

2628

# CONCORDIA PARISH SCHOOL BOARD

VIDALIA, LOUISIANA

JUNE 30, 2008

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 1/21/09

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2008**

**Table of Contents  
(Continued)**

	<u>Exhibit</u>	<u>Page</u>
<b>Independent Auditor's Report</b> .....		1-2
<b>Required Supplemental Information – Part I</b> .....		3
Management's Discussion and Analysis.....		4-12
<b>Basic Financial Statements</b> .....		13
Government-Wide Financial Statements.....		14
Statement of Net Assets.....	A	15
Statement of Activities.....	B	16
Fund Financial Statements.....		17
Balance Sheet - Governmental Funds.....	C	18
Reconciliation of Governmental Funds - Balance Sheet to the Statement of Net Assets.....	D	19
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	E	20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	F	21
Statement of Assets and Liabilities - Fiduciary Funds.....	G	22
<b>Notes to Basic Financial Statements</b> .....		23-42
<b>Required Supplemental Information – Part II</b> .....		43
	<u>Statement</u>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (with Variances) - General Fund.....	H	44
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (with Variances) - Sales Tax 80% Fund.....	I	45
<b>Supplemental Information</b> .....		46
Nonmajor Governmental Funds.....		47-51
Combining Balance Sheet - Nonmajor Governmental Funds.....	J	52-57
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	K	58-63

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2008**

**Table of Contents  
(Concluded)**

	<u>Exhibit</u>	<u>Page</u>
Compensation Paid Board Members.....		64
Schedule of Compensation Paid Board Members.....	L	65
<b>Schedule of Expenditures of Federal Awards.....</b>	<b>M</b>	<b>66-67</b>
<b>Other Reports Required by <i>Government Auditing Standards</i> and OMB Circular A-133.....</b>		<b>68</b>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....		69-71
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.....		72-75
<b>Schedule of Findings and Questioned Costs.....</b>		<b>76-79</b>
<b>Management's Schedule of Prior Year Findings.....</b>		<b>80-81</b>
<b>Management's Corrective Action Plan.....</b>		<b>82-86</b>
<hr/>		
<b>Independent Accountant's Report on Applying Agreed-Upon Procedures.....</b>		<b>88-93</b>
<b>Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data).....</b>		<b>94-95</b>
	<u>Schedule</u>	
<b>General Fund Instructional and Support Expenditures and Certain Local Revenue Sources.....</b>	<b>1</b>	<b>96</b>
<b>Education Levels of Public School Staff.....</b>	<b>2</b>	<b>97</b>
<b>Number and Type of Public Schools.....</b>	<b>3</b>	<b>98</b>
<b>Experience of Public Principals, Assistant Principals and Full-Time Classroom Teachers.....</b>	<b>4</b>	<b>99</b>
<b>Public School Staff Data: Average Salaries.....</b>	<b>5</b>	<b>100</b>
<b>Class Size Characteristics.....</b>	<b>6</b>	<b>101</b>
<b>Louisiana Educational Assessment Program (LEAP).....</b>	<b>7</b>	<b>102</b>
<b>Graduation Exit Exam (GEE).....</b>	<b>8</b>	<b>103</b>
<b>Iowa and iLEAP Tests.....</b>	<b>9</b>	<b>104-106</b>



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
Established 1945

**Independent Auditor's Report**

Concordia Parish School Board  
Vidalia, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Concordia Parish School Board, Vidalia, Louisiana, as of and for the year ended June 30, 2008, which collectively comprise the School Board's basic financial statements as listed in the foregoing table of contents. These financial statements are the responsibility of the Concordia 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Concordia Parish School Board, as of June 30, 2008, 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 23, 2008 on our consideration of the Concordia 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 important for assessing the results of our audit.

MARVIN A. JUNEAU, C.P.A.  
ERNEST F. SASSER, C.P.A.  
ROBERT L. LITTON, C.P.A.

ROBERT W. DVORAK, C.P.A.  
REBECCA B. MORRIS, C.P.A.  
MICHAEL A. JUNEAU, C.P.A.

JAMES K. BALLARD, C.P.A.  
CINDY T. HUMPHRIES, C.P.A.

H. FRED RANDOCH, C.P.A.



1419 METRO DRIVE • P.O. BOX 13200 • ALEXANDRIA, LA 71315-3200

PH: (318) 443-1893 • FAX: (318) 443-2515

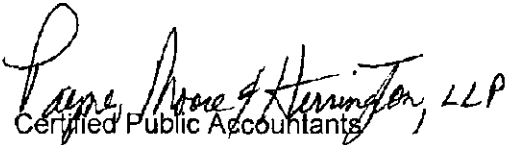


PAYNE, MOORE & HERRINGTON, LLP

Concordia Parish School Board  
Vidalia, Louisiana

The management's discussion and analysis and 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 Concordia Parish School Board's basic financial statements. The information labeled as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the Concordia Parish School Board. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

  
Certified Public Accountants

December 23, 2008

**Required Supplemental Information – Part I**

## **Management's Discussion and Analysis**

## **Concordia Parish School Board Management's Discussion and Analysis**

This discussion and analysis is intended to serve as an introduction to Concordia 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 the Financial Statements.

### **Financial Highlights**

- ◆ The School Board's assets exceeded its liabilities by \$34.6 million (net assets) for the year ended June 30, 2008. This compares to \$29.8 million for the previous year.
- ◆ Total net assets at June 30, 2008, consist of the following:
  - Capital assets, net of related debt, of \$11.6 million, which consist of property and equipment, net of accumulated depreciation.
  - Net assets of \$0.638 million are restricted from outside sources, such as grantors, tax propositions approved by the voters, & etc.
  - Unrestricted net assets reflect \$22.4 million for payment of continuing obligations to citizens and creditors.
- ◆ The School Board's Governmental Funds reported fund balances of \$24.2 million this year, compared to \$21.1 million for the previous year
- ◆ At the end of the current fiscal year, the General Fund had a \$15.4 million fund balance, an increase of \$1.8 million from the previous year's fund balance.

### **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 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; 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 US Department of Education.

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

**Condensed Financial Information**

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

**Comparative of Net Assets**  
**As of June 30, 2008 and June 30, 2007**  
(measure is in thousands)

	<u>2008</u>	<u>2007</u>	<u>Amount of change</u> <u>Incr/&lt;Decr&gt;</u>	<u>% Change</u> <u>Incr/&lt;Decr&gt;</u>
<b><u>Assets</u></b>				
Current/under assets	\$ 29,264	\$ 25,261	\$ 4,003	15.8%
Capital assets	14,864	13,566	1,298	9.6%
Total Assets	44,128	38,827	5,301	13.7%
<b><u>Liabilities</u></b>				
Current & other	5,041	4,161	880	21.1%
Long term	4,486	4,824	(338)	-7.0%
Total Liabilities	9,527	8,985	542	6.0%
<b><u>Net Assets</u></b>				
Invested capital	11,559	9,853	1,706	17.3%
Assets (net of related debt)				
Restricted	638	678	(40)	-5.9%
Unrestricted	22,404	19,311	3,093	16.0%
Total net assets	\$ 34,601	\$ 29,842	\$ 4,759	15.9%

**Change in Net Assets**

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 in a form of a comparative to the previous year.

**Changes In Net Assets For Fiscal Years  
Ended June 30, 2008 and June 30, 2007**  
(measure is in thousands)

	<u>2008</u>	<u>2007</u>	<u>Amount of change Incr/&lt;Decr&gt;</u>	<u>% Change Incr/&lt;Decr&gt;</u>
<b><u>General Revenues</u></b>				
Taxes				
Ad valorem for General purposes	\$ 4,366	\$ 4,180	\$ 186	4.4%
Sales/Use for General purposes	4,665	4,378	287	6.6%
Minimum Foundation Program	21,983	19,482	2,501	12.8%
State Revenue Sharing	243	260	(17)	-6.5%
Rentals, Leases & Royalties	195	188	7	3.7%
Interest Earned	723	922	(199)	-21.6%
Sale of Assets/Misc	495	295	200	67.8%
Total General Revenue	32,670	29,705	2,965	10.0%
<b><u>Expenses by Function/Programs</u></b>				
Current				
Instruction -				
Regular Education Programs	13,283	12,164	1,119	9.2%
Special Educational Programs	1,789	1,126	663	58.9%
Vocational Education Programs	743	718	25	3.5%
Other Instructional Programs	612	469	143	30.5%
Other Special Ed Programs	1,008	1,408	(400)	-28.4%
Adult/Continued Ed Programs	37	43	(6)	-14.0%
Supportive services -				
Student Support Services	961	789	172	21.8%
Instructional Staff Services	912	787	125	15.9%

**Concordia Parish School Board  
Management's Discussion and Analysis  
Page V**

(Changes in Net Assets - continued  
from previous page)

General Administration	412	341	71	20.8%
School Administration	2,088	1,895	193	10.2%
Business Services	519	434	85	19.6%
Plant Services	2,823	2,828	(5)	-0.2%
Student Transportation Services	1,565	1,512	53	3.5%
Central Services	542	509	33	6.5%
Food Service Programs	490	341	149	43.7%
Community Service Programs	4	5	(1)	-20.0%
Debt Services				
Interest/Fiscal Changes	123	137	(14)	-10.2%
<b>Total Governmental Activities</b>	<b>27,911</b>	<b>25,506</b>	<b>2,405</b>	<b>9.4%</b>
<b>Changes in Net Assets</b>	<b>4,759</b>	<b>4,199</b>	<b>560</b>	<b>13.3%</b>
Net Assets, Beginning of Period	29,842	25,643	4,199	16.4%
Prior period adjustment	-			
Net Assets, End of Period	34,601	29,842	4,759	15.9%

The most significant changes in revenues, as compared to the previous year are the increases in ad valorem taxes of \$186,446, the increase in State Equalization funding of \$2,500,415 and the increase in sales taxes of \$287,120.

Significant expenditure changes were also noted in both Instructional and Supportive Programs. The most noted Instructional Programs were: Regular Instruction Program with a increase of \$1,118,554, an increase in Special Educational Programs of \$662,488 and a decrease in Other Instructional Programs of \$238,495. Those noted Supportive Programs were: Student Support Services Program where expenses increased by \$172,341, Staff Supportive Services increased by \$124,682, General Administration increased by \$70,971, School Administration increased by \$193,106, Business Services increased by \$57,000, Plant Services decreased by \$5,084 and Student Transportation increased by \$52,263.

**Government-Wide Financial Analysis**

As indicated, the School Board's net assets increased by approximately \$560,000 when compared to the previous year. The General Operating Account, which is by far the system's largest fund, experienced a lofty growth in the amount of \$1,828,067. While, there were a number of factors, both positive and negative, the General Fund was certainly a driving force in the government-wide statement of net assets. Personnel benefits, including health insurance costs have risen significantly over the past several years. This trend is expected to continue with little relief in sight. Therefore, there are few options other than the use of current fund balances to cover those related cost for the foreseeable future.

(Government-wide financial analysis  
continued from previous page)

### **Individual Fund 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 \$24.2 million. Of this amount, approximately \$15.4 million is unreserved, indicating its availability to fund services.

The General Operating Account indicated an increase in the fund balance from the previous year. The June 30, 2008, fund balance for the General Fund shows a positive increase in an amount equal to approximately 12% over the previous year. The School Board's General Fund is primarily driven by salaries and related benefits. Both salaries and benefits increased significantly during the year, as the State of Louisiana awarded both professional and non-professional personnel raises.

### **General Fund Budget**

A schedule showing the School Board's original and final budget amounts compared with actual amounts is provided in this report as Required Supplemental Information. The following are the amendments to the 2007/2008 General Fund original budget.

#### *Budget Amendments...*

The budget is in fact a management tool; however, very often staffing and contract salaries are not completed at the time the budget is compiled. Therefore, there were amendments required in several of the programs. The budgeted revenue and expenditures both experienced variances. The revenue variance was reflected as a favorable \$486,478, while expenditures experienced an unfavorable variance in the amount of \$719,775. The overall excess of the General Operating Account, as compared to the Final Budget was unfavorable by \$117,975. The instructional expenditures reflected an unfavorable variance in the amount of \$499,021. Supportive Services Programs and Capital Outlay Expenditures also reflected an unfavorable variance in the amount of \$220,754.

**Concordia Parish School Board  
Management's Discussion and Analysis  
Page VII**

(Final budget summary  
continued from previous page)

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

*Revenue*

<u>Description</u>	Variance (thousands) Positive/<Negative>
Property Taxes	209
Leases, Royalties	9
Tuition	<23>
Earned Interest	45
Other sources	115
State Equalization	1
In Lieu of taxes	126
Other sources	8
Federal Progs	<4>
 Total Revenue and Other Sources	 486

*Expenditures*

Instructional Programs	<499>
Supportive Services Programs	<254>
Capital Outlay	33
 Total Expenditures	 720

**Capital Asset and Debt Administration**

*Capital Assets:* At June 30, 2008, the School Board had \$14,864 thousand (net of depreciation) invested in a broad range of capital assets, including land, buildings, furniture and equipment. This amount represents a net increase of \$1,298 million, or slightly more than an 9% over the previous year. Buildings and improvements both decreased slightly.

<u>Capital Assets @ Year End (thousands)</u>	<u>2008</u>	<u>2007</u>
Land (non-depreciable)	442	442
Construction in Progress	301	886
Land Improvements	431	430

**Concordia Parish School Board  
Management's Discussion and Analysis  
Page VIII**

(Capital asset & debt administration  
Continued from previous page)

Buildings and Improvements	24,923	22,494
Furniture and Equipment	6,056	5,686
Less Accumulated Depreciated	17,289	16,372
Totals	14,864	13,566

*Debt Administration:* At June 30, 2008, the School Board had \$3,305,545 in a promissory note and certificates of indebtedness outstanding with principal maturities from 2004 – 2016. The executed promissory note was issued to the order of the Louisiana Local Government Environmental Facilities and Community Development Authority. This note is payable in quarterly installments with a zero percent interest thereon. Excess General Fund revenues are dedicated for this debt service. During a prior year, the Concordia Parish School Board issued Certificates of Indebtedness, in the amount of \$4,000,000. These certificates mature on March 1 of the years 2006 through 2015, and bear interest at the rate of 3.85%. The certificates are payable from an authorized tax approved by the voters and levied in years 2005 through 2014.

**Economic Factors**

The most significant changes to the succeeding year's budget have been the increased cost in salaries, and group benefits, including health insurance and retirement contributions. Sales tax collections have previously been reported as holding steady; however, the outlook for such collections to continue in that manner, have not been reported favorably. The area has experienced several plant closures and thus a shift in expendable dollars. Although, the results remain to be seen at this point there seems to be a growth in the retail arena. This year the system experienced an increase in sales tax collections of approximately six percent.

The School Board levied a total of 39.66 mills in renewable and constitutional ad valorem taxes for 2007/2008 Fiscal Year. This levy was maintained from the previous taxable year. The constitutional tax and 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.

**Contacting the School Board's Financial Management**

Our financial report is designed to provide our citizens, taxpayers, parents, students, and creditors with a general overview of the School Board's finances and to show accountability for the money the system receives. If you have questions about this report or wish to request additional information, please contact Thomas H. O'Neal, Director of Business Affairs, P.O. Box 950, Vidalia, Louisiana 71373.

## **Basic Financial Statements**



**Government-Wide Financial Statements (GWFS)**

**Concordia Parish School Board  
Statement of Net Assets  
Governmental Activities  
June 30, 2008**

**Exhibit A**

<b>Assets</b>		
Cash and cash equivalents		\$ 27,273,004
Receivables		594,878
Due from other governmental agencies		1,343,681
Inventories		5,202
Prepaid expense		46,875
Capital assets		
Nondepreciable		
Land	442,384	
Construction in progress	301,047	
Depreciable		
Land improvements	431,006	
Buildings and improvements	24,922,666	
Furniture and equipment	6,056,382	
Less: Accumulated depreciation	<u>(17,289,175)</u>	
Total Capital Assets		<u>14,864,310</u>
<b>Total Assets</b>		<u><b>44,127,950</b></u>
<b>Liabilities</b>		
Accounts payable and accrued expenses		1,670,878
Salaries and employee benefits payable		3,370,358
Long-term liabilities		
Due within one year		
Notes and bonds payable		422,273
Compensated absences		177,077
Due in more than one year		
Notes and bonds payable		2,883,272
Compensated absences		<u>1,003,438</u>
<b>Total Liabilities</b>		<u><b>9,527,296</b></u>
<b>Net Assets</b>		
Invested in capital assets, net of related debt		11,558,765
Restricted for:		
Capital projects		361,244
Debt service		271,571
Unrestricted		<u>22,409,074</u>
<b>Total Net Assets</b>		<u><u><b>\$ 34,600,654</b></u></u>

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

Concordia Parish School Board  
Statement of Activities  
Governmental Activities  
For the Year Ended June 30, 2008

Functions/Programs Current	Program Revenues			Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions		
Instruction					
Regular programs	\$ 13,675,038	\$ 1,488	\$ 390,707	\$ -	\$ (13,282,843)
Special education programs	3,045,589	-	1,256,654	-	(1,788,935)
Vocational programs	775,629	-	32,906	-	(742,723)
Other instructional programs	1,240,618	14,860	614,247	-	(611,511)
Special programs	3,286,406	-	2,220,038	58,035	(1,008,333)
Adult and continuing education programs	418,041	-	381,123	-	(36,918)
Support services					
Student services	1,801,560	92,553	746,452	1,366	(961,209)
Instructional staff support	1,591,200	-	679,179	-	(912,021)
General administration	1,021,171	606,091	2,766	-	(412,314)
School administration	2,090,315	-	2,420	-	(2,087,895)
Business services	522,974	-	3,838	-	(519,136)
Plant services	2,870,724	-	47,473	-	(2,823,251)
Student transportation services	1,572,321	-	7,762	-	(1,564,559)
Central services	542,128	-	-	-	(542,128)
Food services	2,515,085	184,307	1,780,746	59,893	(490,139)
Community service programs	25,159	-	20,578	-	(4,581)
Interest service and other charges	122,853	-	-	-	(122,853)
Total Governmental Activities	\$ 37,116,831	\$ 899,299	\$ 8,186,889	\$ 119,294	\$ (27,911,349)
General Revenues					
Taxes					
Property taxes, levied for general and debt service purposes					4,366,410
Sales taxes levied for					1,666,084
General purposes					2,799,098
Salaries and related benefits					21,982,815
Grants and contributions not restricted to specific programs					242,957
Minimum Foundation Program					195,455
State revenue sharing					722,619
Rentals, leases, and royalties					327,697
Investment earnings					166,600
Sale of assets					32,669,735
Miscellaneous					4,758,386
Total General Revenues					29,842,268
Change in Net Assets					\$ 34,600,654
Net Assets - Beginning					
Net Assets - Ending					

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

## **Fund Financial Statements**

Concordia Parish School Board  
Balance Sheet  
Governmental Funds  
June 30, 2008

	General Fund	Special Revenue Sales Tax 80% Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 19,116,113	\$ 4,507,659	\$ 4,281,239	\$ 27,905,011
Taxes receivable, net	-	226,122	226,102	452,224
Due from other funds	226,989	98,565	218,388	543,942
Receivable from other governments	113,345	-	1,230,337	1,343,682
Other receivables	66,087	65,909	10,657	142,653
Inventories	-	-	5,202	5,202
<b>Total Assets</b>	<b>\$ 19,522,534</b>	<b>\$ 4,898,255</b>	<b>\$ 5,971,925</b>	<b>\$ 30,392,714</b>

	General Fund	Special Revenue Sales Tax 80% Fund	Other Governmental Funds	Total Governmental Funds
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Cash overdraft	-	-	-	-
Accounts payable	522,687	12,835	632,007	\$ 632,007
Due to other funds	37,020	246,811	249,755	785,277
Other payables	847,730	-	260,110	543,941
Salaries payable	2,673,373	8,388	-	847,730
<b>Total Liabilities</b>	<b>4,080,810</b>	<b>268,034</b>	<b>688,597</b>	<b>3,370,358</b>
<b>Fund balances</b>				
Reserved for				
Inventories	-	-	5,202	5,202
Debt service	-	-	271,571	271,571
Unreserved				
Designated for insurance reserve	581,794	-	-	581,794
Undesignated	14,859,930	4,630,221	-	19,490,151
Unreserved, reported in nonmajor				
Special revenue funds	-	-	3,503,439	3,503,439
Capital projects funds	-	-	361,244	361,244
<b>Total Fund Balances</b>	<b>15,441,724</b>	<b>4,630,221</b>	<b>4,141,456</b>	<b>24,213,401</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 19,522,534</b>	<b>\$ 4,898,255</b>	<b>\$ 5,971,925</b>	<b>\$ 30,392,714</b>

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

**Concordia Parish School Board  
Reconciliation of Governmental Funds  
Balance Sheet to the Statement of Net Assets  
June 30, 2008**

**Exhibit D**

Total fund balances - Governmental Funds \$ 24,213,401

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in Governmental Funds.

Cost of capital assets	32,153,485	
Less - Accumulated depreciation	<u>17,289,175</u>	14,864,310

Long-term liabilities are not due and payable in the current period. Accordingly, they are not reported as liabilities in the Governmental Funds. All liabilities are reported in the Statement of Net Assets.

Compensated absences payable	(1,180,515)	
Bond payable	(2,951,000)	
Promissory note	<u>(354,545)</u>	(4,486,060)

Costs incurred which benefit more than one period are recorded as an expenditure in the Governmental Funds when paid. The portion relating to the next fiscal year is reported as prepaid expense in the Statement of Net Assets.

Insurance premiums		46,875
--------------------	--	--------

Interest on long-term debt is accrued in the Statement of Net Assets, but not in the governmental funds

		<u>(37,872)</u>
--	--	-----------------

<b>Net Assets</b>		<u><u>\$ 34,600,654</u></u>
-------------------	--	-----------------------------

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

**Concordia Parish School Board**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2008**

	General Fund	Special Revenue Sales Tax 80% Fund	Other Governmental Funds	Exhibit E Total Governmental Funds
<b>Revenues</b>				
Local sources				
Taxes				
Ad valorem	4,366,410	-	-	4,366,410
Sales and use	-	2,332,564	2,332,618	4,665,182
Services provided to others	195,455	606,091	-	606,091
Rentals, leases, and royalties	16,819	-	-	195,455
Tuition	-	-	-	16,819
Food services	-	-	184,307	184,307
Investment earnings	495,382	116,499	122,253	734,134
Other revenue from local sources	253,012	-	18,924	271,936
<b>State sources</b>				
Minimum Foundation Program	21,982,815	-	-	21,982,815
Revenue in lieu of taxes	142,957	-	100,000	242,957
Other revenue from state sources	515,176	-	789,951	1,305,126
Federal sources	70,517	-	6,917,284	6,987,801
<b>Total Revenues</b>	<b>28,038,542</b>	<b>3,055,154</b>	<b>10,465,337</b>	<b>41,559,033</b>
<b>Expenditures</b>				
Current				
Instruction				
Regular programs	12,738,480	26,588	230,280	12,995,348
Special education programs	2,706,889	5,732	1,222,514	3,935,145
Vocational programs	714,663	1,466	44,997	761,126
Other instructional programs	887,237	971	249,578	1,137,786
Special programs	166,910	5,218	2,108,710	2,280,838
Adult and continuing education programs	12,648	720	402,029	415,397
Support services				
Student services	1,076,527	2,620	707,253	1,785,400
Instructional support staff	905,738	2,735	671,434	1,578,907
General administration	602,074	441,964	2,651	1,046,689
School administration	2,080,783	3,970	2,420	2,087,173
Business services	501,255	-	3,838	505,093
Operations and maintenance of plant	1,856,986	4,313	985,041	2,846,350
Student transportation services	1,552,397	3,705	7,540	1,563,642
Central services	536,146	1,035	-	537,181
Food services	1,382	2,880	2,450,610	2,454,872
Community service programs	5,325	108	19,725	25,158
Debt service				
Principal	-	-	407,273	407,273
Interest and other charges	-	-	127,474	127,474
Capital outlay	1,561,542	-	737,880	2,299,422
<b>Total Expenditures</b>	<b>27,906,002</b>	<b>504,029</b>	<b>10,361,247</b>	<b>38,791,274</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>132,540</b>	<b>2,551,129</b>	<b>84,090</b>	<b>2,767,759</b>
<b>Other Financing Sources (Uses)</b>				
Sale of assets	327,667	-	-	327,667
Transfers in	2,050,656	1,012,012	2,547,048	5,609,716
Transfers out	(682,826)	(2,411,850)	(2,515,040)	(5,609,716)
<b>Total Other Financing Sources (Uses)</b>	<b>1,695,527</b>	<b>(1,399,838)</b>	<b>32,008</b>	<b>327,697</b>
<b>Net Change in Fund Balances</b>	<b>1,828,067</b>	<b>1,151,291</b>	<b>116,098</b>	<b>3,095,456</b>
<b>Fund Balances - Beginning</b>	<b>13,613,657</b>	<b>3,478,930</b>	<b>4,025,358</b>	<b>21,117,945</b>
<b>Fund Balances - Ending</b>	<b>15,441,724</b>	<b>4,630,221</b>	<b>4,141,456</b>	<b>24,213,401</b>

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

**Concordia Parish School Board**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of**  
**Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2008**

**Exhibit F**

Net change in fund balances - Governmental Funds \$ 3,095,456

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

Capital outlays are reported in Governmental Funds as expenditures.  
However, in the Statement of Activities, the cost of those assets is  
allocated over the estimated useful lives as depreciation expense.  
This is the amount by which capital outlays exceed depreciation  
expense in the period.

Capital outlays - net	2,214,945	
Less - depreciation expense	<u>(916,924)</u>	1,298,021

Repayment of long-term liabilities is an expenditure in the Governmental  
Funds, but the repayment reduces long-term liabilities in the Statement  
of Net Assets.

Principal retirement		407,273
----------------------	--	---------

In the Statement of Activities, certain operating expenses are measured by  
the amounts earned during the year. In the Governmental Funds, however,  
these expenditures are measured by the amount of financial resources  
used (essentially, the amounts actually paid).

(Increase) decrease in accrued interest payable		4,620
(Increase) decrease in vacation and sick leave accrued		(68,860)

Prepaid costs are recognized as an expenditure when paid in the  
Governmental Funds. In the Statement of Activities, however,  
prepaid expenses are allocated over the period for which the expense  
is related.

Increase (decrease) in insurance premiums		<u>21,876</u>
---	--	---------------

<b>Change in Net Assets of Governmental Activities</b>		<b><u><u>\$ 4,758,386</u></u></b>
--	--	-----------------------------------

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



**Concordia Parish School Board  
Statement of Assets and Liabilities  
Fiduciary Funds  
June 30, 2008**

**Exhibit G**

	<b>School Activity Agency Fund</b>	<b>Sales Tax Agency Fund</b>	<b>Total Fiduciary Funds</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 417,494	\$ -	\$ 417,494
<b>Total Assets</b>	<b>\$ 417,494</b>	<b>\$ -</b>	<b>\$ 417,494</b>
<b>Liabilities</b>			
Accounts payable	\$ 34,733	\$ -	\$ 34,733
Deposits due others	382,761	-	382,761
<b>Total Liabilities</b>	<b>\$ 417,494</b>	<b>\$ -</b>	<b>\$ 417,494</b>

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

**Notes to Basic Financial Statements**

**Concordia Parish School Board**  
**Vidalia, Louisiana**  
**June 30, 2008**  
**Notes to Basic Financial Statements**

**1. Reporting Entity and Significant Accounting Policies**

**Reporting Entity**

The Concordia Parish School Board (School Board) was created by Louisiana Revised Statute (LSA-R.S.) 17:51 to provide public education for the children within Concordia 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 School Board is comprised of nine members who are elected from five voting wards for terms of four years. Two members, each, are elected from wards 1, 3, 4 and 5, and one member is elected from ward 2.

The School Board operated 11 schools within the parish and had a total enrollment of 3,886 for the year ended June 30, 2008, based on the October, 2007 official MFP student count. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

The financial statements of the Concordia Parish 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 defined 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 Concordia 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.

**Concordia Parish School Board**  
**Vidalia, Louisiana**  
**June 30, 2008**  
**Notes to Basic Financial Statements**

**Basis of Presentation**

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

**Government-Wide Financial Statements** – The Government-Wide Financial Statements include the “*Statement of Net Assets*” and the “*Statement of Activities*”. These statements report financial information for the School Board as a whole.

Fiduciary activities are not included at the government-wide reporting level. Fiduciary funds are reported only in the Fiduciary funds “*Statement of 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 Concordia Parish School Board does not have any business-like 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 charges 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.

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2008  
Notes to Basic Financial Statements**

**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 Concordia 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 governmental funds are considered major funds:

- **General Fund** - this fund is the general operating fund of the School Board and accounts for all financial resources, except those required to be accounted for in other funds.
- **Sales Tax 80% Fund** - this fund accounts for the monthly collection of the School Board’s one percent parish sales tax. The fund also accounts for the use of the tax as (a) salaries and expenditures directly relating to the collection process, (b) expenditures relating to retirement and group insurance programs, (c) transfers to the Sales Tax 20% Special Revenue Fund, and (d) transfers to other funds for the payment of salaries.

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

**Concordia Parish School Board**  
**Vidalia, Louisiana**  
**June 30, 2008**  
**Notes to Basic Financial 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 Concordia Parish School Board. There are two fiduciary funds:*

- School Activity Agency Fund accounts for monies generated by the individual schools and certain organizations within the schools of Concordia Parish. While the school activity accounts are under the supervision of the Concordia Parish School Board, they belong to the individual schools or their student bodies and are not available for use by the School Board.
- The Sales Tax Agency Fund accounts for the collection of sales taxes by the sales tax department of the Concordia Parish School Board on behalf of various taxing authorities located within the parishes of Catahoula, Concordia, East Carroll, Madison, Caldwell, LaSalle, and Tensas.

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

**Basis of Accounting/Measurement Focus**

**Government-Wide Financial Statements (GWFS)**

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 (FFS)**

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.

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2008  
Notes to Basic Financial Statements**

**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). 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:

**Revenues**

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the current year.

Federal and state entitlements (which include state equalization and state revenue sharing) are recorded when available and measurable. State equalization entitlement funds are recognized when the School Board is entitled to them. State revenue sharing, which is based on population and homesteads in the parish, is recorded as revenue in lieu of taxes in the year received which coincides with the recognition of the related ad valorem taxes discussed above. Federal and state grants are recorded when the School Board is entitled to the funds, usually after reimbursable expenditures have been incurred.

Sales taxes are recognized in the period when the underlying sales or use transaction occurred.

Federal commodities are recognized as revenues when used.

Revenue from services provided to other local governments are recorded as other revenues from local sources when the School Board is entitled to the funds.

Interest earnings on time deposits are recognized as revenue when the time deposits have matured and the interest is available.

Substantially all other revenues are recognized when received by the School Board.

Based on the above criteria, sales taxes, federal and state grants, and certain revenues from local sources have been treated as susceptible to accrual.

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2008  
Notes to Basic Financial Statements**

**Expenditures**

Salaries are recorded as expenditures when earned by employees. The salaries for teachers and most other school-level employees are earned over a nine-month period but may be paid over a twelve-month period.

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

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

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

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

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid, proceeds from indebtedness, the sale of fixed assets, and proceeds for insurance are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**Fiduciary Funds**

The School Board currently has two agency fiduciary funds. 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.

**Budget and Budgetary Accounting**

Preliminary budgets for the ensuing years are prepared by the business manager and made available for public inspection and comments from the taxpayers at the School Board office during August. At a board meeting in September, a public hearing is held and the proposed budgets are legally adopted by the School Board. The budgets, which include proposed expenditures and the means of financing them, are published in the official journal at least 15 days prior to the public hearings.

The School Board adopted budgets for the General Fund, all special revenue funds, and the debt service fund. Budgets are prepared on the modified accrual basis of accounting. All appropriations lapse at year end and must be reappropriated during the following year to be expended. Formal budget integration (within the accounting records) is employed as a management control device. The superintendent of schools is authorized to transfer amounts between line items within any fund. However, when actual revenues within a fund fail to meet budgeted revenues by five percent or more and/or actual expenditures within a fund exceed budgeted expenditures by five percent or more, a budget amendment is adopted by the School Board in an open meeting. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.



**Concordia Parish School Board**  
**Vidalia, Louisiana**  
**June 30, 2008**  
**Notes to Basic Financial Statements**

**Encumbrances**

Encumbrance accounting is not employed; however, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

**Cash and Cash Equivalents**

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

**Receivables**

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

**Short-Term – Interfund Receivables/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans, if any, are classified as "interfund receivable" or "interfund payable" on the balance sheet. These interfund receivables/payables are eliminated for reporting in the Statement of Net Assets.

**Inventory**

Inventory is accounted for using the consumption method, where expenditures are recognized as inventory is used. Inventory of the School Lunch Special Revenue Fund consists of foods purchased by the School Board and commodities granted by the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry. Commodities are recorded as revenues, based on value information from the USDA, when received. All purchased inventory items are valued at actual cost. Inventory is recorded as expenditures when consumed, using a first-in, first-out basis. Inventory on hand at year-end is reported as a reserve of fund balance to indicate that it is not a part of expendable available financial resources.

**Prepaid Expenses**

In the Government-Wide Financial Statements, insurance premiums paid during the current fiscal year that benefit the next fiscal year are set up as prepaid expenses. In the Fund Financial Statements, these premiums are recorded as expenditures when paid.

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2008  
Notes to Basic Financial Statements**

**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 \$1,000 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. A breakdown of the asset valuation between actual and estimated cost is not available. Donated capital assets, if any, are valued at their estimated fair market value on the date received. Estimation of useful lives in years is as follows:

Computer Equipment	5 years
Copier Equipment	5 years
Office Equipment	10 years
Furniture	20 years
Custodial Equipment	15 years
Food Service Equipment	15 years
Automotive Equipment	20 years
Teaching Equipment	10 years
Musical Equipment	10 years
Athletic Equipment	10 years
Vehicles	5-8 years
Machinery & Tools	15 years
Buildings	25-45 years
Building Improvements	10-30 years
Land Improvements	10-25 years
Tractors & Lawn Mowers	15 years

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. 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 expensed at the time of purchase or construction.

**Deferred Revenues**

Deferred revenues include amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. The Concordia Parish School Board reports deferred revenue when 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.

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2008  
Notes to Basic Financial Statements**

**Compensated Absences**

Vested or accumulated sick or vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability 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 during the first month of the following year. Vested or accumulated leave that is not expected to be liquidated with expendable available financial resources is not reported in the Fund Financial Statements. The full liability and related costs are reported in the Government-Wide Financial Statements.

All twelve month employees earn from 10 to 15 days of vacation leave each year, depending upon length of service with the School Board. Vacation leave can be accumulated with no maximum. Upon separation from service, all unused vacation leave is paid to the employee.

All School Board employees earn 10 days of sick leave each year that can be accumulated without limitation. Upon retirement or death, employees or their heirs are paid for up to 25 days of accumulated sick leave 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, all 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 accumulated sick leave, excluding the 25 days paid to the employee, is used in the retirement benefit computation as earned service.

Sabbatical leave may be granted for professional and cultural improvement and for medical reasons. Any employee with a teaching certificate is entitled, subject to approval by the 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 and are not material. Sabbatical leave benefits are recorded as expenditures in the period paid.

**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.

**Concordia Parish School Board**  
**Vidalia, Louisiana**  
**June 30, 2008**  
**Notes to Basic Financial Statements**

**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 moneys are received by the School Board for the same function or purpose, the restricted moneys are used first.

**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 Tax**

On April 1, 1978, the voters of Concordia Parish approved the assessment of a one percent sales tax. Eighty percent of the proceeds of the tax is dedicated to the payment of salaries and related benefits of teachers and other School Board employees. The remaining twenty percent of the proceeds is dedicated to purchase and improve school lands, buildings, and equipment and to provide educational and instructional supplies. This tax is collected by the School Board and has no expiration date.

During the year ended June 30, 1994, the voters of the parish approved an additional one percent sales tax. Sixty percent of the proceeds of the tax is dedicated to repairs and upkeep of buildings, plant services, and instructional materials and supplies. The remaining forty percent of the proceeds is dedicated to salaries and related benefits of teachers and other School Board employees. This tax is collected by the School Board and was renewed by voter approval in November, 1999.

**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 financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2008  
Notes to Basic Financial Statements**

**2. Expenditures – Actual and Budget**

The following non-major individual funds had actual expenditures over budgeted expenditures for the year ended June 30, 2008:

<u>Fund</u>	<u>Unfavorable Variance</u>
Title II	\$ 2,351
Title V	1,790
School Food Services	213,553
LEAP 21	1,915
Carl Perkins Fund	160
LA 4 Starting Points	1,499

**3. Levied Taxes**

The following is a summary of authorized and levied ad valorem tax millage for the year ended June 30, 2008:

	<u>Authorized</u>	<u>Levied</u>	<u>Expiration Date</u>
Parishwide taxes:			
Constitutional	2.97	2.97	Indefinite
Construction, maintenance, and operation	24.14	24.14	2012
Construction, maintenance, and operation	12.55	12.55	2014

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

The Sheriff of Concordia Parish, as provided by state law, is the official tax collector of general property taxes levied by the Concordia Parish School Board. The 2007 property tax calendar was approximately as follows:

Millage rates adopted	September 21, 2007
Levy Date	November 14, 2007
Lien Date	November 20, 2007
Tax bills mailed	November 15, 2007
Due Date	December 31, 2007
Delinquent Date	January 1, 2008

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2008  
Notes to Basic Financial Statements**

**4. Cash and Cash Equivalents**

Under state law, the School Board may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. At June 30, 2008, the School Board has cash and cash equivalents (book balances) including fiduciary funds as follows:

Demand deposits	\$27,543,695
Petty cash	174
Time deposits	<u>146,629</u>
	<u>\$27,690,498</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial Credit Risk: 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, all deposits were covered by depository insurance or collateral held by the School Board or the School Board agents in the School Board name.

**5. Receivables**

Receivables totaled \$1,938,559 at June 30, 2008, as follows:

As reported in the governmental funds balance sheet:

Taxes receivable	\$ 452,224
Other receivables	<u>142,654</u>
Sub total	594,878
Due from other governmental agencies	<u>1,343,681</u>
	<u>\$ 1,938,559</u>

Description	Sales Taxes	Federal and State Grants	Other	Total
General Fund	\$ -	\$ 113,345	\$ 66,088	\$ 179,433
Sales Tax 80% Fund	226,122	-	65,909	292,031
Other Governmental Funds	<u>226,102</u>	<u>1,230,336</u>	<u>10,657</u>	<u>1,467,095</u>
	<u>\$ 452,224</u>	<u>\$ 1,343,681</u>	<u>\$ 142,654</u>	<u>\$ 1,938,559</u>

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2008  
Notes to Basic Financial Statements**

**6. Interfund Assets, Interfund Liabilities, and Operating Transfers**

From/to other funds:

Individual balances due from/to other funds at June 30, 2008, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Sales Tax 80% Fund	\$ 193,200
General Fund	Other Governmental Funds	33,789
Sales Tax 80% Fund	Other Governmental Funds	98,565
Other Governmental Funds	General Fund	37,020
Other Governmental Funds	Sales Tax 80% Fund	53,611
Other Governmental Funds	Other Governmental Funds	127,757
		<u>\$ 543,942</u>

Balances at June 30, 2008, 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.

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
General Fund	Sales Tax 80% Fund	\$ 1,871,695
General Fund	Other Governmental Funds	178,961
Sales Tax 80% Fund	General Fund	7,680
Sales Tax 80% Fund	Other Governmental Funds	1,004,332
Other Governmental Funds	General Fund	675,146
Other Governmental Funds	Sales Tax 80% Funds	540,154
Other Governmental Funds	Other Governmental Funds	1,331,748
		<u>\$ 5,609,716</u>

Transfers are used to 1) move revenues from the fund required by statute, voter-approved resolution 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.

**7. Capital Assets**

Capital asset activity for the year ended June 30, 2008, was as follows:

	<u>Balance at July 1, 2007</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance at June 30, 2008</u>
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 442,384	\$ -	\$ -	\$ 442,384
Construction in Progress	886,081	301,047	(886,081)	301,047
Total Capital Assets Not Being Depreciated	1,328,465	301,047	(886,081)	743,431

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2008  
Notes to Basic Financial Statements**

	Balance at July 1, 2007	Increases	Decreases	Balance at June 30, 2008
Other Capital Assets				
Land improvements	429,656	1,350	-	431,006
Buildings and improvements	22,494,138	2,461,160	(32,632)	24,922,666
Furniture and equipment	5,686,280	371,981	(1,879)	6,056,382
Total Other Capital Assets	<u>28,610,074</u>	<u>2,834,491</u>	<u>(34,511)</u>	<u>31,410,054</u>
Less				
Accumulated depreciation				
Land improvements	171,493	39,241	-	210,734
Buildings and improvements	11,885,003	541,957	-	12,426,960
Furniture and equipment	4,315,755	335,726	-	4,651,481
Total Accumulated Depreciation	<u>16,372,251</u>	<u>916,924</u>	<u>-</u>	<u>17,289,175</u>
Other Capital Assets, Net	<u>12,237,823</u>	<u>1,917,567</u>	<u>(34,511)</u>	<u>14,120,879</u>
Governmental Activities Capital Assets, Net	\$13,566,288	\$ 2,218,614	\$ (920,592)	\$ 14,864,310

Depreciation expense was charged to functions as follows:

Governmental Activities

Instruction

Regular programs	\$ 663,995
Special education programs	48,478
Vocational education programs	17,298
Other instructional programs	65,794
Instructional staff support	30,161
Other special programs	17,193

Support services

General administration	10,587
Business services	3,747
Operation and maintenance of plant	13,491
Student transportation	4,049
Central services	3,542

Food services

Food services	38,589
Total Depreciation Expense for Governmental Activities	<u>\$ 916,924</u>

A summary of significant construction and renovation projects as of year-end is presented below.

	Project Authorization	Expended To Date	Commitment	Required Further Financing
Building Improvements	\$ 760,678	\$ 301,047	\$ 459,631	None



**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2008  
Notes to Basic Financial Statements**

**8. Changes in Agency Deposits Due Others**

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

	<u>Sales Tax and Other</u>	<u>School Activity</u>	<u>Total</u>
Balance at July 1, 2007	\$ -	\$ 362,096	\$ 362,096
Additions	31,588,758	1,232,553	32,821,311
Reductions	<u>(31,588,758)</u>	<u>(1,211,888)</u>	<u>(32,800,646)</u>
Balance at June 30, 2008	\$ -	\$ 382,761	\$ 382,761

**9. Long-Term Liabilities**

**General Obligation Debts**

General obligation liabilities are direct obligations and pledge full faith and credit of the School Board.

During a prior year the Board borrowed funds in the amount of \$650,000 and executed a promissory note to the order of the Louisiana Local Government Environmental Facilities and Community Development Authority. The note is payable in fifty-five equal quarterly installments with zero percent (0%) interest thereon. Excess General Fund revenues are dedicated for debt service of this obligation.

During a prior year the Board issued Certificates of Indebtedness, Series 2005, in the amount of \$4,000,000. The certificates mature on March 1 of the years 2006 through 2015, and bear interest at the rate of three and eighty-five hundredths percent (3.85%). The certificates are payable from a pledge and dedication of the funds to be derived from the levy and collection of the 13 mills ad valorem tax authorized by the voters to be levied in the years 2005 through 2014. The certificates were issued to provide funds for constructing additional classrooms for public schools and for improving public schools and school related facilities within the district during the year.

In addition, the Board's obligation relative to the liability for compensated absences is also reported as a general obligation debt.

A summary of changes in the general long-term obligations follows:

	<u>Notes/Bonds Payable</u>	<u>Compensated Absences</u>	<u>Total</u>
Balance at July 1, 2007	\$ 3,712,818	\$ 1,111,655	\$ 4,824,473
Additions		256,853	256,853
Deductions	<u>(407,273)</u>	<u>(187,993)</u>	<u>(595,266)</u>
Balance at June 30, 2008	\$ 3,305,545	\$ 1,180,515	\$ 4,486,060
	<u>Balance 06/30/08</u>	<u>Due within one year</u>	<u>Due in more than one year</u>
Notes and bonds payable	\$ 3,305,545	\$ 422,273	\$ 2,883,272
Compensated absences	<u>1,180,515</u>	<u>177,077</u>	<u>1,003,438</u>
Total	\$ 4,486,060	\$ 599,350	\$ 3,886,710

The amount of interest charged to expense for year-end June 30, 2008, is \$127,474.

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2008  
Notes to Basic Financial Statements**

The annual requirement to amortize outstanding long-term debt, other than compensated absences, is as follows:

<u>Year Ending June 30,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2009	\$ 422,273	\$ 113,614	\$ 535,887
2010	436,273	99,176	535,449
2011	451,273	84,199	535,472
2012	467,272	68,646	535,918
2013	484,272	52,476	536,748
2014-2016	<u>1,044,182</u>	<u>53,822</u>	<u>1,098,004</u>
	\$ 3,305,545	\$ 471,933	\$ 3,777,478

**10. Operating Lease**

The School Board currently conducts its business in leased facilities located in Vidalia, Louisiana. The lease commenced on September 1, 2001, and expires on August 31, 2026. The lease contains an option for a ten year renewal period upon completion of the lease term. The lease is considered to be an operating lease. Lease expenditures for the year ended June 30, 2008 amounted to \$30,000.

Future minimum lease payments are as follows:

<u>Year ending</u>	
2009	\$ 30,000
2010	30,000
2011	30,000
2012	30,000
2013	30,000
2014 – 2018	150,000
2019 – 2023	150,000
2024 – 2026	<u>90,000</u>
	\$ 540,000

**11. Net Assets and Fund Balances**

**Restricted Net Assets and Reserved Fund Balances**

In accordance with a resolution, the School Board has designated \$581,794 of the General Fund balance for subsequent year's expenditures arising from liability insurance claims.

In accordance with the School Board policy, food inventory is reported as a reserve of fund balance, indicating that it is not a part of expendable available financial resources at year-end. Fund balances reserved for inventory in the Fund Financial Statements are part of restricted net assets on the Statement of Net Assets.

	<u>Food Inventory</u>
Balance at July 1, 2007	\$ 5,202
Additions (Deductions) - net	-
Balance at June 30, 2008	<u>\$ 5,202</u>

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2008  
Notes to Basic Financial Statements**

**12. Retirement Systems**

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

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

The TRS consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute.

The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

TRS Regular Plan members, Plan A members and Plan B members are required to contribute 8.0%, 9.1% and 5.0%, respectively, of their annual covered salary. The School Board is required to contribute at an actuarially determined rate. The current rate is 16.6% of annual covered payroll for the membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board.

The School Board's contributions to the TRS for the years ending June 30, 2008, 2007, and 2006, were \$2,964,335, \$2,556,242 and \$2,351,678 respectively, equal to the required contributions for each year.

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

The LSERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits.

Benefits are established and amended by state statute. The LSERS issues a publicly available financial report that includes financial statements and required supplementary information for the LSERS. That report may be obtained by writing to the Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (225) 925-6484.

**Concordia Parish School Board**  
**Vidalia, Louisiana**  
**June 30, 2008**  
**Notes to Basic Financial Statements**

Plan members are required to contribute 7.5% of their annual covered salary and the School Board is required to contribute at an actuarially determined rate. In previous years, the minimum employer contribution for LSERS has been greater than the actuarially required employer contribution, therefore, an employer credit existed in this retirement plan. The current employer rate is 18.1% of annual covered payroll for the plan. Member contributions and employer contributions for the LSERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee.

The School Board's contribution for the years ending June 30, 2008, 2007, and 2006 were \$224,145, \$212,243, and \$187,335.

**13. Post-Retirement Health Care and Life Insurance Benefits**

The Concordia Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits for retirees and similar benefits for active employees are provided through an insurance company or the State Employees Group Benefits Program, whose monthly premiums are paid jointly by the employee and by the School Board. The School Board recognizes the cost of providing these benefits (the board's portion of premiums) as an expenditure when the monthly premiums are due. During the fiscal year ended June 30, 2008, the cost of retiree benefits net of participant contributions totaled \$1,926,219, and there were 319 retirees participating in the insurance program.

**14. Litigation and Claims**

At June 30, 2008, management and legal counsel for the Concordia Parish School Board believe that the potential claims against the School Board would not materially affect the School Board's financial position. The School Board is not involved in any lawsuits which would have a material effect on the financial statements and is not aware of any unasserted claims.

**15. Risk Management**

The School Board is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; and injuries to employees and others. To manage such risk of loss, the School Board maintains commercial insurance policies covering automobile liability and medical payments, workers compensation, general liability, errors and omissions, and surety bond coverage on the superintendent. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

**Concordia Parish School Board**  
**Vidalia, Louisiana**  
**June 30, 2008**  
**Notes to Basic Financial Statements**

**16. Section 457 Plan**

Certain employees of Concordia Parish School Board may participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana, 70804-9397.

**17. Commitments and Contingencies**

**Grant Audit**

The Concordia Parish School Board receives grants for specific purposes that are subject to review and audit by the Louisiana Department of Education. 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.

**18. On-Behalf Payments**

The accompanying financial statements include on-behalf payments made by the Concordia Parish Tax Collector for \$109,462 and the State of Louisiana for \$12,344 to the Teacher's 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 \$121,806 is recorded in the accounting system of the Concordia Parish School Board.

**19. Other**

**GASB 45 Implementation**

In June 2004, The Governmental Accounting Standards Board (GASB) approved Statement No. 45, *Accounting and Financial Reporting by Employers for Postretirement Benefits other than Pensions*. This new pronouncement provides guidance for local governments in recognizing the cost of retiree health care, as well as any "other" post employment benefits (other than pensions).

Government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. The new pronouncement will cause the government-wide financial statements to recognize the cost of providing retiree health care coverage over the life of the employee, rather than at the time the health care premiums are paid. Annually, the unfunded actuarial accrued liability (UAAL) will be reported in the government-wide financial statements. However, the UAAL will not be reported in the individual fund statements that use the modified accrual basis of accounting.

The Board will implement the provisions of GASB Statement No. 45 along with the required note disclosures for the fiscal year beginning July 1, 2008.

**Required Supplemental Information – Part II**

Concordia Parish School Board  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (with Variances)  
General Fund  
For the Year Ended June 30, 2008

	Budgeted Amounts			Statement H
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>				
Local sources				
Taxes				
Ad valorem	\$ 4,054,275	\$ 4,157,500	\$ 4,366,410	\$ 208,910
Rentals, leases, and royalties	186,000	186,000	195,455	9,455
Tuition	42,300	40,000	16,819	(23,181)
Investment earnings	585,500	450,000	495,382	45,382
Other revenue from local sources	180,800	137,250	253,012	115,762
State sources				
Minimum Foundation Program	20,458,465	21,982,814	21,982,815	1
Revenue in lieu of taxes	16,500	16,500	142,957	126,457
Other revenue from state sources	614,500	507,000	515,175	8,175
Federal sources	94,000	75,000	70,517	(4,483)
Total Revenues	26,232,340	27,552,064	28,038,542	486,478
<b>Expenditures</b>				
Current				
Instruction				
Regular programs	11,711,800	11,990,024	12,738,480	(748,456)
Special education programs	2,378,875	2,536,282	2,706,899	(170,617)
Vocational programs	844,200	825,320	714,663	110,657
Other instructional programs	1,015,550	1,002,040	887,237	114,803
Special programs	374,200	357,650	166,910	190,740
Adult and continuing educations programs	15,600	16,500	12,648	3,852
Support services				
Student services	1,022,800	1,031,495	1,075,527	(44,032)
Instructional support staff	865,829	888,114	905,738	(17,624)
General administration	647,095	663,635	602,074	61,561
School administration	1,941,950	1,934,675	2,080,783	(146,108)
Business services	454,250	531,398	501,255	30,143
Operations and maintenance of plant	1,582,458	1,715,036	1,856,996	(141,960)
Student transportation services	1,474,591	1,561,213	1,552,397	8,816
Central services	543,675	530,169	536,146	(5,977)
Food services	2,851	2,851	1,382	1,469
Community service programs	5,325	5,325	5,325	-
Capital outlay	1,693,000	1,594,500	1,561,542	32,958
Total Expenditures	26,574,049	27,186,227	27,906,002	(719,775)
<b>Excess (Deficiency) of Revenues over Expenditures</b>	(341,709)	365,837	132,540	(233,297)
<b>Other Financing Sources (Uses)</b>				
Sale of assets	-	-	327,697	327,697
Transfers in	2,109,045	2,442,705	2,050,656	(392,049)
Transfers out	(682,500)	(862,500)	(682,826)	179,674
Total Other Financing Sources (Uses)	1,426,545	1,580,205	1,695,527	115,322
<b>Net Change in Fund Balances</b>	1,084,836	1,946,042	1,828,067	(117,975)
<b>Fund Balances - Beginning</b>	13,613,657	13,613,657	13,613,657	-
<b>Fund Balances - Ending</b>	\$ 14,698,493	\$ 15,559,699	\$ 15,441,724	\$ (117,975)

GAAP serves as the budgetary basis of accounting.

See independent auditor's report.

**Concordia Parish School Board**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual (with Variances)**  
**Special Revenue Fund - Sales Tax 80% Fund**  
**For the Year Ended June 30, 2008**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Statement I</b>
	<b>Original</b>	<b>Final</b>		<b>Variance with Final Budget - Positive (Negative)</b>
<b>Revenues</b>				
Local sources				
Taxes				
Sales and use	\$ 2,135,000	\$ 2,187,350	\$ 2,332,564	\$ 145,214
Services provided to others	500,000	500,000	606,091	106,091
Investment earnings	124,500	115,000	116,499	1,499
Total Revenues	2,759,500	2,802,350	3,055,154	252,804
<b>Expenditures</b>				
Current				
Instruction				
Regular programs			26,588	(26,588)
Special education programs			5,732	(5,732)
Vocational programs			1,466	(1,466)
Other instructional programs			971	(971)
Special programs			5,218	(5,218)
Adult and continuing education programs			720	(720)
Support services				
Student services			2,620	(2,620)
Instructional support staff			2,735	(2,735)
General administration	519,215	495,000	441,964	53,036
School administration			3,970	(3,970)
Operations and maintenance of plant			4,313	(4,313)
Student transportation services			3,705	(3,705)
Central services			1,035	(1,035)
Food services			2,880	(2,880)
Community service programs			108	(108)
Total Expenditures	519,215	495,000	504,025	(9,025)
<b>Excess (Deficiency) of Revenues over Expenditures</b>	2,240,285	2,307,350	2,551,129	243,779
<b>Other Financing Sources (Uses)</b>				
Transfers in	943,000	925,500	1,012,012	86,512
Transfers out	(2,630,250)	(2,450,561)	(2,411,850)	38,711
Total Other Financing Sources (Uses)	(1,687,250)	(1,525,061)	(1,399,838)	125,223
<b>Net Change in Fund Balances</b>	553,035	782,289	1,151,291	369,002
<b>Fund Balances - Beginning</b>	3,478,930	3,478,930	3,478,930	-
<b>Fund Balances - Ending</b>	\$ 4,031,965	\$ 4,261,219	\$ 4,630,221	\$ 369,002

GAAP serves as the budgetary basis of accounting.

See independent auditor's report.



**Supplemental Information**

**Concordia Parish School Board  
Nonmajor Governmental Funds**

**Special Revenue Funds**

**Elementary and Secondary Education Act Funds (NCLB)**

**Title I**

Title I of the No Child Left Behind (NCLB) is a program designed to improve the teaching and learning of children who are at risk of not meeting challenging academic standards and who reside in areas with high concentrations of children from low-income families. The program is federally financed, state-administered, and locally operated by the School Board. The activities supplement, rather than replace, state and locally mandated activities.

**Title II**

Title II of the No Child Left Behind (NCLB) is a program by which the federal government provides funds to the School Board for projects that are designed to improve the skills of teachers and instruction in the areas of mathematics, science, computer learning, and foreign languages and to increase the accessibility of such instruction to all students.

**Title IV Drug-Free Schools and Communities Act**

The Drug-Free Schools and Communities Act (DFSCA) is a program by which the federal government provides funds to the School Board for the establishment, operation, and improvement of local programs of drug abuse prevention, early intervention, rehabilitation referral, and education in elementary and secondary schools.

**Title V**

Title V Fund of the No Child Left Behind (NCLB) accounts for federal funds to develop and implement education programs to improve school, student, and teacher performance.

**Adult Education**

The Adult Education Fund accounts for allotments of federal Adult Education State-Administered Program funds from the Louisiana Department of Education to provide adult education programs in the parish.

**School Food Services**

The School Food Services Fund accounts for operations of the school cafeterias. Funding is provided by federal and state grants-in-aid and charges for meals served.

**Concordia Parish School Board  
Nonmajor Governmental Funds**

**Sales Tax Funds**

**Sales Tax 20%**

The Sales Tax 20% Fund accounts for the portion (20 percent) of the parish sales taxes to acquire and improve land for building sites, purchases, erect and improve school buildings and other related facilities, acquire equipment and furnishings, provide educational supplies and equipment, and maintain instructional equipment.

**Sales Tax 40%**

The Sales Tax 40% Fund accounts for the portion (40 percent) of the School Board's additional one percent parish sales taxes to supplement other revenues available for the payment of salaries of teachers and other personnel and for providing unemployment compensation benefits, retirement, and other insurance programs.

**Sales Tax 60%**

The Sales Tax 60% Fund accounts for the monthly collection of the School Board's additional one percent parish sales tax. The fund also accounts for the use of the tax as follows: additional support for curriculum improvement and for improving, purchasing, and erecting school buildings and other related facilities and transfers to the Sales Tax 40% Special Revenue Fund.

**Special Education Program and ESYS**

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 Concordia Parish School System.

**Reading First Grant and Reading First Supplement**

The Reading First Grant Fund accounts for a federal award passed through the Department of Education. The purpose of the grant is to ensure that all children learn to read well by the end of the third grade; provide the necessary assistance to the district to establish researched-based reading programs; significantly increase professional development; and to provide assistance to districts in preparing classroom teachers to effectively screen, diagnose, and monitor progress and outcome in order to overcome reading barriers for their students.

**Math/Science Partnership**

The Math/Science Partnership Fund accounts for a federal award passed through the Department of Education. The purpose of the grant is to involve fifteen (15) science teachers and twelve (12) mathematics teachers in a three-year program designed to align the taught curriculum with the Louisiana Science and Mathematics Frameworks while enhancing the current knowledge of mathematics and science teachers.

**Concordia Parish School Board  
Nonmajor Governmental Funds**

**8(G) Early Education**

The 8(G) Early Education Fund is funded through the Louisiana Department of Education. The purpose of these funds is to provide four-year-old children with learning experiences which complement both the home and the child. This project serves forty at-risk four-year-old children.

**Coordinated School Health Pilot & State (DHH) Vocational Education**

The Coordinated School Health Pilot program is funded through the Louisiana Department of Education. The purpose of the program is to establish a coordinated school health approach by implementing component(s) of the LDE Coordinated School Health Model; provide administrative, student, staff, families and communities with opportunities to enhance health outcomes and academic achievements. The State (DHH) Fund accounts for federal funds passed through to the Louisiana Department of Education. The purpose of these funds is to more fully develop the academic, vocational, and technical skills of secondary students who elect to enroll in career and technical education programs by: (1) building on the State and local efforts to develop challenging academic standards; (2) promoting the development of services and activities that integrate academic, career, and technical instruction, and that link secondary and post-secondary education for participating career and technical education students; and (3) providing professional development and technical assistance that will improve career and technical education programs, services, and activities.

**School Improvement**

The School Improvement Fund accounts for federal Title I funds passed through the Department of Education. The purpose of these funds is to provide additional academic support and learning opportunities to help low-achieving children master challenging curriculum and meet state standards in core academic subjects.

**Comprehensive School Reform Program**

The Comprehensive School Reform Program Fund accounts for a federal award passed through the Department of Education. The purpose of this grant is to raise student achievement by helping high-poverty, low-performing schools implement research-based comprehensive school reform programs.

**LA4 Starting Points**

The LA4 Starting Points Fund is funded through the Louisiana Department of Education. The purpose of these funds is to provide high quality early educational experiences to four-year-old children who are considered to be "at-risk" of achieving later academic success. The LA4 Program provides six hours per day of educational experiences and four hours of before and after school enrichment activities.

**Rural Education Achievement Program (REAP)**

The REAP Fund accounts for a federal award passed through the Louisiana Department of Education. The purpose of these funds is to provide funds to high-poverty, rural LEAs to supplement the LEA's activities under selected formula-funded Federal programs. LEAs have the flexibility to use their allocations for any of the following: (1) Teacher recruitment and retention, including use of signing

## **Concordia Parish School Board Nonmajor Governmental Funds**

bonuses and other financial incentives, (2) Teacher professional development, including special needs teachers, (3) Educational technology, (4) Parental involvement activities, (5) Activities authorized under Safe and Drug-Free Schools Program, (6) Activities authorized under Part A of Title I and Title III.

### **LEAP 21**

The LEAP Fund is funded through the Louisiana Department of Education. The purpose of these funds is to provide the required supplemental remedial instruction to those 4<sup>th</sup> and 8<sup>th</sup> grade students who fail to meet the minimum achievement level necessary to be promoted to the 5<sup>th</sup> or 9<sup>th</sup> grade.

### **Carl Perkins Fund**

The Carl Perkins Fund accounts for federal funds passed through to the Louisiana Department of Education. The purpose of this program is to more fully develop the academic, vocational, and technical skills of secondary students who elect to enroll in career and technical education programs by: (1) building on the State and local efforts to develop challenging academic standards; (2) promoting the development of services and activities that integrate academic, career, and technical instruction, and that link secondary and postsecondary education for participating career and technical education students; and (3) providing professional development and technical assistance that will improve career and technical education programs, services, and activities.

### **High School Redesign**

The High School Redesign Fund is funded through the Louisiana Department of Education. The purpose of these funds is to provide financial support for districts to establish rigorous, effective remediation and credit recovery programs that will support the on-line promotion of students to the 10<sup>th</sup> grade, to keep students on track for graduation, and to reduce the number of dropouts. The district credit recovery programs should serve both to prevent students from failing courses and to help students recover credit after they have failed a course.

### **Classroom Based Technology**

The Classroom Based Technology Fund is funded through the Louisiana Department of Education. The purpose of these funds is to provide support to public and state-approved non-public schools to support the implementation and improvement of technical and instructional technology resources in Louisiana schools. In general, funds will be used to purchase hardware and software, expand networking infrastructure, and increase bandwidth to schools. More specifically, these funds will be used to support public high schools with improving technical readiness levels needed to implement the High School Redesign Commission's recommendation of online end-of-course exams by improving student to computer ratios, increasing network and high-speed internet capabilities, and readying overall infrastructure for delivery of online end-of-course exams.

**Concordia Parish School Board  
Nonmajor Governmental Funds**

**Debt Service Fund**

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

**Capital Projects Fund**

The capital projects fund accounts for proceeds and expenditure of Certificates of Indebtedness, Series 2005, in the amount of \$4,000,000. The certificates were issued to provide funds for constructing additional classrooms for public schools and for improving public schools and school related facilities within the district.

**Concordia Parish School Board  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2008**

Schedule J  
(Continued)

	Special Revenue Title I	Special Revenue Title II	Special Revenue Title IV	Special Revenue Title V	Special Revenue Adult Education
<b>Assets</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-	-
Due from other funds	-	-	-	-	-
Receivable from other governments	263,660	97,813	2,617	4,524	131,742
Other receivables	-	-	-	-	-
Inventories	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 263,660</b>	<b>\$ 97,813</b>	<b>\$ 2,617</b>	<b>\$ 4,524</b>	<b>\$ 131,742</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Cash overdraft	\$ 138,537	\$ 31,399	\$ 2,617	\$ 3,244	\$ 73,267
Accounts payable	12,340	112	-	1,087	35,561
Due to other funds	11,159	4,123	-	193	-
Salaries payable	101,623	62,177	-	-	22,914
<b>Total Liabilities</b>	<b>263,659</b>	<b>97,811</b>	<b>2,617</b>	<b>4,524</b>	<b>131,742</b>
<b>Fund balances</b>					
Reserved for					
Inventories	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved	1	2	-	-	-
<b>Total Fund Balances</b>	<b>1</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 263,660</b>	<b>\$ 97,813</b>	<b>\$ 2,617</b>	<b>\$ 4,524</b>	<b>\$ 131,742</b>

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

**Concordia Parish School Board  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2008**

Schedule J  
(Continued)

	Special Revenue School Food Services	Special Revenue Sales Tax 20%	Special Revenue Sales Tax 40%	Special Revenue Sales Tax 60%	Special Revenue Special Education Program
<b>Assets</b>					
Cash and cash equivalents	\$ 835,909	\$ 442,382	\$ 1,220	\$ 2,233,413	\$ -
Taxes receivable, net	-	-	226,102	-	-
Due from other funds	44,638	41,154	-	127,757	-
Receivable from other governments	203	-	-	-	142,645
Other receivables	-	-	-	10,657	-
Inventories	5,202	-	-	-	-
<b>Total Assets</b>	<b>\$ 885,952</b>	<b>\$ 483,536</b>	<b>\$ 227,322</b>	<b>\$ 2,371,827</b>	<b>\$ 142,645</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ 77,446
Accounts payable	1,478	3,686	-	44,171	-
Due to other funds	9	-	226,322	-	6,006
Salaries payable	175,940	-	-	8,393	59,193
<b>Total Liabilities</b>	<b>177,427</b>	<b>3,686</b>	<b>226,322</b>	<b>52,564</b>	<b>142,645</b>
<b>Fund balances</b>					
Reserved for					
Inventories	5,202	-	-	-	-
Debt service	-	-	-	-	-
Unreserved	703,323	479,850	1,000	2,319,263	-
<b>Total Fund Balances</b>	<b>708,525</b>	<b>479,850</b>	<b>1,000</b>	<b>2,319,263</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 885,952</b>	<b>\$ 483,536</b>	<b>\$ 227,322</b>	<b>\$ 2,371,827</b>	<b>\$ 142,645</b>

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



**Concordia Parish School Board  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2008**

Schedule J  
(Continued)

	Special Revenue Reading First Grant	Special Revenue Math/Science Partnership	Special Revenue § (G) Early Ed.	Special Revenue Coord School Health Pilot	Special Revenue School Improvement
<b>Assets</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-	-
Due from other funds	94	-	-	-	-
Receivable from other governments	151,533	16,486	29,982	7,077	19,906
Other receivables	-	-	-	-	-
Inventories	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 151,627</b>	<b>\$ 16,486</b>	<b>\$ 29,982</b>	<b>\$ 7,077</b>	<b>\$ 19,906</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Cash overdraft	\$ 2,015	\$ 6,855	\$ 10,126	\$ 7,077	\$ 12,629
Accounts payable	-	7,820	-	-	4,062
Due to other funds	5,124	638	-	-	735
Salaries payable	144,488	1,173	19,856	-	2,480
<b>Total Liabilities</b>	<b>151,627</b>	<b>16,486</b>	<b>29,982</b>	<b>7,077</b>	<b>19,906</b>
<b>Fund balances</b>					
Reserved for					
Inventories	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved	-	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 151,627</b>	<b>\$ 16,486</b>	<b>\$ 29,982</b>	<b>\$ 7,077</b>	<b>\$ 19,906</b>

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

Concordia Parish School Board  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2008

Schedule J  
(Continued)

	Special Revenue CSRP	Special Revenue LA4 Starting Points	Special Revenue REAP	Special Revenue LEAP 21	Special Revenue Carl Perkins Fund
<b>Assets</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-	-
Due from other funds	-	-	-	4,745	-
Receivable from other governments	-	47,656	22,786	106,695	16,371
Other receivables	-	-	-	-	-
Inventories	-	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 47,656</b>	<b>\$ 22,786</b>	<b>\$ 111,440</b>	<b>\$ 16,371</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Cash overdraft	\$ -	\$ 21,620	\$ 21,826	\$ 73,743	\$ 13,370
Accounts payable	-	-	-	-	-
Due to other funds	-	-	960	-	-
Salaries payable	-	26,036	-	37,697	3,001
<b>Total Liabilities</b>	<b>-</b>	<b>47,656</b>	<b>22,786</b>	<b>111,440</b>	<b>16,371</b>
<b>Fund balances</b>					
Reserved for					
Inventories	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved	-	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ -</b>	<b>\$ 47,656</b>	<b>\$ 22,786</b>	<b>\$ 111,440</b>	<b>\$ 16,371</b>

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

Concordia Parish School Board  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2008

Schedule J  
 (Continued)

	Special Revenue High School Redesign	Special Revenue Special Ed - ESYS	Special Revenue Classroom Based Tech	Special Revenue Reading First Supplement	Special Revenue State (DHH)
<b>Assets</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-	-
Due from other funds	-	-	-	-	-
Receivable from other governments	15,116	7,667	2,748	143,110	-
Other receivables	-	-	-	-	-
Inventories	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 15,116</b>	<b>\$ 7,667</b>	<b>\$ 2,748</b>	<b>\$ 143,110</b>	<b>\$ -</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Cash overdraft	\$ 8,989	\$ 2,597	\$ 56	\$ 124,594	\$ -
Accounts payable	-	-	2,692	1,248	-
Due to other funds	-	-	-	4,839	-
Salaries payable	6,127	5,070	-	12,429	-
<b>Total Liabilities</b>	<b>15,116</b>	<b>7,667</b>	<b>2,748</b>	<b>143,110</b>	<b>-</b>
<b>Fund balances</b>					
Reserved for					
Inventories	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved	-	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 15,116</b>	<b>\$ 7,667</b>	<b>\$ 2,748</b>	<b>\$ 143,110</b>	<b>\$ -</b>

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

**Concordia Parish School Board  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2008**

**Schedule J  
(Concluded)**

	Debt Service Funds	Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Assets</b>			
Cash and cash equivalents	\$ 271,572	\$ 496,743	\$ 4,281,239
Taxes receivable, net	-	-	226,102
Due from other funds	-	-	218,388
Receivable from other governments	-	-	1,230,337
Other receivables	-	-	10,657
Inventories	-	-	5,202
<b>Total Assets</b>	<b>\$ 271,572</b>	<b>\$ 496,743</b>	<b>\$ 5,971,925</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Cash overdraft	\$ -	\$ -	\$ 632,007
Accounts payable	-	135,498	249,755
Due to other funds	1	1	260,110
Salaries payable	-	-	888,597
<b>Total Liabilities</b>	<b>1</b>	<b>135,499</b>	<b>1,830,469</b>
<b>Fund balances</b>			
Reserved for			
Inventories	-	-	5,202
Debt service	271,571	-	271,571
Unreserved	-	361,244	3,864,683
<b>Total Fund Balances</b>	<b>271,571</b>	<b>361,244</b>	<b>4,141,456</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 271,572</b>	<b>\$ 496,743</b>	<b>\$ 5,971,925</b>

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

**Concordia Parish School Board**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2008**

Schedule K  
(Continued)

	Special Revenue Title I	Special Revenue Title II	Special Revenue Title IV	Special Revenue Title V	Special Revenue Adult Education
<b>Revenues</b>					
Local sources					
Sales and use taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Food services	-	-	-	-	-
Investment earnings	-	-	-	-	-
Other revenue from local sources	-	-	-	-	15,000
State sources					
Revenue in lieu of taxes	-	-	-	-	-
Other revenue from state sources	-	-	-	-	91,754
Federal sources	1,661,856	408,514	31,836	4,994	333,684
<b>Total Revenues</b>	<b>1,661,856</b>	<b>408,514</b>	<b>31,836</b>	<b>4,994</b>	<b>440,438</b>
<b>Expenditures</b>					
Current					
Instruction					
Regular programs	-	-	-	-	-
Special education programs	-	-	-	-	-
Vocational programs	-	-	-	3,860	-
Other instructional programs	21,178	-	-	-	-
Special programs	936,005	391,301	13,502	923	-
Adult and continuing education	-	-	-	-	402,029
Student services	60,709	-	16,256	-	-
Instructional support staff	476,600	-	2,299	-	41,237
General administration	2,651	-	-	-	-
School administration	-	-	-	-	-
Business services	-	-	-	-	3,078
Operations and maintenance of plant	45,394	-	-	-	-
Student transportation services	5,133	-	-	-	-
Food services	-	-	-	-	-
Community program services	19,725	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	28,023	-	-	-	-
<b>Total Expenditures</b>	<b>1,595,418</b>	<b>391,301</b>	<b>32,057</b>	<b>4,783</b>	<b>446,344</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>66,438</b>	<b>17,213</b>	<b>(221)</b>	<b>211</b>	<b>(5,906)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	2,395	-	221	-	7,038
Transfers out	(68,834)	(17,213)	-	(212)	(1,132)
<b>Total Other Financing Sources (Uses)</b>	<b>(66,439)</b>	<b>(17,213)</b>	<b>221</b>	<b>(212)</b>	<b>5,906</b>
<b>Net Change in Fund Balances</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>-</b>
<b>Fund balances - Beginning</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>Fund balances - Ending</b>	<b>\$ 1</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Concordia Parish School Board**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2008**

Schedule K  
(Continued)

	Special Revenue School Food Services	Special Revenue Sales Tax 20%	Special Revenue Sales Tax 40%	Special Revenue Sales Tax 60%	Special Revenue Special Education Program
<b>Revenues</b>					
Local sources					
Sales and use taxes	\$ -	\$ -	\$ 2,332,618	\$ -	\$ -
Food services	184,307	-	-	-	-
Investment earnings	14,631	11,800	3,461	57,540	-
Other revenue from local sources	-	-	-	3,924	-
State sources					
Revenue in lieu of taxes	100,000	-	-	-	-
Other revenue from state sources	-	-	-	-	1
Federal sources	1,840,639	-	-	-	841,088
<b>Total Revenues</b>	<b>2,139,777</b>	<b>11,800</b>	<b>2,336,079</b>	<b>61,464</b>	<b>841,089</b>
<b>Expenditures</b>					
Current					
Instruction					
Regular programs	-	-	-	221,441	-
Special education programs	-	-	-	-	260,923
Vocational programs	-	-	-	11,414	-
Other instructional programs	-	-	-	-	-
Special programs	-	-	-	-	-
Adult and continuing education	-	-	-	-	-
Student services	-	-	-	-	506,065
Instructional support staff	-	-	-	23,692	34,071
General administration	-	-	-	-	-
School administration	-	-	-	-	-
Business services	-	-	-	-	760
Operations and maintenance of plant	-	278,882	-	660,648	117
Student transportation services	-	-	-	-	2,407
Food services	2,450,610	-	-	-	-
Community program services	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital Outlay	59,893	92,321	-	26,604	1,368
<b>Total Expenditures</b>	<b>2,510,503</b>	<b>371,203</b>	<b>-</b>	<b>943,799</b>	<b>805,711</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(370,726)</b>	<b>(359,403)</b>	<b>2,336,079</b>	<b>(882,335)</b>	<b>35,378</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	156,786	436,419	-	1,336,528	-
Transfers out	-	-	(2,336,079)	-	(35,374)
<b>Total Other Financing Sources (Uses)</b>	<b>156,786</b>	<b>436,419</b>	<b>(2,336,079)</b>	<b>1,336,528</b>	<b>(35,374)</b>
<b>Net Change in Fund Balances</b>	<b>(213,940)</b>	<b>77,016</b>	<b>-</b>	<b>454,193</b>	<b>4</b>
<b>Fund balances - Beginning</b>	<b>922,465</b>	<b>402,934</b>	<b>1,000</b>	<b>1,965,070</b>	<b>(4)</b>
<b>Fund balances - Ending</b>	<b>\$ 708,525</b>	<b>\$ 479,850</b>	<b>\$ 1,000</b>	<b>\$ 2,319,263</b>	<b>\$ -</b>

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

**Concordia Parish School Board**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2008**

Schedule K  
(Continued)

	Special Revenue Reading First Grant	Special Revenue Math/Science Partnership	Special Revenue 8 (G) Early Ed.	Special Revenue Coord School Health Pilot	Special Revenue School Improvement
<b>Revenues</b>					
Local sources					
Sales and use taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Food services	-	-	-	-	-
Investment earnings	-	-	-	-	-
Other revenue from local sources	-	-	-	-	-
State sources					
Revenue in lieu of taxes	-	-	-	-	-
Other revenue from state sources	-	-	127,839	-	-
Federal sources	1,009,566	80,445	-	68,006	341,553
<b>Total Revenues</b>	<b>1,009,566</b>	<b>80,445</b>	<b>127,839</b>	<b>68,006</b>	<b>341,553</b>
<b>Expenditures</b>					
Current					
Instruction					
Regular programs	-	-	-	-	-
Special education programs	952,548	-	-	-	-
Vocational programs	-	-	-	-	-
Other instructional programs	-	-	-	-	8,429
Special programs	-	59,809	128,552	-	245,915
Adult and continuing education	-	-	-	-	-
Student services	22,878	-	-	68,006	25,468
Instructional support staff	-	18,184	-	-	20,464
General administration	-	-	-	-	-
School administration	-	-	-	-	-
Business services	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-
Student transportation services	-	-	-	-	-
Food services	-	-	-	-	-
Community program services	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital Outlay	-	-	-	-	30,012
<b>Total Expenditures</b>	<b>975,426</b>	<b>77,993</b>	<b>128,552</b>	<b>68,006</b>	<b>330,288</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>34,140</b>	<b>2,452</b>	<b>(713)</b>	<b>-</b>	<b>11,265</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	713	-	-
Transfers out	(34,140)	(2,452)	-	-	(11,265)
<b>Total Other Financing Sources (Uses)</b>	<b>(34,140)</b>	<b>(2,452)</b>	<b>713</b>	<b>-</b>	<b>(11,265)</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances - Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Concordia Parish School Board  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended June 30, 2008

Schedule K  
 (Continued)

	Special Revenue CSRP	Special Revenue LA4 Starting Points	Special Revenue REAP	Special Revenue LEAP 21	Special Revenue Carl Perkins Fund
<b>Revenues</b>					
Local sources					
Sales and use taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Food services	-	-	-	-	-
Investment earnings	-	-	-	-	-
Other revenue from local sources	-	-	-	-	-
State sources					
Revenue in lieu of taxes	-	-	-	-	-
Other revenue from state sources	-	189,953	-	112,789	-
Federal sources	14,290	-	56,583	-	66,028
Total Revenues	<u>14,290</u>	<u>189,953</u>	<u>56,583</u>	<u>112,789</u>	<u>66,028</u>
<b>Expenditures</b>					
Current					
Instruction					
Regular programs	-	-	-	-	-
Special education programs	-	-	-	-	-
Vocational programs	-	-	-	-	29,723
Other instructional programs	14,335	-	38,609	115,115	-
Special programs	-	190,763	-	-	-
Adult and continuing education	-	-	-	-	-
Student services	-	-	-	-	-
Instructional support staff	-	91	17,603	-	37,193
General administration	-	-	-	-	-
School administration	-	-	-	2,420	-
Business services	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-
Student transportation services	-	-	-	-	-
Food services	-	-	-	-	-
Community program services	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>14,335</u>	<u>190,854</u>	<u>54,212</u>	<u>117,535</u>	<u>68,916</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(45)	(901)	2,371	(4,746)	(888)
<b>Other Financing Sources (Uses)</b>					
Transfers in	413	901	-	4,746	888
Transfers out	(368)	-	(2,371)	-	-
Total Other Financing Sources (Uses)	<u>45</u>	<u>901</u>	<u>(2,371)</u>	<u>4,746</u>	<u>888</u>
<b>Net Change in Fund Balances</b>	-	-	-	-	-
<b>Fund balances - Beginning</b>	-	-	-	-	-
<b>Fund balances - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the



Concordia Parish School Board  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended June 30, 2008

Schedule K  
 (Continued)

	Special Revenue High School Redesign	Special Revenue Special Ed - ESYS	Special Revenue Classroom Based Tech	Special Revenue Reading First Supplement	Special Revenue State (DHH)
<b>Revenues</b>					
Local sources					
Sales and use taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Food services	-	-	-	-	-
Investment earnings	-	-	-	-	-
Other revenue from local sources	-	-	-	-	-
State sources					
Revenue in lieu of taxes	-	-	-	-	-
Other revenue from state sources	53,912	9,043	198,624	-	6,036
Federal sources	-	-	-	158,202	-
Total Revenues	<u>53,912</u>	<u>9,043</u>	<u>198,624</u>	<u>158,202</u>	<u>6,036</u>
<b>Expenditures</b>					
Current					
Instruction					
Regular programs	-	-	8,639	-	-
Special education programs	-	9,043	-	-	-
Vocational programs	-	-	-	-	-
Other instructional programs	53,912	-	-	-	-
Special programs	-	-	-	141,940	-
Adult and continuing education	-	-	-	-	-
Student services	-	-	-	2,384	5,487
Instructional support staff	-	-	-	-	-
General administration	-	-	-	-	-
School administration	-	-	-	-	-
Business services	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-
Student transportation services	-	-	-	-	-
Food services	-	-	-	-	-
Community program services	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital Outlay	-	-	189,785	8,827	-
Total Expenditures	<u>53,912</u>	<u>9,043</u>	<u>198,624</u>	<u>153,151</u>	<u>5,487</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	5,051	549
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(5,051)	(549)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,051)</u>	<u>(549)</u>
<b>Net Change in Fund Balances</b>	-	-	-	-	-
<b>Fund balances - Beginning</b>	-	-	-	-	-
<b>Fund balances - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the

**Concordia Parish School Board**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2008**

Schedule K  
(Concluded)

	Debt Service Funds	Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Local sources			
Sales and use taxes	\$ -	\$ -	\$ 2,332,618
Food services	-	-	184,307
Investment earnings	10,062	24,559	122,253
Other revenue from local sources	-	-	18,924
State sources			
Revenue in lieu of taxes	-	-	100,000
Other revenue from state sources	-	-	789,951
Federal sources	-	-	6,917,284
Total Revenues	10,062	24,559	10,465,337
<b>Expenditures</b>			
Current			
Instruction			
Regular programs	-	-	230,280
Special education programs	-	-	1,222,514
Vocational programs	-	-	44,997
Other instructional programs	-	-	249,578
Special programs	-	-	2,108,710
Adult and continuing education	-	-	402,029
Student services	-	-	707,253
Instructional support staff	-	-	671,434
General administration	-	-	2,651
School administration	-	-	2,420
Business services	-	-	3,838
Operations and maintenance of plant	-	-	986,041
Student transportation services	-	-	7,540
Food services	-	-	2,450,610
Community program services	-	-	19,725
Principal	407,273	-	407,273
Interest and other charges	127,474	-	127,474
Capital Outlay	-	301,047	737,880
Total Expenditures	534,747	301,047	10,381,247
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(524,685)	(276,488)	84,090
<b>Other Financing Sources (Uses)</b>			
Transfers in	600,000	-	2,547,048
Transfers out	-	-	(2,515,040)
Total Other Financing Sources (Uses)	600,000	-	32,008
<b>Net Change in Fund Balances</b>	75,315	(276,488)	116,098
<b>Fund balances - Beginning</b>	196,256	637,732	4,025,358
<b>Fund balances - Ending</b>	\$ 271,571	\$ 361,244	\$ 4,141,456

The accompanying notes are an integral part of the

### **Compensation Paid Board Members**

The schedule of compensation paid to the Concordia 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 Concordia Parish School Board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the Concordia Parish School Board members have elected the monthly payment method of compensation. Under this method, each member of the Board receives \$350 per month, and the President receives \$400 per month for performing the duties of his office.

**Concordia Parish School Board  
Vidalia, Louisiana  
Schedule of Compensation Paid Board Members  
For the Year Ended June 30, 2008**

**Exhibit L**

Mary H. Campbell	\$ 4,200
Darlene Baker	4,200
Fred Butcher	4,200
Gary Parnham	4,800
Daryl Price	4,200
Martha Rabb	4,200
Ricky Raven	4,200
Raymond Riley	4,200
Diana Roberts	4,200
	<hr/>
Total	<u>\$ 38,400</u>

See Independent Auditor's Report

**Schedule of Expenditures of Federal Awards**

Concordia Parish School Board  
Vidalia, Louisiana  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2008

Exhibit M

Federal Grantor/ Pass-through Grantor/ Program Name	CFDA Number	Amount Expended	Amount Provided Subrecipients
<b>United States Department of Agriculture-</b>			
<b>Food and Nutrition Service</b>			
Passed through Louisiana Department of Education- National School Lunch Program	10.555	\$ 1,735,182	\$ -
Passed through Louisiana Department of Agriculture and Forestry- Commodity Supplemental Food Program	10.565	105,457	-
<b>Total United States Department of Agriculture</b>		<u>1,840,639</u>	<u>-</u>
<b>United States Department of Education-</b>			
<b>Office of Vocational and Adult Education</b>			
Passed through Louisiana Department of Education- Adult Education-Basic Grants to States	84.002	314,284	284,680
Career and Technical Education-Basic Grants to States	84.048	66,028	
<b>Office of Elementary and Secondary Education</b>			
Passed through Louisiana Department of Education- Title I Grants to Local Educational Agencies	84.010	2,003,409	
Safe and Drug-Free Schools and Communities-National Programs	84.184	68,007	
Safe and Drug-Free Schools and Communities-State Grants	84.186	31,836	
State Grants for Innovative Programs	84.298	4,994	
Education Technology State Grants	84.318	19,303	
Reading First State Grants	84.357	1,167,788	
Mathematics and Science Partnerships	84.366	82,176	
Improving Teacher Quality State Grants	84.367	408,514	
<b>Office of Special Education and Rehabilitative Services</b>			
Passed through Louisiana Department of Education- Special Education-Grants to States	84.027	812,683	
Special Education-Preschool Grants	84.173	29,275	
<b>Office of Postsecondary Education</b>			
Passed through Louisiana Department of Education- Comprehensive School Reform Demonstration	84.332	70,872	-
<b>Total United States Department of Education</b>		<u>5,079,149</u>	<u>284,680</u>
<b>United States Department of Health and Human Services-</b>			
<b>Administration for Children and Families</b>			
Passed through Louisiana Department of Education- Temporary Assistance for Needy Families	93.558	19,400	-
<b>Total United States Department of Health and Human Services</b>		<u>19,400</u>	<u>-</u>
<b>United States Department of Defense-</b>			
<b>Direct Assistance</b>			
Junior Officers Training Corps	12.000	48,612	-
<b>Total United States Department of Defense</b>		<u>48,612</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>		<u>\$ 6,987,800</u>	<u>\$ 284,680</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 Concordia Parish School Board's accounting policies.

See independent auditor's report.

**Other Reports Required by  
*Government Auditing Standards*  
and OMB Circular A-133**

**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***





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**

Concordia Parish School Board  
Vidalia, Louisiana

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Concordia Parish School Board as of and for the year ended June 30, 2008, which collectively comprise the School Board's basic financial statements and have issued our report thereon dated December 23, 2008. 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 Concordia 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 Concordia Parish School Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Concordia 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 Concordia Parish School Board's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the Concordia Parish School Board's financial statements that is more than inconsequential will not be prevented or detected by the Concordia Parish School Board's internal control. We consider the deficiencies described in Finding 2008-01 through Finding 2008-02 in the accompanying schedule of findings and questioned costs to be a significant deficiencies in internal control over financial reporting.

MARVIN A. JUNEAU, C.P.A.  
ERNEST T. SASSER, C.P.A.  
ROBERT L. EITTON, C.P.A.

ROBERT W. DYORAK, C.P.A.  
REBECCA B. MORRIS, C.P.A.  
MICHAEL A. JUNEAU, C.P.A.

JAMES K. BALLARD, C.P.A.  
CINDY L. BUMPHRIES, C.P.A.



H. FRED RABDOW, C.P.A.

1419 METRO DRIVE • P.O. BOX 13200 • ALEXANDRIA, LA 71315-3200

PH: (318) 443-1893 • FAX: (318) 443-2515



PAYNE, MOORE & HERRINGTON, LLP

Concordia Parish School Board  
Vidalia, 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 Concordia 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 consider Finding 2007-02 to be a material weakness.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Concordia 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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs in Finding 2008-03.

Concordia Parish School Board's response to the finding identified in our audit is described in the accompanying *Management's Corrective Action Plan*. We did not audit Concordia 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 Concordia Parish School Board, management of the School Board, federal awarding agencies, pass-through entities, and the Legislative Auditor's office of the State of Louisiana, 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.

  
Certified Public Accountants

December 23, 2008

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



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

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

Concordia Parish School Board  
Vidalia, Louisiana

**Compliance**

We audited the compliance of the Concordia 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, 2008. Concordia Parish 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 Concordia Parish School Board's management. Our responsibility is to express an opinion on the Concordia Parish 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 Concordia Parish School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Concordia Parish School Board's compliance with those requirements.

In our opinion, Concordia 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, 2008.

MARYIN A. JUNEAU, C.P.A.  
ERNEST F. SASSER, C.P.A.  
ROBERT L. LITTON, C.P.A.

ROBERT W. DVORAK, C.P.A.  
REBECCA B. MORRIS, C.P.A.  
MICHAEL A. JUNEAU, C.P.A.

JAMES R. BALLARD, C.P.A.  
CINDY L. HUMPHRIES, C.P.A.



H. FRED RANDOW, C.P.A.

1418 METRO DRIVE • P.O. BOX 13200 • ALEXANDRIA, LA 71315-3200

PH: (318) 443-1893 • FAX: (318) 443-2515



PAYNE, MOORE & HERRINGTON, LLP

Concordia Parish School Board  
Vidalia, Louisiana

### **Internal Control Over Compliance**

The management of the Concordia 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 Concordia 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 Concordia Parish School Board's internal control over compliance.

A *control deficiency* in Concordia Parish School Board'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 Concordia Parish School Board'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 Concordia Parish School Board'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 Concordia Parish School Board'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.



PAYNE, MOORE & HERRINGTON, LLP

Concordia Parish School Board  
Vidalia, Louisiana

This report is intended solely for the information and use of the members of the Concordia Parish School Board, management of the School Board, federal awarding agencies, pass-through entities, and the Legislative Auditor's office of the State of Louisiana. This report 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 23, 2008

**Concordia Parish School Board  
Vidalia, Louisiana  
Schedule of Findings and Questioned Costs  
For Year Ended June 30, 2007**

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified?  X  yes      \_\_\_ no

Significant deficiency(ies) identified not considered to be material weaknesses?  X  yes      \_\_\_ none reported

Noncompliance material to financial statements noted?  X  yes      \_\_\_ no

**Management's Corrective Action Plan** **See attached**

**Management's Summary Schedule of Prior Audit Findings** **See attached**

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified? \_\_\_ yes       X  no

Significant deficiency(ies) identified not considered to be material weaknesses? \_\_\_ yes       X  none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? \_\_\_ yes       X  no

**Identification of major programs:**

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.555	National School Lunch Program
84.002	Adult Education-Basic Grants to States
84.357	Reading First State Grants
84.027 & 84.173	Special Education-Grants to States
	Special Education-Preschool Grants

**Concordia Parish School Board  
Vidalia, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2008**

Dollar threshold used to distinguish  
between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee?                    \_\_\_ yes                      X   no

**Section II – Findings Relating to the Financial Statements**

**Finding 2008-01**

**Year End Inventory Procedures**

*Criteria:* The objectives of internal controls are 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 to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.

*Condition:* We were informed that an inventory was conducted on school food service products at year end, however, management could not locate a copy for audit review. Therefore, the inventory valuation as reported within the accounting records has not been updated to an actual count and valuation as of June 30, 2008.

*Recommendation:* We recommend that an inventory be conducted at all school food service locations as of the balance sheet date and the records for such counts be maintained within the central office accounting department.

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

**Finding 2008-02**

**Accounting for Fixed Assets**

*Criteria:* The objectives of internal controls are 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 to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.

*Condition:* Accounting and depreciation records for fixed assets were not properly updated as of June 30, 2008 in regards to additions and improvements to buildings. Audit procedures determined that additions and improvement costs totaling \$763,831 incurred during year 2008 were not recorded within the fixed asset records. In addition, audit adjustments in the capital projects fund and general fund in the amount of \$482,536 were made to reduce the recorded liability for contracts payable for bathroom renovations and improvements. Management recorded the entire contract as a liability at year end, however, the contracted work was only approximately 31% complete. Both audit adjustments are considered material to the financial statements.



**Concordia Parish School Board  
Vidalia, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2008**

Recommendation: We recommend that additional care be exercised in the assembly of information required to make the necessary accounting adjustments to properly record additions and improvements to school board facilities. Also, recorded liabilities for contracts payable at year end should be limited to the actual work completed based on contractor invoices as approved by engineers and architects.

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

**Finding 2008-03**

**Compliance with Louisiana Local Government Budget Act**

Criteria:

RS 39:1310

§1310. Amending the budget

*"When the governing authority has received notification pursuant to R.S. 39:1311, or there has been a change in operations upon which the original adopted budget was developed, the governing authority shall adopt a budget amendment in an open meeting to reflect such change."*

RS 39:1311

§1311. Budgetary authority and control

*"A. The adopted budget and any duly authorized adopted amendments shall form the framework from which the chief executive or administrative officers and members of the governing authority of the political subdivision shall monitor revenues and control expenditures. The chief executive or administrative officer for a political subdivision subject to public participation as provided in R.S. 39:1307 shall advise the governing authority or independently elected official in writing when:*

*(1) Total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more.*

*(2) Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.*

*(3) Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by five percent or more and fund balance is being used to fund current year expenditures."*

Condition: The School Food Service Fund expenditures exceeded the current adopted budget by 8.51% at year end. An amendment pursuant to RS 39:1310 and 1311 was not adopted for this variance that exceeded in accordance with the statutory requirements. We were informed that the oversight occurred due to the retirement of the School Food Services Supervisor during the current period and retirement of the former bookkeeper within this department.

**Concordia Parish School Board  
Vidalia, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2008**

Recommendation: We recommend compliance with the Louisiana Local Government Budget Act.

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

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

None reported.

**Management's Schedule of Prior Year Findings**

**Concordia Parish School Board  
Vidalia, Louisiana  
Management's Schedule of Prior Year Findings  
For the Year Ended June 30, 2008**

<b>Section II:</b>		
Internal Control And Compliance Material to the Financial Statements		
Finding 2007-01	Accounting Matters	Resolved.

**Management's Corrective Action Plan**

## Concordia Parish School Board

4358 Highway 84 West  
Vidalia, Louisiana 71373

Telephone: (318) 336-4226  
Fax: (318) 336-5875

December 18, 2008

Mr. Ernest F. Sasser, CPA  
Payne, Moore & Herrington, LLP  
P.O. Box 13200  
Alexandria, Louisiana 71315-3200

### **RE: Management's Corrective Action Plan For Findings Relating to Financial Statements**

#### **FINDING 2008-01**

#### **Year end Inventory Procedures**

Criteria: The objectives of internal controls are 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 to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.

Condition: We were informed that an inventory was conducted on school food service products at year end, however, management could not locate a copy for audit review. Therefore, the inventory valuation as reported with the accounting records has not been updated to an actual count and valuation as of June 30, 2008.

Recommendation: We recommend that an inventory be conducted at all school food service locations as of the balance sheet date and the records for such counts be maintained within the central office accounting department.

Management's response: We certainly accept this recommendation, as this has long been our accepted practice. However, this past year has been an extraordinary year within our school food service program. With only two administrative employees, a supervisor and a bookkeeper, this program experienced the retirement of both during the period of review.

With a hiring freeze in place, upon the retirement of our bookkeeper, we engaged an employee placement service to fill the bookkeeping position. A short time after that our program supervisor retired and the person filling the temporary position resigned. With the hiring freeze being lifted, we soon filled both positions, only to have that supervisor resign before the fiscal period end. With the turnover in the personnel that we have experienced, it may have been that such inventories were in fact on file, without the bookkeeper knowing what the audit staff was even requesting. In any event, these inventories have been obtained from the individual school sites. However, upon an after the fact review by the CFO, there appears as if there is a margin for error that must be reconciled to the previous year.

With a new and experienced supervisor reporting to work in January, 2009, this issue will be a priority concern; it will be addressed and corrected before the close of the current fiscal period.

**FINDING 2008-02**

**Accounting for Fixed Assets**

*Criteria:* The objectives of internal controls are 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 to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.

*Condition:* Accounting and depreciation records for fixed assets were not properly updated as of June 30, 2008 in regards to additions and improvements to buildings. Audit procedures determined that additions and improvement costs totaling \$763,831 incurred during year 2008 were not recorded within the fixed asset records. In addition, audit adjustments in the capital projects fund and general fund in the amount of \$482,536 were made to reduce the recorded liability for contracts payable for bathroom renovations and improvements. Management recorded the entire contract as a liability at the year end, however, the contracted work was only approximately 31% complete. Both audit adjustments are considered material to the financial statements.

*Recommendation:* We recommend that additional care be exercised in the assembly of information required to make the necessary accounting adjustments to properly record additions and improvements to school board facilities. Also, recorded liabilities for contracts payable at year end should be limited to the actual work completed based on contractor invoices as approved by engineers and architects.

Management's response: We have reviewed the proper procedures for the recordation of construction in process with those persons responsible for making such entries. The capital asset entries actually involved four separate projects that were not recorded properly.

The accrual entry shortfall was based on a single major renovation project that covers two accounting periods. It appears as if our accounting personnel used the original purchase order documents to record the liability, absent of current contract completions.

We take no exception with this finding and will exercise special attention to such issues in the future.

**FINDING 2008-03**

**Compliance with Louisiana Local  
Government Budget Act**

Criteria: R.S. 39:1310, §1310. Amending the Budget, *"When the governing authority has received notification pursuant to R.S. 39:1311, or there has been a change in operations upon which the original adopted budget was developed, the governing authority shall adopt a budget amendment in an open meeting to reflect such change."*

R.S. 39:1311, §1311. Budgetary authority and control – Par A *"The adopted budget and any duly authorized adopted amendments shall form the framework from which the chief executive or administrative officers and members of the governing authority of the political subdivision shall monitor revenues and control expenditures. The chief executive or administrative officer for a political subdivision subject to public participation as provided in R.S. 39:1307 shall advise the governing authority or independently elected official in writing when:*

*(1) Total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more.*

*(2) Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.*

*(3) Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by five percent or more and fund balance is being used to fund current year expenditures."*



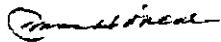
Condition: The School Food Service Fund expenditures exceeded the current adopted budget by 8.51% at year end. An amendment pursuant to R.S. 39:1310 and 1311 was not adopted for this variance that exceeded in accordance with the statutory requirements. We were informed that the oversight occurred due to the retirement of the School Food Services Supervisor during the current period and retirement of the former bookkeeper within this department.

Recommendation: We recommend compliance with the Louisiana Local Government Budget Act.

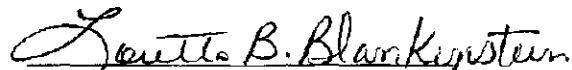
Management's response: During the period set aside for budget revisions the school food service program had no bookkeeper, but did have a new program supervisor. While the general accounting department chipped in to assist when possible, it appears as if the revision that was submitted was not necessary as the original budget would have met the test of the Budget Act.

We take no exception to this finding, as we understand the need for the Local Government Budget Act and totally endorse its concept. However, we once again find ourselves in a similar situation as we have a new bookkeeper, but no supervisor.

This vacancy will be filled in the coming months and will be filled with a person with school food service experience. With this new hire and the under the oversight authority of the Chief Financial Officer, it is certainly our hope to eliminate, or greatly reduce the margin for any such error in the future.



Thomas H. O'Neal  
Director Business Affairs



Loretta B. Blankenstein  
Superintendent

**CONCORDIA PARISH SCHOOL BOARD**

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

**VIDALIA, LOUISIANA**

**JUNE 30, 2008**



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

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

Concordia Parish School Board  
Vidalia, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Concordia Parish School Board and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Concordia 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 and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

**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,

MARVIN A. JUNEAU, C.P.A.  
ERNEST F. SASSER, C.P.A.  
ROBERT L. LITTON, C.P.A.

ROBERT W. DVORAK, C.P.A.  
REBECCA D. MORRIS, C.P.A.  
MICHAEL A. JOUREAU, C.F.A.

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





PAYNE, MOORE & HERRINGTON, LLP

Concordia Parish School Board  
Vidalia, Louisiana

- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

The following differences were noted due to misclassifications of funds in different expenditure accounts when compared to the state definitions, and misclassifications of funds from the General Fund column to the Special Fund column and the Federal IASA Funds column on the report prepared by the School Board.

The following chart shows the differences in each expenditure category due to the misclassification in incorrect columns on the AFR:

	Per CPSB AFR Report	Misclassification in Special Fund Federal	Misclassification in Federal IASA Funds	Amount after Adjustments
<b>General Fund Instructional Expenditures</b>				
<b>Teacher and Student Interaction Activities:</b>				
Classroom Teacher Salaries	\$ 10,194,701	\$ -	\$ -	\$ 10,194,701
Other Instructional Staff Activities	1,464,283	-	120	1,464,403
Employee Benefits	4,979,225	-	-	4,979,225
Purchased Professional and Technical Services	99,611	-	-	99,611
Instructional Materials and Supplies	454,189	4,260	-	458,449
Instructional Equipment	<u>10,544</u>	<u>4,931</u>	<u>-</u>	<u>15,475</u>
Total Teacher and Student Interaction Activities	17,202,553	9,191	120	17,211,864
Other Instructional Activities	17,518	7,078	329	24,925
Pupil Support Activities	1,080,747	-	-	1,080,747
Less: Equipment for Pupil Support Activities	<u>(9,960)</u>	<u>-</u>	<u>-</u>	<u>(9,960)</u>
Net Pupil Support Activities	1,070,787	-	-	1,070,787
Instructional Staff Services	901,031	4,709	-	905,740
Less: Equipment for Instructional Staff Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Instructional Staff Services	901,031	4,709	-	905,740



PAYNE, MOORE & HERRINGTON, LLP

Concordia Parish School Board  
Vidalia, Louisiana

	Per CPSB AFR Report	Misclassification in Special Fund Federal	Misclassification in Federal IASA Funds	Amount after Adjustments
School Administration	2,080,783	-	-	2,080,783
Less: Equipment for School Administration	-	-	-	-
Net School Administration	<u>2,080,783</u>	<u>-</u>	<u>-</u>	<u>2,080,783</u>
 Total General Fund Instructional Expenditures	 <u>\$ 21,272,672</u>	 <u>\$ 20,978</u>	 <u>\$ 449</u>	 <u>\$21,294,099</u>
 Total General Fund Equipment Expenditures	 <u>\$ 54,284</u>	 <u>\$ 4,931</u>	 <u>\$ -</u>	 <u>\$ 59,215</u>

The following chart shows the differences related to the misclassifications of funds in different expenditure accounts when compared to the state definitions after the adjustments above were made:

<u>Account Name</u>	<u>Amount</u>	<u>General Fund Instructional Exp. Acct. per CPSB AFR</u>	<u>Proper Instructional Exp. Acct. per Definition</u>
Salaries - Student			
Workers	\$ 4,326.00	Classroom Teacher Salaries	Other Instructional Staff Act.
Pips Salaries	31,824.00	Classroom Teacher Salaries	Other Instructional Staff Act.
Other Salaries			
Elementary	1,266.00	Classroom Teacher Salaries	Other Instructional Staff Act.
Salaries IEP Fac. - Special Ed.	75.00	Classroom Teacher Salaries	Other Instructional Staff Act.
GEE 21 Summer Remediation	1,050.00	Classroom Teacher Salaries	Other Instructional Staff Act.
Other Salaries			
Improving America	5,100.00	Classroom Teacher Salaries	Other Instructional Staff Act.
Homebound Teacher Regular & Altern.	12,010.00	Classroom Teacher Salaries	Purchased Prof. & Tech. Serv.
Other Salaries			
Improving America	813.00	Purchased Prof. & Tech. Serv.	Other Instructional Activities



PAYNE, MOORE & HERRINGTON, LLP

Concordia Parish School Board  
Vidalia, Louisiana

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

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to School Board supporting payroll records as of October 1, 2007.

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, 2007, and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

No differences were noted.

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

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

No differences were noted; however, an additional site is listed on the National School Lunch Program Application due to it receiving summer feeding, but the site is not included in the count because classes are not taught at this location to qualify it as a school.

**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, 2007, 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

Concordia Parish School Board  
Vidalia, 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, 2007, roll books for those classes and determined if the class was properly classified on the schedule.

According to the Schedule 6 data, ten elementary 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 Concordia Parish School Board.

No differences were noted.

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

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

No differences were noted.



PAYNE, MOORE & HERRINGTON, LLP

Concordia Parish School Board  
Vidalia, Louisiana

**Iowa and iLEAP Tests (Schedule 9)**

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Concordia 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 Concordia 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.

  
Certified Public Accountants

December 23, 2008



**Concordia Parish School Board**  
**Vidalia, Louisiana**  
**Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)**  
**As of and for the Year Ended June 30, 2008**

(Continued)

**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 principal's with less than a Bachelor's; Master's; Master's +30; Specialist in Education; and Ph. D or Ed. D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 3 - Number and Type of Public Schools**

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

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

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

**Schedule 5 - Public School Staff Data: Average Salaries**

This schedule includes average classroom 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).

(Concluded)

**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.

**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 – IOWA and iLEAP 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.

Concordia Parish School Board  
Vidalia, Louisiana  
General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
For the Year Ended June 30, 2007 - 2008

Schedule 1

**General Fund Instructional and Equipment Expenditures**

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 10,139,051	
Other Instructional Staff Activities	1,508,043	
Employee Benefits	4,979,225	
Purchased Professional and Technical Services	110,807	
Instructional Materials and Supplies	458,449	
Instructional Equipment	<u>15,475</u>	
Total Teacher and Student Interaction Activities		\$ 17,211,050

Other Instructional Activities 25,739

Pupil Support Services	1,080,747	
Less: Equipment for Pupil Support Services	<u>9,960</u>	
Net Pupil Support Services		1,070,787

Instructional Staff Services	905,738	
Less: Equipment for Instructional Staff Services	<u>-</u>	
Net Instructional Staff Services		<u>905,738</u>

School Administration	2,080,783	
Less: Equipment for School Administration	<u>-</u>	
Net School Administration		<u>2,080,783</u>

Total General Fund Instructional Expenditures \$ 21,294,097

Total General Fund Equipment Expenditures \$ 59,215

**Certain Local Revenue Sources**

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$ 317,836
Renewable Ad Valorem Tax	3,939,113
Debt Service Ad Valorem Tax	-
Up to 1% Collections by the Sheriff on Taxes Other than School Taxes	109,462
Sales and Use Taxes	<u>4,665,182</u>
Total Local Taxation Revenue	\$ <u>9,031,593</u>

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	\$ 152,142
Earnings from Other Real Property	<u>5,000</u>
Total Local Earnings on Investment in Real Property	\$ <u>157,142</u>

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$ 15,945
Revenue Sharing - Other Taxes	127,012
Revenue Sharing - Excess Portion	-
Other Revenue in Lieu of Taxes	<u>-</u>
Total State Revenue in Lieu of Taxes	\$ <u>142,957</u>

Non-Public Textbook Revenue \$ -

Non-Public Transportation Revenue \$ -

**Concordia Parish School Board**  
**Vidalia, Louisiana**  
**Education Levels of Public School Staff**  
**As of October 1, 2007**

Schedule 2

Category	Full-Time Classroom Teachers			Principals & Assistant Principals		
	Certificated		Uncertificated	Certificated		Uncertificated
	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	-	-	2	15.38	-	-
Bachelor's Degree	169	62.59	9	69.24	-	-
Master's Degree	69	25.56	2	15.38	15	65.22
Master's Degree + 30 Specialist in Education	29	10.74	-	-	6	26.09
Ph. D. or Ed. D.	2	0.74	-	-	-	-
	1	0.37	-	-	2	8.69
<b>Total</b>	<b>270</b>	<b>100.00</b>	<b>13</b>	<b>100.00</b>	<b>23</b>	<b>100.00</b>
		%		%		%

**Concordia Parish School Board  
Vidalia, Louisiana  
Number and Type of Public Schools  
For the Year Ended June 30, 2007 - 2008**

**Schedule 3**

<u>Type</u>	<u>Number</u>
Elementary	5
Middle/Jr. High	2
Secondary	2
Combination	2
<b>Total</b>	<u>11</u>

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

Concordia Parish School Board  
Vidalia, Louisiana

Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers  
As of October 1, 2007

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	-	-	1	3	1	-	4	9
Principals	-	-	-	1	7	2	4	14
Classroom Teachers	15	13	69	27	30	25	104	283
<b>Total</b>	<u>15</u>	<u>13</u>	<u>70</u>	<u>31</u>	<u>38</u>	<u>27</u>	<u>112</u>	<u>306</u>

**Concordia Parish School Board  
Vidalia, Louisiana  
Public School Staff Data: Average Salaries  
For the Year Ended June 30, 2007 - 2008**

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	\$ 42,146	\$ 41,756
Average Classroom Teachers' Salary Excluding Extra Compensation	\$ 40,776	\$ 40,423
Number of Teacher Full-Time Equivalent (FTEs) used in Computation of Average Salaries	286.51910	265.42710

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.

**Concordia Parish School Board**  
**Vidalia, Louisiana**  
**Class Size Characteristics**  
**As of October 1, 2007**

Schedule 6

School Type	Class Size Range											
	1-20			21-26			27-33			34+		
	Percent	Number	%	Percent	Number	%	Percent	Number	%	Percent	Number	%
Elementary	67.75	544	29.89	240	1.12	9	1.24	10				
Elementary Activity Classes	79.23	103	20.00	26	-	-	0.77	1				
Middle/Jr. High	61.15	159	34.23	89	4.62	12	-	-				
Middle/Jr. High Activity Classes	26.32	10	39.47	15	23.68	9	10.53	4				
High	78.60	349	16.22	72	5.18	23	-	-				
High Activity Classes	96.61	114	3.39	4	-	-	-	-				
Combination	93.31	279	6.02	18	0.67	2	-	-				
Combination Activity Classes	93.33	42	4.45	2	2.22	1	-	-				

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



Concordia Parish School Board  
Vidalia, Louisiana  
Louisiana Educational Assessment Program (LEAP)  
For the Year Ended June 30, 2007 - 2008

Schedule 7

District Achievement Level Results	English Language Arts						Mathematics					
	2008		2007		2006		2008		2007		2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	7	2.01 %	10	2.96 %	1	0.27 %	8	2.29 %	9	2.66 %	5	1.36 %
Mastery	42	12.03	51	15.09	52	14.17	49	14.04	30	8.87	35	9.54
Basic	150	42.98	143	42.31	140	38.15	149	42.70	126	37.28	131	35.69
Approaching Basic	87	24.93	84	24.85	94	25.61	83	23.78	90	26.63	103	28.07
Unsatisfactory	63	18.05	50	14.79	80	21.80	60	17.19	83	24.56	93	25.34
Total	349	100.00 %	338	100.00 %	367	100.00 %	349	100.00 %	338	100.00 %	367	100.00 %

District Achievement Level Results	Science						Social Studies					
	2008		2007		2006		2008		2007		2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	5	1.78 %	1	0.34 %	1	0.33 %	1	0.36 %	-	- %	4	1.32 %
Mastery	38	13.57	39	13.27	33	10.86	25	8.96	19	6.46	21	6.91
Basic	117	41.79	95	32.31	120	39.47	124	44.45	116	39.46	131	43.09
Approaching Basic	91	32.50	103	35.03	101	33.22	93	33.33	101	34.35	90	29.60
Unsatisfactory	29	10.36	56	19.05	49	15.12	36	12.90	58	19.73	58	19.08
Total	280	100.00 %	294	100.00 %	304	100.00 %	279	100.00 %	294	100.00 %	304	100.00 %

Concordia Parish School Board  
Vidalia, Louisiana  
Graduation Exit Exam (GEE)  
For the Year Ended June 30, 2007 - 2008

Schedule 8

District Achievement Level Results	English Language Arts						Mathematics					
	2008		2007		2006		2008		2007		2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>												
Advanced	2	0.90 %	-	- %	-	- %	19	8.40 %	10	5.05 %	20	8.97 %
Mastery	11	4.95	16	8.12	19	8.52	36	15.93	24	12.12	33	14.80
Basic	119	53.60	85	43.15	119	53.36	90	39.83	81	40.91	77	34.53
Approaching Basic	56	25.23	61	30.96	53	23.77	45	19.91	37	18.69	41	18.38
Unsatisfactory	34	15.32	36	17.77	32	14.35	36	15.93	46	23.23	52	23.32
<b>Total</b>	<b>222</b>	<b>100.00 %</b>	<b>197</b>	<b>100.00 %</b>	<b>223</b>	<b>100.00 %</b>	<b>226</b>	<b>100.00 %</b>	<b>198</b>	<b>100.00 %</b>	<b>223</b>	<b>100.00 %</b>

District Achievement Level Results	Science						Social Studies					
	2008		2007		2006		2008		2007		2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>												
Advanced	5	2.76 %	7	3.74 %	3	1.45 %	-	- %	1	0.54 %	-	- %
Mastery	12	6.63	28	14.97	20	9.66	10	5.56	17	9.09	6	2.90
Basic	77	42.54	55	28.41	81	39.13	88	54.44	91	48.66	102	49.28
Approaching Basic	44	24.31	58	31.02	66	31.89	49	27.22	53	28.34	66	31.88
Unsatisfactory	43	23.76	39	20.86	37	17.87	23	12.78	25	13.37	33	15.94
<b>Total</b>	<b>181</b>	<b>100.00 %</b>	<b>187</b>	<b>100.00 %</b>	<b>207</b>	<b>100.00 %</b>	<b>180</b>	<b>100.00 %</b>	<b>187</b>	<b>100.00 %</b>	<b>207</b>	<b>100.00 %</b>

Concordia Parish School Board  
Vidalia, Louisiana  
Iowa and /LEAP Tests  
For the Year Ended June 30, 2007 - 2008

Schedule 9  
(Continued)

/LEAP Tests

District Achievement Level Results	English Language Arts 2006		Mathematics 2006		Science 2006		Social Studies 2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	2	0.63 %	6	1.88 %	20	6.29 %	10	3.14 %
Mastery	42	13.21	42	13.21	45	14.15	47	14.78
Basic	139	43.71	123	38.68	128	40.25	143	44.97
Approaching Basic	85	26.73	85	26.73	87	27.36	58	18.24
Unsatisfactory	50	15.72	52	16.29	38	11.95	60	18.87
Total	318	100.00 %	318	100.00 %	318	100.00 %	318	100.00 %

District Achievement Level Results	English Language Arts 2006		Mathematics 2006		Science 2006		Social Studies 2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	3	0.97 %	16	5.13 %	3	0.97 %	6	1.93 %
Mastery	44	14.10	23	7.37	40	12.82	36	11.57
Basic	136	43.59	151	48.40	114	36.54	131	42.12
Approaching Basic	67	21.41	62	19.81	107	34.29	82	26.37
Unsatisfactory	42	13.46	60	19.23	48	15.38	56	18.01
Total	312	100.00 %	312	100.00 %	312	100.00 %	311	100.00 %

District Achievement Level Results	English Language Arts 2006		Mathematics 2006		Science 2006		Social Studies 2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	7	2.56 %	2	0.73 %	4	1.47 %	14	5.13 %
Mastery	48	17.56	21	7.69	30	10.99	29	10.52
Basic	117	42.86	128	46.89	96	35.16	127	46.52
Approaching Basic	65	23.81	62	22.71	91	33.33	67	24.54
Unsatisfactory	36	13.19	60	21.98	52	19.05	36	13.19
Total	273	100.00 %	273	100.00 %	273	100.00 %	273	100.00 %

District Achievement Level Results	English Language Arts 2006		Mathematics 2006		Science 2006		Social Studies 2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	13	3.94 %	1	0.30 %	3	0.92 %	-	- %
Mastery	30	9.09	11	3.33	22	6.71	19	5.81
Basic	128	38.79	126	38.18	93	28.35	130	39.76
Approaching Basic	109	33.03	88	26.67	117	35.67	95	29.05
Unsatisfactory	50	15.15	104	31.52	93	28.35	83	25.38
Total	330	100.00 %	330	100.00 %	328	100.00 %	327	100.00 %

District Achievement Level Results	English Language Arts 2006		Mathematics 2006	
	Number	Percent	Number	Percent
<b>Grade 9</b>				
Advanced	3	1.15 %	5	1.90 %
Mastery	18	6.87	11	4.19
Basic	107	40.84	100	38.02
Approaching Basic	85	32.44	56	21.29
Unsatisfactory	49	18.70	91	34.60
Total	262	100.00 %	263	100.00 %

Concordia Parish School Board  
Vidalia, Louisiana  
Iowa and /LEAP Tests  
For the Year Ended June 30, 2007 - 2008

Schedule 9  
(Continued)

I/LEAP Tests

District Achievement Level Results	English Language Arts 2007		Mathematics 2007		Science 2007		Social Studies 2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	4	1.39 %	9	3.13 %	10	3.48 %	5	1.74 %
Mastery	39	13.59	32	11.15	38	13.24	32	11.15
Basic	139	48.43	117	40.77	106	36.93	132	45.99
Approaching Basic	74	25.79	78	27.18	98	34.15	70	24.39
Unsatisfactory	31	10.80	51	17.77	35	12.20	48	16.73
<b>Total</b>	<b>287</b>	<b>100.00 %</b>	<b>287</b>	<b>100.00 %</b>	<b>287</b>	<b>100.00 %</b>	<b>287</b>	<b>100.00 %</b>

District Achievement Level Results	English Language Arts 2007		Mathematics 2007		Science 2007		Social Studies 2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	5	1.70 %	14	4.73 %	7	2.37 %	11	3.73 %
Mastery	49	16.61	27	9.12	33	11.19	37	12.54
Basic	109	36.95	129	43.58	113	38.30	144	48.81
Approaching Basic	77	26.10	50	16.89	81	27.46	54	18.31
Unsatisfactory	55	18.64	78	25.68	61	20.68	49	16.61
<b>Total</b>	<b>295</b>	<b>100.00 %</b>	<b>298</b>	<b>100.00 %</b>	<b>295</b>	<b>100.00 %</b>	<b>295</b>	<b>100.00 %</b>

District Achievement Level Results	English Language Arts 2007		Mathematics 2007		Science 2007		Social Studies 2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	4	1.21 %	10	3.02 %	4	1.21 %	5	1.51 %
Mastery	32	9.67	38	11.48	47	14.24	25	7.58
Basic	176	52.87	158	47.74	136	41.21	189	51.21
Approaching Basic	77	23.26	58	17.52	95	28.79	82	24.85
Unsatisfactory	43	12.99	67	20.24	48	14.55	49	14.55
<b>Total</b>	<b>331</b>	<b>100.00 %</b>	<b>331</b>	<b>100.00 %</b>	<b>330</b>	<b>100.00 %</b>	<b>330</b>	<b>100.00 %</b>

District Achievement Level Results	English Language Arts 2007		Mathematics 2007		Science 2007		Social Studies 2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	8	3.02 %	8	2.26 %	1	0.38 %	-	- %
Mastery	31	11.70	10	3.77	25	9.43	41	15.47
Basic	127	47.92	140	52.83	120	45.28	129	48.88
Approaching Basic	81	30.57	62	23.40	88	33.21	73	27.55
Unsatisfactory	18	6.79	47	17.74	31	11.70	22	8.30
<b>Total</b>	<b>265</b>	<b>100.00 %</b>	<b>265</b>	<b>100.00 %</b>	<b>265</b>	<b>100.00 %</b>	<b>265</b>	<b>100.00 %</b>

District Achievement Level Results	English Language Arts 2007		Mathematics 2007	
	Number	Percent	Number	Percent
<b>Grade 9</b>				
Advanced	1	0.36 %	11	3.94 %
Mastery	22	7.86	17	6.09
Basic	127	45.36	113	40.50
Approaching Basic	93	33.21	88	23.66
Unsatisfactory	37	13.21	72	25.81
<b>Total</b>	<b>280</b>	<b>100.00 %</b>	<b>279</b>	<b>100.00 %</b>

Concordia Parish School Board  
Vidalia, Louisiana  
Iowa and /LEAP Tests  
For the Year Ended June 30, 2007 - 2008

Schedule 9  
(Concluded)

/LEAP Tests

District Achievement Level Results	English Language Arts 2008		Mathematics 2008		Science 2008		Social Studies 2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	2	0.55 %	8	2.22 %	7	1.94 %	4	1.11 %
Mastery	52	14.40	49	13.57	27	7.48	31	8.59
Basic	178	49.31	143	39.61	145	40.16	175	48.47
Approaching Basic	83	23.00	77	21.33	108	29.92	98	27.15
Unsatisfactory	46	12.74	64	17.67	74	20.50	53	14.68
Total	361	100.00 %	361	100.00 %	361	100.00 %	361	100.00 %

District Achievement Level Results	English Language Arts 2008		Mathematics 2008		Science 2008		Social Studies 2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	7	2.47 %	18	6.36 %	11	3.89 %	17	6.01 %
Mastery	39	13.78	33	11.66	41	14.49	61	21.55
Basic	113	39.93	109	38.52	115	40.63	121	42.76
Approaching Basic	80	28.27	66	23.32	77	27.21	55	19.43
Unsatisfactory	44	15.55	57	20.14	39	13.78	29	10.25
Total	283	100.00 %	283	100.00 %	283	100.00 %	283	100.00 %

District Achievement Level Results	English Language Arts 2008		Mathematics 2008		Science 2008		Social Studies 2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	-	- %	12	4.07 %	6	2.03 %	5	1.70 %
Mastery	44	14.92	17	5.76	42	14.24	26	8.81
Basic	123	41.69	134	45.42	111	37.63	119	40.34
Approaching Basic	84	28.47	64	21.70	101	34.24	76	25.76
Unsatisfactory	44	14.92	68	23.05	35	11.86	69	23.39
Total	295	100.00 %	295	100.00 %	295	100.00 %	295	100.00 %

District Achievement Level Results	English Language Arts 2008		Mathematics 2008		Science 2008		Social Studies 2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	8	2.55 %	10	3.19 %	3	0.96 %	3	0.96 %
Mastery	43	13.74	20	6.39	32	10.22	32	10.22
Basic	158	50.48	145	46.33	121	38.86	148	47.29
Approaching Basic	80	25.56	78	24.28	93	29.71	72	23.00
Unsatisfactory	24	7.67	52	16.60	64	20.45	58	18.53
Total	313	100.00 %	313	100.00 %	313	100.00 %	313	100.00 %

District Achievement Level Results	English Language Arts 2008		Mathematics 2008	
	Number	Percent	Number	Percent
<b>Grade 9</b>				
Advanced	1	0.40 %	5	2.00 %
Mastery	22	8.76	9	3.60
Basic	121	48.21	117	45.80
Approaching Basic	83	33.07	65	26.00
Unsatisfactory	24	9.56	54	21.60
Total	251	100.00 %	250	100.00 %