007	86,935,000		12.92%		665		3,697		12.92%	665	3,697
2006	85,144,000		13.23%		663		3,608		13.23%	663	3,608
2005	82,280,000		13.55%		643		3,697		13.55%	643	3,697
2004	72,640,000		12.44%		571		3,284		12.44%	571	3,284
2003	78,090,000		13.61%		615		3,367		13.61%	615	3,367
2002	77,454,000		13.96%		612		3,428		13.96%	612	3,428
2001	81,719,000		15.13%		647		3,533		15.13%	647	3,533
2000	86,961,000		16.95%		679		3,695		16.95%	679	3,695

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

**Rapides Parish School Board
 Direct and Overlapping Governmental Activities Debt
 As of June 30, 2009**

Table XIII

<u>Governmental Unit</u>	<u>Debt Outstanding</u>
Rapides Parish Police Jury	
Public Improvement	\$ 1,253,000
Road Districts	916,000
Fire Protection	31,000
Communication	-
Subtotal, overlapping debt	<u>2,200,000</u>
Rapides Parish School Board	<u>74,016,000</u>
Total Direct and Overlapping Debt	<u><u>\$ 76,216,000</u></u>

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

Rapides Parish School Board
 Legal Debt Margin Information
 Last Ten Years

Legal Debt Margin Calculation for Fiscal Year 2009
 Assessed Value \$ 783,033,873
 Debt limit (35% of assessment value) 267,061,881
 Debt applicable to limit 74,016,000
 Legal debt margin \$ 193,045,881

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt limit	\$ 267,061,881	\$ 267,061,881	\$ 267,061,881	\$ 267,061,881	\$ 267,061,881	\$ 267,061,881	\$ 267,061,881	\$ 267,061,881	\$ 267,061,881	\$ 267,061,881
Total net debt applicable to limit	74,016,000	74,016,000	74,016,000	74,016,000	74,016,000	74,016,000	74,016,000	74,016,000	74,016,000	74,016,000
Legal debt margin	\$ 193,045,881	\$ 193,045,881	\$ 193,045,881	\$ 193,045,881	\$ 193,045,881	\$ 193,045,881	\$ 193,045,881	\$ 193,045,881	\$ 193,045,881	\$ 193,045,881
Total net debt applicable to the limit as a percentage of debt limit	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%	27.71%

Source: Rapides Parish Assessor's Office, Statement of Condition Rapides Parish June 30, 2009

**Rapides Parish School Board
Demographic Statistics
Last Ten Years**

Table XV

<u>Year</u>	<u>Population (1)</u>	<u>Per Capita Income (1)</u>	<u>Public School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
2009	132,732	\$ 32,687	23,535	7.2%
2008	130,829	31,977	23,128	4.9%
2007	130,726	30,203	23,515	4.7%
2006	128,383	28,505	23,597	5.1%
2005	128,035	26,934	22,253	6.8%
2004	127,184	26,827	22,116	5.9%
2003	126,979	26,053	23,195	7.5%
2002	126,542	23,777	22,592	5.9%
2001	126,337	23,020	23,133	5.0%
2000	128,116	22,062	23,537	4.0%

Sources:

- (1) Research Division, Louisiana Tech University
- (2) MFP student count, End of Year
- (3) Office of Occupational Information Services, Civilian Labor Force, June 2009

**Rapides Parish School Board
 Alexandria, Louisiana
 Principal Employers - Parish of Rapides
 Current Year and Nine Years Ago**

Table XVI

Name of Employer	Type of Business	2009			2000		
		Approximate Number of Employees	Ranking	Percentage of Total Employment	Approximate Number of Employees	Ranking	Percentage of Total Employment
Rapides Parish School Board	Education	3,415	1	5.86%	3,270	1	6.18%
Christus St. Francis Cabrini Hospital	Medical	1,750	2	3.00%	1,200	4	2.27%
Rapides Regional Medical Center	Medical	1,800	3	2.75%	1,764	2	3.33%
Pinecrest State School	Medical	1,573	4	2.70%	1,650	3	3.12%
Wal-Mart Stores/Sam's Club	Retail	1,356	5	2.33%	930	5	1.76%
Veterans Affairs Medical Center	Medical	1,230	6	2.11%	890	6	1.68%
City of Alexandria	City Government	887	7	1.54%	888	7	1.68%
Central La. Electric Co.	Electric Company	684	8	1.17%	619	9	1.17%
Huey P. Long Medical Center	Medical	576	9	0.99%	688	8	1.30%
Rapides Parish Sheriff's Department	Law Enforcement	560	10	0.96%	-	-	-
Camp Beauregard	National Guard	405	11	0.69%	405	11	0.77%
Dresser Industries	Mfg. Industrial Valves	404	12	0.69%	450	10	0.85%

Source: Central Louisiana Chamber of Commerce

Functional Groupings	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
A. Instructional:										
Supervising Instructors	0	0	0	0	0	0	0	0	0	0
Classroom Teachers - Regular Programs	1,165	1,160	1,105	1,077	1,027	1,000	1,050	1,028	1,047	1,070
Classroom Teachers - Special Education	325	336	345	348	337	358	355	334	334	343
Classroom Teachers - Vocational Education	63	52	50	61	59	58	81	64	70	67
Classroom Teachers - Other Instructional Programs	0	8	9	8	7	8	11	16	11	11
Classroom Teachers - Special Programs	128	128	142	143	132	144	134	136	142	122
Classroom Teachers - Adult/Continuing Ed. Programs	5	5	4	5	5	6	6	5	5	5
Classroom Teachers - ROTC Instructors	10	10	10	10	10	11	11	0	0	0
Total Classroom Teachers	1,880	1,869	1,875	1,662	1,577	1,583	1,628	1,592	1,609	1,618
Therapist/Specialist/Counselor - Instructional Programs	1	24	25	27	28	27	27	30	28	26
Sabbatical Leave - Instructional Programs	16	16	11	27	17	15	14	13	15	32
Total Certificated - Instructional Programs	1,703	1,739	1,712	1,708	1,622	1,625	1,669	1,625	1,652	1,675
B. Instructional Support:										
Supervisors - Instructional Support Functions	43	33	41	28	32	31	32	31	25	25
Librarians/Media-based Teachers/Staff Instructors - Instr. Spt.	40	40	36	36	41	41	60	50	51	53
Therapist/Specialist/Counselor - Instructional Support Functions	112	92	93	88	85	93	100	102	99	101
Sabbatical Leave - Instructional Support Functions	1	3	0	1	1	0	0	4	0	2
Total Certificated - Instructional Support	196	168	170	153	159	165	182	187	175	182
C. Support Services:										
Superintendents	1	1	1	1	1	1	1	1	1	1
Assistant/Associate/Deputy Superintendents	2	2	2	2	2	2	2	2	2	2
School Principals	53	51	62	51	60	53	54	53	55	56
School Assistant Principals	48	42	39	33	31	30	33	29	29	27
Other School Administrators	0	0	0	0	0	0	0	0	0	0
Non-Classroom Teachers - Support Services	0	0	0	0	0	0	0	0	0	0
Sabbatical Leave - Support Services	2	2	1	2	0	0	0	0	0	4
Total Certificated - Support Services	106	97	95	89	84	86	90	85	87	89
Total Certificated	2,005	2,005	1,977	1,948	1,865	1,876	1,941	1,897	1,914	1,948
A. Instructional:										
Aide - Instructional Programs	500	492	484	446	400	433	441	400	420	417
Total Non-Certificated - Instructional Programs	500	492	484	446	400	433	441	400	420	417
B. Instructional Support:										
Supervisors - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Therapist/Specialist/Counselor - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Clerical/Secretarial - Instructional Support Functions	33	34	31	32	32	33	32	31	32	34
Aide - Instructional Support Functions	8	9	12	11	12	13	12	13	12	13
Service Worker - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Skilled Craftman - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Degreed Professional - Instructional Support Functions	17	21	22	22	19	21	21	21	17	16
Other Personnel - Instructional Support Functions	18	9	14	22	20	13	20	13	9	3
Total Non-Certificated - Instructional Support	78	73	79	87	83	80	85	78	70	66
C. Support Services:										
Supervisors/Managers/Administrators - Support Services	61	62	63	59	63	68	67	69	74	70
Clerical/Secretarial - Support Services	97	101	92	89	89	91	92	94	96	97
Aide - Support Services	35	37	35	37	37	37	39	38	47	48
Service Worker - Support Services	563	572	579	568	582	606	636	627	659	678
Skilled Craftman - Support Services	38	39	31	28	27	25	25	25	28	28
Degreed Professional - Support Services	7	9	11	11	10	13	12	3	3	2
Other Personnel - Support Services	24	21	22	24	24	23	27	32	30	24
Total Non-Certificated - Support Services	825	841	833	816	832	865	899	868	937	941
Total Non-Certificated	1,401	1,406	1,376	1,349	1,315	1,378	1,425	1,368	1,427	1,424
Total Regular Employees (Certificated and Non-Certificated)	3,406	3,411	3,353	3,297	3,180	3,254	3,366	3,263	3,341	3,370
School Board Member	9	9	9	9	9	9	9	9	9	9
Total Other Reported Personnel	9									
Grand Total	3,415	3,420	3,362	3,306	3,189	3,263	3,375	3,272	3,350	3,379

Source: Louisiana Department of Education PEP Report

Rapides Parish School Board
Operating Statistics
Last Ten Years

Fiscal Year	Enrollment	Operating Expenditures	Cost per Pupil*	Percentage Change	Expenses	Cost per Pupil*	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Students Receiving Free or Reduced Lunch
2008	23,535	\$ 215,070,281	\$ 9,138	-0.03%	\$ 222,828,566	\$ 9,472	-0.97%	3,406	6.91	61.93%
2007	23,128	211,423,495	9,141	9.09%	221,207,608	9,564	8.99%	3,411	6.78	62.84%
2006	23,515	165,492,484	7,038	-10.08%	207,172,442	8,810	4.31%	3,353	7.01	66.23%
2005	23,997	184,695,628	7,827	6.18%	199,293,216	8,448	6.44%	3,286	7.16	70.80%
2004	22,849	166,432,470	7,372	1.78%	181,293,216	7,834	3.89%	3,126	7.31	68.60%
2003	22,646	164,010,238	7,242	1.93%	172,846,780	7,637	2.08%	3,144	7.20	67.00%
2002	22,872	162,502,834	7,105	3.57%	171,108,962	7,481	2.81%	3,323	6.86	66.90%
2001	22,965	157,748,139	6,860	N/A	167,166,073	7,289	N/A	3,304	6.86	66.50%
2000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Sources: Louisiana Department of Education PEP and SIS Reports
Rapides Parish School Board, CAFR Exhibit B & E and Statement J-2; June 30, 2009, 2008, 2007, 2006, 2005, 2004, 2003 and 2002
*Nonfinancial information from district records

**Rapides Parish School Board
Teacher Base Salaries
Last Ten Fiscal Years**

Table XIX

Fiscal Year	Minimum Salary*	Maximum Salary*	Rapides Parish Average Salary**	Statewide Average Salary**
2009	\$ 35,928	\$ 49,042	\$ 41,802	\$ 46,878
2008	34,696	47,810	43,954	46,260
2007	31,321	44,435	40,856	42,048
2006	28,833	41,947	37,861	39,218
2005	28,809	41,723	36,939	38,439
2004	27,910	41,024	35,840	37,288
2003	27,054	40,168	35,078	36,499
2002	27,054	40,168	35,511	35,631
2001	24,994	38,108	32,573	33,615
2000	23,328	35,817	31,422	33,109

Sources:

* District records

** State Department of Education

Rapides Parish School Board
 School Building Information
 Last Ten Fiscal Years

Table XX
 (Continued)

School	2009**	2008**	2007*	2006**	2005**	2004**	2003**	2002
Acadian Elementary								
Square feet	51,270	50,420	41,800	50,420	50,420	50,420	50,420	50,420
Capacity	365	365	365	365	365	365	365	365
Enrollment	338	359	321	317	312	331	344	338
Aiken Optional/Motivational								
Square feet	50,777	50,777	44,019	49,957	49,957	49,957	49,957	49,957
Capacity	343	343	343	343	343	343	343	343
Enrollment	494	314	322	312	392	382	321	419
Alexandria Middle Magnet								
Square feet	122,336	123,176	102,552	118,796	118,796	118,796	118,796	118,796
Capacity	667	667	667	667	667	667	667	667
Enrollment	545	563	644	608	550	582	572	608
Alexandria Sr High								
Square feet	202,160	202,160	175,351	202,160	202,160	202,160	202,160	202,160
Capacity	962	962	962	962	962	962	962	962
Enrollment	962	961	1,012	1,046	963	1,005	925	929
Alma Redwine Elementary								
Square feet	28,588	28,588	28,578	28,748	28,748	28,748	28,748	28,748
Capacity	220	220	220	220	220	220	220	220
Enrollment	291	300	260	258	162	175	193	178
Arthur F. Smith Middle								
Square feet	102,673	102,673	82,802	102,673	102,673	102,673	102,673	102,673
Capacity	606	606	606	606	606	606	606	606
Enrollment	421	514	474	399	558	582	556	613
Bell Elementary								
Square feet	56,562	56,562	53,547	56,562	56,562	56,562	56,562	56,562
Capacity	382	382	382	382	382	382	382	382
Enrollment	343	334	353	388	431	332	344	357
Bolton High								
Square feet	222,447	222,447	219,521	222,447	222,447	222,447	222,447	222,447
Capacity	915	915	915	915	915	915	915	915
Enrollment	499	506	521	583	559	609	791	842
Brams Middle School								
Square feet	114,396	114,396	89,153	112,296	112,296	112,296	112,296	112,296
Capacity	853	853	853	853	853	853	853	853
Enrollment	797	771	784	752	755	789	770	869
Buckeye Elementary								
Square feet	63,739	65,275	47,702	59,359	59,359	59,359	59,359	59,359
Capacity	604	604	604	604	604	604	604	604
Enrollment	560	704	684	661	612	592	556	505
Buckeye High School								
Square feet	191,677	126,853	112,372	128,953	128,953	128,953	128,953	128,953
Capacity	853	853	853	853	853	853	853	853
Enrollment	830	740	720	732	728	797	777	728
C. C. Raymond Jr High								
Square feet	61,737	61,737	58,019	61,737	61,737	61,737	61,737	61,737
Capacity	180	180	180	180	180	180	180	180
Enrollment	170	186	179	187	184	149	154	172
Cherokee Elementary								
Square feet	62,229	50,074	42,905	47,734	47,734	47,734	47,734	47,734
Capacity	572	572	572	572	572	572	572	572
Enrollment	763	737	744	707	639	542	528	530
D. F. Huddle Elementary								
Square feet	46,318	46,318	40,628	41,902	41,902	41,902	41,902	41,902
Capacity	321	321	321	321	321	321	321	321
Enrollment	466	441	423	441	403	303	279	272
Hednot/Hayes Elementary (E. C. Hayes)								
Square feet	50,543	50,543	43,487	50,543	50,543	50,543	50,543	50,543
Capacity	236	236	236	236	236	236	236	236
Enrollment	286	280	-	-	-	161	177	183
Forest Hill Elementary								
Square feet	45,758	45,758	35,618	42,638	42,638	42,638	42,638	42,638
Capacity	447	447	447	447	447	447	447	447
Enrollment	359	415	419	408	386	382	411	388
Glensmore Elementary								
Square feet	51,333	51,333	41,800	51,333	51,333	51,333	51,333	51,333
Capacity	398	398	398	398	398	398	398	398
Enrollment	373	381	381	358	337	351	372	383
Glensmore High School								
Square feet	62,888	62,888	57,211	62,888	62,888	62,888	62,888	62,888
Capacity	323	323	323	323	323	323	323	323
Enrollment	234	271	284	314	313	310	285	269
H. R. Lawrence								
Square feet	51,762	51,762	41,418	51,762	51,762	51,762	51,762	51,762
Capacity	397	397	397	397	397	397	397	397
Enrollment	439	416	414	368	355	340	356	391
Horseshoe Drive Elementary								
Square feet	53,160	53,160	47,464	52,320	52,320	52,320	52,320	52,320
Capacity	404	404	404	404	404	404	404	404
Enrollment	355	349	328	381	357	364	356	345

Rapides Parish School Board
 School Building Information
 Last Ten Fiscal Years

Table XX
 (Continued)

School	2009**	2008**	2007*	2006**	2005**	2004**	2003**	2002
J I Barron Elementary								
Square feet	67,898	67,898	69,858	61,858	61,858	61,858	61,858	61,858
Capacity	721	721	721	721	721	721	721	721
Enrollment	769	757	736	755	670	520	662	593
J S Skocon Elementary								
Square feet	50,914	50,914	45,892	50,074	50,074	50,074	50,074	50,074
Capacity	393	393	393	393	393	393	393	393
Enrollment	117	81	45	63	-	336	356	370
Julius Patrick Elementary								
Square feet	34,262	35,798	30,698	31,838	31,838	31,838	31,838	31,838
Capacity	307	307	307	307	307	307	307	307
Enrollment	219	282	264	281	267	291	282	227
LS Rugg Elementary								
Square feet	71,753	65,033	59,411	65,033	65,033	65,033	65,033	65,033
Capacity	401	401	401	401	401	401	401	401
Enrollment	348	344	333	334	360	360	379	368
Leslie Moore								
Square feet	63,471	63,471	50,547	57,831	57,831	57,831	57,831	57,831
Capacity	440	440	440	440	440	440	440	440
Enrollment	421	441	479	485	431	388	393	405
Mabel Brasher Elementary								
Square feet	48,815	48,815	53,251	48,815	48,815	48,815	48,815	48,815
Capacity	554	554	554	554	554	554	554	554
Enrollment	333	339	354	351	376	464	481	494
Martin Park Elementary								
Square feet	53,414	52,994	46,830	52,994	52,994	52,994	52,994	52,994
Capacity	319	319	319	319	319	319	319	319
Enrollment	346	339	309	320	290	276	284	279
Mary Goff Elementary								
Square feet	58,356	58,356	45,256	58,356	58,356	58,356	58,356	58,356
Capacity	377	377	377	377	377	377	377	377
Enrollment	357	340	312	330	364	335	351	344
Nachman Elementary								
Square feet	69,782	69,782	55,673	74,239	74,239	74,239	74,239	74,239
Capacity	667	667	667	667	667	667	667	667
Enrollment	723	648	638	619	605	579	583	637
North Bayou Elementary								
Square feet	44,065	44,065	38,001	44,065	44,065	44,065	44,065	44,065
Capacity	419	419	419	419	419	419	419	419
Enrollment	314	330	270	321	317	309	370	366
Northwood High School								
Square feet	137,791	137,791	126,139	137,791	137,791	137,791	137,791	137,791
Capacity	899	899	899	899	899	899	899	899
Enrollment	746	665	688	742	708	752	802	781
Oak Hill Elem & High School								
Square feet	115,281	115,281	101,926	115,281	115,281	115,281	115,281	115,281
Capacity	878	878	878	878	878	878	878	878
Enrollment	877	812	829	845	830	819	794	768
Paradise Elementary								
Square feet	65,009	65,009	57,984	64,169	64,169	64,169	64,169	64,169
Capacity	357	357	357	357	357	357	357	357
Enrollment	469	480	475	435	432	392	327	297
Peabody Magnet High								
Square feet	251,039	251,039	240,000	244,888	244,688	175,577	175,577	17,577
Capacity	707	707	707	707	707	-	-	-
Enrollment	678	636	713	728	680	704	685	698
Peabody Montessori Elem								
Square feet	50,623	50,623	40,639	50,623	50,623	50,623	50,623	50,623
Capacity	339	339	339	339	339	339	339	339
Enrollment	426	408	394	390	393	364	282	260
Phoenix Magnet Elementary								
Square feet	73,233	73,233	62,829	76,233	76,233	76,233	76,233	76,233
Capacity	606	606	606	606	606	606	606	606
Enrollment	644	631	586	632	516	569	543	518
Pineville Elementary								
Square feet	54,850	54,850	49,780	54,850	54,850	54,850	54,850	54,850
Capacity	346	346	346	346	346	346	346	346
Enrollment	325	349	395	393	369	308	296	315
Pineville High School								
Square feet	252,218	252,218	243,301	243,301	243,301	243,301	178,800	178,800
Capacity	1,130	1,130	1,130	1,130	1,130	1,130	-	-
Enrollment	1,073	1,042	1,102	1,104	999	1,050	1,023	1,025
Pineville Jr High								
Square feet	121,002	121,002	78,174	92,978	92,978	92,978	92,978	92,978
Capacity	631	631	631	631	631	631	631	631
Enrollment	647	581	617	667	581	565	578	546
Plainsview High School								
Square feet	56,578	56,578	46,652	56,578	56,578	56,578	56,578	56,578
Capacity	313	313	313	313	313	313	313	313
Enrollment	284	283	276	267	271	264	262	288

Rapides Parish School Board
 School Building Information
 Last Ten Fiscal Years

Table XX
 (Concluded)

School	2009**	2008**	2007*	2006**	2005**	2004**	2003**	2002
Poland Jr. High								
Square feet	60,147	60,147	49,309	60,147	60,147	60,147	60,147	60,147
Capacity	358	358	358	356	356	356	356	356
Enrollment	333	329	348	314	283	295	321	315
Rapides High School								
Square feet	78,083	77,243	70,785	77,243	77,243	77,243	77,243	77,243
Capacity	308	308	308	308	308	308	308	308
Enrollment	302	187	189	225	255	260	276	276
Rapides Motivational/Aiken Opt								
Square feet	50,777	50,777	21,943	49,953	49,953	49,953	49,953	49,953
Capacity	232	232	232	232	232	232	232	232
Enrollment	-	208	292	325	269	87	-	-
Rosenthal Elementary								
Square feet	44,156	44,156	42,616	44,156	44,156	44,156	44,156	44,156
Capacity	377	377	377	377	377	377	377	377
Enrollment	325	341	314	322	316	332	311	384
Ruby Wise Elementary								
Square feet	53,722	53,722	54,549	61,975	61,975	61,975	61,975	61,975
Capacity	399	399	399	399	399	399	399	399
Enrollment	418	422	447	441	416	421	347	375
Tioga Elementary								
Square feet	57,946	57,946	52,707	56,266	56,266	56,266	56,266	56,266
Capacity	460	460	460	460	460	460	460	460
Enrollment	564	572	564	578	509	430	402	416
Tioga High School								
Square feet	173,981	173,981	177,946	173,981	173,981	173,981	173,981	173,981
Capacity	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054
Enrollment	735	699	746	779	785	877	936	917
Tioga Jr High								
Square feet	109,639	109,639	105,414	109,639	109,639	109,639	109,639	109,639
Capacity	624	624	624	624	624	624	624	624
Enrollment	542	543	547	533	498	544	552	554
W O Hall								
Square feet	42,194	42,194	41,714	42,194	42,194	42,194	42,194	42,194
Capacity	263	263	263	263	263	263	263	263
Enrollment	275	291	283	290	298	206	218	195
Lead Center/Food Service (Walter Hasnot Elementary)								
Square feet	43,184	43,184	42,144	43,184	43,184	43,184	43,184	43,184
Capacity	405	405	405	405	405	405	405	405
Enrollment	226	280	313	278	283	331	389	340

* Does not include covered walkways and portables

** Includes covered walkways and portables

Source: Rapides Parish Maintenance Department
 Information not available for 2001 and 2000

Rapides Parish School Board

Alexandria, Louisiana

June 30, 2009

**Rapides Parish School Board
Alexandria, Louisiana
June 30, 2009**

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS
Established 1945

**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***

Rapides Parish School Board
Alexandria, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board as of and for the year ended June 30, 2009, which collectively comprise the Rapides Parish School Board's basic financial statements and have issued our report thereon dated December 8, 2009. 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 Rapides Parish 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 Rapides Parish School Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Rapides Parish School Board's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Rapides Parish School Board's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Rapides Parish School Board's financial statements that is more than inconsequential will not be prevented or detected by the Rapides Parish School Board's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as findings 2009-01 and 2009-02 to be significant deficiencies in internal control over financial reporting.

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Rapides Parish School Board
Alexandria, Louisiana

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Rapides Parish School Board's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiencies described above are not material weaknesses.

Compliance and Other Matters

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

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

This report is intended solely for the information and use of the members of the Rapides Parish School Board, management of the School Board, the Legislative Auditor's Office of the State of Louisiana, 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. However, under Louisiana Revised Statute 24:513, this report is in fact a public document.

Payne, Moore & Herrington, LLP
Certified Public Accountants

December 8, 2009



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

**Report on Compliance with Requirements Applicable to Each
Major Program and on Internal Control Over Compliance in
Accordance with OMB Circular A-133**

Rapides Parish School Board
Alexandria, Louisiana

Compliance

We have audited the compliance of the Rapides Parish School Board with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. 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 Rapides Parish 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 Rapides Parish School Board's compliance with those requirements.

In our opinion, the Rapides Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

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Rapides Parish School Board
Alexandria, Louisiana

Internal Control Over Compliance

The management of the Rapides 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 Rapides Parish School Board's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board, as of and for the year ended June 30, 2009, and have issued our report thereon dated December 8, 2009. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the Rapides Parish School Board's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board
Alexandria, Louisiana

This report is intended solely for the information and use of the members of the Rapides Parish School Board, management of the School Board, the Legislative Auditor's Office of the State of Louisiana, 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. However, under Louisiana Revised Statute 24:513, this report is in fact a public document.

Payne, Moore & Herrington, LLP

Certified Public Accountants

December 8, 2009

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2009**

Federal Grantor/ Pass-Through Grantor/ Program Name	CFDA Number	Expenditures
United States Department of Agriculture		
Passed through Louisiana Department of Education		
School Breakfast Program	10.553	\$ 2,189,529
National School Lunch Program	10.555	5,964,069
Summer Food Service Program for Children	10.559	235,447
Passed through Louisiana Department of Agriculture and Forestry		
Commodity Supplemental Food Program	10.565	655,575
Passed through Louisiana Department of Treasury		
Schools and Roads - Grants to States	10.665	283,589
Total United States Department of Agriculture		<u>9,328,209</u>
United States Department of Defense		
Direct Assistance		
Air Force Junior Officers Training Corps	12.000	59,465
Army Junior Officers Training Corps	12.000	167,430
Marines Junior Officers Training Corps	12.000	63,030
Total United States Department of Defense		<u>289,925</u>
United States Department of Labor		
Passed through Louisiana Department of Education		
WIA (Workforce Investment Act) - Youth Activities	17.259	118,889
Total United States Department of Labor		<u>118,889</u>
United States Department of Education		
Direct Assistance		
Indian Education - Grants to Local Educational Agencies	84.060	21,693
Funds for the Improvement of Education	84.215k	63,865
Homeless Disaster Education Assistance	84.383	9,653
Passed through Louisiana Department of Education		
Adult Education - Basic Grants to States	84.002	283,686
Title I Grants to Local Educational Agencies	84.010	8,474,917
Migrant Education - State Grant Program	84.011	44,484
Special Education Grants to States		
IDEA (Individuals with Disabilities Education Act), Part B	84.027	5,422,390
IDEA State Personnel Development	84.323a	44,897
Preschool Grants	84.173	176,063
Career and Technical Education - Basic Grants to States	84.048	328,960
Title IV - Safe and Drug-Free Schools and Communities - State Grants	84.186	131,855
Education for Homeless Children and Youth	84.196	90,422
Title IV, Part B - Twenty-First Century Community Learning Centers	84.287	70,266
Education Technology State Grants	84.318	359,009
Title III, Part A - English Language Acquisition Grants	84.365	53,860
Title II, Part A - Improving Teacher Quality State Grants	84.367	1,802,150
Total United States Department of Education		<u>17,378,170</u>

(Continued)

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2009**

Federal Grantor/ Pass-Through Grantor/ Program Name	CFDA Number	Expenditures
United States Department of Health and Human Services		
Passed through Louisiana Department of Social Services and Louisiana State University		
Temporary Assistance for Needy Families	93.558	<u>272,905</u>
Total United States Department of Health and Human Services		<u>272,905</u>
United States Corporation for National and Community Service		
Passed through Louisiana Department of Education		
AmeriCorps Grant	94.006	<u>1,083</u>
Total United States Corporation for National and Community Service		<u>1,083</u>
United States Department of Homeland Security		
Passed through Louisiana Public Assistance		
Public Assistance Grants	97.036	<u>270,856</u>
Total United States Department of Homeland Security		<u>270,856</u>
Total Expenditures of Federal Awards		<u>\$ 27,660,037</u>

Notes:

The schedule of expenditures of federal awards was prepared on the modified accrual basis of accounting.

Note 1 to the financial statements provides additional information relative to the Rapides Parish School Board's accounting policies.

No federal funds were awarded to subrecipients during the year ended June 30, 2009.

**Rapides Parish School Board
 Alexandria, Louisiana
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2009**

Section I – Summary of Auditor’s Results

Financial Statements

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

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	_____ Yes <u> x </u> No
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes <u> x </u> None Reported
Type of auditor's report issued on compliance with major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?	_____ Yes <u> x </u> No

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
Year Ended June 30, 2009**

2) Arthur F. Smith Junior High

- Three of the forty disbursements tested included reimbursement of sales tax.
- Nineteen of the forty invoices tested were not marked "paid" when funds were remitted to avoid duplicate payment.
- Two of the forty purchase orders tested did not have prior approval by the principal authorizing purchases.
- Deposits were not being made in a timely fashion.
- Canteen inventory forms were not being used.
- Canteen forms were not signed by the principal upon review.
- Invoices for credit cards were not marked "paid" when funds were remitted to avoid duplicate payment for two of the five invoices tested.
- One of the five disbursements tested relating to credit card purchases included payment of sales tax.
- Two of the five disbursements tested relating to credit card purchases were over \$3,000, but prior approval from the School Board was not obtained.
- Purchase orders were not obtained for purchases made on the credit card.
- For two of the three fundraisers tested, fundraiser approval forms were not completed properly and prior to the event.
- One of the three fundraiser approval forms tested was not signed by the principal.
- For one of the three fundraising reconciliation forms tested, insufficient supporting documentation was available for review.

The following five schools were tested for their compliance with the School Activity Funds Policies and Procedures Manual for the fiscal years ended June 30, 2007 and 2008. These schools remain noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2009. The following is a brief description of the findings noted by the Rapides Parish School Board's internal auditor while testing samples of transactions at the respective school locations:

3) Plainview High

- Eleven purchase orders, of the forty disbursements tested, did not have prior approval by the principal authorizing purchases.

4) Carter C. Raymond

- Canteen inventory forms were not signed by the principal upon review.
- Fundraiser approval forms were not completed prior to the event.
- Twelve of the forty purchase orders tested did not have prior approval by the principal authorizing purchases.
- Two of the forty disbursements tested included reimbursement of sales tax.
- Supporting documentation was not available for one of the forty disbursements tested.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
Year Ended June 30, 2009**

5) Alexandria Senior High

- Supporting documentation was not available for seven of the forty disbursements tested.
- Game ticket reconciliations were not completed properly and signed by two counters for all three of the reconciliations tested.

6) Poland Junior High

- Deposits were not being made and collections were not entered into the computerized general ledger system in a timely fashion.

7) Forest Hill Elementary

- One of the twenty-five purchase orders tested did not have prior approval by the principal authorizing purchases.
- Money collected from the fundraisers was not deposited on a timely basis for one of the three fundraisers tested.

Cause and Effect: These schools are not following school district policy. Due to the lack of following internal control procedures, increased possibilities exist for misstatement or misappropriation of school activity funds. Canteen inventory forms need to be properly completed and reviewed by the principal to verify all inventory is accounted for. Failure to complete the Teacher's Daily Deposit Slips properly and enter receipts in the computer timely can result in collections being misstated. All documentation to support collections should be retained. Deposits need to be made on a timely basis to reduce the opportunity for theft. Purchase orders should be detailed in nature and have prior approval to ensure that unauthorized purchases are not made. Supporting documentation should be maintained for all purchases to ensure all disbursements are valid. Payments including sales taxes were made, which is prohibited under state law. Invoices should be marked "paid" when funds are remitted to avoid duplicate payment. All purchases over \$3,000 should be approved by the School Board prior to purchase. Unauthorized fundraisers can result in unapproved collection and use of money. All required fundraiser forms should be completed properly and kept on file. Without proper supporting documentation, receipts can be misstated or misclassified. Game ticket reconciliations should be completed properly by two individuals. All credit cards should be monitored by the principal to ensure unauthorized purchases are not made.

Recommendation: We recommend the following:

- 1) The School Board should continue the annual refresher workshop provided for principals and bookkeepers and mandate the workshop for newly assigned school personnel.
- 2) Extensive training should occur for all principals and bookkeepers when regulations change in the policy manual.
- 3) The School Board should distribute updates to the policy manual to all schools.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
Year Ended June 30, 2009**

- 4) Teachers and activity sponsors should receive instruction annually from school principals on how to correctly maintain logs and other financial reporting forms.
- 5) Schools need to be mandated and motivated to follow the policies and procedures outlined in the School Activity Funds Policies and Procedures Manual. Disciplinary actions should be outlined and enforced for failure to uphold the policies and procedures.
- 6) All reconciliation reports and teacher daily deposit slips should be properly signed and reviewed as applicable.
- 7) Teacher's Daily Deposit Slips should be completed detailing checks, cash, and coins collected.
- 8) Entries into the accounting system and all funds collected should be deposited in a timely manner.
- 9) All disbursements should be approved before the purchase is made.
- 10) Sales tax should not be reimbursed or paid.
- 11) All invoices should be cancelled after payment is made.
- 12) Any purchase over \$3,000 should be approved by the School Board in writing prior to the purchase being made or order being placed.
- 13) Canteen inventory forms should be completed properly and reviewed by the principal.
- 14) Fundraiser forms must be completed properly and approved by the principal prior to the fundraiser, and supporting documentation must be retained.
- 15) Credit card purchases must have supporting documentation and properly cancelled after payment.
- 16) The School Board should consider revising the policy manual to reflect form changes.

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

Finding 2009-02: Misappropriation of Capital Assets

Criteria: Louisiana RS 14:67 states that theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other, or by means of fraudulent conduct, practices, or representations.

Condition and Context: In conducting inventory observations of capital assets at Peabody Magnet High School, located in Alexandria, Louisiana, school personnel discovered forty laptops once used in the magnet program were missing. A police report was filed.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
Year Ended June 30, 2009**

Cause and Effect: Due to inadequate safeguarding of assets, equipment can be lost or stolen without prompt discovery. In this situation, the loss of the equipment is immaterial to the financial statements.

Recommendation: We recommend that all equipment, including school equipment, be properly safeguarded in order to prevent items from being lost or stolen. We also recommend that thorough inventory observations be taken frequently to ensure all items are present.

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

Section III – Federal Award Findings and Questioned Costs

None Reported.

**Rapides Parish School Board
Alexandria, Louisiana
Management's Corrective Action Plan
Year Ended June 30, 2009**

The Rapides Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 2009.

Independent Public Accounting Firm:

Payne, Moore & Herrington, LLP
P.O. Box 13200
Alexandria, LA 71315-3200

Audit Period: July 1, 2008 - June 30, 2009

Finding 2009-01: Inadequate Control of School Activity Funds

Corrective action planned: In an effort to emphasize the importance of following the guidelines as listed in the School Activity Funds – Policies and Procedures, a copy of this Audit Finding will be given to each principal at the January Principals' meeting. The Central Office Staff will extensively discuss these results of the audit and offer guidance on how to properly meet the audit requirements. The school secretaries will be required to attend a separate meeting in January which will follow the same agenda as the Principals' meeting. The Finance Department staff will review the current School Activity Funds Manual and update any necessary changes. Once the Manual is updated, the Administration will schedule a mandatory refresher training session for both principals and secretaries. At this meeting a copy of the revised manual will be issued to the principal and secretary of each school. Central Office staff will review the manual with an emphasis on any revisions which were made. Each principal and secretary will be required to sign a form stating that they have received a revised copy of the School Activity Funds Manual and that they understand that any violations of these policies and procedures listed in this manual could result in disciplinary action. This signed form will be placed in each employee's personnel file.

Anticipated completion date: The staff will address the current audit findings with the principals in January and the school secretaries in February. The Policies and Procedures Manual will be reviewed by staff and revised if necessary by the end of February. The mandatory training session for both principals and school secretaries will be in March.

Finding 2009-02: Misappropriation of Capital Assets

Corrective action planned: Prior to July 1, 2009, capital assets purchased with Magnet Program Funds were the responsibility of the Central Office Magnet Program personnel for inventory purposes. On July 1, 2009, Magnet Programs capital assets were transferred to the Finance Department for inventory control since the Magnet grant had expired. On August 28, 2009 the Finance Department staff sent reports to Peabody Magnet identifying Magnet Program capital assets and began making necessary arrangements for a physical observation of all assets. When the computers were not found, the police were called and the items were reported stolen by the teacher who was responsible for Magnet Program assets at Peabody Magnet. During our investigation of this incident, it was determined that Magnet Program capital assets were not being physically inventoried by Magnet Program Central Office personnel in the same manner as General Fund, Title 1, Special Education, and Food Service capital assets were being physically accounted for on an annual basis by other Central Office personnel. Since that time a physical inventory has been completed on all Magnet Program assets by the Finance Department. The Finance Department has now accepted responsibility of these assets and these assets will be physically audited on an annual basis in the same manner as all other assets have been accounted for.

**Rapides Parish School Board
Alexandria, Louisiana
Management's Corrective Action Plan
Year Ended June 30, 2009**

Anticipated completion date: Beginning July 1, 2009, the Finance Department staff will audit all Magnet Program assets on an annual basis.

Respectfully submitted,

Elizabeth A. Domite, CPA, CLSBO
Finance Director
ED/fdi

**Rapides Parish School Board
Alexandria, Louisiana
Management's Summary Schedule of Prior Audit Findings
Year Ended June 30, 2009**

Finding 2008-01: Inadequate Control of School Activity Funds

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

The following five schools tested for internal controls were found to be noncompliant of the School Board's policies and procedures: Alexandria Senior High, Poland Junior High, Forest Hill Elementary, Plainview High, and Carter C. Raymond.

Status: Partially resolved. See Finding 2009-01.

Finding 2008-02: Noncompliance with Budget Requirements

Summary: The Louisiana Local Government Budget Act requires budget amendments when budgeted revenues and other sources exceed expected revenues and other sources or expected expenditures and other uses exceed budgeted expenditures and other uses by five percent (5%) or more for the general fund and all special revenue funds, which have expected expenditures and other uses exceeding \$500,000.

Actual expenditures and other uses exceeded budgeted expenditures and other uses by 5% or more in the Parishwide Repair Fund.

Status: Resolved.

Rapides Parish School Board

Agreed-Upon Procedures Report on School Board Performance Measures

June 30, 2009

Rapides Parish School Board

June 30, 2009

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**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

Rapides Parish School Board
Alexandria, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Rapides Parish School Board (RPSB) 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 Rapides Parish School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). 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,

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Rapides Parish School Board
Alexandria, Louisiana

- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

The following differences were noted:

Some amounts were classified in different expenditure accounts when compared to the state definitions. The following expenditures were reported as detailed below:

<u>Account Name</u>	<u>Amount</u>	<u>General Fund Instructional Exp. Acct. per RPSB</u>	<u>Proper Instructional Exp. Acct. per Definition</u>
Regular Program- Stipend	\$ 625	Classroom Teacher Salaries	Other Instructional Staff Act.
Gifted & Talented Coord.	13,241	Other Instructional Activities	Other Instructional Staff Act.
Stipend Pay - Gifted & Tal.	729	Other Instructional Activities	Other Instructional Staff Act.

Education Levels of Public School Staff (Schedule 2)

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to the School Board supporting payroll records as of October 1, 2008.

No differences were noted.

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

No differences were noted.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2008, and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

No differences were noted.



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Rapides Parish School Board
Alexandria, Louisiana

Number and Type of Public Schools (Schedule 3)

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

The school type of the following schools on the National School Lunch Program (CFDA 10.555) application did not agree to school type as defined by the state based upon the grade levels at each school. Schedule 3 represents the number and type of public schools in the Rapides Parish School Board based upon the school type defined by the state.

<u>School Name</u>	<u>Grade Levels</u>	<u>School Type per NSLP Application</u>	<u>School Type Per Definition</u>
Ewell S. Aiken Optional School	6th to 12th	Combination	High School

Louisiana Youth Academy (a combination school) is not reported on the National School Lunch Program (CFDA 10.555) application because lunch is not provided to this school by the Rapides Parish School Board. The school is included in the school count because it is identified as a school in the Sponsor/Site Database.

In addition, Central Louisiana Marine Institute (a combination school) is reported on the National School Lunch Program (CFDA 10.555) application because this school does receive lunch from the Rapides Parish School Board. However, this school is not included in the count, because it is part of an interagency agreement with the state in which the school only receives free/reduced lunch and MFP monies.

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, 2008, 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.

No differences were noted.



PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board
Alexandria, Louisiana

Public School Staff Data: Average Salaries (Schedule 5)

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

No differences were noted.

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

No differences were noted.

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, 2008, roll books for those classes and determined if the class was properly classified on the schedule.

All classes were properly classified on Schedule 6. However, as noted on Schedule 6, two elementary classes and three high school classes, were over the maximum enrollment limits for grades K-3 (26 students) and grades 4-12 (33 students).

Louisiana Educational Assessment Program (LEAP) (Schedule 7)

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

No differences were noted.

Graduation Exit Examination (GEE) (Schedule 8)

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

No differences were noted.



PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board
Alexandria, Louisiana

LEAP Tests (Schedule 9)

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

No differences were noted.

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 Rapides 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.

Payne, Moore & Herrington, LLP

Certified Public Accountants

December 8, 2009

**Rapides Parish School Board
Alexandria, Louisiana
Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)
As of and for the Year Ended June 30, 2009**

Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

Schedule 2 - Education Levels of Public School Staff

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principals with less than a Bachelor's; Bachelor's; Master's; Master's + 30; Specialist in Education; and Ph. D or Ed. D degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 3 - Number and Type of Public Schools

This schedule includes the number of elementary, middle/junior high, secondary, and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 4 - Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 5 - Public School Staff Data: Average Salaries

This schedule includes average classroom teachers salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 6 - Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual School Report (ASR).

Schedule 7 - Louisiana Educational Assessment Program (LEAP)

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Mastery, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

**Rapides Parish School Board
Alexandria, Louisiana
Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)
As of and for the Year Ended June 30, 2009**

Schedule 8 - Graduation Exit Examination (GEE)

This schedule represents student performance testing data and includes summary scores by district for grades 10 and 11 in each category tested. Scores are reported as Advanced, Mastery, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

Schedule 9 - LEAP Tests

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 6, 7, and 9 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large representative sample of students in the same grade from the entire nation. This schedule includes three years of data.

**Rapides Parish School Board
Alexandria, Louisiana
General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2009**

Schedule 1

	Column A	Column B
<u>General Fund Instructional and Equipment Expenditures</u>		
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$ 72,062,007	
Other Instructional Staff Activities	8,349,917	
Instructional Staff Employee Benefits	30,593,368	
Purchased Professional and Technical Services	68,394	
Instructional Materials and Supplies	1,549,991	
Instructional Equipment	-	
Total Teacher and Student Interaction Activities	-	\$ 112,621,677
Other Instructional Activities		404,272
Pupil Support Services	7,324,847	
Less: Equipment for Pupil Support Services	-	
Net Pupil Support Services	-	7,324,847
Instructional Staff Services	4,458,635	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services	-	4,458,635
School Administration	11,829,187	
Less: Equipment for School Administration	-	
Net School Administration	-	11,829,187
Total General Fund Instructional Expenditures (Total of Column B)		\$ 135,638,618
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		\$ 3,626
<u>Certain Local Revenue Sources</u>		
Local Taxation Revenue:		
Constitutional Ad Valorem Taxes		\$ 2,798,294
Renewable Ad Valorem Tax		18,286,500
Debt Service Ad Valorem Tax		7,572,501
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		684,227
Sales and Use Taxes		36,536,006
Total Local Taxation Revenue		\$ 65,877,528
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		\$ -
Earnings from Other Real Property		-
Total Local Earnings on Investment in Real Property		\$ -
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		\$ 140,381
Revenue Sharing - Other Taxes		829,790
Revenue Sharing - Excess Portion		-
Other Revenue in Lieu of Taxes		-
Total State Revenue in Lieu of Taxes		\$ 970,171
Nonpublic Textbook Revenue		\$ 74,708
Nonpublic Transportation Revenue		\$ 119,403

**Rapides Parish School Board
Alexandria, Louisiana
Number and Type of Public Schools
For the Year Ended June 30, 2009**

Schedule 3

<u>Type</u>	<u>Number</u>
Elementary	31
Middle/Jr. High	5
Secondary	11
Combination	5
Total	<u><u>52</u></u>

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

**Rapides Parish School Board
 Alexandria, Louisiana
 Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers
 As of October 1, 2008**

Schedule 4

	<u>0-1 Yr.</u>	<u>2-3 Yrs.</u>	<u>4-10 Yrs.</u>	<u>11-14 Yrs.</u>	<u>15-19 Yrs.</u>	<u>20-24 Yrs.</u>	<u>25+ Yrs.</u>	<u>Total</u>
Assistant Principals	-	-	5	7	5	12	19	48
Principals	-	-	1	3	10	13	26	53
Classroom Teachers	200	151	438	216	217	155	325	1,702
Total	<u>200</u>	<u>151</u>	<u>444</u>	<u>226</u>	<u>232</u>	<u>180</u>	<u>370</u>	<u>1,803</u>

**Rapides Parish School Board
Alexandria, Louisiana
Public School Staff Data: Average Salaries
For the Year Ended June 30, 2009**

Schedule 5

	<u>All Classroom Teachers</u>	<u>Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions</u>
Average Classroom Teachers' Salary Including Extra Compensation	\$ 44,656	\$ 44,241
Average Classroom Teachers' Salary Excluding Extra Compensation	\$ 41,358	\$ 40,907
Number of Teacher Full-Time Equivalents (FTE's) used in Computation of Average Salaries	1,817	1,716

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

**Rapides Parish School Board
Alexandria, Louisiana
Class Size Characteristics
As of October 1, 2008**

Schedule 6

<u>School Type</u>	<u>Class Size Range</u>							
	<u>1-20</u>		<u>21-26</u>		<u>27-33</u>		<u>34+</u>	
	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>
Elementary	69.59 %	2,485	27.98 %	999	2.38 %	85	0.06 %	2
Elementary Activity Classes	62.86	352	28.93	162	5.35	30	2.88	16
Middle/Jr. High	48.13	527	29.85	327	22.01	241	-	-
Middle/Jr. High Activity Classes	45.06	73	14.19	23	21.60	35	19.14	31
High	63.83	1,809	20.68	586	15.38	436	0.10	3
High Activity Classes	81.90	353	6.73	29	5.34	23	6.03	26
Combination	76.74	409	20.45	109	2.81	15	-	-
Combination Activity Classes	45.11	23	41.18	21	7.84	4	5.88	3

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

Rapides Parish School Board
 Alexandria, Louisiana
 Louisiana Educational Assessment Program (LEAP)
 For the Year Ended June 30, 2009

Schedule 7

District Achievement Level Results	English Language Arts						Mathematics					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 4												
Advanced	90	4.84 %	83	4.62 %	63	4.01 %	85	4.57 %	115	6.39 %	85	5.40 %
Mastery	488	25.19	493	27.41	374	23.78	306	16.47	463	25.74	319	20.28
Basic	887	47.74	858	47.72	780	49.59	950	51.13	821	45.64	797	50.67
Approaching Basic	299	16.09	252	14.02	249	15.83	322	17.33	252	14.01	245	15.58
Unsatisfactory	114	6.14	112	6.23	107	6.79	195	10.50	148	8.23	127	8.07
Total	1,858	100.00 %	1,798	100.00 %	1,573	100.00 %	1,858	100.00 %	1,799	100.00 %	1,573	100.00 %

District Achievement Level Results	Science						Social Studies					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 4												
Advanced	136	7.33 %	45	2.50 %	42	2.67 %	78	4.20 %	35	1.94 %	43	2.73 %
Mastery	334	18.00	322	17.90	275	17.46	382	20.58	347	19.29	294	16.78
Basic	844	45.47	857	47.64	777	49.40	892	48.08	943	52.42	891	56.64
Approaching Basic	390	21.01	448	24.90	364	23.14	301	16.22	301	16.73	228	14.49
Unsatisfactory	162	8.19	127	7.06	115	7.31	203	10.94	173	9.62	147	9.36
Total	1,856	100.00 %	1,799	100.00 %	1,573	100.00 %	1,856	100.00 %	1,799	100.00 %	1,573	100.00 %

District Achievement Level Results	English Language Arts						Mathematics					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 8												
Advanced	11	0.64 %	21	1.29 %	14	0.89 %	82	4.74 %	32	1.96 %	61	3.85 %
Mastery	226	13.02	247	15.14	244	15.37	87	5.03	62	3.81	72	4.54
Basic	808	46.54	725	44.45	750	47.26	756	43.70	830	50.95	896	43.91
Approaching Basic	649	31.62	495	30.35	442	27.85	469	27.11	441	27.07	418	26.44
Unsatisfactory	142	8.18	143	8.77	137	8.63	336	19.42	264	16.21	337	21.26
Total	1,736	100.00 %	1,631	100.00 %	1,587	100.00 %	1,730	100.00 %	1,629	100.00 %	1,585	100.00 %

District Achievement Level Results	Science						Social Studies					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 8												
Advanced	59	3.41 %	11	0.67 %	18	1.14 %	24	1.39 %	11	0.68 %	21	1.33 %
Mastery	219	12.66	264	16.21	233	14.74	183	10.61	182	11.20	177	11.21
Basic	584	33.76	655	34.07	685	37.00	756	43.83	687	42.28	688	43.57
Approaching Basic	609	35.20	473	29.04	459	29.03	468	27.13	469	28.86	407	26.78
Unsatisfactory	259	14.97	328	20.01	286	18.09	294	17.04	276	16.98	286	18.11
Total	1,730	100.00 %	1,629	100.00 %	1,581	100.00 %	1,725	100.00 %	1,625	100.00 %	1,579	100.00 %

Rapides Parish School Board
 Alexandria, Louisiana
 Graduation Exit Exam (GEE)
 For the Year Ended June 30, 2009

Schedule 8

District Achievement Level Results	English Language Arts						Mathematics					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 10												
Advanced	9	0.74 %	12	0.89 %	16	1.16 %	136	11.16 %	117	8.69 %	87	6.33 %
Mastery	144	11.81	148	10.95	156	11.27	158	12.80	198	14.70	217	15.79
Basic	652	53.49	708	62.41	674	49.02	512	50.21	572	42.46	581	42.29
Approaching Basic	305	25.02	313	23.17	356	25.69	202	18.57	243	18.04	241	17.54
Unsatisfactory	109	8.94	170	12.58	174	12.66	113	9.26	217	16.11	248	18.05
Total	1,219	100.00 %	1,351	100.00 %	1,375	100.00 %	1,219	100.00 %	1,347	100.00 %	1,374	100.00 %

District Achievement Level Results	Science						Social Studies					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 11												
Advanced	55	4.55 %	32	2.58 %	46	3.69 %	13	1.08 %	7	0.57 %	16	1.44 %
Mastery	221	18.26	184	14.91	207	16.64	97	8.01	100	8.61	121	9.71
Basic	497	41.07	548	44.41	512	41.16	638	52.78	700	56.86	674	54.09
Approaching Basic	272	22.48	311	25.20	274	22.03	250	20.68	268	21.77	260	20.87
Unsatisfactory	165	13.64	159	12.89	206	16.48	211	17.45	150	12.19	173	13.89
Total	1,210	100.00 %	1,234	100.00 %	1,244	100.00 %	1,209	100.00 %	1,231	100.00 %	1,246	100.00 %

Rapides Parish School Board
 Alexandria, Louisiana
 /LEAP Tests
 For the Year Ended June 30, 2009

Schedule 9
 (Continued)

/LEAP Tests

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	83	4.89 %	121	6.85 %	60	3.39 %	13	0.74 %
Mastery	424	23.95	384	21.69	303	17.14	332	18.79
Basic	822	46.44	810	45.76	747	42.25	833	47.14
Approaching Basic	297	16.78	293	16.55	512	28.96	379	21.45
Unsatisfactory	144	8.14	162	9.15	146	8.26	210	11.88
Total	1,770	100.00 %	1,770	100.00 %	1,768	100.00 %	1,767	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	64	3.66 %	94	5.38 %	52	2.99 %	45	2.58 %
Mastery	285	18.33	189	10.84	265	15.20	222	12.73
Basic	792	45.39	767	43.98	695	39.87	868	49.77
Approaching Basic	360	21.78	340	19.50	483	27.71	368	21.10
Unsatisfactory	224	12.84	354	20.30	248	14.23	241	13.82
Total	1,745	100.00 %	1,744	100.00 %	1,743	100.00 %	1,744	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	49	2.79 %	71	4.04 %	34	1.95 %	76	4.36 %
Mastery	250	14.23	165	9.40	216	12.31	164	9.40
Basic	842	47.92	847	48.23	725	41.33	741	42.49
Approaching Basic	392	22.31	332	18.91	538	30.67	486	27.87
Unsatisfactory	224	12.75	341	19.42	241	13.74	277	15.88
Total	1,757	100.00 %	1,756	100.00 %	1,754	100.00 %	1,744	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	85	5.17 %	43	2.61 %	36	2.19 %	37	2.25 %
Mastery	254	15.40	116	7.05	206	12.54	208	12.65
Basic	676	40.89	794	48.24	649	39.50	720	43.80
Approaching Basic	440	26.68	401	24.36	484	29.46	424	25.79
Unsatisfactory	194	11.78	292	17.74	268	16.31	255	15.51
Total	1,649	100.00 %	1,646	100.00 %	1,643	100.00 %	1,644	100.00 %

District Achievement Level Results	English Language Arts		Mathematics	
	2007		2007	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced	26	1.58 %	82	4.99 %
Mastery	207	12.59	143	8.70
Basic	797	48.48	699	42.52
Approaching Basic	431	26.22	354	21.53
Unsatisfactory	183	11.19	366	22.26
Total	1,644	100.00 %	1,644	100.00 %

Rapides Parish School Board
Alexandria, Louisiana
/LEAP Tests
For the Year Ended June 30, 2009

Schedule 9
(Continued)

(LEAP Tests)

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	82	4.47 %	121	6.80 %	51	2.78 %	48	2.62 %
Mastery	408	22.26	331	18.06	215	11.74	292	15.93
Basic	850	46.37	847	46.21	781	42.63	867	47.33
Approaching Basic	316	17.24	303	16.53	538	29.37	409	22.33
Unsatisfactory	177	9.66	231	12.60	247	13.48	216	11.79
Total	1,833	100.00 %	1,833	100.00 %	1,832	100.00 %	1,832	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	51	3.51 %	150	10.32 %	65	4.48 %	66	3.88 %
Mastery	320	22.04	207	14.25	251	17.30	242	16.68
Basic	898	47.93	716	49.28	639	44.03	748	51.55
Approaching Basic	252	17.36	195	13.42	372	25.64	278	19.16
Unsatisfactory	133	9.16	185	12.73	124	8.55	127	8.75
Total	1,452	100.00 %	1,453	100.00 %	1,451	100.00 %	1,451	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	47	2.74 %	97	5.66 %	38	2.23 %	98	5.73 %
Mastery	316	18.36	161	9.39	201	11.73	169	9.89
Basic	847	49.36	827	48.21	844	49.27	779	45.58
Approaching Basic	390	22.73	314	18.31	484	28.25	426	24.93
Unsatisfactory	117	6.81	316	18.43	146	8.52	237	13.87
Total	1,715	100.00 %	1,715	100.00 %	1,713	100.00 %	1,709	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	86	5.02 %	43	2.50 %	23	1.34 %	22	1.29 %
Mastery	224	13.06	90	5.24	181	10.57	129	7.54
Basic	739	43.09	712	41.47	645	37.68	819	47.84
Approaching Basic	465	27.11	475	27.68	546	31.89	401	23.42
Unsatisfactory	201	11.72	397	23.13	317	18.52	341	19.91
Total	1,715	100.00 %	1,717	100.00 %	1,712	100.00 %	1,712	100.00 %

District Achievement Level Results	English Language Arts		Mathematics	
	2008		2008	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced	21	1.50 %	65	4.72 %
Mastery	219	15.64	85	6.07
Basic	718	51.29	678	48.32
Approaching Basic	346	24.71	316	22.59
Unsatisfactory	96	6.86	256	18.30
Total	1,400	100.00 %	1,389	100.00 %

Rapides Parish School Board
Alexandria, Louisiana
iLEAP Tests
For the Year Ended June 30, 2009

Schedule 9
(Concluded)

/LEAP Tests

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	82	4.27 %	158	8.22 %	89	3.59 %	18	0.94 %
Mastery	462	24.05	386	20.09	326	16.98	370	19.29
Basic	813	42.32	828	43.10	788	41.04	884	46.09
Approaching Basic	348	18.12	302	15.72	531	27.66	408	21.17
Unsatisfactory	218	11.24	247	12.87	206	10.73	240	12.51
Total	1,921	100.00 %	1,921	100.00 %	1,920	100.00 %	1,918	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	58	3.49 %	118	7.09 %	87	5.24 %	69	4.17 %
Mastery	338	20.36	241	14.50	315	18.99	333	20.08
Basic	842	50.72	811	48.80	723	43.58	838	50.54
Approaching Basic	296	17.84	269	16.19	399	24.05	285	17.19
Unsatisfactory	126	7.59	223	13.42	135	8.14	133	8.02
Total	1,660	100.00 %	1,682	100.00 %	1,659	100.00 %	1,658	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	55	3.58 %	82	5.99 %	37	2.41 %	111	7.28 %
Mastery	285	18.57	210	13.67	228	14.88	167	10.92
Basic	793	51.60	808	52.60	678	44.26	744	48.66
Approaching Basic	270	17.59	215	14.00	432	28.20	380	23.54
Unsatisfactory	132	8.60	211	13.74	157	10.25	147	9.62
Total	1,535	100.00 %	1,536	100.00 %	1,532	100.00 %	1,529	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	69	4.01 %	84	3.71 %	19	1.11 %	30	1.75 %
Mastery	267	15.49	126	7.25	268	15.59	245	14.29
Basic	755	43.79	822	47.68	694	40.37	808	47.14
Approaching Basic	449	26.04	417	24.19	507	29.49	420	24.50
Unsatisfactory	184	10.67	286	17.17	231	13.44	211	12.32
Total	1,724	100.00 %	1,724	100.00 %	1,719	100.00 %	1,714	100.00 %

District Achievement Level Results	English Language Arts		Mathematics	
	2009		2009	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced	27	1.71 %	89	5.63 %
Mastery	242	15.30	188	11.88
Basic	811	51.26	730	46.14
Approaching Basic	404	25.54	348	22.00
Unsatisfactory	98	6.19	227	14.35
Total	1,582	100.00 %	1,582	100.00 %