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EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Financial Statements

Year Ended 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 1-16-08

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Evangeline Parish School Board (the School Board), as of and for the year ended June 30, 2007, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School Board's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Nonprofit Organizations". 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 School Board, as of June 30, 2007, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 15, 2007, on our consideration of the School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

The required supplementary information on page 35-36 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards 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

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Board's basic financial statements. The other supplementary information on pages 38-57 and the schedules required by state law on pages 70-81 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards on pages 63-64 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 not a required part of the basic financial statements. Such information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

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

Ville Platte, Louisiana
November 15, 2007

BASIC FINANCIAL STATEMENTS

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Statement of Net Assets
June 30, 2007

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 13,793,838
Due from other governmental agencies	1,884,531
Inventories	<u>121,671</u>
Total current assets	15,800,040
Noncurrent assets:	
Capital assets, net	<u>17,058,908</u>
Total assets	<u>32,858,948</u>
LIABILITIES	
Current liabilities:	
Accounts, salaries and other payables	5,149,825
Compensated absences payable	170,646
Deferred revenue	104,225
Interest payable	152,371
Bonds payable	<u>626,182</u>
Total current liabilities	<u>6,203,249</u>
Noncurrent liabilities:	
Compensated absences payable	1,535,813
Bonds payable	<u>10,871,363</u>
Total noncurrent liabilities	<u>12,407,176</u>
Total liabilities	<u>18,610,425</u>
NET ASSETS	
Invested in capital assets, net of related debt	5,917,415
Restricted for debt service	268,736
Unrestricted	<u>8,062,372</u>
Total net assets	<u>\$ 14,248,523</u>

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Statement of Activities
Year Ended June 30, 2007

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction:				
Regular programs	\$ 19,857,809	\$ -	\$ 501,513	\$(19,356,296)
Special education programs	6,938,251	-	3,192,464	(3,745,787)
Vocational education programs	1,761,683	-	138,596	(1,623,087)
Other instructional programs	523,338	-	182,004	(341,334)
Special programs	2,937,274	-	940,891	(1,996,383)
Adult and continuing education programs	83,083	-	79,133	(3,950)
Support services:				
Pupil support	1,718,502	-	503,335	(1,215,167)
Instructional staff support	2,706,760	-	1,346,732	(1,360,028)
General administration	1,048,591	-	35	(1,048,556)
School administration	2,677,816	-	-	(2,677,816)
Business services	408,891	-	9,464	(399,427)
Plant services	4,411,358	-	109,371	(4,301,987)
Student transportation services	4,177,407	-	161,355	(4,016,052)
Central services	740,179	-	99,029	(641,150)
Non-instructional services:				
Food services	3,365,375	306,616	2,421,858	(636,901)
Community services	34,839	-	-	(34,839)
Interest on long-term debt	451,407	-	-	(451,407)
Total governmental activities	\$ 53,842,564	\$ 306,616	\$ 9,685,780	(43,850,168)
General revenues:				
Taxes-				
Property taxes, levied for general purposes				3,498,315
Property taxes, levied for debt service				710,115
Sales and use taxes, levied for general purposes				8,083,685
Grants and contributions not restricted to specific program				
State source - Minimum Foundation Program				31,335,276
State source - PIPS				95,232
State revenue sharing				228,601
Interest and investment earnings				665,799
Miscellaneous				558,676
Total general revenues				45,175,699
Change in net assets				1,325,531
Net assets - July 1, 2006				12,922,992
Net assets - June 30, 2007				\$ 14,248,523

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

FUND FINANCIAL STATEMENTS (FFS)

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Balance Sheet - Governmental Funds
June 30, 2007

	<u>General</u>	<u>Title I</u>	<u>Other Governmental</u>	<u>Total</u>
ASSETS				
Cash and interest-bearing deposits	\$ 11,440,695	\$ -	\$ 2,353,143	\$ 13,793,838
Receivables -				
Due from other funds	1,851,918	-	-	1,851,918
Due from other governmental agencies	159,397	626,755	1,098,379	1,884,531
Inventories, at cost	-	-	121,671	121,671
Total assets	<u>\$ 13,452,010</u>	<u>\$ 626,755</u>	<u>\$ 3,573,193</u>	<u>\$ 17,651,958</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 268,627	\$ 87,564	\$ 232,252	\$ 588,443
Salaries payable	3,625,313	212,602	428,678	4,266,593
Contracts payable	-	-	94,922	94,922
Retainage payable	-	-	49,461	49,461
Claims payable	150,406	-	-	150,406
Deferred revenue	104,225	-	-	104,225
Due to other funds	-	326,589	1,525,329	1,851,918
Total liabilities	<u>4,148,571</u>	<u>626,755</u>	<u>2,330,642</u>	<u>7,105,968</u>
Fund balances -				
Reserved for -				
Inventory	-	-	121,671	121,671
Debt service	-	-	421,107	421,107
Total fund balances reserved	<u>-</u>	<u>-</u>	<u>542,778</u>	<u>542,778</u>
Designated-				
Capital Projects	-	-	371,226	371,226
Unreserved -				
Undesignated:				
General Fund	9,303,439	-	-	9,303,439
Special Revenue Funds	-	-	328,547	328,547
Total fund balances unreserved	<u>9,303,439</u>	<u>-</u>	<u>328,547</u>	<u>9,631,986</u>
Total fund balances	<u>9,303,439</u>	<u>-</u>	<u>1,242,551</u>	<u>10,545,990</u>
Total liabilities and fund balances	<u>\$ 13,452,010</u>	<u>\$ 626,755</u>	<u>\$ 3,573,193</u>	<u>\$ 17,651,958</u>

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
June 30, 2007

Total fund balances for governmental funds at June 30, 2007		\$ 10,545,990
Cost of capital assets at June 30, 2007	\$ 32,698,650	
Less: Accumulated depreciation as of June 30, 2007	<u>(15,639,742)</u>	17,058,908
Elimination of interfund assets and liabilities		
Due from other funds	1,851,918	
Due to other funds	<u>(1,851,918)</u>	-
Long-term liabilities at June 30, 2007:		
Bonds payable	(11,497,545)	
Compensated absences payable	(1,706,459)	
Accrued interest payable	<u>(152,371)</u>	<u>(13,356,375)</u>
Net assets at June 30, 2007		<u>\$ 14,248,523</u>

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2007

	General	Title I	Other Governmental	Total
Revenues				
Parish sources:				
Ad valorem taxes	\$ 1,824,235	\$ -	\$ 2,384,195	\$ 4,208,430
Sales taxes	8,083,685	-	-	8,083,685
Other	1,061,056	-	359,662	1,420,718
Total parish sources	10,968,976	-	2,743,857	13,712,833
State sources	31,444,335	-	1,626,704	33,071,039
Federal sources	1,653	2,908,946	5,473,624	8,384,223
Total revenues	42,414,964	2,908,946	9,844,185	55,168,095
Expenditures				
Current:				
Instruction -				
Regular programs	19,326,713	-	483,558	19,810,271
Special education programs	5,886,017	-	1,039,987	6,926,004
Special programs	312,489	1,878,183	742,361	2,933,033
Adult and continuing education programs	4,936	-	78,103	83,039
Vocational education programs	1,620,779	-	138,596	1,759,375
Other instructional programs	275,270	-	247,792	523,062
Support services -				
Pupil support services	1,319,840	-	397,756	1,717,596
Instructional staff support services	1,262,018	803,073	640,241	2,705,332
General administration	967,698	-	80,340	1,048,038
School administration	2,634,970	-	41,434	2,676,404
Business services	392,932	-	14,591	407,523
Operation and maintenance of plant services	2,029,280	48,105	2,043,116	4,120,501
Student transportation services	3,997,575	-	20,426	4,018,001
Central services	506,916	-	232,873	739,789
Non-instructional services -				
Food services	2,292	-	3,466,855	3,469,147
Community services	34,821	-	-	34,821
Facilities acquisition and construction	-	-	1,107,182	1,107,182
Debt service:				
Principal retirement	26,182	-	495,000	521,182
Interest and fiscal charges	-	-	448,595	448,595
Total expenditures	40,600,728	2,729,361	11,718,806	55,048,895
Excess (deficiency) of revenues over expenditures	1,814,236	179,585	(1,874,621)	119,200
Other financing sources (uses)				
Transfers in	1,137,773	-	1,646,451	2,784,224
Transfers out	(1,639,500)	(179,585)	(965,139)	(2,784,224)
Total other financing sources (uses)	(501,727)	(179,585)	681,312	-
Net changes in fund balances	1,312,509	-	(1,193,309)	119,200
Fund balances, beginning	7,990,930	-	2,435,860	10,426,790
Fund balances, ending	\$ 9,303,439	\$ -	\$ 1,242,551	\$ 10,545,990

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended June 30, 2007

Total net change in fund balances for the year ended June 30, 2007 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 119,200
Add: Facilities acquisition, construction costs, and equipment which are considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	1,203,514
Less: Depreciation expense for year ended June 30, 2007	(487,601)
Add: Bond principal retirement considered as an expenditure on Statement	521,182
Less: Excess of compensated absences earned over compensated absences used	(27,952)
Less: Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis	<u>(2,812)</u>
Total change in net assets for the year ended June 30, 2007 per Statement of Activities	<u>\$ 1,325,531</u>

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Statement of Fiduciary Assets and Liabilities
June 30, 2007

ASSETS

Cash and interest-bearing deposits	<u>\$ 521,656</u>
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LIABILITIES

School activity funds payable	<u>\$ 521,656</u>
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The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Evangeline Parish School Board (School Board) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions on or before November 30, 1989 have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsection of this note.

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

The School Board operates twelve schools within the parish with a total enrollment of 6,222 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

A. Financial Reporting Entity

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

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

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

Fund Financial Statements

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

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

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

The School Board reports the following major governmental funds:

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

The Title I Grants to Local Educational Agencies Fund accounts for grant revenues to be used for educationally deprived children.

Additionally, the School Board reports the following fund types:

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Fiduciary Funds -

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

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

C. Measurement Focus/ Basis of Accounting

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

Measurement Focus

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

Basis of Accounting

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

Program revenues

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Allocation of indirect expenses

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

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

Revenues

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

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

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

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

Substantially all other revenues are recorded when received.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Expenditures

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

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

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

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

Other Financing Sources (Uses)

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

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

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

Investments

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Interfund receivables and payables

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

Receivables

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

Inventories

The cost of inventories is recorded as expenditures when consumed rather than when purchased. Reserves are established for an amount equal to the carrying value of inventories.

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

Capital Assets

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

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

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

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

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

Compensated Absences

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

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

In accordance with the provisions of Statement No. 16, of the Governmental Accounting Standards Board, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive vacation pay. A liability has been recorded for up to 25 days of accumulated sick leave for those employees eligible for retirement as of June 30, 2007.

At June 30, 2007, employees of the School Board have accumulated and vested \$1,706,459 of compensated absence benefits.

Long-term debt

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

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of general obligation bonds. For government-wide reporting, the costs associated with the bonds are recognized over the life of the bond. As permitted by GASB Statement No. 34, the amortization of the costs of bonds will be amortized prospectively from the date of adoption of GASB Statement No. 34.

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Equity Classifications

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

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

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

E. Budget Practices

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

F. Revenue Restrictions

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

<u>Revenue Source</u>	<u>Legal Restrictions on Use</u>
Sales taxes	See Note 8
Ad valorem taxes	See Note 3

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

G. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

Under state law, the School Board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The School Board may invest in direct obligations of the United States government, bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies and/or the United States government, and time certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2007, the School Board has cash and interest-bearing deposits (book balances) totaling \$14,315,494 as follows:

	Governmental Activities	Fiduciary Funds	Total
Demand deposits	\$ -	\$ 29,432	\$ 29,432
Interest-bearing accounts	8,343,838	466,640	8,810,478
Time deposits	5,450,000	25,584	5,475,584
Total	\$ 13,793,838	\$ 521,656	\$ 14,315,494

These deposits are stated at cost, which approximates market. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the School Board's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. 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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2007, were secured as follows:

Bank balances	\$ 17,657,976
Federal deposit insurance	\$ 414,500
Pledged securities	17,243,476
Total federal insurance and pledged securities	\$ 17,657,976

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

As of June 30, 2007, the School Board's total bank balances were fully insured and collateralized with securities held in the name of the School Board by the pledging financial institution's agent, and therefore, not exposed to custodial credit risk.

(3) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the fiscal year ended June 30, 2007, taxes were levied by the School Board in July and were billed to taxpayers by the Assessor in November. Billed taxes are due by December 31st, becoming delinquent on January 1st of the following year.

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

For the year ended June 30, 2007, ad valorem taxes totaling 94.88 mills were levied on assessed property valued at \$401,734,030 and were dedicated as follows:

General corporate purposes	4.62 mills
Special tax for salaries and benefits of teachers and other employees in the school system	10.35 mills
Special School District No. 7 tax for debt retirement	16.25 mills
Pine Prairie School District No. 4 tax for debt retirement	36.50 mills
Special School District No. 2 school improvement tax (maintenance and operation)	12.32 mills
Special School District No. 7 school improvement tax (maintenance and operation)	12.76 mills
Special Basile High School improvement tax (for athletic department)	<u>2.08 mills</u>
Total assessment	<u>94.88 mills</u>

Net taxes remitted to the School Board for the year ending June 30, 2007 amounted to \$4,208,430. Protest taxes remitted to the School Board in previous years in the amount of \$104,225 are recorded in the General Fund as deferred revenue.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Receivables

Due from other governmental agencies of \$1,884,531 consisted of the following at June 30, 2007:

State of Louisiana, Department of Education for various appropriations and reimbursements	\$ 1,725,134
Other receivables	<u>159,397</u>
	<u>\$ 1,884,531</u>

(5) Capital Assets

Capital assets balances and activity for the year ended June 30, 2007 is as follows:

	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
Capital assets not being depreciated:				
Land	\$ 495,416	\$ -	\$ -	\$ 495,416
Construction in progress	82,890	1,081,953	327,304	837,539
Other capital assets:				
Vehicles	396,991	-	-	396,991
Equipment	1,906,872	121,727	49,136	1,979,463
Building and improvements	<u>28,662,103</u>	<u>327,138</u>	<u>-</u>	<u>28,989,241</u>
Total	<u>31,544,272</u>	<u>1,530,818</u>	<u>376,440</u>	<u>32,698,650</u>
Less accumulated depreciation:				
Vehicles	357,238	21,249	-	378,487
Equipment	1,685,162	43,739	49,136	1,679,765
Building and improvements	<u>13,158,877</u>	<u>422,613</u>	<u>-</u>	<u>13,581,490</u>
Total	<u>15,201,277</u>	<u>487,601</u>	<u>49,136</u>	<u>15,639,742</u>
Net capital assets	<u>\$ 16,342,995</u>	<u>\$ 1,043,217</u>	<u>\$ 327,304</u>	<u>\$ 17,058,908</u>

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Depreciation expense was charged to governmental activities as follows:

Regular programs	\$ 12,791
Special education	8,592
Vocational education programs	1,380
Special programs	2,693
Business services	1,153
Operation and maintenance of plant	287,583
Student transportation services	157,286
Food services	<u>16,123</u>
Total depreciation expense	<u>\$ 487,601</u>

(6) Accounts, Salaries, and Other Payables

At June 30, 2007, accounts, salaries, and other payables of \$5,149,825 consisted of the following:

Salaries and withholdings	\$ 4,266,593
Workers' compensation claims payable	150,406
Accounts payable	588,443
Contracts payable	94,922
Retainage payable	<u>49,461</u>
	<u>\$ 5,149,825</u>

(7) Long-Term Liabilities

The School Board issues general obligation bonds, secured by ad valorem taxes and excess revenues, to provide for the acquisition and construction of major capital facilities. These bonds are direct obligations and pledge the full faith and credit of the Board and are generally issued as 20 or 30-year serial bonds. All of the School Board's long-term debt is associated with governmental activities.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Long-term debt currently outstanding is as follows:

General obligation bonds, including Louisiana Qualified Zone Academy Bonds (QZAB):

<u>Issued Amount</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
\$ 3,350,000	04/01/98	04/01/18	4.40-4.90	\$ 2,380,000
3,750,000	03/01/01	03/01/21	4.625-5.625	3,130,000
360,000	12/01/01	11/01/15	N/A	222,545
4,000,000	08/01/04	08/01/19	3.10-5.00	3,600,000
900,000	08/01/03	08/01/13	2.80-4.00	665,000
<u>1,500,000</u>	12/14/05	12/01/15	N/A	<u>1,500,000</u>
<u>\$ 13,860,000</u>				<u>\$ 11,497,545</u>

A. Changes in General Long-Term Liabilities

During the year ended June 30, 2007, the following changes occurred in long-term liabilities transactions and balances:

	<u>Balance 7/1/2006</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 6/30/2007</u>	<u>Due Within One Year</u>
General Obligation Bonds	\$ 12,018,727	\$ -	\$ 521,182	\$ 11,497,545	\$ 626,182
Compensated Absences	<u>1,678,507</u>	<u>27,952</u>	-	<u>1,706,459</u>	<u>170,646</u>
	<u>\$ 13,697,234</u>	<u>\$ 27,952</u>	<u>\$ 521,182</u>	<u>\$ 13,204,004</u>	<u>\$ 796,828</u>

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

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	626,182	436,056	1,062,238
2009	656,182	410,581	1,066,763
2010	691,182	383,649	1,074,831
2011	726,182	354,281	1,080,463
2012	761,182	322,548	1,083,730
2013-2017	5,561,635	1,103,587	6,665,222
2018-2021	<u>2,475,000</u>	<u>230,020</u>	<u>2,705,020</u>
	<u>\$ 11,497,545</u>	<u>\$ 3,240,722</u>	<u>\$ 14,738,267</u>

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Sales and Use Taxes

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

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

(9) Retirement Plans

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

A. Teachers' Retirement System of Louisiana (TRS)

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

Funding Policy: Plan members are required to contribute 8.0 and 9.1 percent of their annual covered salary for the Regular Plan and Plan A, respectively. The School Board is required to contribute at an actuarially determined rate. The current rate is 16.6 and 15.9 percent of annual covered salary for the Regular Plan and Plan A, respectively. Member contributions and employer contributions for the TRS are

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

established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution to the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board.

The School Board's contributions to the system for the years ended June 30, 2007, 2006, and 2005 were \$4,076,185, \$3,717,946, and \$3,357,555, respectively, equal to the required contributions for each year.

B. Louisiana School Employees' Retirement System (LASERS)

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

Funding Policy: Plan members are required to contribute 7.5 percent of their annual covered salary and the school board is required to contribute at an actuarially determined rate. The current rate is 19.6% of annual covered payroll. Member contributions and employer contributions for the LASERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the LASERS is funded by the State of Louisiana through annual appropriations.

The School Board's contributions to the system for the years ended June 30, 2007, 2006, and 2005 were \$391,369, \$361,295 and \$323,450, respectively, equal to the required contributions for each year.

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

The Evangeline Parish School Board provides certain continuing health care 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. The monthly premiums of these benefits for retirees and similar benefits for active employees are paid jointly by the employee, the State, and the School Board. There are approximately 348 retired employees receiving benefits at June 30, 2007. 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. The School Board's total cost of providing these benefits was \$2,545,634 for the year ended June 30, 2007.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(11) Risk Management

A. Workers' Compensation

The School Board has established a limited risk management program for workers' compensation effective April 1, 1994, which was discontinued in April of 1998. The School Board employs a third-party administrator for this program. The School Board purchases commercial insurance for individuals' claims in excess of \$175,000. Changes in the claims liability amount in previous fiscal years were as follows:

	Beginning of Fiscal year Liability	Claims and Changes in Estimates	Claim Payments	Balance At Fiscal Year End
2004-2005	\$ 260,298	\$ 33,550	\$ 51,137	\$ 242,711
2005-2006	242,711	-	42,565	200,146
2006-2007	200,146	-	49,740	150,406

B. Commercial Insurance Coverage

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

(12) Commitments and Contingencies

A. Contingent Liabilities

At June 30, 2007, the School Board was a defendant in lawsuits principally arising from the normal course of operations. The School Board's legal counsel has reviewed the School Board's claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the School Board. It is the opinion of the School Board, after conferring with legal counsel, that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the School Board's financial position.

B. Grant Audits

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(13) Fund Balances Reserved/Designated

At the fund financial statement level, fund balances have been reserved/designated for the following purposes:

Governmental fund balances reserved for:

Special revenue funds -	
Inventory	\$ 121,671
Debt service funds -	
Debt retirement	<u>421,107</u>
Total reserved fund balances - governmental funds	<u>\$ 542,778</u>

Governmental fund balances designated for:

Capital Projects Funds-	
Future capital projects	<u>\$ 371,226</u>

(14) Compensation of Board Members

A detail of the compensation paid to individual board members for the year ended June 30, 2007 follows:

Board Member	Amount
Lonnie Sonnier	\$ 7,200
Bobby Deshotel	7,200
Cecil Monier	3,600
Jerry Thompson	3,600
Wayne Dardeau	7,800
Peggy Forman	8,050
John Landreneau	7,200
Dan Hoffpauir	7,200
Wanda Skinner	7,800
Edward Limoges	7,200
Arthur Savoy	7,450
Jimmy Vidrine	3,900
Nancy Hamlin	3,600
Gervis Lafleur	7,200
Georgianna Wilson	<u>7,800</u>
Total	<u>\$ 96,800</u>

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(15) Fund Balance Deficit

At June 30, 2007, the following funds had deficit fund balances:

District 2 Maintenance	\$ 384,633
District 7B Maintenance	49,708
TANF	2,033
Cert. of Indebt. 2003 Sinking	11,992
Reorganization Sinking	362,615
Reorganization Construction	5,772

The School Board anticipates funding the deficit fund balances with future ad valorem taxes and interest earnings.

(16) Interfund Transactions

A. Interfund receivables and payables, by fund, at June 30, 2007 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major funds:		
General Fund	\$ 1,851,918	\$ -
Title I	-	326,589
Total major funds	<u>1,851,918</u>	<u>326,589</u>
Nonmajor funds:		
District 2 Maintenance	-	282,075
District 7B Maintenance	-	35,473
8G Programs	-	67,941
TANF	-	43,827
K-3 Reading Math Initiative	-	43,221
Rural Education	-	66,409
Adult Education	-	23,784
Improving Teacher Quality	-	67,721
Special Education	-	327,432
LATAAP	-	15,316
Vocational Education	-	94,119
Drug Free Schools	-	10,737
Leap21/Gee21/School Rewards	-	64,027
Technology Grants	-	4,075
Migrant	-	4,565
Cert. of Indebt. 2003 Sinking	-	11,992
Reorganization Sinking	-	362,615
Total nonmajor funds	<u>-</u>	<u>1,525,329</u>
Total	<u>\$ 1,851,918</u>	<u>\$ 1,851,918</u>

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

B. Transfers consisted of the following at June 30, 2007:

General Fund	\$ 1,137,773	\$ 1,639,500
Title I	-	179,585
Total major funds	<u>1,137,773</u>	<u>1,819,085</u>
Nonmajor funds:		
District 2 Maintenance	967,988	-
District 7B Maintenance	64,742	-
8G Programs	4,459	
TANF	7,724	11,003
K-3 Reading/Math Initiative	521	-
Rural Education	-	10,105
Adult Education	125	1,247
Improving Teacher Quality	-	41,616
Innovative Education Strategies	-	925
Special Education	136	103,998
School Food Service	220,106	-
LATAAP	135	-
Drug Free Schools	-	846
Medicaid	6,951	18,131
Leap 21/School Rewards	3,281	-
Technology Grants	-	1,880
Hurricane Education Recovery	-	775,325
QZAB Sinking	100,000	-
Cert. of Indebt 2003 Sinking	-	63
Reorganization Sinking	210,816	-
QZAB Construction	59,467	-
Total nonmajor funds	<u>1,646,451</u>	<u>965,139</u>
Total	<u>\$ 2,784,224</u>	<u>\$ 2,784,224</u>

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

(17) New Accounting Pronouncements

In November 2004, the Governmental Accounting Standards Board (GASB) issued Statement 45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions." This statement requires the accrual of postemployment benefits for retired employees. The School Board is required to implement this standard for the fiscal year ending June 30, 2009. The School Board has not yet determined the full impact that adoption of GASB Statement 45 will have on the financial statements.

**REQUIRED SUPPLEMENTARY
INFORMATION**

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 General Fund

Budgetary Comparison Schedule
 Year Ended June 30, 2007

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Parish sources:				
Ad valorem taxes	\$ 1,685,809	\$ 1,824,235	\$ 1,824,235	\$ -
Sales taxes	5,686,985	8,083,685	8,083,685	-
Interest earnings	427,782	624,185	624,185	-
Other	315,352	376,020	436,871	60,851
Total parish sources	<u>8,115,928</u>	<u>10,908,125</u>	<u>10,968,976</u>	<u>60,851</u>
State sources:				
Equalization	30,310,452	30,981,981	30,981,981	-
Other	463,758	462,354	462,354	-
Total state sources	<u>30,774,210</u>	<u>31,444,335</u>	<u>31,444,335</u>	<u>-</u>
Federal sources	-	1,653	1,653	-
Total revenues	<u>38,890,138</u>	<u>42,354,113</u>	<u>42,414,964</u>	<u>60,851</u>
Expenditures				
Current:				
Instruction -				
Regular programs	18,764,133	19,334,512	19,326,713	7,799
Special education programs	5,541,396	5,886,017	5,886,017	-
Special programs	379,049	312,489	312,489	-
Adult and continuing education programs	6,541	4,936	4,936	-
Vocational education programs	1,481,046	1,620,779	1,620,779	-
Other instructional programs	197,359	271,570	275,270	(3,700)
Support services -				
Pupil support services	1,290,904	1,320,161	1,319,840	321
Instructional staff support services	980,666	1,264,780	1,262,018	2,762
General administration	985,511	936,092	967,698	(31,606)
School administration	2,837,994	2,634,970	2,634,970	-
Business services	569,086	456,337	392,932	63,405
Operation and maintenance of plant services	2,114,638	2,015,615	2,029,280	(13,665)
Student transportation services	3,466,885	3,997,575	3,997,575	-
Central services	435,386	506,916	506,916	-
Non-instructional services:				
Food services	2,132	2,292	2,292	-
Community services	524	34,821	34,821	-
Facilities acquisition and construction	307,036	59,467	-	59,467
Debt service -				
Principal	26,182	26,182	26,182	-
Total expenditures	<u>39,386,468</u>	<u>40,685,511</u>	<u>40,600,728</u>	<u>84,783</u>
Excess (deficiency) of revenues over expenditures	<u>(496,330)</u>	<u>1,668,602</u>	<u>1,814,236</u>	<u>145,634</u>
Other financing sources (uses)				
Transfers in	876,806	1,130,029	1,137,773	7,744
Transfers out	(1,004,288)	(1,433,469)	(1,639,500)	(206,031)
Total other financing sources (uses)	<u>(127,482)</u>	<u>(303,440)</u>	<u>(501,727)</u>	<u>(198,287)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(623,812)</u>	<u>1,365,162</u>	<u>1,312,509</u>	<u>(52,653)</u>
Fund balance, beginning	<u>7,990,930</u>	<u>7,990,930</u>	<u>7,990,930</u>	<u>-</u>
Fund balance, ending	<u>\$ 7,367,118</u>	<u>\$ 9,356,092</u>	<u>\$ 9,303,439</u>	<u>\$ (52,653)</u>

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Title I

Budgetary Comparison Schedule
 Year Ended June 30, 2007

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Federal sources	\$ 2,729,254	\$ 2,908,946	\$ 2,908,946	\$ -
Expenditures				
Current:				
Instruction -				
Special programs	2,044,321	1,878,183	1,878,183	-
Support services -				
Instructional staff support services	389,668	803,073	803,073	-
Business services	21,162	-	-	-
Operation and maintenance of plant services	82,920	48,105	48,105	-
Total expenditures	<u>2,538,071</u>	<u>2,729,361</u>	<u>2,729,361</u>	<u>-</u>
Excess of revenues over expenditures	191,183	179,585	179,585	-
Other financing uses				
Transfers out	<u>(191,183)</u>	<u>(179,585)</u>	<u>(179,585)</u>	<u>-</u>
Excess of revenues over expenditures and other uses	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OTHER SUPPLEMENTARY INFORMATION

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Nonmajor Governmental Funds

Combining Balance Sheet - By Fund Type
 June 30, 2007

	Special Revenue	Debt Service	Capital Projects	Totals
ASSETS				
Cash and interest-bearing deposits	\$ 1,017,691	\$ 795,714	\$ 539,738	\$ 2,353,143
Receivables:				
Due from other governmental agencies	1,098,379	-	-	1,098,379
Inventories, at cost	121,671	-	-	121,671
Total assets	<u>\$ 2,237,741</u>	<u>\$ 795,714</u>	<u>\$ 539,738</u>	<u>\$ 3,573,193</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 208,123	\$ -	\$ 24,129	\$ 232,252
Salaries payable	428,678	-	-	428,678
Contracts payable	-	-	94,922	94,922
Retainage payable	-	-	49,461	49,461
Due to other funds	1,150,722	374,607	-	1,525,329
Total liabilities	<u>1,787,523</u>	<u>374,607</u>	<u>168,512</u>	<u>2,330,642</u>
Fund balances:				
Reserved for inventory	121,671	-	-	121,671
Reserved for debt retirement	-	421,107	-	421,107
Designated for capital expenditures	-	-	371,226	371,226
Unreserved, undesignated	328,547	-	-	328,547
Total fund balances	<u>450,218</u>	<u>421,107</u>	<u>371,226</u>	<u>1,242,551</u>
Total liabilities and fund balances	<u>\$ 2,237,741</u>	<u>\$ 795,714</u>	<u>\$ 539,738</u>	<u>\$ 3,573,193</u>

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - By Fund Type
 Year Ended June 30, 2007

	Special Revenue	Debt Service	Capital Projects	Totals
Revenues				
Parish sources -				
Ad valorem taxes	\$ 1,674,080	\$ 710,115	\$ -	\$ 2,384,195
Other	349,544	8,259	1,859	359,662
State sources	1,626,704	-	-	1,626,704
Federal sources	5,473,624	-	-	5,473,624
Total revenues	<u>9,123,952</u>	<u>718,374</u>	<u>1,859</u>	<u>9,844,185</u>
Expenditures				
Current:				
Instruction -				
Regular programs	483,558	-	-	483,558
Special education programs	1,039,987	-	-	1,039,987
Special programs	742,361	-	-	742,361
Adult and continuing education programs	78,103	-	-	78,103
Vocational education programs	138,596	-	-	138,596
Other instructional programs	247,792	-	-	247,792
Support services -				
Pupil support services	397,756	-	-	397,756
Instructional staff support services	640,241	-	-	640,241
General administration	55,674	24,281	385	80,340
School administration	41,434	-	-	41,434
Business services	14,591	-	-	14,591
Operation and maintenance of plant services	2,043,116	-	-	2,043,116
Student transportation	20,426	-	-	20,426
Central services	232,873	-	-	232,873
Non-instructional services -				
Food services	3,466,855	-	-	3,466,855
Facilities acquisition and construction	1,100	-	1,106,082	1,107,182
Debt service:				
Principal retirement	-	495,000	-	495,000
Interest and fiscal charges	-	448,595	-	448,595
Total expenditures	<u>9,644,463</u>	<u>967,876</u>	<u>1,106,467</u>	<u>11,718,806</u>
Deficiency of revenues over expenditures	<u>(520,511)</u>	<u>(249,502)</u>	<u>(1,104,608)</u>	<u>(1,874,621)</u>
Other financing sources (uses):				
Transfers in	1,276,168	100,000	270,283	1,646,451
Transfers out	(965,076)	(63)	-	(965,139)
Total other financing sources (uses)	<u>311,092</u>	<u>99,937</u>	<u>270,283</u>	<u>681,312</u>
Deficiency of revenues and other sources over expenditures and other uses	<u>(209,419)</u>	<u>(149,565)</u>	<u>(834,325)</u>	<u>(1,193,309)</u>
Fund balances, beginning	<u>659,637</u>	<u>570,672</u>	<u>1,205,551</u>	<u>2,435,860</u>
Fund balances, ending	<u>\$ 450,218</u>	<u>\$ 421,107</u>	<u>\$ 371,226</u>	<u>\$ 1,242,551</u>

NONMAJOR SPECIAL REVENUE FUNDS

District 2 and 7B Maintenance Funds

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

Basile High School Athletic Fund

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

8G Programs

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

TANF

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

K-3 Reading/Math Initiative

To account for funds from state sources to improve reading skills of K-3 students who are at risk or experiencing difficulty in reading.

Rural Education Achievement

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

Adult Education

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

Improving Teacher Quality

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

Innovative Education Strategies

To account for federal funds used to support local educational reform efforts, provide a continuing source of innovation and educational improvement, and develop programs to improve school, student and teacher performance.

Special Education

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

School Food Service

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

(continued)

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

LATAAP

To account for state funds to provide direct assistance and assessment services to new teachers.

Vocational Education

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

Drug Free School

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

Medicaid

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

Leap 21/Gee 21/School Rewards

To account for state funds to provide a summer remediation program to those students who scored at the unsatisfactory achievement level from the spring administration of the Leap 21.

Education Excellence

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

Technology Grants

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

Migrant

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

Hurricane Education Recovery

To assist in meeting the educational needs of individuals and educational institutions affected by hurricanes in the Gulf of Mexico in the calendar year 2005.

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

Combining Balance Sheet
 June 30, 2007

		District 2 Maintenance	District 7B Maintenance	Basile High School Athletic	8G Programs	TANF	K-3 Reading/ Math Initiative	Rural Education Achievement	Adult Education
ASSETS									
Cash and interest-bearing deposits	\$	-	-	\$ 48,495	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables	-	-	-	-	86,811	101,783	43,221	82,415	23,784
Inventory	-	-	-	-	-	-	-	-	-
Total assets	\$	-	-	\$ 48,495	\$ 86,811	\$ 101,783	\$ 43,221	\$ 82,415	\$ 23,784
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$	102,558	14,235	8,000	1,229	-	-	16,006	-
Salaries payable	-	-	-	1,612	17,641	59,989	-	-	-
Due to other funds	282,075	35,473	49,708	-	67,941	43,827	43,221	66,409	23,784
Total liabilities	384,633	49,708	49,708	9,612	86,811	103,816	43,221	82,415	23,784
Fund balances (deficit):									
Reserved for inventory	-	-	-	-	-	-	-	-	-
Unreserved, undesignated	(384,633)	(49,708)	(49,708)	38,883	-	(2,033)	-	-	-
Total fund balances (deficit)	(384,633)	(49,708)	(49,708)	38,883	-	(2,033)	-	-	-
Total liabilities and fund balances	\$	-	-	\$ 48,495	\$ 86,811	\$ 101,783	\$ 43,221	\$ 82,415	\$ 23,784

(Continued)

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

Combining Balance Sheet (Continued)
 June 30, 2007

	Improving Teacher Quality	Innovative Education Strategies	Special Education	School Food Service	LATAAP	Vocational Education	Drug Free School
ASSETS							
Cash and interest-bearing deposits	\$ -	\$ -	\$ -	\$ 797,244	\$ -	\$ -	\$ -
Receivables	134,016	-	407,934	-	15,316	94,119	11,808
Inventory	-	-	-	121,671	-	-	-
Total assets	<u>\$ 134,016</u>	<u>\$ -</u>	<u>\$ 407,934</u>	<u>\$ 918,915</u>	<u>\$ 15,316</u>	<u>\$ 94,119</u>	<u>\$ 11,808</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	2,515	\$ -	\$ 16,697	\$ 40,462	\$ -	\$ -	\$ 1,071
Salaries payable	63,780	-	63,805	189,400	-	-	-
Due to other funds	67,721	-	327,432	-	15,316	94,119	10,737
Total liabilities	<u>134,016</u>	<u>-</u>	<u>407,934</u>	<u>229,862</u>	<u>15,316</u>	<u>94,119</u>	<u>11,808</u>
Fund balances (deficit):							
Reserved for inventory	-	-	-	121,671	-	-	-
Unreserved, undesignated	-	-	-	567,382	-	-	-
Total fund balances (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>689,053</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 134,016</u>	<u>\$ -</u>	<u>\$ 407,934</u>	<u>\$ 918,915</u>	<u>\$ 15,316</u>	<u>\$ 94,119</u>	<u>\$ 11,808</u>

(Continued)

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

Combining Balance Sheet (Continued)
 June 30, 2007

		Leap 21/ School Rewards	Education Excellence	Technology Grants	Migrant	Hurricane Education Recovery	Total
ASSETS							
Cash and interest-bearing deposits	\$ 148,427	\$ -	\$ 23,525	\$ -	\$ -	\$ -	\$ 1,017,691
Receivables	-	87,448	-	4,165	5,559	-	1,098,379
Inventory	-	-	-	-	-	-	121,671
Total assets	<u>\$ 148,427</u>	<u>\$ 87,448</u>	<u>\$ 23,525</u>	<u>\$ 4,165</u>	<u>\$ 5,559</u>	<u>\$ -</u>	<u>\$ 2,237,741</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 81	\$ 4,185	\$ -	\$ 90	\$ 994	\$ -	\$ 208,123
Salaries payable	20,013	-	12,438	-	-	-	428,678
Due to other funds	-	64,027	-	4,075	4,565	-	1,150,722
Total liabilities	<u>20,094</u>	<u>68,212</u>	<u>12,438</u>	<u>4,165</u>	<u>5,559</u>	<u>-</u>	<u>1,787,523</u>
Fund balances (deficit):							
Reserved for inventory	-	-	-	-	-	-	121,671
Unreserved, undesignated	128,333	19,236	11,087	-	-	-	328,547
Total fund balances (deficit)	<u>128,333</u>	<u>19,236</u>	<u>11,087</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>450,218</u>
Total liabilities and fund balances	<u>\$ 148,427</u>	<u>\$ 87,448</u>	<u>\$ 23,525</u>	<u>\$ 4,165</u>	<u>\$ 5,559</u>	<u>\$ -</u>	<u>\$ 2,237,741</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 2007

	District 2 Maintenance	District 7B Maintenance	Basile High School Athletic	8G Programs	TANF
Revenues:					
Parish sources -					
Taxes:					
Ad valorem	\$1,410,007	\$227,060	\$37,013	\$ -	\$ -
Interest earnings	-	-	-	-	-
Other	-	-	-	-	1,847
State sources -					
Equalization	-	-	-	-	-
Other	-	-	-	243,700	338,855
Federal sources					
	-	-	-	-	162,283
Total revenues	<u>1,410,007</u>	<u>227,060</u>	<u>37,013</u>	<u>243,700</u>	<u>502,985</u>
Expenditures:					
Current:					
Instruction -					
Regular programs	-	-	38,096	-	445,462
Special education programs	-	-	-	-	-
Special programs	-	-	-	159,642	-
Adult and continuing education programs	-	-	-	-	1,833
Vocational education programs	-	-	-	-	-
Other instructional programs	-	-	-	51,686	-
Support services -					
Pupil support services	-	-	-	-	-
Instructional staff services	-	-	-	31,704	54,444
General administration	46,178	8,131	1,330	-	-
School administration	30,088	8,382	-	-	-
Business services	-	-	-	5,127	-
Operation and maintenance of plant services	1,712,710	256,929	-	-	-
Student transportation	-	-	-	-	-
Central services	-	-	-	-	-
Non-instructional services -					
Food services	-	-	-	-	-
Facility acquisition and construction	1,100	-	-	-	-
Total expenditures	<u>1,790,076</u>	<u>273,442</u>	<u>39,426</u>	<u>248,159</u>	<u>501,739</u>
Excess (deficiency) of revenues over expenditures	<u>(380,069)</u>	<u>(46,382)</u>	<u>(2,413)</u>	<u>(4,459)</u>	<u>1,246</u>
Other financing sources (uses):					
Transfers in	967,988	64,742	-	4,459	7,724
Transfers out	-	-	-	-	(11,003)
Total other financing sources (uses)	<u>967,988</u>	<u>64,742</u>	<u>-</u>	<u>4,459</u>	<u>(3,279)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>587,919</u>	<u>18,360</u>	<u>(2,413)</u>	<u>-</u>	<u>(2,033)</u>
Fund balances (deficit), beginning	<u>(972,552)</u>	<u>(68,068)</u>	<u>41,296</u>	<u>-</u>	<u>-</u>
Fund balances (deficit), ending	<u>\$ (384,633)</u>	<u>\$ (49,708)</u>	<u>\$38,883</u>	<u>\$ -</u>	<u>\$ (2,033)</u>

<u>K-3 Reading/ Math Initiative</u>	<u>Rural Education Achievement</u>	<u>Adult Education</u>	<u>Improving Teacher Quality</u>	<u>Innovative Education Strategies</u>	<u>Special Education</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
49,592	-	23,712	-	-	35,873
-	145,829	79,133	661,663	12,950	1,776,500
<u>49,592</u>	<u>145,829</u>	<u>102,845</u>	<u>661,663</u>	<u>12,950</u>	<u>1,812,373</u>
-	-	-	-	-	-
-	-	-	-	-	1,030,834
-	-	-	548,962	12,025	-
-	-	76,270	-	-	-
-	-	-	-	-	-
47,804	-	886	-	-	12,444
-	-	-	-	-	255,100
2,309	-	11,360	71,085	-	268,097
-	-	-	-	-	35
-	-	-	-	-	-
-	-	-	-	-	6,995
-	-	13,207	-	-	48,059
-	-	-	-	-	15,526
-	135,724	-	-	-	71,421
-	-	-	-	-	-
-	-	-	-	-	-
<u>50,113</u>	<u>135,724</u>	<u>101,723</u>	<u>620,047</u>	<u>12,025</u>	<u>1,708,511</u>
(521)	10,105	1,122	41,616	925	103,862
521	-	125	-	-	136
-	(10,105)	(1,247)	(41,616)	(925)	(103,998)
<u>521</u>	<u>(10,105)</u>	<u>(1,122)</u>	<u>(41,616)</u>	<u>(925)</u>	<u>(103,862)</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Year Ended June 30, 2007

	<u>School Food Service</u>	<u>LATAAP</u>	<u>Vocational Education</u>	<u>Drug Free School</u>	<u>Medicaid</u>
Revenues:					
Parish sources -					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Interest earnings	31,496	-	-	-	-
Other	306,616	-	-	-	-
State sources -					
Equalization	353,295	-	-	-	-
Other	-	36,260	-	-	248,235
Federal sources					
	<u>2,421,858</u>	<u>-</u>	<u>142,660</u>	<u>43,140</u>	<u>-</u>
Total revenues	<u>3,113,265</u>	<u>36,260</u>	<u>142,660</u>	<u>43,140</u>	<u>248,235</u>
Expenditures:					
Current:					
Instruction -					
Regular programs	-	-	-	-	-
Special education programs	-	-	-	-	9,153
Special programs	-	-	-	12,147	-
Adult and continuing education programs	-	-	-	-	-
Vocational education programs	-	-	138,596	-	-
Other instructional programs	-	175	-	-	-
Support services -					
Pupil support services	-	-	-	-	142,656
Instructional staff services	-	33,751	4,064	30,147	-
General administration	-	-	-	-	-
School administration	-	-	-	-	-
Business services	-	2,469	-	-	-
Operation and maintenance of plant services	2,185	-	-	-	1,030
Student transportation	-	-	-	-	-
Central services	-	-	-	-	-
Non-instructional services -					
Food services	3,466,855	-	-	-	-
Facility acquisition and construction	-	-	-	-	-
Total expenditures	<u>3,469,040</u>	<u>36,395</u>	<u>142,660</u>	<u>42,294</u>	<u>152,839</u>
Excess (deficiency) of revenues over expenditures	<u>(355,775)</u>	<u>(135)</u>	<u>-</u>	<u>846</u>	<u>95,396</u>
Other financing sources (uses):					
Transfers in	220,106	135	-	-	6,951
Transfers out	-	-	-	(846)	(18,131)
Total other financing sources (uses)	<u>220,106</u>	<u>135</u>	<u>-</u>	<u>(846)</u>	<u>(11,180)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(135,669)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,216</u>
Fund balances (deficit), beginning	<u>824,722</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,117</u>
Fund balances (deficit), ending	<u>\$ 689,053</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,333</u>

<u>Leap 21/ School Rewards</u>	<u>Education Excellence</u>	<u>Technology Grants</u>	<u>Migrant</u>	<u>Hurricane Education Recovery</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$1,674,080
-	-	-	-	-	31,496
-	-	-	9,585	-	318,048
-	-	-	-	-	353,295
151,742	142,651	2,789	-	-	1,273,409
-	-	27,608	-	-	5,473,624
<u>151,742</u>	<u>142,651</u>	<u>30,397</u>	<u>9,585</u>	<u>-</u>	<u>9,123,952</u>
-	-	-	-	-	483,558
-	-	-	-	-	1,039,987
-	-	-	9,585	-	742,361
-	-	-	-	-	78,103
-	-	-	-	-	138,596
118,927	6,952	2,789	-	6,129	247,792
-	-	-	-	-	397,756
-	133,280	-	-	-	640,241
-	-	-	-	-	55,674
2,964	-	-	-	-	41,434
-	-	-	-	-	14,591
8,996	-	-	-	-	2,043,116
4,900	-	-	-	-	20,426
-	-	25,728	-	-	232,873
-	-	-	-	-	3,466,855
-	-	-	-	-	1,100
<u>135,787</u>	<u>140,232</u>	<u>28,517</u>	<u>9,585</u>	<u>6,129</u>	<u>9,644,463</u>
<u>15,955</u>	<u>2,419</u>	<u>1,880</u>	<u>-</u>	<u>(6,129)</u>	<u>(520,511)</u>
3,281	-	-	-	-	1,276,168
-	-	(1,880)	-	(775,325)	(965,076)
<u>3,281</u>	<u>-</u>	<u>(1,880)</u>	<u>-</u>	<u>(775,325)</u>	<u>311,092</u>
19,236	2,419	-	-	(781,454)	(209,419)
-	8,668	-	-	781,454	659,637
<u>\$19,236</u>	<u>\$ 11,087</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 450,218</u>

NONMAJOR DEBT SERVICE FUNDS

District 7 Sinking Fund

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

District 4 Sinking Fund

To accumulate monies for the payment of the 2001 general obligation school bonds of School District No. 4, which are serial bonds due in annual installments, plus interest, through maturity in 2021. Debt service is financed by the levy of an ad valorem tax.

OZAB Sinking

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

Certificates of Indebtedness, Series 2003

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

Reorganization Sinking Fund

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

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

Combining Balance Sheet
 June 30, 2007

	School Districts No. 7	No. 4	QZAB Sinking	Cert. of Indebt. 2003	Reorganization Sinking	Total
ASSETS						
Interest-bearing deposits	<u>\$ 247,550</u>	<u>\$ 448,164</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 795,714</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ 11,992	\$ 362,615	\$ 374,607
Fund balances (deficit):						
Reserved for debt service	<u>247,550</u>	<u>448,164</u>	<u>100,000</u>	<u>(11,992)</u>	<u>(362,615)</u>	<u>421,107</u>
Total liabilities and fund balances	<u>\$ 247,550</u>	<u>\$ 448,164</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 795,714</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 2007

	School Districts		QZAB Sinking	Cert. of Indebt. 2003	Reorganization Sinking	Total
	No. 7	No. 4				
Revenues:						
Parish sources -						
Taxes:						
Ad valorem	\$ 289,116	\$ 420,999	\$ -	\$ -	\$ -	\$ 710,115
Interest earnings	<u>3,374</u>	<u>4,882</u>	-	<u>3</u>	-	<u>8,259</u>
Total revenues	<u>292,490</u>	<u>425,881</u>	-	<u>3</u>	-	<u>718,374</u>
Expenditures:						
Current -						
General administration	10,355	13,926	-	-	-	24,281
Debt service -						
Principal	150,000	140,000	-	-	205,000	495,000
Interest	118,945	159,118	-	11,395	157,615	447,073
Paying agent fees	<u>322</u>	<u>600</u>	-	<u>600</u>	-	<u>1,522</u>
Total expenditures	<u>279,622</u>	<u>313,644</u>	-	<u>11,995</u>	<u>362,615</u>	<u>967,876</u>
Excess (deficiency) of revenues over expenditures	<u>12,868</u>	<u>112,237</u>	-	<u>(11,992)</u>	<u>(362,615)</u>	<u>(249,502)</u>
Other financing sources (uses):						
Transfers in	-	-	100,000	-	-	100,000
Transfers out	-	-	-	<u>(63)</u>	-	<u>(63)</u>
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>(63)</u>	<u>-</u>	<u>99,937</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	12,868	112,237	100,000	(12,055)	(362,615)	(149,565)
Fund balances, beginning	<u>234,682</u>	<u>335,927</u>	-	<u>63</u>	-	<u>570,672</u>
Fund balances (deficit), ending	<u>\$ 247,550</u>	<u>\$ 448,164</u>	<u>\$ 100,000</u>	<u>\$ (11,992)</u>	<u>\$ (362,615)</u>	<u>\$ 421,107</u>

NONMAJOR CAPITAL PROJECTS FUNDS

W. W. Stewart Construction Fund

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

Reorganization Construction Fund

To account for the proceeds of the \$4,000,000 School Improvement Bonds, Series 2004, issued for the purpose of constructing additions and improvements to public school buildings and acquiring equipment and furnishings, and paying the costs of issuance of the bonds.

QZAB Qualified Zone Academy Bonds Construction Fund

To account for funds received from the issuance of QZAB, Taxable Certificates of Indebtedness, Series 2005 bonds for roof replacements and classroom renovations.

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

Combining Balance Sheet
 June 30, 2007

	W. W. Stewart Construction Fund	Reorganization Construction Fund	QZAB Construction Fund	Total
ASSETS				
Interest-bearing deposits	<u>\$ 20,946</u>	<u>\$ -</u>	<u>\$ 518,792</u>	<u>\$ 539,738</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 24,129	\$ 24,129
Contracts payable	-	-	94,922	94,922
Retainage payable	-	5,772	43,689	49,461
Total liabilities	<u>-</u>	<u>5,772</u>	<u>162,740</u>	<u>168,512</u>
Fund balances:				
Designated for capital expenditures	<u>20,946</u>	<u>(5,772)</u>	<u>356,052</u>	<u>371,226</u>
Total liabilities and fund balances	<u>\$ 20,946</u>	<u>\$ -</u>	<u>\$ 518,792</u>	<u>\$ 539,738</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 June 30, 2007

	<u>W. W. Stewart Construction Fund</u>	<u>Reorganization Construction Fund</u>	<u>QZAB Construction Fund</u>	<u>Total</u>
Revenues:				
Parish sources -				
Interest earnings	<u>\$ 351</u>	<u>\$ 1,508</u>	<u>\$ -</u>	<u>\$ 1,859</u>
Expenditures:				
Current -				
General administration	-	-	385	385
Facilities acquisition and construction	<u>-</u>	<u>251,733</u>	<u>854,349</u>	<u>1,106,082</u>
Total expenditures	<u>-</u>	<u>251,733</u>	<u>854,734</u>	<u>1,106,467</u>
Excess (deficiency) of revenues over expenditures	351	(250,225)	(854,734)	(1,104,608)
Other financing sources:				
Transfers in	<u>-</u>	<u>210,816</u>	<u>59,467</u>	<u>270,283</u>
Excess (deficiency) of revenues and other financing sources over expenditures	351	(39,409)	(795,267)	(834,325)
Fund balances, beginning	<u>20,595</u>	<u>33,637</u>	<u>1,151,319</u>	<u>1,205,551</u>
Fund balances (deficit), ending	<u>\$ 20,946</u>	<u>\$ (5,772)</u>	<u>\$ 356,052</u>	<u>\$ 371,226</u>

FIDUCIARY FUND

AGENCY FUNDS

School Activity Funds

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

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

Statement of Fiduciary Assets and Liabilities
June 30, 2007

ASSETS

Cash and interest-bearing deposits	<u>\$521,656</u>
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LIABILITIES

School activity funds payable	<u>\$521,656</u>
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EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Fiduciary Funds
 Agency Funds
 School Activity Funds

Schedule of Changes in Deposits Due to Others
 Year Ended June 30, 2007

School	Balance June 30, 2006	Additions	Deductions	Balance June 30, 2007
Basile High	\$ 32,799	\$ 155,640	\$ 156,467	31,972
Bayou Chicot Elementary	60,039	91,241	86,278	65,002
Chataignier High	25,757	31,820	39,039	18,538
Evangeline Central	480	12,930	10,258	3,152
Mamou High	83,080	247,022	238,016	92,086
Mamou Elementary	38,136	71,664	81,284	28,516
Pine Prairie High	51,662	222,651	212,807	61,506
Vidrine Elementary	42,730	45,756	49,273	39,213
Ville Platte High	75,652	248,300	240,498	83,454
Ville Platte Elementary	68,222	33,324	29,610	71,936
James Stephens Montessori	16,879	3,463	8,683	11,659
W. W. Stewart Elementary	13,859	42,481	41,718	14,622
Total balances	<u>\$ 509,295</u>	<u>\$ 1,206,292</u>	<u>\$ 1,193,931</u>	<u>\$ 521,656</u>

**INTERNAL CONTROL, COMPLIANCE
AND
OTHER GRANT INFORMATION**

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Evangeline Parish School Board, (the School Board) as of and for the year ended June 30, 2007, which collectively comprise the School Board's basic financial statements and have issued our report thereon dated November 15, 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 the School Board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over financial reporting.

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider deficiencies 07-1(IC) and 07-2(IC) as described in the accompanying summary schedule of current and prior year audit findings and corrective action plan to be significant deficiencies in internal control over financial reporting.

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 School Board's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe none of the significant deficiencies described above are material weaknesses.

Compliance and Other Matters

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

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

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

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

Ville Platte, Louisiana
November 15, 2007

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

Compliance

We have audited the compliance of the Evangeline Parish School Board (the 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. The School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

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

In our opinion, the Evangeline 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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Internal Control Over Compliance

The management of the 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 the School Board's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

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

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

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

Ville Platte, Louisiana
November 15, 2007

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2007

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Pass-through Identifying Number</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
<u>United States Department of Education</u>			
Passed-Through State Department of Education:			
Adult Education-State Grant Program	28-07-44-20	84.002	\$ 79,133
Title I Grants to Local Educational Agencies	28-05-TI-20	84.010	2,908,946
Special Education-Grants to States	28-06-SO-20	84.027	1,716,052
Vocational Education Basic Grants to States	28-07-02-20	84.048	142,660
Special Education Pre-school Grants	28-06-PE-20	84.173	60,448
Rural Education Achievement	28-07-RE-20	84.358	145,829
Safe and Drug-Free Schools and Communities -State Grants	-	84.186	43,140
Innovative Education Program Strategies	-	84.298	12,950
Technology Literacy Challenge Fund Grants	28-07-49-20	84.318	27,608
Improving Teacher Quality	-	84.367	<u>661,663</u>
Total Department of Education			<u>5,798,429</u>
<u>United States Department of Agriculture</u>			
Passed-Through Louisiana Department of Agriculture:			
Food Distribution Program	N/A	10.550	200,453
Passed-Through State Department of Education:			
School Breakfast Program	N/A	10.553	552,705
National School Lunch Program	N/A	10.555	<u>1,668,700</u>
Total Department of Agriculture			<u>2,421,858</u>
<u>United States Department of Health and Human Services</u>			
Passed-Through Office of Family Support:			
Temporary Assistance for Needy Families	28-07-EP-20	93.558	<u>162,283</u>

(continued)

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2007

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Pass-through Identifying Number</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
<u>Department of Homeland Security</u>			
Passed-Through Department of Military Affairs: Disaster Grants - Public Assistance	-	97.036	<u>1,653</u>
Total expenditures of federal awards			<u>\$ 8,384,223</u>

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2007

(1) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards presents the federal grant activity of the Evangeline Parish School Board and is presented on the modified accrual basis of accounting, which is described in Note 1 to the basic financial statements for the year ended June 30, 2007. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

(2) Commodities

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2007, the School Board had \$121,671 of commodities inventory remaining.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs
Year Ended June 30, 2007

Part I. Summary of Auditor's Results:

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

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

A. Compliance Findings --

There were no compliance findings noted.

B. Internal Control Findings --

See internal control findings 07-1(C) and 07-2(IC) in Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs
Year Ended June 30, 2007

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

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended June 30, 2007**

<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Date of Completion</u>
<u>Ref. No.</u>					
<u>CURRENT YEAR (6/30/07) --</u>					
<u>Compliance Findings</u>					
There were no compliance findings noted.					
<u>Internal Control Findings</u>					
07-1 (IC) 2002	In performance of School Activity Funds testing, findings were noted involving internal control, cash receipts and cash disbursements.	Partial	Principals at each of the schools have been informed of the laws regarding school activity funds. The appropriate individuals have been informed of the procedures to be implemented in order to resolve the findings noted.	Amy Lafleur, Business Manager	Immediately
07-2(IC) 2004	Controls over the fixed asset inventory system should be improved. Numerous deficiencies were noted regarding the deletions and changes in inventory items.	No	Efforts will be made to ensure that the inventory listings for all schools are updated accurately for any deletions and changes.	Amy Lafleur, Business Manager	Immediately
<u>PRIOR YEAR (6/30/06) --</u>					
<u>Compliance Findings</u>					
06-1(C) 2006	The School Board did not amend the District 2 Maintenance Fund budget in accordance with LSA-RS 39:1311.	Yes		Amy Lafleur, Business Manager	N/A
<u>Management Letter</u>					
06-2(ML) 2006	The School Board did not comply with LRS 17:181 regarding the Agribusiness/science allocation. One teacher did not spend any of the funds allocated.	Yes		Amy Lafleur, Business Manager	N/A
06-3 (ML) 2002	In performance of School Activity Funds testing, findings were noted involving internal control, cash receipts and cash disbursements.	Partial	Principals at each of the schools have been informed of the laws regarding school activity funds. The appropriate individuals have been informed of the procedures to be implemented in order to resolve the findings noted.	Amy Lafleur, Business Manager	Immediately
06-4(ML) 2004	Controls over the fixed asset inventory system should be improved. Numerous deficiencies were noted regarding the deletions and changes in inventory items.	No	Efforts will be made to ensure that the inventory listings for all schools are updated accurately for any deletions and changes.	Amy Lafleur, Business Manager	Immediately

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

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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AGREED-UPON PROCEDURES REPORT ON SCHOOL BOARD PERFORMANCE MEASURES

Retired:
Conrad O. Chapman, CPA* 2006
Harry J. Ciofalo, CPA 2007

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

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by management of the Evangeline Parish School Board and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Evangeline Parish School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants 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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Member of:
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

There were no exceptions noted.

Education Levels of Public School Staff (Schedule 2)

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals 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 1st.

There were no exceptions noted.

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

There were no exceptions noted.

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

There were no exceptions noted.

Number and Type of Public Schools (Schedule 3)

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

There were no exceptions noted.

Experience of Public Principals 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 1st and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

There were no exceptions noted.

Public Staff Data (Schedule 5)

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

There were no exceptions noted.

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

There were no exceptions noted.

Class Size Characteristics (Schedule 6)

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

There were no exceptions noted.

Louisiana Educational Assessment Program (LEAP) for the 21st 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 Evangeline Parish School Board.

There were no exceptions noted.

The Graduation Exit Exam for the 21st 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 Evangeline Parish School Board.

There were no exceptions noted.

The Iowa 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 Evangeline Parish School Board.

There were no exceptions noted.

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

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

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

Ville Platte, Louisiana
November 15, 2007

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2007**

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:		\$27,605,199
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$16,468,099	
Other Instructional Staff Activities	38,911	
Employee Benefits	8,801,603	
Purchased Professional and Technical Services	20,602	
Instructional Materials and Supplies	438,726	
Instructional Equipment	<u>18,815</u>	
Total Teacher and Student Interaction Activities		25,786,756
Other Instructional Activities		-
Pupil Support Activities	1,320,160	
Less: Equipment for Pupil Support Activities	-	
Net Pupil Support Activities		1,320,160
Instructional Staff Services	1,264,780	
Less: Equipment for Instructional Staff Services	<u>(5,460,000)</u>	
Net Instructional Staff Services		<u>1,259,320</u>
Total General Fund Instructional Expenditures		<u>\$28,366,236</u>
Total General Fund Equipment Expenditures		<u>\$ 118,618</u>
 <u>Certain Local Revenue Sources</u>		
Local Taxation Revenue:		
Constitutional Ad Valorem Taxes		\$ 562,991
Renewable Ad Valorem Tax		2,935,324
Debt Service Ad Valorem Tax		710,115,000
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		91,493
Sales and Use Taxes		<u>8,083,685</u>
Total Local Taxation Revenue		<u>\$ 12,383,608</u>
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		\$ 17,836
Earnings from Other Real Property		-
Total Local Earnings on Investment in Real Property		<u>\$ 17,836</u>
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		\$ 62,975
Revenue Sharing - Other Taxes		165,626
Revenue Sharing - Excess Portion		-
Other Revenue in Lieu of Taxes		-
Total State Revenue in Lieu of Taxes		<u>\$ 228,601</u>
Nonpublic Textbook Revenue		<u>\$ 22,524</u>
Nonpublic Transportation Revenue		<u>\$ 77,849</u>

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Education Levels of Public School Staff
As of October 1, 2006

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Bachelor's Degree	371	85.48%	19	95.00%	0	0.00%	0	0.00%
Master's Degree	53	12.21%	1	5.00%	17	56.67%	0	0.00%
Master's Degree + 30	9	2.07%	0	0.00%	13	43.33%	0	0.00%
Specialist in Education	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Ph. D. or Ed. D.	1	0.23%	0	0.00%	0	0.00%	0	0.00%
Total	434	100%	20	100%	30	100%	0	0%

Schedule 3

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Number and Type of Public Schools
For the Year Ended June 30, 2007

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

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Experience of Public Principals and Full-time Classroom Teachers
As of October 1, 2006

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	0	0	1	2	6	1	8	18
Principals	0	0	0	2	0	1	9	12
Classroom Teachers	55	40	108	63	73	37	78	454
Total	55	40	109	67	79	39	95	484

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Public School Staff Data
For the Year Ended June 30, 2007

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Rehired Retirees
Average Classroom Teachers' Salary Including Extra Compensation	39,607	39,607
Average Classroom Teachers' Salary Excluding Extra Compensation	39,607	39,607
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	482	482

Note: Figures reported include all sources of funding (i.e., federal, state, and local) but exclude benefits.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Class Size Characteristics
As of October 1, 2006

School Type	Class Size Range											
	1 - 20			21 - 26			27 - 33			34+		
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number		
Elementary	93.08%	619	88.58%	287	84.85%	28	61.90%	13				
Elementary Activity Classes	6.92%	46	11.42%	37	15.15%	5	38.10%	8				
Middle/Jr. High	100.00%	76	0.00%	0	0.00%	0	0.00%	0				
Middle/Jr. High Activity Classes	0.00%	0	0.00%	0	0.00%	0	0.00%	0				
High	0.00%	0	0.00%	0	0.00%	0	0.00%	0				
High Activity Classes	0.00%	0	0.00%	0	0.00%	0	0.00%	0				
Combination	88.24%	638	93.00%	319	64.41%	38	14.29%	1				
Combination Activity Classes	11.76%	85	7.00%	24	35.59%	21	85.71%	6				

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Louisiana Educational Assessment Program (LEAP) for the 21st Century
For the Year Ended June 30, 2007

District Achievement Level Results	English Language Arts						Mathematics						
	2007		2006		2005		2007		2006		2005		
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Grade 4													
Advanced	2	1.98%	12	2.77%	14	2.95%	2	2.02%	11	2.54%	12	2.48%	
Proficient	20	19.80%	69	15.94%	82	17.26%	9	9.09%	73	16.86%	59	12.19%	
Basic	53	52.48%	193	44.57%	196	41.26%	49	49.49%	177	40.88%	217	44.83%	
Approaching Basic	15	14.85%	83	19.17%	132	27.79%	25	25.25%	111	25.64%	115	23.76%	
Unsatisfactory	11	10.89%	76	17.55%	51	10.74%	14	14.14%	61	14.09%	81	16.74%	
Total	101	100%	433	100%	475	100%	99	100%	433	100%	484	100%	

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
Grade 8												
Advanced	1	1.01%	6	1.34%	1	0.24%	0	0.00%	2	0.45%	3	0.75%
Proficient	11	11.11%	34	7.59%	40	9.57%	8	8.00%	25	5.61%	52	12.97%
Basic	41	41.41%	159	35.49%	201	48.09%	45	45.00%	190	42.60%	163	40.65%
Approaching Basic	29	29.29%	146	32.59%	80	19.14%	23	23.00%	107	23.99%	114	28.43%
Unsatisfactory	17	17.17%	103	22.99%	96	22.97%	24	24.00%	122	27.35%	69	17.21%
Total	99	100%	448	100%	418	100%	100	100%	446	100%	401	100%

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

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

District Achievement Level Results	English Language Arts						Mathematics					
	2007		2006		2005		2007		2006		2005	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced	1	0.99%	5	1.44%	3	1.13%	3	3.00%	19	5.46%	12	4.62%
Proficient	10	9.90%	34	9.80%	53	19.92%	12	12.00%	51	14.66%	50	19.23%
Basic	54	53.47%	193	55.62%	132	49.62%	51	51.00%	155	44.54%	127	48.85%
Approaching Basic	26	25.74%	86	24.78%	60	22.56%	20	20.00%	64	18.39%	37	14.23%
Unsatisfactory	10	9.90%	29	8.36%	18	6.77%	14	14.00%	59	16.95%	34	13.08%
Total	101	100%	347	100%	266	100%	100	100%	348	100%	260	100%

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
Grade 11												
Advanced	2	2.00%	6	2.43%	8	3.23%	0	0.00%	0	0.00%	0	0.00%
Proficient	12	12.00%	28	11.34%	33	13.31%	5	5.05%	14	5.67%	18	7.26%
Basic	45	45.00%	101	40.89%	109	43.95%	56	56.57%	129	52.23%	140	56.45%
Approaching Basic	27	27.00%	76	30.77%	63	25.40%	21	21.21%	67	27.13%	62	25.00%
Unsatisfactory	14	14.00%	36	14.57%	35	14.11%	17	17.17%	37	14.98%	28	11.29%
Total	100	100%	247	100%	248	100%	99	100%	247	100%	248	100%

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

Schedule 9

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

**The IOWA Tests
For the Year Ended June 30, 2007**

	Composite		
	2007	2006	2005
Test of Basic Skills (ITBS)			
Grade 3	47	55	59
Grade 5	42	46	53
Grade 6	44	44	41
Grade 7	49	44	48
Tests of Educational Development (ITED)			
Grade 9	49	45	37

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.