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# CONCORDIA PARISH SCHOOL BOARD

VIDALIA, LOUISIANA

JUNE 30, 2007

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 1/9/08

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2007**

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**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2007**

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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, 2007, 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 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, 2007, 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 26, 2007 on our consideration of the Concordia Parish School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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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 26, 2007

**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 \$29.8 million (net assets) for the year ended June 30, 2007. This compares to \$25.6 million for the previous year.
- ◆ Total net assets at June 30, 2007, consist of the following:
  - Capital assets, net of related debt, of \$9.8 million, which consist of property and equipment, net of accumulated depreciation.
  - Net assets of \$0.678 million are restricted from outside sources, such as grantors, tax propositions approved by the voters, & etc.
  - Unrestricted net assets reflect \$19.3 million for payment of continuing obligations to citizens and creditors.
- ◆ The School Board's Governmental Funds reported fund balances of \$21.1 million this year, compared to \$19.5 million for the previous year
- ◆ At the end of the current fiscal year, the General Fund had a \$13.6 million fund balance, an increase of \$2.8 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, 2007 and June 30, 2006 (measure is in thousands)

	<u>2007</u>	<u>2006</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	\$ 25,261	\$ 23,187	\$ 2,074	08.9
Capital assets	13,566	11,454	2,112	18.4
Total Assets	38,827	34,641	4186	12.1
<b><u>Liabilities</u></b>				
Current & other	4,161	3,920	241	06.2
Long term	4,824	5,078	<254>	<05.0>
Total Liabilities	8,985	8,998	<13>	<.144>
<b><u>Net Assets</u></b>				
Invested capital	9,853	7,139	2714	38.1
Assets (net of related debt)				
Restricted	678	155	523	337.5
Unrestricted	19,311	18,349	962	05.3
Total net assets	\$ 29,842	\$ 25,643	\$ 4,199	16.4

### Changes 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, 2007 and June 30, 2006 (measure is in thousands)**

	<u>2007</u>	<u>2006</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	\$ 4180	\$ 3,947	\$ 233	05.9
Sales/Use for General purposes	4378	3,906	472	12.1
Minimum Foundation Program	19,482	17,312	2,170	12.6
State Revenue Sharing	260	244	16	06.6
Rentals, Leases & Royalties	188	329	<141>	<42.9>
Interest Earned	922	648	274	42.3
Sale of Assets/Misc	296	152	144	94.8
Total General Revenue	29,706	26,538	3,168	12.0
<b><u>Expenses by Function/Programs</u></b>				
Current				
Instruction -				
Regular Education Programs	12,164	9,697	2,467	25.5
Special Educational Programs	1,126	1,017	109	10.8
Vocational Education Programs	718	583	135	23.2
Other Instructional Programs	469	572	<103>	<18.0>
Other Special Ed Programs	1,408	1,202	206	17.2
Adult/Continued Ed Programs	43	54	<11>	<20.4>
Supportive services -				
Student Support Services	789	821	<32>	<03.9>
Instructional Staff Services	787	769	18	02.4

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

(Changes in Net Assets - continued  
from previous page)

General Administration	341	306	35	11.5
School Administration	1,895	1,720	175	10.2
Business Services	434	377	57	15.2
Plant Services	2,828	2,483	345	13.9
Student Transportation Services	1,512	1,357	155	11.5
Central Services	509	527	<18>	<3.5>
Food Service Programs	341	349	<8>	<2.3>
Community Service Programs	5	3	2	66.7
Debt Services				
Interest/Fiscal Changes	137	121	16	13.3
<b>Total Governmental Activities</b>	<b>25,506</b>	<b>21,958</b>	<b>3,548</b>	<b>16.2</b>
<b>Changes in Net Assets</b>	<b>4,199</b>	<b>4,580</b>	<b>&lt;381&gt;</b>	<b>&lt;08.4&gt;</b>
Net Assets, Beginning of Period	25,643	23,403	2,240	09.6
Prior period adjustment		<2,340>	<2,340>	<100.0>
Net Assets, End of Period	29,842	25,643	4,199	16.4

The most significant changes in revenues, as compared to the previous year are the increases in ad valorem taxes of \$233,000, the increase in State Equalization funding of \$2,170,000 and the increase in sales taxes of \$472,000.

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 \$2,467,000, an increase in Special Educational Programs of \$109,000 and an increase in Other Instructional Programs of \$227,000. Those noted Supportive Programs were: Student Support Services Program where expenses decreased by \$32,000, General Administration increased by \$35,000, School Administration by \$175,000, Business Services by \$57,000, Plant Services by \$345,000 and Student Transportation by \$155,000.

### **Government-Wide Financial Analysis**

As indicated, the School Board's net assets decreased by approximately \$381,000 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 \$2,838,108. 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.

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

(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 \$21.1 million. Of this amount, approximately \$13.6 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, 2007, fund balance for the General Fund shows a positive increase in an amount equal to approximately 20.8% 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 2006/2007 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 favorable variances. The revenue variance was reflected to be \$939,284, with expenditures being \$1,799,671. The overall excess of the General Operating Account, as compared to the Final Budget was a favorable \$2,814,266. The instructional expenditures reflected a positive variance in the amount of \$1,612,874. Supportive Services Programs and Capital Outlay Expenditures reflect a positive variance in the amount of \$186,797.

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

(final budget summarized -  
continued from previous page)

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

**Revenue**

<u>Description</u>	<u>Variance Positive/&lt;Negative&gt; (thousands)</u>
Property Taxes	249
Leases, Royalties	<8>
Tuition	8
Earned Interest	168
Other sources	183
State Equalization	<20>
In Lieu of taxes	21
Other sources	192
Federal Progs	146
<b>Total Revenue and Other Sources</b>	<b>939</b>

**Expenditures**

Instructional Programs	1,613
Supportive Services Programs	265
Capital Outlay	<78>
<b>Total Expenditures</b>	<b>1,800</b>

**Capital Asset and Debt Administration**

*Capital Assets:* At June 30, 2007, the School Board had \$13,566 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 \$2,320 million, or slightly more than a 20% increase over the previous year.

<u>Capital Assets (@ Year End (thousands))</u>	<u>2007</u>	<u>2006</u>
Land (non-depreciable)	442	442
Construction in Progress	886	542
Land Improvements	430	430

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

(Capital asset & debt administration  
continued from previous page)

Buildings and Improvements	22,494	19,954
Furniture and Equipment	5,686	5,384
Less Accumulated Depreciated	16,372	15,506
Totals	13,566	11,246

*Debt Administration:* At June 30, 2007, the School Board had \$3,712,817 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 the 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 eleven percent.

The School Board levied a total of 39.66 mills in renewable and constitutional ad valorem taxes for 2006/2007 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, 2007**

**Exhibit A**

<b>Assets</b>		
Cash and cash equivalents		\$ 22,924,575
Receivables		577,596
Due from other governmental agencies		1,728,635
Inventories		5,202
Prepaid expense		24,999
Capital assets		
Nondepreciable		
Land	442,384	
Construction in progress	886,081	
Depreciable		
Land improvements	429,656	
Buildings and improvements	22,494,138	
Furniture and equipment	5,686,280	
Less: Accumulated Depreciation	(16,372,251)	
Total Capital Assets		13,566,288
<b>Total Assets</b>		<b>38,827,295</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses		854,562
Salaries and employee benefits payable		3,239,764
Deferred revenues		66,227
Long-term liabilities		
Due within one year		
Notes and bonds payable		407,273
Compensated absences		277,914
Due in more than one year		
Notes and bonds payable		3,305,544
Compensated absences		833,741
<b>Total Liabilities</b>		<b>8,985,025</b>
<b>Net Assets</b>		
Invested in capital assets, net of related debt		9,853,471
Restricted for:		
Capital projects		637,732
Debt service		35,061
Inventory		5,202
Unrestricted		19,310,804
<b>Total Net Assets</b>		<b>\$ 29,842,270</b>

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, 2007**

Exhibit B

Functions/Programs	Program Revenues			Capital Grants and Contributions		Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions			
Current						
Instruction						
Regular programs	\$ 13,425,869	\$ 1,678	\$ 1,259,902	\$ -	\$ -	\$ (12,164,289)
Special education programs	2,831,821	-	1,705,374	-	-	(1,126,447)
Vocational programs	799,537	-	81,698	-	-	(717,839)
Other instructional programs	1,359,301	43,225	847,479	-	-	(468,597)
Special programs	2,176,339	-	768,275	-	-	(1,408,064)
Adult and continuing education programs	345,855	-	302,375	-	-	(43,480)
Support services						
Student services	1,573,208	108,671	613,036	62,633	-	(788,868)
Instructional staff support	1,672,194	-	884,855	-	-	(787,339)
General administration	931,413	587,238	2,832	-	-	(341,343)
School administration	1,894,789	-	-	-	-	(1,894,789)
Business services	481,811	-	47,339	-	-	(434,472)
Plant services	2,924,271	-	95,936	-	-	(2,828,335)
Student transportation services	1,541,060	-	28,764	-	-	(1,512,296)
Central services	508,860	-	-	-	-	(508,860)
Food services	2,332,649	187,614	1,729,763	74,755	-	(340,517)
Community service programs	28,015	-	23,458	-	-	(4,557)
Interest service and other charges	136,380	-	-	-	-	(136,380)
Total Governmental Activities	\$ 34,963,372	\$ 928,426	\$ 8,391,086	\$ 137,388	\$ -	(25,508,472)
General Revenues						
Taxes						
Property taxes, levied for general and debt service purposes						4,179,964
Sales taxes levied for						1,751,128
General purposes						2,626,934
Salaries and related benefits						19,482,400
Grants and contributions not restricted to specific programs						259,772
Minimum Foundation Program						188,111
State revenue sharing						921,802
Rentals, leases, and royalties						295,764
Investment earnings						29,705,875
Miscellaneous						4,199,403
Total General Revenues						25,642,867
Change in Net Assets						\$ 29,842,270
Net Assets - Beginning of Year						
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, 2007**

	General Fund	Special Revenue Sales Tax 80% Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 16,162,400	\$ 3,377,300	\$ 818,590	\$ 3,219,022	\$ 23,577,312
Taxes receivable, net	-	197,640	-	198,069	395,709
Due from other funds	217,001	84,813	-	164,033	465,847
Receivable from other governments	377,067	-	-	1,351,567	1,728,634
Other receivables	95,769	71,998	-	14,120	181,887
Inventories	-	-	-	5,202	5,202
<b>Total Assets</b>	<b>\$ 16,852,237</b>	<b>\$ 3,731,751</b>	<b>\$ 818,590</b>	<b>\$ 4,952,013</b>	<b>\$ 26,354,591</b>

**Liabilities and Fund Balances**

<b>Liabilities</b>					
Cash overdraft	\$ -	\$ -	\$ -	\$ 652,737	\$ 652,737
Accounts payable	401,258	9,984	180,857	76,760	668,859
Due to other funds	643	242,838	1	222,365	465,847
Deferred revenue	66,227	-	-	-	66,227
Salaries payable	2,627,239	-	-	612,524	3,239,763
Other payables	143,212	-	-	-	143,212
<b>Total Liabilities</b>	<b>3,238,579</b>	<b>252,822</b>	<b>180,858</b>	<b>1,564,386</b>	<b>5,236,645</b>
<b>Fund balances</b>					
Reserved for	-	-	-	5,202	5,202
Inventories	-	-	-	196,256	196,256
Debt service	-	-	-	-	-
Unreserved	570,258	-	-	-	570,258
Designated for insurance reserve	13,043,400	3,478,929	637,732	-	17,160,061
Undesignated	-	-	-	-	-
Unreserved, reported in nonmajor	-	-	-	-	-
Special revenue funds	-	-	-	3,186,169	3,186,169
<b>Total Fund Balances</b>	<b>13,613,658</b>	<b>3,478,929</b>	<b>637,732</b>	<b>3,387,627</b>	<b>21,117,946</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 16,852,237</b>	<b>\$ 3,731,751</b>	<b>\$ 818,590</b>	<b>\$ 4,952,013</b>	<b>\$ 26,354,591</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, 2007**

**Exhibit D**

Total fund balances - Governmental Funds \$ 21,117,946

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	29,938,539	
Less - Accumulated depreciation	<u>16,372,251</u>	13,566,288

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	1,111,655	
Bond payable	3,311,000	
Promissory note	<u>401,818</u>	(4,824,473)

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		24,999
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Interest on long-term debt is accrued in the Statement of Net Assets, but not in the governmental funds		<u>(42,490)</u>
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<b>Net Assets</b>		<b><u>\$ 29,842,270</u></b>
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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, 2007**

	General Fund	Special Revenue Sales Tax 80% Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Local sources					
Taxes	\$ 4,179,964	\$ -	\$ -	\$ -	\$ 4,179,964
Ad valorem	-	2,189,271	-	2,188,792	4,378,063
Sales and use	-	587,238	-	-	587,238
Services provided to others	188,111	-	-	-	188,111
Rentals, leases, and royalties	43,225	-	-	-	43,225
Tuition	-	-	-	-	-
Food services	-	-	-	-	-
Investment earnings	602,775	125,076	80,232	187,614	921,803
Other revenue from local sources	383,600	-	-	23,916	407,516
State sources					
Minimum Foundation Program	19,482,400	-	-	-	19,482,400
Revenue in lieu of taxes	159,772	-	-	100,000	259,772
Other revenue from state sources	872,406	-	-	180,505	1,052,911
Federal sources	414,735	-	-	7,059,425	7,474,160
<b>Total Revenues</b>	<b>26,326,988</b>	<b>2,901,585</b>	<b>80,232</b>	<b>9,853,972</b>	<b>39,162,777</b>
<b>Expenditures</b>					
Current					
Instruction					
Regular programs	11,559,802	28,633	-	1,250,966	12,839,501
Special education programs	2,423,186	5,426	-	1,655,823	4,084,435
Vocational programs	769,804	1,590	-	19,787	791,181
Other instructional programs	1,168,246	1,138	-	173,540	1,332,924
Special programs	392,245	3,580	-	462,258	858,083
Adult and continuing education programs	22,439	587	-	321,816	344,842
Support services					
Student services	985,409	2,745	-	582,397	1,570,551
Instructional support staff	894,150	2,598	-	847,006	1,743,754
General administration	525,937	378,941	-	2,727	907,605
School administration	1,884,178	4,249	-	-	1,888,427
Business services	450,535	1,272	-	45,888	497,695
Operations and maintenance of plant	1,617,541	2,725	-	977,529	2,597,795
Student transportation services	1,501,457	4,145	-	27,873	1,533,475
Central services	502,886	1,086	-	-	503,672
Food services	2,852	2,773	-	2,261,619	2,267,244
Community service programs	5,325	101	-	22,590	28,016
Debt service					
Principal	-	-	-	394,273	394,273
Interest and other charges	-	-	-	140,833	140,833
Capital outlay	205,399	-	2,547,484	470,108	3,222,991
<b>Total Expenditures</b>	<b>24,901,191</b>	<b>441,589</b>	<b>2,547,484</b>	<b>9,667,033</b>	<b>37,547,297</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>1,425,797</b>	<b>2,459,996</b>	<b>(2,467,252)</b>	<b>196,939</b>	<b>1,615,480</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	2,061,023	842,462	-	2,426,153	5,429,638
Transfers out	(648,712)	(2,414,135)	-	(2,366,791)	(5,429,638)
<b>Total Other Financing Sources (Uses)</b>	<b>1,412,311</b>	<b>(1,471,673)</b>	<b>-</b>	<b>59,362</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>2,838,108</b>	<b>988,323</b>	<b>(2,467,252)</b>	<b>256,301</b>	<b>1,615,480</b>
<b>Fund Balances - Beginning</b>	<b>10,775,550</b>	<b>2,490,606</b>	<b>3,104,984</b>	<b>3,131,326</b>	<b>19,502,466</b>
<b>Fund Balances - Ending</b>	<b>\$ 13,613,658</b>	<b>\$ 3,478,929</b>	<b>\$ 637,732</b>	<b>\$ 3,387,627</b>	<b>\$ 21,117,946</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, 2007**

**Exhibit F**

Net change in fund balances - Governmental Funds \$ 1,615,480

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	3,186,368	
Less - Depreciation expense	<u>865,640</u>	2,320,728

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	394,273
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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	4,453
(Increase) decrease in vacation and sick leave accrued	(140,556)

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>5,025</u>
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<b>Change in Net Assets of Governmental Activities</b>	<b><u>\$ 4,199,403</u></b>
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The accompanying notes are an integral part of the financial statements.



**Concordia Parish School Board  
Statement of Assets and Liabilities  
Fiduciary Funds  
June 30, 2007**

**Exhibit G**

	<u>School Activity Agency Fund</u>	<u>Sales Tax Agency Fund</u>	<u>Total Fiduciary Funds</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 404,923	\$ -	\$ 404,923
<b>Total Assets</b>	<u>\$ 404,923</u>	<u>\$ -</u>	<u>\$ 404,923</u>
<b>Liabilities</b>			
Accounts payable	\$ 42,827	\$ -	\$ 42,827
Deposits due others	<u>362,096</u>	<u>-</u>	<u>362,096</u>
<b>Total Liabilities</b>	<u>\$ 404,923</u>	<u>\$ -</u>	<u>\$ 404,923</u>

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

## **Notes to Basic Financial Statements**

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2007  
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 3,865 for the year ended June 30, 2007, based on the October, 2006 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, 2007  
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, 2007  
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.
- **Capital Projects Fund** – this 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.

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, 2007  
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, 2007  
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, 2007  
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, 2007  
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, 2007  
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, 2007  
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, 2007  
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 per cent 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, 2007  
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, 2007:

<u>Fund</u>	<u>Unfavorable Variance</u>
Title I	\$ 22,051
School Improvement	47,114
Adult Education	8,124
Reading First	22,906
Coordinated School Health Pilot Program	550

**3. Levied Taxes**

The following is a summary of authorized and levied ad valorem tax millage for the year ended June 30, 2007:

	<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 2006 property tax calendar was as follows:

Millage rates adopted	September 21, 2006
Levy Date	November 14, 2006
Lien Date	November 20, 2006
Tax bills mailed	November 15, 2006
Due Date	December 31, 2006
Delinquent Date	January 1, 2007

**Concordia Parish School Board**  
**Vidalia, Louisiana**  
**June 30, 2007**  
**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 if the United States. At June 30, 2007, the School Board has cash and cash equivalents (book balances) including fiduciary funds as follows:

Demand deposits	\$23,213,970
Petty cash	174
Time deposits	<u>115,354</u>
	<u>\$23,329,498</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 \$2,306,231 at June 30, 2007, as follows:

As reported in the governmental funds balance sheet:

Taxes receivable	\$ 395,708
Other receivables	<u>181,888</u>
Sub total	577,596
Due from other governmental agencies	<u>1,728,635</u>
	<u>\$ 2,306,231</u>

Description	Sales Taxes	Federal and State Grants	Other	Total
General Fund	\$ -	\$ 377,067	\$ 95,770	\$ 472,837
Sales Tax 80% Fund	197,640	-	71,998	269,638
Other Governmental Funds	<u>198,068</u>	<u>1,351,568</u>	<u>14,120</u>	<u>1,563,756</u>
	<u>\$ 395,708</u>	<u>\$ 1,728,635</u>	<u>\$ 181,888</u>	<u>\$ 2,306,231</u>

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2007  
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, 2007, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Sales Tax 80% Fund	\$ 192,703
General Fund	Other Governmental Funds	24,298
General Fund	Capital Projects Fund	1
Sales Tax 80% Fund	Other Governmental Funds	84,813
Other Governmental Funds	Sales Tax 80% Fund	50,134
Other Governmental Funds	Other Governmental Funds	113,898
		<u>\$ 465,847</u>

Balances at June 30, 2007, 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	\$ 1,887,828
General Fund	Other Governmental Funds	173,196
Sales Tax 80% Fund	General Fund	7,918
Sales Tax 80% Fund	Other Governmental Funds	934,544
Other Governmental Funds	General Fund	640,794
Other Governmental Funds	Sales Tax 80% Funds	526,307
Other Governmental Funds	Other Governmental Funds	1,259,051
		<u>\$ 5,429,638</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, 2007, was as follows:

	<u>Balance at July 1, 2006</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance at June 30, 2007</u>
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 442,384	\$ -	\$ -	\$ 442,384
Construction in Progress	541,661	886,081	(541,661)	886,081
<b>Total Capital Assets Not Being Depreciated</b>	<b>984,045</b>	<b>886,081</b>	<b>(541,661)</b>	<b>1,328,465</b>

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2007  
Notes to Basic Financial Statements**

	Balance at July 1, 2006	Increases	Decreases	Balance at June 30, 2007
Other Capital Assets				
Land improvements	429,656	-	-	429,656
Buildings and improvements	19,954,134	2,540,004	-	22,494,138
Furniture and equipment	5,384,336	303,086	(1,142)	5,686,280
Total Other Capital Assets	<u>25,768,126</u>	<u>2,843,090</u>	<u>(1,142)</u>	<u>28,610,074</u>
Less				
Accumulated depreciation				
Land improvements	132,313	39,180		171,493
Buildings and improvements	11,398,504	486,499		11,885,003
Furniture and equipment	3,975,794	339,961		4,315,755
Total Accumulated Depreciation	<u>15,506,611</u>	<u>865,640</u>	<u>-</u>	<u>16,372,251</u>
Other Capital Assets, Net	<u>10,261,515</u>	<u>1,977,450</u>	<u>(1,142)</u>	<u>12,237,823</u>
Governmental Activities Capital Assets, Net	\$11,245,560	\$ 2,863,531	\$ (542,803)	\$ 13,566,288

Depreciation expense was charged to functions as follows:

**Governmental Activities**

Instruction

Regular programs	\$ 685,646
Special education programs	53,408
Vocational education programs	12,920
Other instructional programs	36,145
Instructional staff support	7,477
Student services	1,020

Support services

General administration	8,890
Business services	2,320
School administration	202
Operation and maintenance of plant	10,705
Student transportation	7,685
Central services	5,188

Food services

Total Depreciation Expense for Governmental Activities	<u>\$ 865,640</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
Ridgecrest				
Building Improvements	\$ 886,081	\$ 886,081	\$ -0-	None



**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2007  
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, 2006	\$ -	\$ 351,657	\$ 351,657
Additions	30,192,784	1,113,579	31,306,363
Reductions	<u>(30,192,784)</u>	<u>(1,103,140)</u>	<u>(31,295,924)</u>
Balance at June 30, 2007	\$ -	\$ 362,096	\$ 362,096

**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 the 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, 2006	\$ 4,107,090	\$ 971,099	\$ 5,078,189
Additions		269,329	269,329
Deductions	<u>(394,272)</u>	<u>(128,773)</u>	<u>(523,045)</u>
Balance at June 30, 2007	\$ 3,712,818	\$ 1,111,655	\$ 4,824,473

	<u>Balance 06/30/07</u>	<u>Due within one year</u>	<u>Due in more than one year</u>
Notes and bonds payable	\$ 3,712,818	\$ 407,273	\$ 3,305,545
Compensated absences	<u>1,111,655</u>	<u>277,914</u>	<u>833,741</u>
Total	\$ 4,824,473	\$ 685,187	\$ 4,139,286

The amount of interest charged to expense for year-end June 30, 2007, is \$140,833.

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2007  
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>
2008	\$ 407,273	\$ 127,473	\$ 534,746
2009	422,273	113,614	535,887
2010	436,273	99,176	535,449
2011	451,273	84,200	535,473
2012	467,272	68,645	535,917
2013-2016	<u>1,528,454</u>	<u>106,299</u>	<u>1,634,753</u>
	\$ 3,712,818	\$ 599,407	\$ 4,312,225

**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, 2007 amounted to \$30,000.

Future minimum lease payments are as follows:

<u>Year ending</u>	
2008	\$ 30,000
2009	30,000
2010	30,000
2011	30,000
2012	30,000
2013 – 2017	150,000
2018 – 2022	150,000
2023 – 2026	<u>120,000</u>
	\$ 570,000

**11. Net Assets and Fund Balances**

**Restricted Net Assets and Reserved Fund Balances**

In accordance with a resolution, the School Board has designated \$570,258 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, 2006	\$ 6,999
Additions (Deductions) - net	<u>(1,797)</u>
Balance at June 30, 2007	\$ 5,202

**Concordia Parish School Board  
Vidalia, Louisiana  
June 30, 2007  
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:

**Teacher's 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 15.8% 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, 2007, 2006, and 2005, were \$2,556,242, \$2,351,678 and \$2,267,608 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, 2007  
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 19.6% 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, 2007, 2006, and 2005 were \$212,243, \$187,335, and \$169,152.

**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, 2007, the cost of retiree benefits net of participant contributions totaled \$1,996,888, and there were 299 retirees participating in the insurance program.

**14. Litigation and Claims**

At June 30, 2007, 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, 2007  
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 \$104,962 and the State of Louisiana for \$13,172 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 \$118,134 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, 2007**

Statement H

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Local sources				
Taxes				
Ad valorem	\$ 3,767,800	\$ 3,930,800	\$ 4,179,964	\$ 249,164
Rentals, leases, and royalties	201,000	196,000	188,111	(7,889)
Tuition	45,000	35,000	43,225	8,225
Investment earnings	350,000	435,000	602,775	167,775
Other revenue from local sources	231,000	200,500	383,600	183,100
State sources				
Minimum Foundation Program	18,090,750	19,502,400	19,482,400	(20,000)
Revenue in lieu of taxes	141,500	138,500	159,772	21,272
Other revenue from state sources	928,500	680,500	872,406	191,906
Federal sources	341,000	269,004	414,735	145,731
<b>Total Revenues</b>	<b>24,096,550</b>	<b>25,387,704</b>	<b>26,326,988</b>	<b>939,284</b>
<b>Expenditures</b>				
Current				
Instruction				
Regular programs	12,731,350	12,718,950	11,559,902	1,159,048
Special education programs	2,612,565	2,633,200	2,423,186	210,014
Vocational programs	726,823	729,681	769,804	(40,123)
Other instructional programs	1,497,344	1,420,935	1,158,246	262,689
Special programs	398,855	353,205	392,245	(39,040)
Adult and continuing educations programs	46,270	82,725	22,439	60,286
Support services				
Student services	991,633	1,046,716	985,409	61,307
Instructional support staff	962,806	935,245	894,150	41,095
General administration	490,706	528,654	525,937	2,717
School administration	1,980,629	1,983,369	1,884,178	99,191
Business services	404,125	418,400	450,535	(32,135)
Operations and maintenance of plant	1,688,865	1,664,200	1,617,541	46,659
Student transportation services	1,540,010	1,512,960	1,501,457	11,503
Central services	621,903	538,448	502,586	35,862
Food services			2,852	(2,852)
Community service programs	7,174	7,174	5,325	1,849
Capital outlay	575,000	127,000	205,399	(78,399)
<b>Total Expenditures</b>	<b>27,276,058</b>	<b>26,700,862</b>	<b>24,901,191</b>	<b>1,799,671</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(3,179,508)</b>	<b>(1,313,158)</b>	<b>1,425,797</b>	<b>2,738,955</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	2,205,000	1,962,000	2,061,023	99,023
Transfers out	(575,000)	(625,000)	(648,712)	(23,712)
<b>Total Other Financing Sources (Uses)</b>	<b>1,630,000</b>	<b>1,337,000</b>	<b>1,412,311</b>	<b>75,311</b>
<b>Net Change in Fund Balances</b>	<b>(1,549,508)</b>	<b>23,842</b>	<b>2,838,108</b>	<b>2,814,266</b>
<b>Fund Balances - Beginning</b>	<b>10,775,550</b>	<b>10,775,550</b>	<b>10,775,550</b>	<b>-</b>
<b>Fund Balances - Ending</b>	<b>\$ 9,226,042</b>	<b>\$ 10,799,392</b>	<b>\$ 13,613,658</b>	<b>\$ 2,814,266</b>

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)**  
**Sales Tax 80% Fund**  
**For the Year Ended June 30, 2007**

	<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	\$ 1,750,000	\$ 2,050,000	\$ 2,189,271	\$ 139,271
Services provided to others	500,000	525,000	587,238	62,238
Investment earnings	65,000	110,000	125,076	15,076
Total Revenues	<u>2,315,000</u>	<u>2,685,000</u>	<u>2,901,585</u>	<u>216,585</u>
<b>Expenditures</b>				
Current				
Instruction				
Regular programs			28,633	(28,633)
Special education programs			5,426	(5,426)
Vocational programs			1,590	(1,590)
Other instructional programs			1,138	(1,138)
Special programs			3,580	(3,580)
Adult and continuing education programs			587	(587)
Support services				
Student services			2,745	(2,745)
Instructional support staff			2,598	(2,598)
General administration	446,525	465,100	378,941	86,159
School administration			4,249	(4,249)
Business services			1,272	(1,272)
Operations and maintenance of plant			2,725	(2,725)
Student transportation services			4,145	(4,145)
Central services			1,086	(1,086)
Food services			2,773	(2,773)
Community service programs			101	(101)
Total Expenditures	<u>446,525</u>	<u>465,100</u>	<u>441,589</u>	<u>23,511</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>1,868,475</b>	<b>2,219,900</b>	<b>2,459,996</b>	<b>240,096</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	760,000	800,000	942,462	142,462
Transfers out	(2,450,561)	(2,452,500)	(2,414,135)	38,365
Total Other Financing Sources (Uses)	<u>(1,690,561)</u>	<u>(1,652,500)</u>	<u>(1,471,673)</u>	<u>180,827</u>
<b>Net Change in Fund Balances</b>	<b>177,914</b>	<b>567,400</b>	<b>988,323</b>	<b>420,923</b>
<b>Fund Balances - Beginning</b>	<b>2,490,606</b>	<b>2,490,606</b>	<b>2,490,606</b>	<b>-</b>
<b>Fund Balances - Ending</b>	<b>\$ 2,668,520</b>	<b>\$ 3,058,006</b>	<b>\$ 3,478,929</b>	<b>\$ 420,923</b>

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**

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**

The Reading First Grant Fund accounts for a federal award passed through the Department of Education. The purpose of the grant is to insure 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) Reading**

The 8(G) Reading Fund accounts for a competitive project funded from the Louisiana Quality Education Support Fund-8(G) and administered by the State Board of Elementary and Secondary Education. The purpose of this grant is to enhance academic achievement in the area of reading by providing appropriate instruction and comprehensive learning opportunities to students within the district.

**Coordinated School Health Pilot**

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.

**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.

**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.

**Concordia Parish School Board  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2007**

**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	-	-	-	-	643
Receivable from other governments	343,306	99,621	4,372	3,484	113,857
Other receivables	-	-	-	-	135
Inventories	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 343,306</b>	<b>\$ 99,621</b>	<b>\$ 4,372</b>	<b>\$ 3,484</b>	<b>\$ 114,635</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Cash overdraft	\$ 176,552	\$ 38,449	\$ 3,422	\$ 414	\$ 72,278
Accounts payable	10,136	115	-	-	29,899
Due to other funds	8,784	2,308	-	114	66
Salaries payable	147,833	58,748	950	2,955	12,391
<b>Total Liabilities</b>	<b>343,305</b>	<b>99,620</b>	<b>4,372</b>	<b>3,483</b>	<b>114,634</b>
<b>Fund balances</b>					
Reserved for					
Inventories	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved	1	1	-	1	1
<b>Total Fund Balances</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 343,306</b>	<b>\$ 99,621</b>	<b>\$ 4,372</b>	<b>\$ 3,484</b>	<b>\$ 114,635</b>

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

**Concordia Parish School Board  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2007**

**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	\$ 877,485	\$ 365,664	\$ 1,000	\$ 1,778,616	\$ -
Taxes receivable, net	-	-	198,069	-	-
Due from other funds	11,983	38,151	-	113,256	-
Receivable from other governments	191,788	-	-	-	232,212
Other receivables	-	-	-	13,985	-
Inventories	5,202	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,086,458</b>	<b>\$ 403,815</b>	<b>\$ 199,069</b>	<b>\$ 1,905,857</b>	<b>\$ 232,212</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ 154,295
Accounts payable	629	981	-	33,327	-
Due to other funds	653	-	198,069	-	3,966
Salaries payable	162,711	-	-	7,460	73,954
<b>Total Liabilities</b>	<b>163,993</b>	<b>981</b>	<b>198,069</b>	<b>40,787</b>	<b>232,215</b>
<b>Fund balances</b>					
Reserved for					
Inventories	5,202	-	-	-	-
Debt service	-	-	-	-	-
Unreserved	917,263	402,834	1,000	1,865,070	(3)
<b>Total Fund Balances</b>	<b>922,465</b>	<b>402,834</b>	<b>1,000</b>	<b>1,865,070</b>	<b>(3)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,086,458</b>	<b>\$ 403,815</b>	<b>\$ 199,069</b>	<b>\$ 1,905,857</b>	<b>\$ 232,212</b>

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

**Concordia Parish School Board  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2007**

**Schedule J  
(Continued)**

	Special Revenue Reading First Grant	Special Revenue Math/Science Partnership	Special Revenue 8 (G) Reading	Special Revenue Coord School Health Pilot	Special Revenue School Improvement
<b>Assets</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-	-
Due from other funds	-	-	-	-	-
Receivable from other governments	215,986	16,362	15,639	15,339	89,032
Other receivables	-	-	-	-	-
Inventories	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 215,986</b>	<b>\$ 16,362</b>	<b>\$ 15,639</b>	<b>\$ 15,339</b>	<b>\$ 89,032</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Cash overdraft	\$ 74,060	\$ 15,786	\$ 14,431	\$ 15,339	\$ 82,541
Accounts payable	-	-	1,208	-	-
Due to other funds	7,303	576	-	-	325
Salaries payable	134,622	-	-	-	6,166
<b>Total Liabilities</b>	<b>215,985</b>	<b>16,362</b>	<b>15,639</b>	<b>15,339</b>	<b>89,032</b>
<b>Fund balances</b>					
Reserved for					
Inventories	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved	1	-	-	-	-
<b>Total Fund Balances</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 215,986</b>	<b>\$ 16,362</b>	<b>\$ 15,639</b>	<b>\$ 15,339</b>	<b>\$ 89,032</b>

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

Concordia Parish School Board  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2007

Schedule J  
(Concluded)

	Special Revenue CSRP	Debt Service Funds	Total Nonmajor Governmental Funds
<b>Assets</b>			
Cash and cash equivalents	\$ -	\$ 196,257	\$ 3,219,022
Taxes receivable, net	-	-	198,069
Due from other funds	-	-	164,033
Receivable from other governments	10,569	-	1,351,567
Other receivables	-	-	14,120
Inventories	-	-	5,202
<b>Total Assets</b>	<b>\$ 10,569</b>	<b>\$ 196,257</b>	<b>\$ 4,952,013</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Cash overdraft	\$ 5,170	\$ -	\$ 652,737
Accounts payable	465	-	76,760
Due to other funds	200	1	222,365
Salaries payable	4,734	-	612,524
<b>Total Liabilities</b>	<b>10,569</b>	<b>1</b>	<b>1,564,386</b>
<b>Fund balances</b>			
Reserved for			
Inventories	-	-	5,202
Debt service	-	196,256	196,256
Unreserved	-	-	3,186,169
<b>Total Fund Balances</b>	<b>-</b>	<b>196,256</b>	<b>3,387,627</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 10,569</b>	<b>\$ 196,257</b>	<b>\$ 4,952,013</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, 2007**

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	-	-	-	-	89,231
Federal sources	1,724,110	393,389	35,307	4,978	256,644
Total Revenues	1,724,110	393,389	35,307	4,978	360,875
<b>Expenditures</b>					
Current					
Instruction					
Regular programs	410,873	316,086	-	1,838	-
Special education programs	-	52,273	-	-	-
Vocational programs	-	-	-	-	-
Other instructional programs	-	-	11,211	-	-
Special programs	359,317	-	-	-	-
Adult and continuing education	-	-	-	-	321,816
Student services	46,483	-	17,044	-	-
Instructional support staff	668,788	10,429	6,274	2,955	36,253
General administration	2,727	-	-	-	-
Business services	37,743	-	-	-	7,247
Operations and maintenance of plant	91,535	-	-	-	-
Student transportation services	20,234	-	-	-	-
Food services	-	-	-	-	-
Community program services	22,590	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	1,400	-	-
Total Expenditures	1,660,290	378,788	35,929	4,793	365,316
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	63,820	14,601	(622)	185	(4,441)
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	621	-	4,507
Transfers out	(63,819)	(14,601)	-	(184)	(68)
Total Other Financing Sources (Uses)	(63,819)	(14,601)	621	(184)	4,441
<b>Net Change in Fund Balances</b>	1	-	(1)	1	-
<b>Fund balances - Beginning</b>	-	1	1	-	1
<b>Fund balances - Ending</b>	\$ 1	\$ 1	\$ -	\$ 1	\$ 1

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, 2007**

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	\$ -	\$ -	\$ 2,188,792	\$ -	\$ -
Food services	187,614	-	-	-	-
Investment earnings	18,619	14,332	5,175	67,406	-
Other revenue from local sources	2,114	-	-	6,802	-
State sources					
Revenue in lieu of taxes	100,000	-	-	-	-
Other revenue from state sources	-	10,000	-	-	14,608
Federal sources	1,804,519	-	-	-	827,171
Total Revenues	2,112,866	24,332	2,193,967	74,208	841,779
<b>Expenditures</b>					
Current					
Instruction					
Regular programs	-	-	-	253,835	-
Special education programs	-	-	-	-	285,704
Vocational programs	-	-	-	19,787	-
Other instructional programs	-	-	-	-	-
Special programs	-	-	-	-	-
Adult and continuing education	-	-	-	-	-
Student services	-	-	-	-	431,541
Instructional support staff	-	-	-	21,348	28,979
General administration	-	-	-	-	-
Business services	-	-	-	-	898
Operations and maintenance of plant	-	248,625	-	636,486	805
Student transportation services	-	-	-	-	4,190
Food services	2,261,619	-	-	-	-
Community program services	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital Outlay	74,755	257,245	-	75,475	61,233
Total Expenditures	2,336,374	505,870	-	1,006,731	813,350
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(223,508)	(481,538)	2,193,967	(932,523)	28,429
<b>Other Financing Sources (Uses)</b>					
Transfers in	162,527	422,599	-	1,260,290	-
Transfers out	-	-	(2,193,596)	-	(28,429)
Total Other Financing Sources (Uses)	162,527	422,599	(2,193,596)	1,260,290	(28,429)
<b>Net Change in Fund Balances</b>	(60,981)	(58,939)	371	327,767	-
<b>Fund balances - Beginning</b>	983,448	461,773	629	1,537,303	(3)
<b>Fund balances - Ending</b>	\$ 922,465	\$ 402,834	\$ 1,000	\$ 1,865,070	\$ (3)

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, 2007**

Schedule K  
(Continued)

	Special Revenue Reading First Grant	Special Revenue Math/Science Partnership	Special Revenue 8 (G) Reading	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	-	-	66,666	-	-
Federal sources	1,405,815	120,737	-	15,339	364,764
<b>Total Revenues</b>	<b>1,405,815</b>	<b>120,737</b>	<b>66,666</b>	<b>15,339</b>	<b>364,764</b>
<b>Expenditures</b>					
Current					
Instruction					
Regular programs	-	-	-	-	268,534
Special education programs	1,317,846	-	-	-	-
Vocational programs	-	-	-	-	-
Other instructional programs	-	-	61,698	-	-
Special programs	-	102,941	-	-	-
Adult and continuing education	-	-	-	-	-
Student services	40,433	-	-	15,339	31,557
Instructional support staff	-	13,393	4,968	-	49,531
General administration	-	-	-	-	-
Business services	-	-	-	-	-
Operations and maintenance of plant	-	78	-	-	-
Student transportation services	-	-	-	-	3,449
Food services	-	-	-	-	-
Community program services	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,358,279</b>	<b>116,412</b>	<b>66,666</b>	<b>15,339</b>	<b>353,071</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>47,536</b>	<b>4,325</b>	<b>-</b>	<b>-</b>	<b>11,693</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers out	(47,536)	(4,325)	-	-	(11,693)
<b>Total Other Financing Sources (Uses)</b>	<b>(47,536)</b>	<b>(4,325)</b>	<b>-</b>	<b>-</b>	<b>(11,693)</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances - Beginning</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances - Ending</b>	<b>\$ 1</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, 2007**

Schedule K  
(Concluded)

	Special Revenue CSRP	Debt Service Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Local Sources			
Sales and use taxes	\$ -	\$ -	\$ 2,188,792
Food services	-	-	187,614
Investment earnings	-	8,188	113,720
Other revenue from local sources	-	-	23,916
State sources			
Revenue in lieu of taxes	-	-	100,000
Other revenue from state sources	-	-	180,505
Federal sources	106,652	-	7,059,425
<b>Total Revenues</b>	<b>106,652</b>	<b>8,188</b>	<b>9,653,972</b>
<b>Expenditures</b>			
Current			
Instruction			
Regular programs	-	-	1,250,966
Special education programs	-	-	1,655,823
Vocational programs	-	-	19,787
Other instructional programs	100,631	-	173,540
Special programs	-	-	462,258
Adult and continuing education	-	-	321,816
Student services	-	-	582,397
Instructional support staff	4,088	-	847,006
General administration	-	-	2,727
Business services	-	-	45,888
Operations and maintenance of plant	-	-	977,529
Student transportation services	-	-	27,873
Food services	-	-	2,261,619
Community program services	-	-	22,590
Principal	-	394,273	394,273
Interest and other charges	-	140,833	140,833
Capital Outlay	-	-	470,108
<b>Total Expenditures</b>	<b>104,719</b>	<b>535,106</b>	<b>9,657,033</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>1,933</b>	<b>(526,918)</b>	<b>196,939</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	609	575,000	2,426,153
Transfers out	(2,542)	-	(2,366,791)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,933)</b>	<b>575,000</b>	<b>59,362</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>48,082</b>	<b>258,301</b>
<b>Fund balances - Beginning</b>	<b>-</b>	<b>148,174</b>	<b>3,131,326</b>
<b>Fund balances - Ending</b>	<b>\$ -</b>	<b>\$ 196,256</b>	<b>\$ 3,387,627</b>

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, 2007**

**Exhibit L**

Mary H. Campbell	\$ 4,200
Darlene Baker	2,100
Fred Butcher	2,100
Gary Parnham	4,500
Daryl Price	2,100
Martha Rabb	4,200
Ricky Raven	4,200
Raymond Riley	4,200
Diana Roberts	2,100
Jerry Roberts	2,100
Melanie Watson	2,100
Ernest White	2,400
Jimmie Wilkinson	2,100
	<hr/>
Total	<u><u>\$ 38,400</u></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, 2007**

**Exhibit M**

Federal Grantor/ Pass-through Grantor/ Program Name	CFDA Number	Expenditures
<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	\$ 1,212,074
School Breakfast Program	10.553	477,575
Passed through Louisiana Department of Agriculture and Forestry-		
Food Donation	10.550	114,870
<b>Total United States Department of Agriculture</b>		<u>1,804,519</u>
<b>United States Department of Education-</b>		
<b>Office of Vocational and Adult Education</b>		
Passed through Louisiana Department of Education-		
Adult Education-State Grant Program	84.002	291,486
Vocational Education-Basic Grants to States	84.048	81,698
<b>Office of Elementary and Secondary Education</b>		
Passed through Louisiana Department of Education-		
Title I Grants to Local Educational Agencies	84.010	2,088,874
Safe and Drug-Free Schools and Communities-National Programs	84.184	15,339
Safe and Drug-Free Schools and Communities-State Grants	84.186	35,307
State Grants for Innovative Programs	84.298	4,978
Education Technology State Grants	84.318	73,147
Reading First State Grants	84.357	1,405,815
Rural Education	84.358	170,110
Mathematics and Science Partnerships	84.366	120,737
Improving Teacher Quality State Grants	84.367	393,389
<b>Office of Special Education and Rehabilitative Services</b>		
Passed through Louisiana Department of Education-		
Special Education-Grants to States	84.027	792,329
Special Education-Preschool Grants	84.173	11,510
<b>Office of Postsecondary Education</b>		
Passed through Louisiana Department of Education-		
Comprehensive School Reform Demonstration	84.332	106,652
<b>Total United States Department of Education</b>		<u>5,591,371</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	55,005
<b>Total United States Department of Health and Human Services</b>		<u>55,005</u>
<b>United States Department of Defense-</b>		
<b>Direct Assistance</b>		
Junior Officers Training Corps	12.000	23,267
<b>Total United States Department of Health and Human Services</b>		<u>23,267</u>
<b>Total Expenditures of Federal Awards</b>		<u>\$ 7,474,162</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.

No federal funds were awarded to subrecipients during the year ended June 30, 2007.

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***



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

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, 2007, which collectively comprise the Board's basic financial statements and have issued our report thereon dated December 26, 2007. 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.

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 deficiency described in Finding 2007-01 in the accompanying schedule of findings and questioned costs to be a significant deficiency in internal control over financial reporting.

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Concordia Parish School Board  
Vidalia,

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 2007-01 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 26, 2007

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



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**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, 2007. 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. 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 consider 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, 2007.

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ERNEST F. SASSER, C.P.A.  
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ROBERT W. DYORAK, C.P.A.  
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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 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 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.



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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 26, 2007



**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?        yes   X   none reported

Noncompliance material to financial statements noted?        yes   X   no

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

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

***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:**

CFDA Numbers  
84.010  
10.555 & 10.553

Name of Federal Program or Cluster  
Title I Grants to Local Educational Agencies  
National School Lunch Program /  
School Breakfast Program

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

Auditee qualified as low-risk auditee?        yes   X   no

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

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

**Finding 2007-01**

**Accounting Matters**

**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:** As reported in our previous report for the year ended June 30, 2006, the accounting records and trial balances of the various funds for the current year again required several reclassification entries and adjusting journal entries to properly reflect several account balances.

- The accounting system automatically credited the accounts payable account for the year-end accrual of the July and August salaries and related benefits rather than a separate liability account for those items.
- Accounting personnel frequently recorded year-end amounts due from other funds within the accounting records as accounts receivable rather than separate interfund accounts.
- Accounting personnel frequently recorded year-end amounts due to other funds within the accounting records as accounts payable rather than separate interfund accounts.
- The interfund accounts which were reflected in the various trial balances of the funds were not reconciled between funds at year-end.
- The Payroll Fund has several liability accounts that carry balances that appear to be incorrect, although such amounts are not material.

**Recommendation:** We recommend that management review each of the above items and implement procedures to provide reasonable assurance 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.

**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, 2007**

<b>Section II:</b>		
<b>Internal Control And Compliance Material to the Financial Statements</b>		
<b>Finding 2006-01</b>	<b>Inadequate Control over Transportation Matters</b>	<b>Resolved.</b>
<b>Finding 2006-02</b>	<b>Accounting Matters</b>	<b>Partially Resolved. See 2007-01</b>

### **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 20, 2007

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

### RE: Management Corrective Action Plan

#### **FINDING 2007-01**


**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:** As reported in our previous report for the year ended June 30, 2006, the accounting records and trial balances of the various funds for the current year again required several reclassification entries and adjusting entries to properly reflect several account balances.

- The accounting system automatically credited the accounts payable account for the year-end accrual of the July and August salaries and related benefits rather than a separate liability account for those items.
- Accounting personnel frequently recorded year-end amounts due from other funds within the accounting records as accounts receivable rather than separate accounts for Due from --- the various funds.
- Accounting personnel frequently recorded year-end amounts due to other funds within the accounting records as accounts payable rather than separate accounts for Due to --- the various funds.
- The Due to --- and Due from --- accounts which were reflected in the various trial balances of the funds were not reconciled between funds at year-end.
- The Payroll Fund has several liability accounts that carry balances that appear to be incorrect, although such amounts are not material.

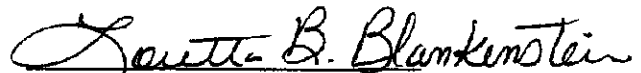
Recommendation: We recommend that management review each of the above items and implement procedures to provide reasonable assurance that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America.

Management's response: We accept this finding and the recommendations made to overcome these shortcomings. While some of our accounting personnel have made progress in the area of fund transfers, there still seems to be a learning curve that is mostly based on new personnel. That does not, however, excuse the fact that the proper oversight authority was not exercised. We will once again meet with the respective bookkeepers and review the procedures required for proper reconciliation and such will be reviewed on a monthly basis.



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Thomas H. O'Neal  
Director Business Affairs



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Loretta B. Blankenstein  
Superintendent

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

**VIDALIA, LOUISIANA**

**JUNE 30, 2007**



**Concordia Parish School Board  
Vidalia, Louisiana**

**June 30, 2007**

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**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,

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Vidalia, Louisiana

- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

The following differences were noted due to a misclassification of funds from the General Fund column to the Special Fund column on the report prepared by the School Board and to reclassify an adjustment made during the audit to balance the general fund to the prior year financial statements:

	<u>Per CPSB Report</u>	<u>Misclassification</u>	<u>Audit Adjustment</u>	<u>Amount per Schedule 1</u>
General Fund Instructional Expenditures				
Teacher and Student Interaction Activities:				
Classroom Teacher Salaries	\$ 9,320,920	\$ 79,774	\$ -	\$ 9,400,694
Other Instructional Staff Activities	1,351,987	27,298	-	1,379,285
Employee Benefits	4,472,553	55,431	-	4,527,984
Purchased Professional and Technical Services	162,077	13,886	-	175,963
Instructional Materials and Supplies	650,618	136,801	31	787,450
Instructional Equipment	<u>66,171</u>	<u>67,250</u>	<u>-</u>	<u>133,421</u>
Total Teacher and Student Interaction Activities	16,024,326	380,440	31	16,404,797
Other Instructional Activities	20,980	11,028	-	32,008
Pupil Support Activities	986,087	-	-	986,087
Less: Equipment for Pupil Support Activities	<u>(11,004)</u>	<u>-</u>	<u>-</u>	<u>(11,004)</u>
Net Pupil Support Activities	975,083	-	-	975,083
Instructional Staff Services	894,150	-	-	894,150
Less: Equipment for Instructional Staff Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Instructional Staff Services	894,150	-	-	894,150
School Administration	1,885,714	-	-	1,885,714
Less: Equipment for School Administration	<u>(1,536)</u>	<u>-</u>	<u>-</u>	<u>(1,536)</u>
Net School Administration	1,884,178	-	-	1,884,178



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Concordia Parish School Board  
Vidalia, Louisiana

Total General Fund Instructional Expenditures	\$ 19,798,717	\$ 391,468	\$ 31	\$ 20,190,216
Total General Fund Equipment Expenditures	\$ 90,387	\$ (78,712)	\$ -	\$ 11,675

**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 2, 2006.

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 2, 2006, 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.

Three librarians not included in the count provided by the School Board had a part of their salary paid through Object Code 112 and the 1000-Series Function Code. These three teachers were added to the number of teachers reported.

**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.

No differences were noted.



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Concordia Parish School Board  
Vidalia, Louisiana

**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 2, 2006, 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.

Three librarians not included in the count provided by the School Board had a part of their salary paid through Object Code 112 and the 1000-Series Function Code. These three teachers were added to the number of teachers reported.

**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; all teachers' salaries were correct according to experience as recorded by Concordia Parish School Board.

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 2, 2006, roll books for those classes and determined if the class was properly classified on the schedule.

Of the 10 classes tested, 2 classes did not agree between the number of students on the roll and the class listing maintained at the district level. Also, according to the Schedule 6 data, two elementary classes were over the maximum enrollment.



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Concordia Parish School Board  
Vidalia, Louisiana

**Louisiana Educational Assessment Program (LEAP) for the 21<sup>st</sup> Century (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.

**The Graduation Exit Exam for the 21<sup>st</sup> Century (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.

**The Iowa Tests 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 21, 2007

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

Schedule 1

**General Fund Instructional and Equipment Expenditures**

**General Fund Instructional Expenditures:**

**Teacher and Student Interaction Activities:**

Classroom Teacher Salaries	\$ 9,400,694	
Other Instructional Staff Activities	1,379,285	
Employee Benefits	4,527,984	
Purchased Professional and Technical Services	175,963	
Instructional Materials and Supplies	787,450	
Instructional Equipment	<u>133,421</u>	
Total Teacher and Student Interaction Activities		\$ 16,404,797

Other Instructional Activities 32,008

Pupil Support Services	986,087	
Less: Equipment for Pupil Support Services	<u>11,004</u>	
Net Pupil Support Services		975,083

Instructional Staff Services	894,150	
Less: Equipment for Instructional Staff Services	<u>-</u>	
Net Instructional Staff Services		<u>894,150</u>

School Administration	1,885,714	
Less: Equipment for School Administration	<u>1,536</u>	
Net School Administration		<u>1,884,178</u>

Total General Fund Instructional Expenditures \$ 20,190,216

Total General Fund Equipment Expenditures \$ 11,675

**Certain Local Revenue Sources**

**Local Taxation Revenue:**

Constitutional Ad Valorem Tax	\$ 271,826
Renewable Ad Valorem Tax	3,803,176
Debt Service Ad Valorem Tax	-
Up to 1% Collections by Sheriff on Taxes Other than School Tax	104,962
Sales and Use Taxes	<u>4,378,062</u>
Total Local Taxation Revenue	<u>\$ 8,558,026</u>

**Local Earnings on Investment in Real Property:**

Earnings from 16th Section Property	\$ 152,111
Earnings from Other Real Property	-
Total Local Earnings on Investment in Real Property	<u>\$ 152,111</u>

**State Revenue in Lieu of Taxes:**

Revenue Sharing - Constitutional Tax	\$ 25,770
Revenue Sharing - Other Taxes	134,002
Revenue Sharing - Excess Portion	-
Other Revenue in Lieu of Taxes	-
Total State Revenue in Lieu of Taxes	<u>\$ 159,772</u>

Non-Public Textbook Revenue	\$ -
Non-Public Transportation Revenue	<u>\$ -</u>

**Concordia Parish School Board**  
**Vidalia, Louisiana**  
**Education Levels of Public School Staff**  
**as of October 1, 2006**

**Schedule 2**

<u>Category</u>	<u>Full-Time Classroom Teachers</u>				<u>Principals &amp; Assistant Principals</u>			
	<u>Certificated</u>		<u>Uncertificated</u>		<u>Certificated</u>		<u>Uncertificated</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
Less than a Bachelor's Degree	-	-	1	5.56 %	-	-	-	-
Bachelor's Degree	154	59.23	13	72.21	-	-	-	-
Master's Degree	71	27.31	2	11.11	14	66.67	-	-
Master's Degree + 30	33	12.70	1	5.56	4	19.05	-	-
Specialist in Education	1	0.38	1	5.56	1	4.76	-	-
Ph. D. or Ed. D.	1	0.38	-	-	2	9.52	-	-
<b>Total</b>	<b>260</b>	<b>100.00 %</b>	<b>18</b>	<b>100.00 %</b>	<b>21</b>	<b>100.00 %</b>	<b>-</b>	<b>-</b>



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

**Schedule 3**

<u>Type</u>	<u>Number</u>
Elementary	5
Middle/Jr. High	2
Secondary	3
Combination	1
<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, 2006**

**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	2	2	4	9
Principals	-	-	-	1	6	1	4	12
Classroom Teachers	14	22	62	26	21	32	101	278
<b>Total</b>	<u>14</u>	<u>22</u>	<u>62</u>	<u>28</u>	<u>29</u>	<u>35</u>	<u>109</u>	<u>299</u>

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

**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	\$ 38,397	\$ 38,106
Average Classroom Teachers' Salary Excluding Extra Compensation	\$ 37,025	\$ 36,801
Number of Teacher Full-Time Equivalents (FTE's) used in Computation of Average Salaries	288	270

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 scheduled year.

**Concordia Parish School Board**  
**Vidalia, Louisiana**  
**Class Size Characteristics**  
**as of October 1, 2006**

Schedule 6

	Class Size Range							
	1-20		21-26		27-33		34+	
<u>School Type</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>
Elementary	61.44	502	34.88	285	3.43	28	0.24	2
Elementary Activity Classes	80.26	122	19.08	29	0.66	1	-	-
Middle/Jr. High	68.16	182	25.84	69	5.99	16	-	-
Middle/Jr. High Activity Classes	36.84	14	5.26	2	21.05	8	36.84	14
High	77.35	362	15.38	72	7.26	34	-	-
High Activity Classes	96.09	123	3.13	4	0.78	1	-	-
Combination	88.73	181	10.78	22	0.49	1	-	-
Combination Activity Classes	96.00	48	2.00	1	-	-	2.00	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.

## Schedule 7

12

District Achievement Level Results		Science						Social Studies											
		2007			2006			2005			2007			2006			2005		
		Number	Percent		Number	Percent		Number	Percent		Number	Percent		Number	Percent		Number	Percent	
<u>Students</u>																			
Grade 8																			
Advanced	1	0.34	%	1	0.33	%	2	0.75	%	-	-	%	4	1.32	%	1	0.37	%	
Mastery	39	13.27		33	10.86		31	11.61		19	6.46		21	6.91		30	11.24		
Basic	95	32.31		120	39.47		86	32.21		116	39.46		131	43.09		101	37.83		
Approaching Basic	103	35.03		101	33.22		89	33.33		101	34.35		90	29.60		85	31.83		
Unsatisfactory	56	19.05		49	16.12		59	22.10		58	19.73		58	19.08		50	18.73		
Total	294	100.00	%	304	100.00	%	267	100.00	%	294	100.00	%	304	100.00	%	287	100.00	%	

**Concordia Parish School Board  
Vidalia, Louisiana**

**The Graduation Exit Exam for the 21st Century  
Year Ended June 30, 2007**

Schedule 8

**District Achievement Level  
Results**

**Students  
Grade 10**

English Language Arts						Mathematics					
2007			2006			2005			2007		
Number	Percent		Number	Percent		Number	Percent		Number	Percent	
16	8.12	%	19	8.52	%	1	0.47	%	10	5.05	%
85	43.15		119	53.36		111	52.11		24	12.12	
61	30.96		53	23.77		50	23.48		81	40.91	
35	17.77		32	14.35		21	9.86		37	18.69	
197	100.00	%	223	100.00	%	213	100.00	%	46	23.23	
									198	100.00	%
									223	100.00	%
									20	8.97	%
									33	14.80	
									77	34.53	
									41	18.38	
									52	23.32	
									217	100.00	%
									5	2.30	%
									30	13.82	
									101	46.55	
									47	21.68	
									34	15.67	
									217	100.00	%

**Advanced  
Mastery**

**Basic**

**Approaching Basic**

**Unsatisfactory**

**Total**

13

**District Achievement Level  
Results**

**Students  
Grade 11**

Science						Social Studies					
2007			2006			2005			2007		
Number	Percent		Number	Percent		Number	Percent		Number	Percent	
7	3.74	%	3	1.45	%	1	0.54	%	1	0.54	%
28	14.97		20	9.66		23	12.50		17	9.09	
55	29.41		81	39.13		78	42.39		91	48.66	
58	31.02		66	31.89		57	30.98		53	28.34	
39	20.86		37	17.87		25	13.59		25	13.37	
187	100.00	%	207	100.00	%	184	100.00	%	187	100.00	%
									207	100.00	%
									6	2.90	
									102	49.28	
									66	31.88	
									33	15.94	
									29	15.76	
									184	100.00	%
									7	3.80	
									98	53.26	
									50	27.18	
									29	15.76	
									184	100.00	%

**Advanced  
Mastery**

**Basic**

**Approaching Basic**

**Unsatisfactory**

**Total**

**Concordia Parish School Board  
Vidalia, Louisiana  
The Iowa Tests and iLEAP Tests  
Year Ended June 30, 2007**

**Schedule 9  
(Continued)**

**Iowa Tests**

	<u>Composite</u>	
	<u>2005</u>	<u>2004</u>
<b>Test of Basic Skills (ITBS)</b>		
Grade 3	55	57
Grade 5	59	54
Grade 6	42	46
Grade 7	47	40
 <b>Tests of Educational Development (ITED)</b>		
Grade 9	43	45

Scores are reported by National Percentile Rank. A student's National Percentile Rank shows the student's relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. A student with a score of 72 indicates that the student scored the same or better than 72 percent of the students in the norm group.

Concordia Parish School Board  
Vidalia, Louisiana  
The Iowa Tests and /LEAP Tests  
Year Ended June 30, 2007

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>Students</b>								
<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	62	19.50	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>Students</b>								
<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	87	27.88	62	19.87	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>Students</b>								
<b>Grade 6</b>								
Advanced	7	2.56 %	2	0.73 %	4	1.47 %	14	5.13 %
Mastery	48	17.58	21	7.69	30	10.99	29	10.62
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>Students</b>								
<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>Students</b>				
<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  
The Iowa Tests and /LEAP Tests  
Year Ended June 30, 2007

Schedule 9  
(Concluded)

/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>Students</b>								
<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
Total	287	100.00 %	287	100.00 %	287	100.00 %	287	100.00 %

District Achievement Level Results	English Language Arts 2007		Mathematics 2007		Science 2007		Social Studies 2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<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	76	25.68	81	20.68	49	16.61
Total	295	100.00 %	296	100.00 %	295	100.00 %	295	100.00 %

District Achievement Level Results	English Language Arts 2007		Mathematics 2007		Science 2007		Social Studies 2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<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	175	52.87	158	47.74	136	41.21	169	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	14.85
Total	331	100.00 %	331	100.00 %	330	100.00 %	330	100.00 %

District Achievement Level Results	English Language Arts 2007		Mathematics 2007		Science 2007		Social Studies 2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 7</b>								
Advanced	8	3.02 %	6	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	48.68
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
Total	255	100.00 %	265	100.00 %	265	100.00 %	265	100.00 %

District Achievement Level Results	English Language Arts 2007		Mathematics 2007	
	Number	Percent	Number	Percent
<b>Students</b>				
<b>Grade 9</b>				
Advanced	1	0.38 %	11	3.94 %
Mastery	22	7.86	17	6.09
Basic	127	45.36	113	40.50
Approaching Basic	93	33.21	66	23.66
Unsatisfactory	37	13.21	72	25.81
Total	280	100.00 %	279	100.00 %