

# Rapides Parish School Board

Alexandria, Louisiana

June 30, 2010

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 1/26/11

**Rapides Parish School Board  
Alexandria, Louisiana**

**June 30, 2010**

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Steve Berry, District B  
President

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

Dr. Gary L. Jones  
Superintendent

November 19, 2010

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

We are pleased to present the Comprehensive Annual Financial Report of the Rapides Parish School Board (School Board) for the fiscal year ended June 30, 2010. This report is published to fulfill provisions of State law which require that the School Board have an annual audit by an independent certified public accountant.

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

The Rapides Parish School Board has employed the firm of Payne, Moore & Herrington, LLP to perform the audit. They have issued an unqualified ("clean") opinion on the Rapides Parish School Board's financial statements for the year ended June 30, 2010. The independent auditor's report is located at the front of the financial section of this report.

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

***Profile of the Government***

The School Board is a legislative body authorized to govern the public education system of Rapides Parish, Louisiana. The School Board is governed by a nine-member board, with each board member serving a concurrent four year term. The current Board is in the final year of its four year term. It is the responsibility of the School Board to make available to the residents of Rapides Parish public education, including the resources of instructional personnel, instructional facilities, administrative support, business services, operation and maintenance of plant and student transportation. Rapides Parish covers approximately 1,362 square miles and has a population of slightly over 134,000. The school district encompasses all of Rapides Parish and serves slightly over 24,000 students. The Rapides Parish School Board is a separate legal entity and does not have any component units.

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

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

### ***Local Economy***

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

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

### ***Long-term Financial Planning***

The Rapides Parish School Board currently has approximately \$77.5 million of long-term debt issued in bonds and certificates of indebtedness. Bond issues by the School Board require the levy of special taxes and approval of the electorate. The board has been very successful in obtaining this approval. Once approved, the tax levy is for the term of the bonds and may be raised or lowered each year by the board, depending on the amount necessary to service the debt. These projects are expected to provide excellent facilities for the foreseeable future. The board has also been successful in obtaining renewals for maintenance taxes which provide for routine

maintenance of the various facilities.

### ***Financial Policies***

In addition to the general financial policies included in the board's policy manual and various written procedures established by the finance department, the School Board has designated a portion of its General Fund to provide for general contingencies. Additionally, the board has established a policy requiring any operating excess from the General Fund be established in the designated portion of the General Fund. This policy resulted in \$4.0 million being added to the designation in the 2009-10 fiscal year. The board's policy established a five million dollar target for the designation. This designated portion of the General Fund has exceeded the five million dollar target and the board plans to continue to add to the designation when financially possible.

### ***Major Initiatives***

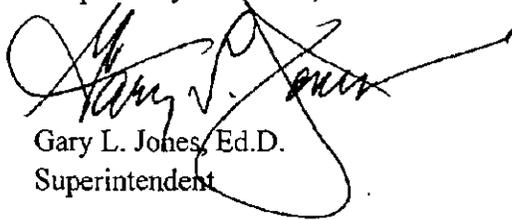
The American Recovery and Reinvestment Act of 2009 (ARRA) is a two year federal grant which awarded the school district \$12.9 beginning in 2009-10. The district used \$7.7 million of this funding to improve overall student achievement based on the four pillars which were established by the U. S. Department of Education during 2009-10. Specifically, these four pillars established the guidelines to achieve the goals as outlined in the Act by ensuring college and career-ready standards for all students, pre-k to higher education data systems that meet the principles in the America COMPETES Act, teacher effectiveness and equitable distribution of effective teachers, and intensive support and effective interventions for the lowest performing schools. The district expects to benefit from the achievements of ARRA funding for the next several years.

The Rapides Foundation sponsored three grants totaling \$0.9 million during 2009-10. These grants included Science, Technology, Engineering and Mathematics (STEM), Tobacco Prevention and Control Initiative, and Diet and Physical Activity Initiative. Specifically, one of these grants (STEM) established goals designed to improve student achievement in the classroom in the areas of science, technology, engineering, and mathematics. In addition, two of these grants were based on student wellness and fitness. Both grants are designed to educate students on the importance of healthy living and the possible long term effects of tobacco use and obesity. These grants are multi-year and will continue to educate the students of the district for the next several years.

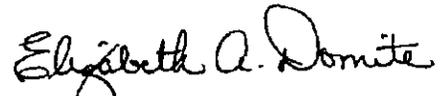
*Acknowledgements*

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

Respectfully submitted,



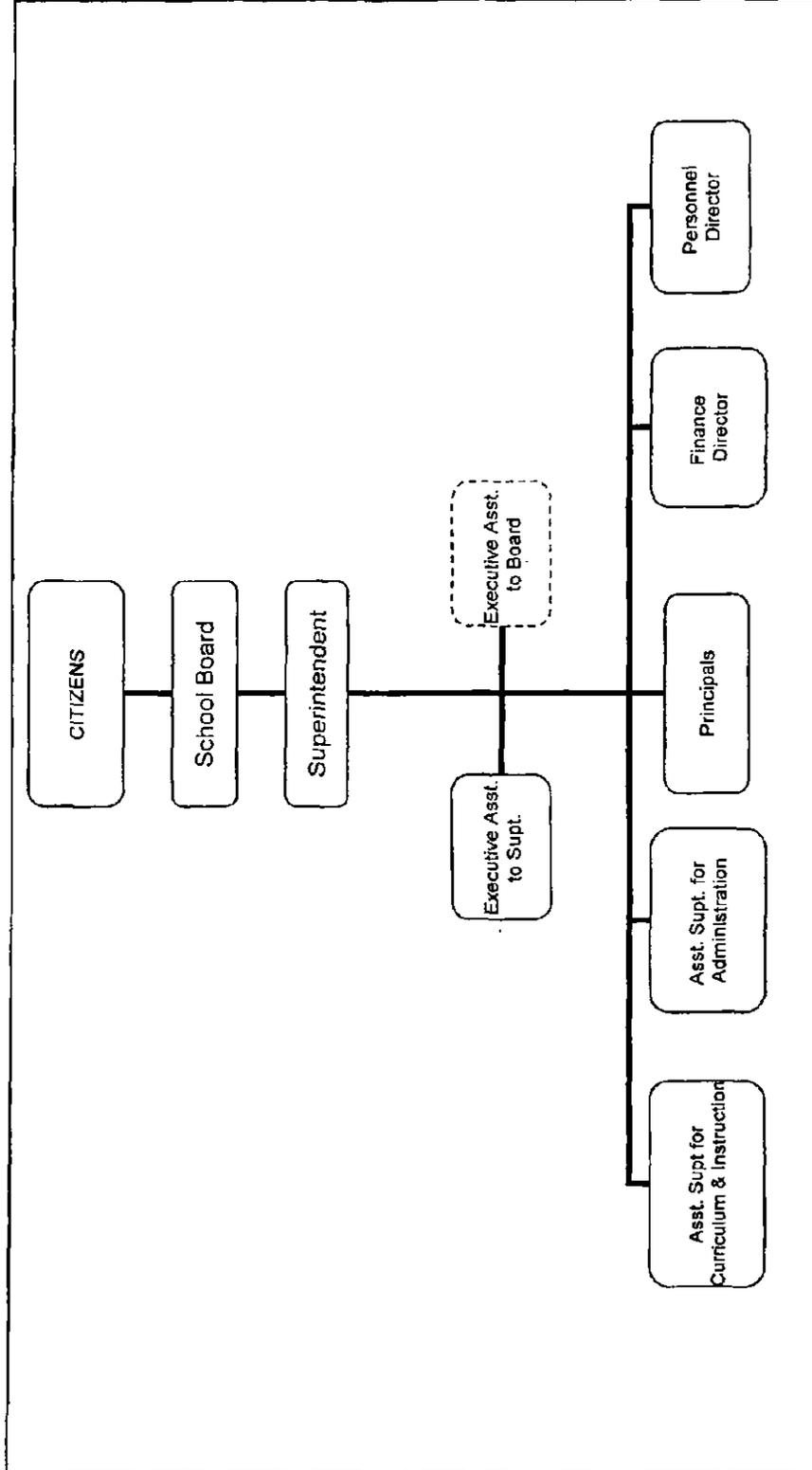
Gary L. Jones, Ed.D.  
Superintendent



Elizabeth A. Domite, CPA, CLSBA  
Director of Finance

ED/ead

# RAPIDES PARISH SCHOOL BOARD ORGANIZATIONAL CHART



**RAPIDES PARISH SCHOOL BOARD**

**PRINCIPAL OFFICIALS**

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

**ADMINISTRATORS:**

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



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

Independent Auditor's Report

Rapides Parish School Board  
Alexandria, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board, Alexandria, Louisiana, as of and for the year ended June 30, 2010, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Rapides Parish School Board's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board as of June 30, 2010, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2010, on our consideration of the Rapides Parish School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

MARTIN A. JUNEAN, C.P.A.  
ERNEST J. SASSER, C.P.A.  
ROBERT W. BYRDAL, C.P.A.  
REBECCA R. MORRIS, C.P.A.

MICHAEL A. JUNEAN, C.P.A.  
JAMES N. BALLARD, C.P.A.  
CINDY L. HUMPHRIES, C.P.A.  
DEBBIAN R. DUNN, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board  
Alexandria, Louisiana

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedule of funding progress for postemployment health care and life insurance benefits labeled "Required Supplemental Information" in the table of contents (Part I and Part II) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rapides Parish School Board's financial statements as a whole. The information labeled "Introductory Section", "Supplemental Information", and "Statistical Section" in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The information labeled "Supplemental Information" in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The "Introductory Section" and "Statistical Section" have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

November 19, 2010

**Required Supplemental Information – Part I**

**Management's Discussion and Analysis**

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

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

### **Financial Highlights**

- The School Board's assets exceeded its liabilities by \$57.4 million (net assets) for the year ended June 30, 2010. This compares to \$51.4 million for the previous year.
- Total net assets at June 30, 2010, consist of the following:
  - Capital assets, net of related debt, of \$35.5 million, which consist of property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the construction or purchase of capital assets.
  - Net assets of \$9.5 million are restricted from outside sources, such as grantors, tax propositions approved by the voters, etc.
  - Unrestricted net assets reflect \$12.4 million available for payment of continuing obligations to citizens and creditors.
- The School Board's governmental funds reported fund balances of \$47.4 million this year, compared to \$26.7 million for the previous year.
- At June 30, 2010, the General Fund had a \$15.2 million fund balance, an increase of \$5.1 million from the previous year.

### **Government-Wide Financial Statements**

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

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

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

### **Fund Financial Statements**

#### *Governmental Funds*

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

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

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

*Fiduciary Funds*

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

**Notes to the Basic Financial Statements**

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

**Government-Wide Financial Analysis**

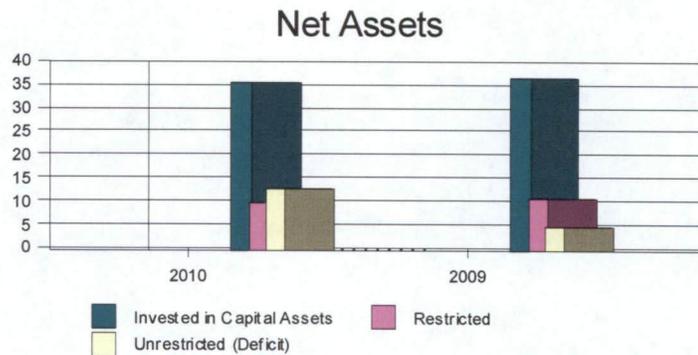
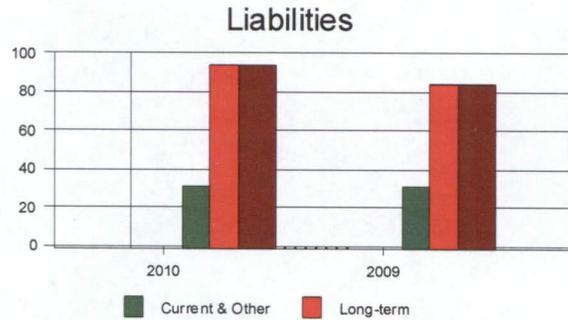
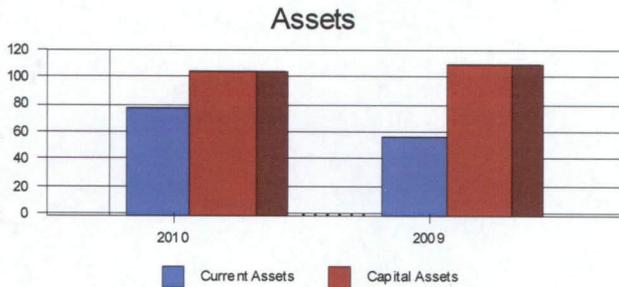
The following table presents the statement of net assets in a condensed manner and gives comparisons to the previous year.

**Net Assets  
As of June 30, 2010 and 2009  
(in millions)**

	2010	2009	Amount of Change Increase/ (Decrease)	Percentage Change Increase (Decrease)
<b>Assets</b>				
Current and other assets	\$ 77.6	\$ 56.8	\$ 20.8	36.6 %
Capital assets	103.9	109.6	(5.7)	(5.2)%
Total Assets	\$ 181.5	\$ 166.4	\$ 15.1	9.1 %
<b>Liabilities</b>				
Current and other liabilities	\$ 30.8	\$ 30.6	\$ 0.2	0.7 %
Long-term liabilities	93.3	84.4	8.9	10.5 %
Total Liabilities	\$ 124.1	\$ 115.0	\$ 9.1	7.9 %
<b>Net Assets</b>				
Invested in capital assets, net of related debt	\$ 35.5	\$ 36.6	\$ (1.1)	(3.0)%
Restricted	9.5	10.3	(0.8)	(7.8)%
Unrestricted	12.4	4.5	7.9	175.6 %
Total net assets	\$ 57.4	\$ 51.4	\$ 6.0	11.7 %

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

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



Current assets increased significantly during 2010 due to an increase in cash or cash equivalents and capital assets decreased slightly during 2010 due to depreciation expense on capital assets. Consequently, long-term liabilities increased due to an additional issue of General Obligation Bonds and annual payments on existing General Obligation Bonds. In addition, current liabilities remained constant due to an increase in accounts payable and a decrease in contracts payable. Due to increased depreciation expenses for 2010, invested in capital assets decreased slightly for 2010. In addition, restricted net assets decreased slightly due to a decrease in both sales tax account fund balances and a decrease in debt service. Unrestricted net assets increased significantly resulting with the increase in the Fund Balance in General Fund from prior year.

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

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

**Changes in Net Assets  
For the Fiscal Years Ended June 30, 2010 and 2009  
(in millions)**

	<u>2010</u>	<u>2009</u>	<u>Amount Change</u>	<u>Percentage Change</u>
<b>Revenues:</b>				
<i>Program revenues:</i>				
Charges for services	\$ 2.7	\$ 2.8	\$ (0.1)	(3.6)%
Operating grants and contributions	46.6	36.8	9.8	26.6 %
Capital grants and contributions	0.1	0.0	0.1	100.00 %
<i>General revenues:</i>				
Property taxes	30.4	28.6	1.8	6.3 %
Sales taxes	33.2	36.5	(3.3)	(9.0)%
<i>Grants and contributions not restricted to specific programs:</i>				
Minimum Foundation Program	118.2	120.3	(2.1)	(1.7)%
State revenue sharing	0.9	1.0	(0.1)	(10.0)%
Other unrestricted taxes	0.9	0.9	0.0	0.0 %
<i>Other revenues:</i>				
Unrestricted investment earnings	0.1	0.4	(0.3)	(75.0)%
Loss on sale of asset	(0.4)	0.0	(0.4)	100.0%
Other	1.0	1.1	(0.1)	(9.1)%
<b>Total revenues</b>	<b>233.7</b>	<b>228.4</b>	<b>5.3</b>	<b>2.3 %</b>
<b>Functions/Program Expenses:</b>				
<i>Current:</i>				
<i>Instruction:</i>				
Regular programs	80.1	80.6	(0.5)	(0.6)%
Special education programs	33.4	32.0	1.4	4.4 %
Vocational programs	4.2	4.1	0.1	2.4 %
Other instructional programs	1.9	1.4	0.5	35.7 %
Special programs	17.5	13.9	3.6	25.9 %
Adult and continuing education programs	0.4	0.5	(0.1)	(20.0)%
<i>Support services:</i>				
Student services	9.2	9.0	0.2	2.2 %
Instructional staff support	11.3	10.1	1.2	11.9 %
General administration	5.1	4.1	1.0	24.4 %
School administration	12.0	12.0	0.0	0.0 %
Business services	1.2	1.2	0.0	0.0 %
Plant services	20.1	21.8	(1.7)	(7.8)%

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

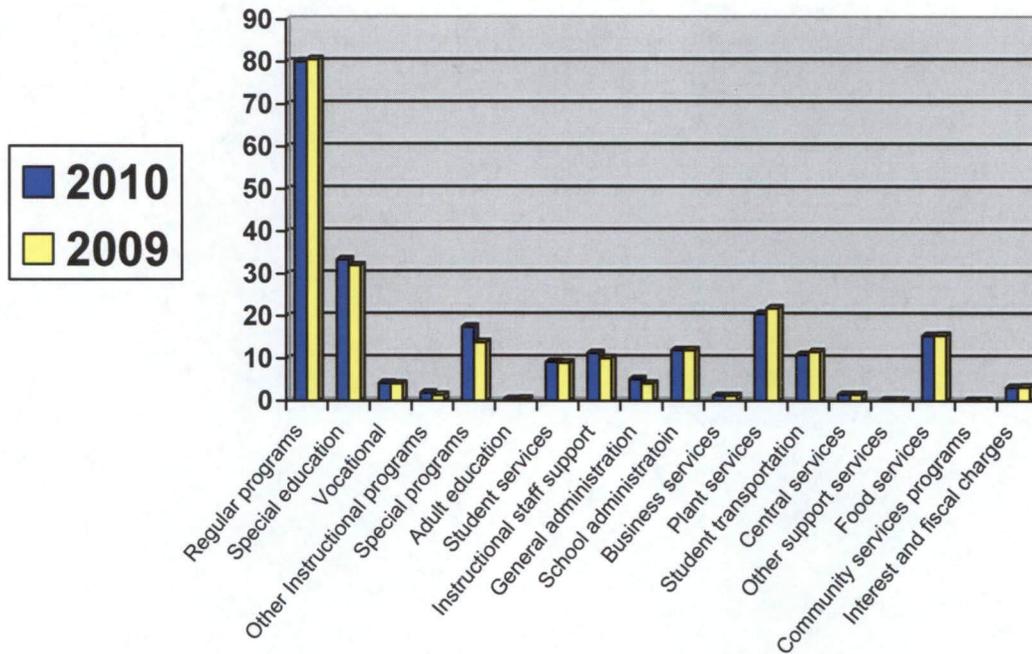
	<u>2010</u>	<u>2009</u>	<u>Amount Change</u>	<u>Percentage Change</u>
Student transportation services	10.9	11.6	(0.7)	(6.0)%
Central services	1.5	1.5	0.0	0.0 %
Other support services	0.2	0.2	0.0	0.0 %
Food services	15.4	15.5	(0.1)	(0.6)%
Community service programs	0.1	0.1	0.0	0.0 %
Debt service:				
Interest and fiscal charges	3.2	3.3	(0.1)	(3.0)%
<b>Total expenses</b>	<b>227.7</b>	<b>222.9</b>	<b>4.8</b>	<b>2.2 %</b>
<b>Increase (decrease) in net assets</b>	<b>6.0</b>	<b>5.5</b>	<b>0.5</b>	<b>9.1 %</b>
<b>Beginning net assets</b>	<b>51.4</b>	<b>45.9</b>	<b>5.5</b>	<b>12.0 %</b>
<b>Ending net assets</b>	<b>\$ 57.4</b>	<b>\$ 51.4</b>	<b>\$ 6.0</b>	<b>11.7 %</b>

The most significant changes in revenues, when compared to the previous year are the increase in property taxes and operating grants and contributions of \$1.8 million and \$9.8 million, respectively. Property taxes increased due to normal growth in assessed values, while operating grants and contributions increased due to ARRA funding of \$7.7 million and State Fiscal Stabilization Funds (SFSF) of \$3.7 million. Contrarily, sales tax decreased by \$3.3 million due to a declining economy and State Equalization funds decreased by \$2.1 million which was the net effect of positive growth in student count and use of SFSF funding to backfill the MFP.

Increased costs continued to impact virtually all program expenses in 2010 and budget cuts were a constant reminder of the past. Prior to the beginning of the 2009-10, additional staffing adjustments were made in order to lessen the effect of increasing costs. Despite these efforts, special programs, specials education, and instructional staff support increased over the prior year by \$3.6 million, \$1.4 million, and \$1.2 million, respectively. These programs were impacted by increased costs associated with ARRA funding. Plant services, student transportation services, and regular education showed decreases of \$1.7 million, \$0.7 million, and \$0.5 million. These program decreases were a result of staffing adjustments and a decrease in operating expenses within the maintenance funds. Following is a chart comparing expenses, by major category for the current and immediately preceding year.

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

## Expenses (in millions)



### Individual Funds Analysis

As previously discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$47.4 million. Of this amount approximately \$36.6 million is unreserved, indicating its availability to fund future services.

As indicated previously, the General Fund showed an increase in fund balance from the previous year. The June 30, 2010, fund balance for the General Fund is equal to approximately 10.3% of total General Fund revenues, increasing from the previous year. The School Board's General Fund is primarily driven by salaries and benefits.

The School Lunch/Breakfast Fund balance showed an increase in fund balance of approximately \$927,380 or 65.0% when compared to the previous year. The School Lunch/Breakfast Fund's increase can be attributed mainly to an increase in federal reimbursement rates and a decrease in staff which decreased salaries and related benefits. Additional factors for 2010 included an increase in material and supplies and an increase in repairs and maintenance due to rising costs.

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

**General Fund Budget**

A schedule showing the School Board's original and final budget amounts compared with actual amounts is provided later in this report as Required Supplemental Information. Following are the amendments to the 2009-2010 General Fund original budget.

*Budget Amendments*

The General Fund budget was amended during the year to reflect adjustments in revenues and expenditures. State Equalization funds were decreased by \$2.3 million and sales tax revenues were decreased by \$0.9 million. Ad valorem taxes were increased by \$0.5 million. Regular program budgets were decreased by \$0.5 million and special education budgets were increased by \$0.4 million. Several programs within support services had decreases in budgets with the most significant being student services and instructional staff displaying decreases of \$1.6 million and \$2.0 million, respectively. The budget amendments for expenditures of student services and instructional staff and the revenues of State Equalization were a direct result of SFSF funds backfilling the MFP for 2009-10. Additional budget adjustments were made within program functions which reflected as a zero change for the overall program. The local economy continued to be impacted by a slowing national economy.

*Budget Variances*

Actual operating results reflect the following which are the more significant differences between the General Fund final amended budget and actual amounts. The largest budget variance in revenues and other sources were the increased amounts of other local sources and sales tax revenues of \$0.5 million and \$0.1 million, respectively. Furthermore, other state sources of revenue and ad valorem taxes failed to meet budget expectations by \$0.4 million and \$0.3 million. Other Financing Sources decreased by \$3.2 million due to decreased sales tax collections which are transferred into the General Fund for the year end sales tax distribution.

Actual expenses for payroll and related benefits were \$1.8 million less than expected. This variance in payroll and related benefits was primarily the result of a decrease in the year end sales tax distribution and some minor staffing adjustments during 2010. Actual expenses for student transportation services were \$0.7 million less than expected due to fuel prices being lower than projected and reduction in bus routes. Other Finance Uses reflected a decreased amount of \$3.8 million in Operating Transfers Out.

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

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

<b>Revenues and Other Financing Sources</b>	<b>Variance - Positive (Negative) (in millions)</b>
Sales and miscellaneous taxes	\$ 0.1
Ad valorem taxes	(0.3)
Other local sources	0.5
Interest Earnings	(0.1)
Federal Sources	0.1
Other State Sources	(0.4)
Transfers In	(3.2)
<b>Total - Revenues and Other Sources</b>	<b>\$ (3.3)</b>
<b>Expenditures and Other Uses</b>	
Support and other programs	\$ 2.4
Transfers out	3.8
<b>Total - Expenditures and Other Uses</b>	<b>\$ 6.2</b>

**Capital Assets and Debt Administration**

*Capital Assets*

At June 30, 2010, the School Board had \$103.9 million (net of depreciation) invested in a broad range of capital assets, including land, buildings, and furniture and equipment. This amount decreased slightly from the previous year. As a result of depreciation, buildings and improvements decreased to \$94.2 million, while furniture and equipment decreased to \$7.2 million.

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

	<i>(in millions)</i>	
Capital Assets at Year-End	<b>2010</b>	<b>2009</b>
Land	\$ 2.4	\$ 2.4
Buildings and improvements	94.2	99.4
Furniture and equipment	7.2	7.8
Construction in progress	0.1	0.0
<b>Totals</b>	<b>\$ 103.9</b>	<b>\$ 109.6</b>

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

At June 30, 2010 the capital projects funds remaining from bond issues have \$13.3 million of unexpended bond proceeds.

*Debt Administration*

At June 30, 2010, the School Board had \$77,505,000 general obligation bonds and certificates of indebtedness outstanding with maturities from 2011-2030 and interest rates ranging from 0.1% to 9.0%. Under state law, the School Board is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of taxable property. At June 30, 2010, the School Board's bonded debt of \$77,505,000 was well below the legal limit of \$285,262,188.

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

**Economic Factors and Next Year's Budgets and Rates**

The significant changes to the succeeding year's budget for expenditures are the increase in the cost for employer retirement contributions (\$4.8 million), increase in estimated fuel and utility costs (\$0.4 million), increase in workers' compensation (\$0.2 million), and the decrease in salaries (\$2.8) due to staffing adjustments. The significant changes in revenues are the increase in other local sources (\$0.5 million), the increase of State funding (\$0.2 million) for prior year adjustments, and the decrease in sales tax (\$0.4 million). The tax roll for 2010 property taxes has been released and shows a 5.6% increase in parishwide taxable assessed values compared to the previous year. Sales taxes for the first quarter of the School Board's 2010-11 fiscal year show a decrease of approximately two percent over the same period in the previous year which could be a significant impact to the General Fund if this shortfall increases. The School Board's financial statements for 2009-10 were impacted by GASB 45 with regards to the liability for other post employment benefits. Management feels certain that this liability will continue to impact the School Board's financial statements for 2010-11 and future years.

The School Board levied 179.04 mills in renewable and constitutional ad valorem taxes for the 2010-11 fiscal year, remaining constant from prior year. Renewable taxes are at a set rate approved by the electorate, except for statutorily provided roll up and roll back provisions during reassessment, every four years. Levies for debt service on bond issues amounted to 206.0 mills, an increase from the 183.0 mills levied the previous year. This increase is a result of the taxpayers' approval of a new bond issue in District 16 for the expansion and renovation of Forest Hill Elementary. State law provides that bond millages may be adjusted up or down in order to collect sufficient taxes to service bonded debt. Several of the debt service funds have accumulated balances sufficient to service the debt with a lowered millage for the foreseeable future and, therefore, their debt service millages were reduced for the 2010-11 year. Additionally, some districts have bond issues that are nearing the end of their term.

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

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

## **Basic Financial Statements**

**Government-Wide  
Financial Statements**

**Rapides Parish School Board  
Alexandria, Louisiana  
Statement of Net Assets  
Governmental Activities  
June 30, 2010**

**Exhibit A**

<b>Assets</b>		
Cash and cash equivalents		\$ 56,429,200
Investments		14,896
Receivables		10,424,635
Interest receivable		1,546
Inventories		185,335
Prepaid expenses		294,421
Other assets		7,549
Restricted cash and cash equivalents		8,530,238
Restricted investments		1,722,024
Capital assets, net of depreciation		
Nondepreciable		
Land and improvements	2,405,965	
Construction in progress	136,690	
Depreciable		
Buildings and improvements	94,185,349	
Furniture and equipment	7,164,912	103,892,916
Total Assets	<u>7,164,912</u>	<u>181,502,760</u>
<b>Liabilities</b>		
Bank overdraft		81,579
Salaries and employee benefits payable		26,769,793
Accounts payable		979,827
Contracts payable		353,702
Accrued interest payable		899,877
Deferred revenues		1,724,197
Long-term liabilities		
Due within one year	8,883,499	
Due in more than one year	84,395,225	93,278,724
Total Liabilities	<u>84,395,225</u>	<u>124,087,699</u>
<b>Net Assets</b>		
Invested in capital assets, net of related debt		35,504,909
Restricted for		
Salaries and related benefits		748,763
National forest educational opportunity		268,416
Debt service		8,500,837
Permanent fund - nonexpendable		3,000
Permanent fund - expendable		12,235
Unrestricted		<u>12,376,901</u>
<b>Total Net Assets</b>		<u><u>\$ 57,415,061</u></u>

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

Rapides Parish School Board  
Alexandria, Louisiana  
Statement of Activities  
Governmental Activities  
Year Ended June 30, 2010

Exhibit B

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
<b>Current</b>					
<b>Instruction</b>					
Regular programs	\$ 80,144,283	\$ -	\$ 5,363,985	\$ (74,780,298)	
Special education programs	33,392,601	120,520	9,405,961	(23,866,120)	
Vocational programs	4,202,633	-	688,896	(3,513,737)	
Other instructional programs	1,891,691	-	809,142	(1,082,549)	
Special programs	17,519,800	-	17,764,145	244,345	
Adult and continuing education programs	385,571	-	301,466	(84,105)	
<b>Support services</b>					
Student services	9,170,218	155,816	530,951	(8,483,451)	
Instructional staff support	11,303,765	-	1,860,152	(9,443,613)	
General administration	5,125,339	-	-	(5,125,339)	
School administration	12,057,418	-	-	(12,057,418)	
Business services	1,221,302	-	-	(1,221,302)	
Plant services	20,061,625	143,285	-	(19,918,340)	
Student transportation services	10,855,416	-	90,115	(10,765,301)	
Central services	1,456,302	-	-	(1,456,302)	
Other support services	193,611	-	-	(193,611)	
Food services	15,383,496	2,235,761	9,759,782	(3,293,225)	
Community service programs	116,226	16,574	-	(99,652)	
<b>Debt service</b>					
Interest and fiscal charges	3,188,546	-	-	(3,188,546)	
<b>Total Governmental Activities</b>	<u>\$ 227,669,843</u>	<u>\$ 2,671,856</u>	<u>\$ 46,574,595</u>	<u>\$ 94,728</u>	<u>(178,328,564)</u>
<b>General Revenues</b>					
<b>Taxes</b>					
Property taxes, levied for general purposes				22,129,989	
Property taxes, levied for debt service purposes				8,243,294	
Sales tax, levied for general purposes				11,057,259	
Sales tax, levied for salaries and related benefits				22,114,541	
Other unrestricted taxes				940,603	
<b>Grants and contributions not restricted to specific programs</b>					
Minimum foundation program				118,226,828	
State revenue sharing				940,558	
Federal e-rate				428,495	
Unrestricted investment earnings				148,540	
Miscellaneous				593,538	
Loss on sale of asset				(437,485)	
<b>Total General Revenues</b>				<u>184,386,160</u>	
<b>Change in Net Assets</b>				8,057,596	
<b>Net Assets, Beginning of Year</b>				51,357,465	
<b>Net Assets, End of Year</b>				<u>\$ 57,415,061</u>	

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

**Fund Financial Statements**

Rapides Parish School Board  
 Alexandria, Louisiana  
 Balance Sheet  
 Governmental Funds  
 June 30, 2010

Exhibit C

Assets	General Fund	School Lunch/Breakfast Fund	Other Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 29,657,861	\$ 3,440,544	\$ 23,330,795	\$ 56,429,200
Investments	-	-	14,896	14,896
Receivables	2,481,178	65,080	7,876,377	10,424,635
Interest receivable	813	-	733	1,546
Due from other funds	5,372,190	21,817	697,454	6,091,461
Interfund receivables	4,512,500	-	630,621	5,143,321
Inventories	-	185,335	-	185,335
Other assets	-	-	7,549	7,549
Restricted assets	33,082	-	10,219,200	10,252,282
<b>Total Assets</b>	<b>\$ 42,057,804</b>	<b>\$ 3,712,776</b>	<b>\$ 42,779,825</b>	<b>\$ 88,550,205</b>

Liabilities and Fund Balances

Liabilities				
Bank overdraft			\$ 81,579	\$ 81,579
Salaries and employee benefits payable	26,012,093	157,166	600,504	26,769,763
Accounts payable	144,234	247,336	588,257	979,827
Contracts payable	-	-	353,702	353,702
Due to other funds	682,959	954,630	4,453,872	6,091,461
Interfund payables	-	-	5,143,321	5,143,321
Deferred revenue	-	-	1,724,197	1,724,197
<b>Total Liabilities</b>	<b>26,839,286</b>	<b>1,358,162</b>	<b>12,945,432</b>	<b>41,143,880</b>

Fund Balances	General Fund	School Lunch/Breakfast Fund	Other Governmental Funds	Total Governmental Funds
Reserved for				
Inventories	-	62,612	-	62,612
Salaries and related benefits	-	-	748,763	748,763
National forest educational opportunity	-	-	268,418	268,418
Debt service	-	-	8,500,837	8,500,837
Permanent fund - nonexpendable	-	-	3,000	3,000
Permanent fund - expendable	-	-	12,235	12,235
Encumbrances	149,800	-	1,010,623	1,160,423
Unreserved				
Designated for				
Special reserve	12,549,077	-	-	12,549,077
Workers' compensation	247,603	-	-	247,603
Undesignated, reported in major funds	2,271,838	2,281,002	-	4,552,840
Undesignated, reported in nonmajor funds	-	-	-	-
Special revenue funds	-	-	6,776,724	6,776,724
Capital projects funds	-	-	12,513,795	12,513,795
Total Fund Balances	15,218,318	2,353,614	29,834,393	47,406,325
<b>Total Liabilities and Fund Balances</b>	<b>\$ 42,057,804</b>	<b>\$ 3,712,776</b>	<b>\$ 42,779,825</b>	<b>\$ 88,550,205</b>

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

**Rapides Parish School Board  
 Alexandria, Louisiana  
 Reconciliation of Governmental Funds  
 Balance Sheet to the Statement of Net Assets  
 June 30, 2010**

**Exhibit D**

**Total Fund Balances, Governmental Funds**

**\$ 47,406,325**

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

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statement but are reported in the governmental activities of the Statement of Net Assets. 103,892,916

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

Workers' compensation claims	(1,617,479)
Liability claims	(2,116,462)
Postemployment benefit obligation	(272,106)
Compensated absences	(7,529,677)
Certificates of indebtedness	(4,238,000)
Bonded indebtedness	(77,505,000)

Interest on long-term debt is accrued in the Statement of Net Assets, but not in the governmental funds. (899,877)

Costs incurred which benefit more than one period are recorded as an expenditure in the governmental funds when paid. The portion relating to the next school year is reported as prepaid expenses in the Statement of Net Assets. Prepaid expenses consist of insurance premiums paid prior to year-end that relate to a policy for the next school year. 294,421

**Net Assets of Governmental Activities in the Statement of Net Assets**

**\$ 57,415,061**

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

**Rapides Parish School Board  
Alexandria, Louisiana  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
Year Ended June 30, 2010**

Exhibit E

	General Fund	School Lunch/Breakfast Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Local sources				
Taxes				
Ad valorem taxes	\$ 15,138,861	\$ -	\$ 15,945,056	\$ 31,081,917
Sales and miscellaneous taxes	11,057,259	-	22,114,541	33,171,800
Charges for services	33,300	-	-	33,300
Interest earnings	70,000	3,078	75,462	148,540
Food services	-	2,238,191	-	2,238,191
Other	1,301,604	-	1,166,267	2,467,871
State sources				
Equalization	118,037,719	189,109	-	118,226,828
Other	1,626,701	-	3,093,781	4,720,482
Federal sources				
	546,010	9,759,782	31,771,605	42,077,397
<b>Total Revenues</b>	<b>147,809,454</b>	<b>12,188,160</b>	<b>74,166,712</b>	<b>234,164,326</b>
<b>Expenditures</b>				
Current				
Instruction				
Regular programs	75,883,988	-	966,946	76,850,934
Special education programs	27,499,781	-	5,198,820	32,698,601
Vocational programs	3,572,718	-	486,631	4,069,347
Other instructional programs	1,456,367	-	386,055	1,822,422
Special programs	2,541,906	-	14,711,069	17,252,975
Adult and continuing education programs	40,043	-	283,062	333,105
Support services				
Student services	5,334,182	-	3,802,817	9,136,999
Instructional staff support	2,732,256	-	8,642,975	11,375,231
General administration	3,715,134	-	658,867	4,372,001
School administration	11,678,699	-	82,333	11,761,032
Business services	1,170,785	-	40,994	1,211,779
Plant services	8,109,537	-	11,617,903	17,727,440
Student transportation services	9,982,336	-	393,464	10,355,800
Central services	1,435,307	-	3,291	1,438,538
Other support services	190,248	-	2,394	192,642
Food services	519,603	13,971,032	-	14,490,635
Community service programs	25,809	-	90,172	115,981
Capital outlay	240,649	25,797	2,585,455	2,851,901
Debt service				
Principal retirement	1,048,000	-	5,344,001	6,393,001
Interest and fiscal charges	147,600	-	2,964,478	3,112,078
<b>Total Expenditures</b>	<b>155,305,946</b>	<b>13,996,829</b>	<b>58,259,667</b>	<b>227,562,442</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(7,496,492)</b>	<b>(1,808,669)</b>	<b>15,907,045</b>	<b>6,801,884</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	21,955,758	2,735,451	9,377,368	34,068,577
Transfers out	(9,332,350)	-	(24,736,227)	(34,068,577)
Issuance of debt	-	-	14,120,000	14,120,000
Proceeds from sale of capital assets	4,590	598	-	5,188
<b>Total Other Financing Sources (Uses)</b>	<b>12,627,998</b>	<b>2,736,049</b>	<b>(1,238,859)</b>	<b>14,125,188</b>
<b>Net Change in Fund Balances</b>	<b>5,131,506</b>	<b>927,360</b>	<b>14,668,186</b>	<b>20,727,072</b>
<b>Fund Balances, Beginning of Year</b>	<b>10,086,812</b>	<b>1,426,234</b>	<b>15,166,207</b>	<b>26,679,253</b>
<b>Fund Balances, End of Year</b>	<b>\$ 15,218,318</b>	<b>\$ 2,353,614</b>	<b>\$ 29,834,393</b>	<b>\$ 47,406,325</b>

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

**Rapides Parish School Board  
Alexandria, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds to the Statement of Activities  
Year Ended June 30, 2010**

Exhibit F

**Net Change in Fund Balances - Total Governmental Funds** **\$ 20,727,072**

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

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

Acquisition of capital assets	993,615
Depreciation expense	(6,231,670)
Loss on disposal of capital assets	(442,075)

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

New bond proceeds	(14,120,000)
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Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.

Principal retirement - bonds	5,225,000
Principal retirement - certificates of indebtedness	1,168,000

Net (increase) decrease in accrued interest payable	(76,468)
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In the Statement of Activities, certain operating expenses, such as compensated absences, workers' compensation claims, and liability claims are measured by the amounts incurred during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amount actually paid).

Net (increase) decrease in vacation and sick leave accrued	(122,294)
Net (increase) decrease in workers' compensation claims earned	240,042
Net (increase) decrease in liability claims	(985,810)
Net (increase) decrease in postemployment benefit obligation accrued	(612,237)
Net increase (decrease) in insurance premiums paid prior to fiscal year-end to be administered in the next school year.	294,421

<b>Change in Net Assets of Governmental Activities</b>	<b>\$ 6,057,596</b>
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The accompanying notes are an integral part of the basic financial statements.

**Rapides Parish School Board  
Alexandria, Louisiana  
Statement of Fiduciary Assets and Liabilities  
Fiduciary Fund  
School Activity Agency Fund  
June 30, 2010**

**Exhibit G**

<b>Assets</b>	
Cash and cash equivalents	\$ 2,366,490
Investments	350,232
Receivables	<u>39,961</u>
<b>Total Assets</b>	<b><u>\$ 2,756,683</u></b>
<b>Liabilities</b>	
Deposits due others	<u>\$ 2,756,683</u>
<b>Total Liabilities</b>	<b><u>\$ 2,756,683</u></b>

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

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**Notes to Basic Financial Statements**

**Rapides Parish School Board**  
**June 30, 2010**

**Notes to Basic Financial Statements**

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

**Reporting Entity**

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

The Rapides Parish School Board operates fifty-one schools within the parish with a total enrollment of 20,040 pupils as of October 1, 2009. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the Rapides Parish School Board provides transportation and school food services for the students.

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

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

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

**Basis of Presentation**

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

**Rapides Parish School Board**  
**June 30, 2010**

**Notes to Basic Financial Statements**

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

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

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

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

The following two governmental funds are considered major funds:

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

**Rapides Parish School Board  
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**Notes to Basic Financial Statements**

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

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

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

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

**Basis of Accounting/Measurement Focus**

**Government-Wide Financial Statements**

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

**Fund Financial Statements**

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

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

**Governmental Funds**

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

**Rapides Parish School Board**  
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**Notes to Basic Financial Statements**

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

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

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

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

Interest earnings on time deposits are recorded when earned.

Food services revenue is recorded when collected.

Substantially all other revenues are recorded when received.

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

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

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

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

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

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

**Fiduciary Funds**

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

**Budgets**

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

**Rapides Parish School Board**  
**June 30, 2010**

**Notes to Basic Financial Statements**

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

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

**Encumbrances**

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

**Cash and Cash Equivalents**

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

**Investments**

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

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

**Receivables**

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

**Rapides Parish School Board  
June 30, 2010**

**Notes to Basic Financial Statements**

**Short-Term Interfund Receivables/Payables**

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

**Inventories**

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

**Prepaid Expenses**

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

**Capital Assets**

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

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

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

**Rapides Parish School Board  
June 30, 2010**

**Notes to Basic Financial Statements**

Estimation of useful lives in years is as follows:

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

**Deferred Revenues**

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

**Compensated Absences**

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

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

All Rapides Parish School Board employees earn 10 days of sick leave each year, which can be accumulated without limitation. Upon retirement or death, unused accumulated sick leave of up to 25 days is paid to the employee or to the employee's estate at the employee's current rate of pay. The estimated liability for vested sick leave benefits is considered long-term and is not recorded in the Fund Financial Statements. The estimated liability includes required salary-related payments. Under the Louisiana

**Rapides Parish School Board  
June 30, 2010**

**Notes to Basic Financial Statements**

Teachers' Retirement System, the total accumulated sick leave, including the 25 days paid, is used in the retirement benefit computation as earned service for leave earned prior to July 1, 1988. For sick leave earned after July 1, 1988, under the Louisiana Teachers' Retirement System and for sick leave earned under the Louisiana School Employees' Retirement System, all unpaid sick leave, which excludes the 25 days paid, is used in the retirement benefit computation as earned service.

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

**Claims and Judgments**

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

**Long-Term Liabilities**

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

**Net Assets**

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

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

**Rapides Parish School Board  
June 30, 2010**

**Notes to Basic Financial Statements**

**Fund Balances**

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

**Interfund Transactions**

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

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

**Sales Taxes**

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

**Estimates**

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

**2. Expenditures - Actual and Budget**

The School Board made numerous supplemental budgetary appropriations throughout the year. The supplemental appropriations were made primarily to recognize new grants awarded for various special revenue funds. The supplemental budgetary appropriations were material. The following individual funds had actual expenditures over final budgeted expenditures for the year ended June 30, 2010:

<u>Fund</u>	<u>Negative Variance</u>
Vocational Education	\$ 9,103
Adult Education	15,950
Poland Food Preservation	609
Sales Tax No. 1	528
Sales Tax No. 2	1,911
Education Excellence	31,440
State Fiscal Stabilization Fund - Education Grant	198,039
Ruby-Wise No. 56 Maintenance	19,446

**Rapides Parish School Board  
June 30, 2010**

**Notes to Basic Financial Statements**

**3. Levied Ad Valorem Taxes**

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

	<u>Authorized Millage</u>		<u>Levied Millage</u>		<u>Expiration Date</u>
<i>Parishwide taxes:</i>					
Constitutional	4.79		4.79		None
Special	18.96		18.96		2015-2016
Maintenance	2.07		2.07		2015
	<u>Authorized Millage</u>		<u>Levied Millage</u>		<u>Expiration Date</u>
	<u>Low</u>	<u>High</u>	<u>Low</u>	<u>High</u>	
<i>District taxes:</i>					
Maintenance	2.02	12.86	2.02	12.86	2012-2019
Bond and interest	6.00	54.00	6.00	54.00	2010-2028

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

A special election was held on April 4, 2009 in District 22-A for a new maintenance tax and District 57 for a bond issue to construct a new school in Woodworth, Louisiana. Also, a special election was held on March 27, 2010 in District 16 for a bond issue to improve district schools.

The Sheriff of Rapides Parish, as provided by the state law, is the official tax collector of general property taxes levied by the Rapides Parish School Board. The availability period for property taxes is sixty days. The 2009 property tax calendar was as follows:

Millage rates adopted	August 4, 2009
Levy date	October 20, 2009
Lien date	October 20, 2009
Tax bills mailed	November 6, 2009
Due date	December 31, 2009
Delinquent date	January 1, 2010

**4. Cash and Cash Equivalents and Bank Overdraft**

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

Cash and cash equivalents – Governmental Funds	\$ 56,429,200
Restricted cash and cash equivalents – Governmental Funds	8,530,238
Cash and cash equivalents – Fiduciary Fund	2,366,490
Bank overdraft – Governmental Funds	<u>(81,579)</u>
	\$ 67,244,349

**Rapides Parish School Board  
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**Notes to Basic Financial Statements**

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

Demand deposits (including interest-bearing demand deposits)	\$ 56,644,349
Time deposits	<u>10,600,000</u>
	\$ 67,244,349

**5. Investments**

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

Investments - Governmental Funds	\$ 14,896
Restricted investments - Governmental Funds	1,722,024
Investments - Fiduciary Fund	<u>350,232</u>
	\$ 2,087,152

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

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

**Investments Held at LAMP**

Investments held at June 30, 2010, consist of \$221,489 in the Louisiana Asset Management Pool (LAMP), a local government investment pool.

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

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

**Rapides Parish School Board  
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**Notes to Basic Financial Statements**

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

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

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

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

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

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

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

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

**6. Receivables**

	<u>Sales and Use Taxes</u>	<u>Grants and Other Receivables</u>	<u>Balance June 30, 2010</u>
General Fund	\$ 1,924,158	\$ 557,020	\$ 2,481,178
School Lunch/Breakfast Fund	-	65,080	65,080
Other Governmental Funds	3,848,316	4,030,061	7,878,377
Fiduciary Funds	-	<u>39,961</u>	<u>39,961</u>
	<u>\$ 5,772,474</u>	<u>\$ 4,692,122</u>	<u>\$ 10,464,596</u>

**7. Interfund Assets, Interfund Liabilities, and Transfers**

Due from/to other funds:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 4,417,560
School Lunch/Breakfast Fund	Other Governmental Funds	21,817
Other Governmental Funds	Other Governmental Funds	14,495
General Fund	School Lunch/Breakfast Fund	954,630
Other Governmental Funds	General Fund	<u>682,959</u>
		<u>\$ 6,091,461</u>

**Rapides Parish School Board  
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**Notes to Basic Financial Statements**

Balances at June 30, 2010, resulted from the routine lag between the dates that interfund goods or services are provided and reimbursable expenditures occur. Transactions are recorded in the accounting system, and payments between funds are made to satisfy the balances.

Interfund receivable/payable:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 4,512,500
Other Governmental Funds	Other Governmental Funds	630,821
		\$ 5,143,321

As of June 30, 2010, the General Fund receivable amount relates to outstanding interfund loans made to the following: Parishwide Repair Fund (\$500,000), Poland No. 55 Maintenance Fund (\$10,000), Ruby-Wise No. 56 Maintenance Fund (\$77,500), Sales Tax Fund No. 1 (\$1,650,000), Sales Tax Fund No. 2 (\$1,275,000) and Miscellaneous Fund (\$1,000,000). These interfund loans provide cash for the lag time between earning revenue and collecting the receivables in these funds. The Other Governmental Funds receivable relates to year-end adjustments made between the Miscellaneous Fund used for grant clearing and various state and federal grant funds. These adjustments recognize that the Miscellaneous Fund provides the cash flow to operate the various state and federal grant funds.

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

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
School Lunch/Breakfast Fund	General Fund	\$ 1,676,024
Other Governmental Funds	General Fund	7,656,326
General Fund	Other Governmental Funds	21,955,758
School Lunch/Breakfast Fund	Other Governmental Funds	1,059,427
Other Governmental Funds	Other Governmental Funds	1,721,042
		\$ 34,068,577

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

**8. Restricted Assets**

Restricted cash and cash equivalents – debt service funds	\$ 8,497,176
Restricted cash and cash equivalents – workers' compensation	33,062
Restricted investments – tobacco money	1,722,024
	\$ 10,252,262

**Rapides Parish School Board  
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**Notes to Basic Financial Statements**

**9. Capital Assets**

Capital asset activity for the year ended June 30, 2010, was as follows:

	Balance <u>July 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>June 30, 2010</u>
<i>Governmental Activities</i>				
Capital Assets Not Being Depreciated				
Land and improvements	\$ 2,405,965	\$ -	\$ -	\$ 2,405,965
Construction in progress	-	<u>136,690</u>	-	<u>136,690</u>
Total Capital Assets Not Being Depreciated	2,405,965	136,690	-	2,542,655
Other Capital Assets				
Buildings and improvements	207,448,054	-	-	207,448,054
Furniture and equipment	<u>20,826,877</u>	<u>856,925</u>	<u>1,183,275</u>	<u>20,500,527</u>
Total Other Capital Assets	228,274,931	856,925	1,183,275	227,948,581
<b>Less</b>				
Accumulated Depreciation				
Buildings and improvements	108,061,956	5,200,749	-	113,262,705
Furniture and equipment	<u>13,045,894</u>	<u>1,030,921</u>	<u>741,200</u>	<u>13,335,615</u>
Total Accumulated Depreciation	<u>121,107,850</u>	<u>6,231,670</u>	<u>741,200</u>	<u>126,598,320</u>
Other Capital Assets, Net	<u>107,167,081</u>	<u>(5,374,745)</u>	<u>442,075</u>	<u>101,350,261</u>
Governmental Activities Capital Assets, Net	\$109,573,046	\$ (5,238,055)	\$ 442,075	\$ 103,892,916

Depreciation expense was charged to functions as follows:

<i>Governmental Activities</i>	
Instruction	
Regular programs	\$ 2,890,166
Special education programs	628,222
Vocational programs	120,538
Other instructional programs	63,118
Special programs	193,133
Adult and continuing education programs	51,300
Support services	
Student services	678
Instructional staff support	79,682
General administration	164,351
School administration	266,825
Business services	5,386
Plant services	419,775
Student transportation services	472,446
Central services	13,084
Other support services	969
Food services	<u>861,997</u>
Total Depreciation Expense for Governmental Activities	\$ 6,231,670

**Rapides Parish School Board  
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**Notes to Basic Financial Statements**

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

	<u>Contract Amount</u>	<u>Completed To Date</u>	<u>Balance Committed</u>
<b><u>Construction in Progress</u></b>			
Forest Hill	\$ 235,695	\$ 55,424	\$ 180,271
Woodworth	<u>549,254</u>	<u>81,266</u>	<u>467,988</u>
Total Construction in Progress	784,949	136,690	648,259
<b><u>Maintenance Projects in Progress</u></b>			
LEAD Center	545,000	375,575	169,425
School Board Office	155,000	5,200	149,800
Aiken Optional	323,459	209,859	113,600
Acadian	436,542	370,894	65,648
Lessie Moore	<u>482,269</u>	<u>468,578</u>	<u>13,691</u>
Total Maintenance Projects in Progress	<u>1,942,270</u>	<u>1,430,106</u>	<u>512,164</u>
Total Projects in Progress	\$ 2,727,219	\$ 1,566,796	\$ 1,160,423

**10. Changes in Agency Fund Deposits Due Others**

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

	<u>Balance July 1, 2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2010</u>
School Activity Accounts	\$ 2,825,515	\$ 7,470,082	\$ 7,538,914	\$ 2,756,683

**11. Long-Term Liabilities**

The following is a summary of the long-term debt obligation transactions for the year ended June 30, 2010:

	<u>Balance July 1, 2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2010</u>
Workers' compensation claims	\$ 1,857,521	\$ 532,282	\$ 772,324	\$ 1,617,479
Liability claims	1,130,652	2,231,071	1,245,261	2,116,462
Postemployment benefit obligation	-	272,106	-	272,106
Compensated absences	7,407,383	7,529,677	7,407,383	7,529,677
Certificates of indebtedness	5,406,000	-	1,168,000	4,238,000
Bonded indebtedness	<u>68,610,000</u>	<u>14,120,000</u>	<u>5,225,000</u>	<u>77,505,000</u>
	\$ 84,411,556	\$ 24,685,136	\$ 15,817,968	\$ 93,278,724

**Rapides Parish School Board  
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**Notes to Basic Financial Statements**

	<u>Balance June 30, 2010</u>	<u>Due Within One Year</u>	<u>Due In More Than One Year</u>
Workers' compensation claims	\$ 1,617,479	\$ 797,741	\$ 819,738
Liability claims	2,116,462	718,750	1,397,712
Postemployment benefit obligation	272,106	-	272,106
Compensated absences	7,529,677	439,008	7,090,669
Certificates of indebtedness	4,238,000	1,223,000	3,015,000
Bonded indebtedness	<u>77,505,000</u>	<u>5,705,000</u>	<u>71,800,000</u>
	<u>\$ 93,278,724</u>	<u>\$ 8,883,499</u>	<u>\$ 84,395,225</u>

**Workers' Compensation Claims**

During 1989, the Rapides Parish School Board established a limited risk management program for Workers' Compensation, which is included in the General Fund, to account for and finance its uninsured risks of loss relating to workers' compensation. The non-current portion of claims is not reported in the Governmental Funds, but is included in the Statement of Net Assets. Under this program, the Rapides Parish School Board has a self-insured retention of \$400,000 per claim and maintains an excess coverage from \$400,000 to \$1,000,000 per claim through Safety National Casualty Corporation with no aggregate limit. Workers' compensation claims and excess insurance premiums are paid from the Workers' Compensation Account, which is part of the General Fund. Settled claims have not exceeded this commercial coverage since the inception of this plan. During the year ended June 30, 2010, workers' compensation benefits and related costs of \$1,541,764 were paid from the Workers' Compensation Account. Liabilities include an amount for claims incurred, but not reported (IBNR). Changes in the balances of claim liabilities during the past two years are as follows:

	<u>June 30, 2009</u>	<u>June 30, 2010</u>
Unpaid claims - beginning of fiscal year	\$ 2,015,101	\$ 1,857,521
Incurred/adjusted claims (including IBNRs)	324,374	532,282
Claim payments	<u>(481,954)</u>	<u>(772,324)</u>
Unpaid claims - end of fiscal year	\$ 1,857,521	\$ 1,617,479

**Liability Claims**

Through American Alternative Insurance the School Board has a self-insured retention (SIR) plan for the first \$250,000 per occurrence for general liability, auto, errors and omissions, and property. Excess coverage is provided for amounts between \$250,000 and \$3,000,000 per occurrence. The third party administrator, Crawford and Company, who processes and investigates claims, provides for an aggregate stop loss of \$1,000,000, which means Rapides Parish School Board should not pay more than \$1,000,000 in claims that are less than \$3,000,000 per occurrence in any one insurance year. Crawford and Company estimates the liability for unpaid claims. Liabilities include an amount for claims that have been incurred, but not reported (IBNR). The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. The SIR for liability claims is paid by the General Fund. Settlements have not exceeded coverage for each of the past three fiscal years. Changes in the balances of claims liabilities during the past two years are as follows:

**Rapides Parish School Board  
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**Notes to Basic Financial Statements**

	June 30, 2009	June 30, 2010
Unpaid claims - beginning of fiscal year	\$ 1,106,234	\$ 1,130,652
Incurred claims (including IBNRs)	50,286	2,231,071
Claim payments	(25,868)	(1,245,261)
Unpaid claims - end of fiscal year	\$ 1,130,652	\$ 2,116,462

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

**Postemployment Benefit Obligation**

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

**Compensated Absences**

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

**Bonds and Certificates of Indebtedness**

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the Parish and excess revenues from the General Fund. At June 30, 2010, the School Board has accumulated \$8,500,837 in the debt service funds for future debt requirements. Interest rates on bonds and certificates range from 0.10% - 9.00%. The annual requirements to amortize outstanding bonds and certificate of indebtedness are as follows:

<u>Year Ending June 30,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2011	\$ 5,705,000	\$ 2,922,707	\$ 8,627,707
2012	6,015,000	2,761,494	8,776,494
2013	6,065,000	2,546,856	8,611,856
2014	6,330,000	2,331,020	8,661,020
2015	6,600,000	2,088,780	8,688,780
2016-2020	31,325,000	6,394,038	37,719,038
2021-2025	11,625,000	2,116,998	13,741,998
2026-2030	3,840,000	468,104	4,308,104
	\$ 77,505,000	\$ 21,629,997	\$ 99,134,997

In accordance with Louisiana Revised Statute 39:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of taxable property. At June 30, 2010, the statutory limit was \$285,262,188 and outstanding bonded debt totaled \$77,505,000.

**Rapides Parish School Board  
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**Notes to Basic Financial Statements**

During the year ended June 30, 2010, two bonds were issued. General Obligation Bonds in the amount of \$8,000,000 were issued for the construction of a new K-8 school in the town of Woodworth in District 57 at an interest rate of 4.31%. Also issued was \$3,120,000 in General Obligation Bonds for improvements and construction relating to school buildings and school related facilities within District 16. These bonds were issued at an interest rate of 3.93%.

Rapides Parish School Board also issued \$3,000,000 of Qualified School Construction Bonds to be used on various district maintenance projects. These bonds were issued at an interest rate of 1.00%.

**12. Postemployment Health Care and Life Insurance Benefits**

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

**Plan Description**

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

Medical benefits are provided through the Louisiana Office of Group Benefits (OGB) and involve several statewide networks and one HMO with a premium structure by region. The plan provisions are contained in the official plan documents of the OGB, available at [www.groupbenefits.org](http://www.groupbenefits.org) - "Quick Links" - "Health Plans". The OGB plan is a fully insured, multiple-employer arrangement and has been deemed to be an *agent multiple-employer plan* (within the meaning of paragraph 22 of GASB 45) for financial reporting purposes and for this valuation. The OGB "Medicare Advantage" plan (see rate exhibit in Appendix II) has been assumed to apply to those employees after Medicare eligibility for purposes of this valuation. Medical benefits are provided to employees upon actual retirement. More than 80% of the employees are covered by the Teachers' Retirement System of Louisiana (TRSL), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; or, age 65 and 20 years of service. For employees not covered by TRSL, it was assumed that age 60 and 10 years of service also applied in addition to the foregoing provisions.

Life insurance coverage under the OGB program is available to retirees by election and the blended rate (active and retired) is \$0.96 per \$1,000 of insurance. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described on page 46 to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. Insurance coverage amounts are reduced at age 65 and again at age 70 according to the OGB plan provisions.

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

**Rapides Parish School Board  
June 30, 2010**

**Notes to Basic Financial Statements**

**Contribution Rates**

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

**Funding Policy**

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

In fiscal year ending June 30, 2010, Rapides Parish School Board's portion of health care funding cost for retired employees totaled \$14,702,139, and the life insurance totaled \$134,922. These amounts were applied toward the Net OPEB Benefit Obligation as shown in the table on the following page.

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

**Annual Required Contribution**

Rapides Parish School Board's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the postemployment benefits. The total ARC for the fiscal year beginning July 1, 2009 is \$14,991,034 for medical, and \$452,199 for life, as set forth below:

	<u>Medical</u>	<u>Life</u>
Normal cost	\$ 3,648,107	\$ 40,793
30-year UAL amortization amount	<u>11,342,927</u>	<u>411,406</u>
Annual required contribution (ARC)	\$ 14,991,034	\$ 452,199

**Rapides Parish School Board  
June 30, 2010**

**Notes to Basic Financial Statements**

**Net Postemployment Benefit Obligation (Asset)**

The table below shows Rapides Parish School Board's Net Other Postemployment Benefit (OPEB) Obligation (Asset) for fiscal year ending June 30, 2010:

	<u>Medical</u>	<u>Life</u>
Beginning Net OPEB Obligation (Asset) 7/1/2009	\$ (924,339)	\$ 584,208
Annual required contribution (ARC)	14,991,034	452,199
Interest on Net OPEB Obligation (Asset)	(36,974)	23,368
ARC Adjustment	<u>53,455</u>	<u>(33,785)</u>
OPEB Cost	15,007,515	441,782
Contribution	-	-
Current year retiree premium	<u>(14,702,139)</u>	<u>(134,921)</u>
Change in Net OPEB Obligation	<u>305,376</u>	<u>306,861</u>
Ending Net OPEB Obligation (Asset) 6/30/2010	\$ (618,963)	\$ 891,069

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

<u>Post- Employment Benefit</u>	<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Liability ( Asset)</u>
Medical	June 30, 2010	\$ 15,007,515	97.97%	\$ (618,963)
Life	June 30, 2010	441,782	30.54%	891,069

**Funded Status and Funding Progress**

In the fiscal year ending June 30, 2010, Rapides Parish School Board made no contributions to its postemployment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of July 1, 2009, the most recent actuarial valuation, the Actuarial Accrued Liability (AAL) was \$196,141,042 (medical), and \$7,113,870 (life), which is defined as that portion, as determined by a particular actuarial cost method (the Rapides Parish School Board uses the Projected Unit Credit Cost Method), of the actuarial present value of postemployment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2010, the entire actuarial accrued liability of \$196,141,042 (medical), and \$7,113,870 (life) was unfunded. The funding status is as follows:

Actuarial accrued liability (AAL) – medical	\$ 196,141,042
Actuarial accrued liability (AAL) – life insurance	7,113,870
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	\$ 203,254,912
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	\$ 131,665,054
UAAL as a percentage of covered payroll	154.37%

The schedule of funding progress presented as required supplemental information presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Rapides Parish School Board  
June 30, 2010**

**Notes to Basic Financial Statements**

**Actuarial Methods and Assumptions**

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

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

**Actuarial Cost Method**

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

**Actuarial Value of Plan Assets**

As of June 30, 2010, there are not any assets. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6 will be used, as provided in paragraph number 125 of GASB Statement 45.

**Turnover Rate**

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

<u>Age</u>	<u>Percent Turnover</u>
18 – 25	20.0%
26 – 40	13.0%
41 – 54	9.0%
55+	6.0%

**Rapides Parish School Board  
June 30, 2010**

**Notes to Basic Financial Statements**

**Postemployment Benefit Plan Eligibility Requirements**

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

**Investment Return Assumption (Discount Rate)**

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

**Health Care Cost Trend Rate**

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

Zero trend has been assumed for valuing life insurance.

**Mortality Rate**

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

**Method of Determining Value of Benefits**

The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by Rapides Parish School Board for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The OGB medical rates provided are "unblended" rates for active and retired as required by GASB 45 for valuation purposes. It has been assumed that the Human Medicare Advantage program will be elected by 20% of retirees in the future.

**Rapides Parish School Board  
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**Notes to Basic Financial Statements**

**13. Net Assets and Fund Balances**

**Restricted Net Assets and Reserved Fund Balances**

The School Board has reserved \$62,612 for unused food commodities in the Fund Financial Statements. This amount is recorded as unrestricted net assets in the Government-Wide Financial Statements.

In accordance with the provisions of the sales tax propositions passed by the voters on June 19, 1967, and May 2, 1987, the Rapides Parish School Board has a \$748,763 restriction on total net assets and related reserve of fund balance for salaries and related benefits of all School Board employees from enabling legislation. This restriction is in the Sales Tax Special Revenue Funds and is a result from the wording of the sales tax resolution approved by voters.

The United States Department of Agriculture mandates that a percentage of funds received in regards to the Kisatchie National Forest be used to further forest education. The School Board has reported this accumulated unspent total of \$268,416 as of June 30, 2010, as reserved fund balance and as restricted net assets.

The School Board has reserved the fund balance and restricted net assets in the amount of \$8,500,837 for debt service.

The School Board has reserved the principal amount of the original donation of \$3,000 in the F. P. Joseph Memorial Permanent Fund in accordance with the donor's bequest. The additional amount of \$12,235 that has accumulated in that fund is also shown as reserved fund balance and as restricted net assets.

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

**Designated Fund Balance**

The following is an analysis of the changes in the designated fund balances for the year ended June 30, 2010:

	<u>General Fund</u>		
	<u>Special Reserve</u>	<u>Workers' Compensation</u>	<u>Total</u>
Balance, July 1, 2009	\$ 8,149,184	\$ 74,794	\$ 8,223,978
Additions (Reductions)	<u>4,399,893</u>	<u>172,809</u>	<u>4,572,702</u>
Balance, June 30, 2010	\$ 12,549,077	\$ 247,603	\$ 12,796,680

**Rapides Parish School Board  
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**Notes to Basic Financial Statements**

**Deficit Fund Balances**

The following funds had deficit balances at June 30, 2010:

<u>Fund</u>	<u>Deficit</u>
Poland No. 55 District Maintenance	\$ 1,944
Ruby-Wise No. 56 District Maintenance	49,974

The School Board significantly reduced appropriations for these funds for the 2009-2010 fiscal year. A committee has been established which reviews all expenses labeled as routine maintenance of the schools, and approval of the superintendent is required for all expenses for these funds other than routine maintenance.

**14. Retirement Systems**

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

**A. Teachers' Retirement System of Louisiana (TRSL)**

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

Teachers' Retirement System of Louisiana Regular Plan members, Plan A members, and ORP Plan members are required to contribute 8.00% of their annual covered salary, and the Rapides Parish School Board is required to contribute at an actuarially determined rate. The current rate is 15.50% of annual covered payroll. The contribution requirements of plan members and the Rapides Parish School Board are established and may be amended by the Teachers' Retirement System of Louisiana Board of Trustees. The Rapides Parish School Board's contributions to TRSL for the years ended June 30, 2010, 2009, and 2008, were \$17,292,959, \$17,431,120, and \$18,092,841, respectively, equal to the required contributions for each year.

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

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

**Rapides Parish School Board  
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**Notes to Basic Financial Statements**

The Louisiana School Employees' Retirement System members are required to contribute 7.50% of their annual covered salary, and the Rapides Parish School Board is required to contribute 17.60%, which is an actuarially determined rate. The contribution requirements of plan members and the Rapides Parish School Board are established and may be amended by the Louisiana School Employees' Retirement System Board of Trustees. The Rapides Parish School Board's contributions to the LSERS for the years ended June 30, 2010, 2009, and 2008, were \$1,540,369, \$1,669,832, and \$1,661,432, respectively, equal to the required contributions for each year.

**C. Louisiana State Employees' Retirement System (LASERS)**

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

Louisiana State Employees' Retirement System members are required to contribute 7.50% of their annual covered salary, and the Rapides Parish School Board is required to contribute at an actuarially determined rate. The current rate is 18.60% of annual covered payroll. The contribution requirements of plan members and the Rapides Parish School Board are established and may be amended by the Louisiana State Employees' Retirement System Board of Trustees. The Rapides Parish School Board's contributions to the Louisiana State Employees' Retirement System for the years ended June 30, 2010, 2009, and 2008, were \$86,620, \$87,362, and \$94,947, respectively, equal to the required contributions for each year.

**15. Commitments and Contingencies**

**Grant Audit**

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

**Construction Commitments**

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

**Rapides Parish School Board  
June 30, 2010**

**Notes to Basic Financial Statements**

**Performance-Based Energy Efficiency Contract**

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

The management of the Rapides Parish School Board and the management of Siemens Building Technologies, Inc. have reached an agreement with regards to amending the current contract and replacing the existing contract with a new contract that excludes stipulated savings. These contracts have been presented to the Finance Committee of the Rapides Parish School Board on November 16, 2010 and will be presented to the Board at its December 7, 2010 board meeting for approval.

**16. Risk Management**

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

**17. On-Behalf Payments**

The accompanying financial statements include on-behalf payments made by the Rapides Parish Tax Collector for \$680,910 and the State of Louisiana for \$27,724 to the Teachers' Retirement System of Louisiana for employee retirement benefits, as required by GASB Statement No. 24 *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. The total amount of \$708,634 is recorded in the accounting system of the Rapides Parish School Board.

**Required Supplemental Information - Part II**

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
General Fund  
Year Ended June 30, 2010**

Statement H-1

Variance with  
Final Budget -  
Positive  
(Negative)

	Budget		Actual	
	Original	Final		
<b>Revenues</b>				
Local sources				
Taxes				
Ad valorem taxes	\$ 14,919,605	\$ 15,394,605	\$ 15,136,861	\$ (257,744)
Sales and miscellaneous taxes	11,809,687	10,909,687	11,057,259	147,572
Charges for services	-	-	33,300	33,300
Interest earnings	211,854	161,854	70,000	(91,854)
Other	830,000	830,000	1,301,604	471,604
State sources				
Equalization	120,324,966	118,028,588	118,037,719	9,131
Other	2,066,349	2,042,328	1,626,701	(415,627)
Federal sources	483,895	483,895	546,010	62,115
<b>Total Revenues</b>	<u>150,646,356</u>	<u>147,850,957</u>	<u>147,809,454</u>	<u>(41,503)</u>
<b>Expenditures</b>				
Current				
Instruction				
Regular programs	77,009,304	76,545,976	75,883,988	661,988
Special education programs	27,717,513	28,107,513	27,499,781	607,732
Vocational programs	3,545,868	3,590,868	3,572,716	18,152
Other instructional programs	1,472,321	1,477,821	1,456,367	21,454
Special programs	2,510,035	2,437,035	2,541,906	(104,871)
Adult and continuing education programs	37,228	37,228	40,043	(2,815)
Support services				
Student services	7,445,585	5,854,371	5,334,182	520,189
Instructional staff support	4,489,727	2,517,258	2,732,256	(214,998)
General administration	3,642,290	3,682,290	3,715,134	(32,844)
School administration	11,881,695	11,916,695	11,678,699	237,996
Business services	1,188,047	1,188,047	1,170,785	17,262
Plant services	6,185,624	6,105,624	6,109,537	(3,913)
Student transportation services	10,589,037	10,652,037	9,962,336	689,701
Central services	1,522,653	1,432,653	1,435,307	(2,654)
Other support services	199,148	229,148	190,248	38,900
Food services	456,651	517,651	519,603	(1,952)
Community service programs	4,133	26,679	25,809	(130)
Capital outlay	208,330	208,330	240,649	(32,319)
Debt service				
Principal retirement	1,049,000	1,049,000	1,049,000	-
Interest and fiscal charges	147,550	147,550	147,600	(50)
<b>Total Expenditures</b>	<u>181,301,739</u>	<u>157,722,774</u>	<u>155,305,946</u>	<u>2,416,828</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(10,655,383)	(9,871,817)	(7,466,492)	2,375,325
<b>Other Financing Sources (Uses)</b>				
Transfers in	25,987,804	25,204,244	21,955,758	(3,248,486)
Transfers out	(13,116,929)	(13,116,929)	(9,332,350)	3,784,579
Proceeds from sale of capital assets	-	-	4,590	4,590
<b>Total Other Financing Sources (Uses)</b>	<u>12,870,875</u>	<u>12,087,315</u>	<u>12,627,998</u>	<u>540,683</u>
<b>Net Change in Fund Balance</b>	2,215,492	2,215,498	5,131,506	2,916,008
<b>Fund Balance - Beginning of Year</b>	<u>10,086,812</u>	<u>10,086,812</u>	<u>10,086,812</u>	<u>-</u>
<b>Fund Balance - End of Year</b>	<u>\$ 12,302,304</u>	<u>\$ 12,302,310</u>	<u>\$ 15,218,318</u>	<u>\$ 2,916,008</u>

GAAP serves as the budgetary basis of accounting.

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**School Lunch/Breakfast Fund**  
**Year Ended June 30, 2010**

Statement H-2

	Budget		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Local sources				
Interest earnings	\$ 10,500	\$ 10,500	\$ 3,078	\$ (7,422)
Food services	2,225,000	2,225,000	2,236,191	11,191
State sources				
Equalization	198,240	198,240	189,109	(9,131)
Federal sources	9,350,000	9,350,000	9,759,782	409,782
Total Revenues	<u>11,783,740</u>	<u>11,783,740</u>	<u>12,188,160</u>	<u>404,420</u>
<b>Expenditures</b>				
Current				
Food services	15,625,894	15,625,894	13,971,032	1,654,862
Capital outlay	75,000	75,000	25,797	49,203
Total Expenditures	<u>15,700,894</u>	<u>15,700,894</u>	<u>13,996,829</u>	<u>1,704,065</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(3,917,154)	(3,917,154)	(1,808,669)	2,108,485
<b>Other Financing Sources (Uses)</b>				
Transfers in	2,839,945	2,839,945	2,735,451	(104,494)
Proceeds from sale of capital assets	-	-	598	598
Total Other Financing Sources (Uses)	<u>2,839,945</u>	<u>2,839,945</u>	<u>2,736,049</u>	<u>(103,896)</u>
<b>Net Change In Fund Balance</b>	(1,077,209)	(1,077,209)	927,380	2,004,589
<b>Fund Balance - Beginning of Year</b>	1,426,234	1,426,234	1,426,234	-
<b>Fund Balance - End of Year</b>	<u>\$ 349,025</u>	<u>\$ 349,025</u>	<u>\$ 2,353,614</u>	<u>\$ 2,004,589</u>

GAAP serves as the budgetary basis of accounting.

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

**Statement I**

**Postemployment Health Care and Life Insurance Benefits**

Actuarial Valuation Date	<u>6/30/2008</u>	<u>6/30/2010</u>
Actuarial Value of Assets (a)	\$ -	\$ -
Actuarial Accrued Liability (AAL) (b) -- Medical*	134,676,170	196,141,042
Actuarial Accrued Liability (AAL) (b) -- Life*	<u>6,529,022</u>	<u>7,113,870</u>
Unfunded AAL (UAAL) (b-a)	\$ 141,205,192	\$ 203,254,912
Funded Ratio (a/b)	0.00%	0.00%
Covered Payroll (c)	\$ 101,093,222	\$ 131,665,054
Unfunded AAL (Funding Excess) as a Percentage of Covered Payroll ((b-a)/c)	139.68%	154.37%

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

**Supplemental Information**

**Rapides Parish School Board  
Nonmajor Governmental Funds**

**Special Revenue Funds** - Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The abbreviations for No Child Left Behind (NCLB) and American Reinvestment Recovery Act (ARRA) are used in many of the following descriptions of special revenue funds.

**Rapides Foundation Fund**

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

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

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

**Vocational Education Fund**

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

**21<sup>st</sup> Century Community Learning Centers Fund**

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

**Adult Education Fund**

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

**Buckeye Food Preservation Fund**

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

**Poland Food Preservation Fund**

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

**Sales Tax Funds**

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

**Rapides Parish School Board  
Nonmajor Governmental Funds**

**Technology Fund**

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

**Interest Fund**

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

**HIPPY Fund**

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

**NCLB Homeless Assistance Act Title I Fund**

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

**NCLB Title I Migrant Fund**

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

**Indian Education Fund**

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

**NCLB Title I Fund**

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

**NCLB Title II Fund**

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

**Rapides Parish School Board  
Nonmajor Governmental Funds**

**NCLB Title III Fund**

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

**Miscellaneous Fund**

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

**Special Education Fund**

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

**NCLB Title IV Drug Free Schools Fund**

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

**8-G Grants Fund**

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

**Classroom-Based Technology Fund**

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

**TANF Fund**

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

**RIF Fund**

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

**Rapides Parish School Board  
Nonmajor Governmental Funds**

**Education Excellence Fund**

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

**Superintendent Incentive Program Fund**

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

**WIA Fund**

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

**TAP Forest Hill Elementary Fund**

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

**Arts Council Fund**

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

**Positive Behavior Support Fund**

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

**Cecil Picard LA 4 Early Childhood Fund**

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

**Homeless Education Disaster Assistance Fund**

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

**Rapides Parish School Board  
Nonmajor Governmental Funds**

**Coughlin Saunders Forest Hill Fund**

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

**C&T Fund**

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

**Coughlin Saunders Alexandria Museum Project Fund**

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

**Wallace Foundation Fund**

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

**Employ Local Expenditure Reimbursement Fund**

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

**Virginia Howard Musical Fund**

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

**Title II-D Education Technology State Grants – ARRA Fund**

*Title II-D Education Technology State Grants – ARRA Fund accounts for federal funds used for the purpose of assisting high need school systems in improving student achievement through the effective use of technology.*

**Rapides Parish School Board  
Nonmajor Governmental Funds**

**McKinney-Vento Homeless Assistance Act – Education for Homeless Children/Youth – ARRA Fund**

McKinney-Vento Homeless Assistance Act – Education for Homeless Children/Youth – ARRA Fund accounts for federal funds used to ensure that all homeless children and youth have equal access to the same free, appropriate public education as any non-homeless child or youth.

**1003(g) School Improvement Grants – ARRA Fund**

1003(g) School Improvement Grants – ARRA Fund accounts for federal funds used to increase services needed by students in low-performing schools, to minimize or eliminate weaknesses and gaps in specific achievement areas, and to support innovative professional development and technical assistance designed to increase the quality of instruction in the identified schools.

**Title I Grants to Local Education Agencies – ARRA Fund**

Title I Grants to Local Education Agencies – ARRA Fund accounts for federal funds used to help improve the teaching and learning of children who are at risk of not meeting challenging academic standards and who reside in areas of high concentrations of children from low-income families.

**IDEA Part B Special Education – Grants to States – ARRA Fund**

IDEA Part B Special Education – Grants to States – ARRA Fund accounts for federal funding given to ensure all children with disabilities have available to them appropriate public education to meet their needs, to ensure that their rights are protected, to assist educational agencies in providing for the education of these children, and to assist and ensure the effectiveness of efforts to educate children with disabilities.

**IDEA Preschool Special Education – Preschool Grants – ARRA Fund**

IDEA Preschool Special Education – Preschool Grants – ARRA Fund accounts for federal funding to provide special education to children with disabilities age three through five.

**State Fiscal Stabilization Fund – Education State Grants – ARRA Fund**

State Fiscal Stabilization Fund – Education State Grants – ARRA Fund accounts for federal funds supplementing Minimum Foundation Program allocations made by the State.

**National School Food Lunch Program (NSLP) – Equipment Assistance Grant – ARRA Fund**

NSLP – Equipment Assistance Grant – ARRA Fund accounts for a one-time appropriation for equipment assistance to school authorities participating in the National School Lunch Program.

**Rapides Parish School Board  
Nonmajor Governmental Funds**

**Line Appropriation Account No. 122 Fund**

Line Appropriation Account No. 122 Fund accounts for state funding approved in the 2009 regular Legislative Session for the following schools: Buckeye High, Glenmora High, Pineville, High, Plainview High, Rapides High, and Tioga High. The funds could be spent according to each school's discretion.

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

**School Districts No. 11, No. 16, No. 22-A, No. 27, No. 50, No. 51, No. 52, No. 55, No. 56, No. 57, No. 58, No. 61, and No. 62 Debt Service Funds**

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

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

**School Districts No. 11, No. 16, No. 52, No. 57, No. 62, QSCB Bonds, and Energy Funds**

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

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

**F. P. Joseph Memorial Fund**

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

Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2010

Statement J-1  
 (Continued)

Special Revenue Funds

	Rapides Foundation	Parishwide Repair	School Districts Maintenance	Vocational Education	Community Learning Centers	Adult Education	Buckeye Food Preservation	Poind Food Preservation	Sales Tax No. 1
<b>Assets</b>									
Cash and cash equivalents	\$ 304,632	\$ 896,561	\$ 6,901,647	\$ 83	\$ -	\$ 7,449	\$ 133,640	\$ 5,598	\$ 45,379
Investments	-	-	-	-	-	-	-	-	-
Receivables	-	1,775	210,800	56,698	48,363	72,314	9	3	1,824,158
Interest receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	554	-	-	-	409	20	20	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Other assets	7,548	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 312,181</b>	<b>\$ 898,990</b>	<b>\$ 7,112,447</b>	<b>\$ 56,692</b>	<b>\$ 48,363</b>	<b>\$ 80,172</b>	<b>\$ 133,669</b>	<b>\$ 6,609</b>	<b>\$ 1,969,537</b>
<b>Liabilities and Fund Balances</b>									
Bank overdraft	\$ 1,887	\$ 12,883	\$ 969	\$ 54,828	\$ -	\$ 26,651	\$ -	\$ -	\$ -
Salaries and employee benefits payable	4,239	33,250	462,771	83	1,423	8,641	404	304	-
Accounts payable	-	-	-	-	-	-	762	1,443	-
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	250	11,753	404	31,878	42,814	-	-	2,735
Interfund payable	-	600,000	87,500	-	11,100	2,086	-	-	1,650,000
Deferred revenue	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 6,136</b>	<b>\$ 546,383</b>	<b>\$ 562,983</b>	<b>\$ 56,692</b>	<b>\$ 48,363</b>	<b>\$ 80,172</b>	<b>\$ 1,166</b>	<b>\$ 1,747</b>	<b>\$ 1,652,735</b>
<b>Fund balances</b>									
Reserved for	-	-	-	-	-	-	-	-	-
Salaries and related benefits	-	-	-	-	-	-	-	-	316,802
National forest educational opportunity	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Encumbrances	306,045	312,507	189,425	-	-	-	132,503	3,862	-
Unreserved (deficit)	306,045	312,507	6,389,028	-	-	-	132,503	3,862	-
<b>Total Fund Balances (Deficit)</b>	<b>\$ 312,181</b>	<b>\$ 898,990</b>	<b>\$ 6,112,447</b>	<b>\$ 56,692</b>	<b>\$ 48,363</b>	<b>\$ 80,172</b>	<b>\$ 133,669</b>	<b>\$ 6,609</b>	<b>\$ 1,969,537</b>

See independent auditor's report.

Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2010

Statement J-1  
 (Continued)

Special Revenue Funds

	Sales Tax No. 2	Technology	Interest	HIPPY	NCLB Homeless Assistance Act Title I	NCLB Title I Migrant	Indian Education	NCLB Title I	NCLB Title II
<b>Assets</b>									
Cash and cash equivalents	\$ 36,160	\$ 6,797	\$ 130,909	\$ -	\$ 3,312	\$ 474	\$ -	\$ 320,789	\$ 93,455
Investments	-	-	-	-	-	-	-	-	-
Receivables	1,624,157	-	-	-	2,116	324	9,313	1,752,533	173,952
Interest receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	9,401	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,860,317</b>	<b>\$ 8,797</b>	<b>\$ 130,909</b>	<b>\$ -</b>	<b>\$ 5,428</b>	<b>\$ 788</b>	<b>\$ 9,313</b>	<b>\$ 2,082,717</b>	<b>\$ 267,417</b>
<b>Liabilities and Fund Balances</b>									
<b>Liabilities</b>									
Bank overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and employee benefits payable	-	-	-	-	282	382	909	287,406	44,068
Accounts payable	-	2,875	-	-	-	-	-	11,084	-
Contract payable	-	-	-	-	-	-	-	-	-
Due to other funds	253,356	-	-	-	666	465	6,485	1,804,217	223,348
Interfund payables	1,275,000	-	-	-	1,259	-	1,919	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>1,528,356</b>	<b>2,875</b>	<b>-</b>	<b>-</b>	<b>2,116</b>	<b>788</b>	<b>9,313</b>	<b>2,082,717</b>	<b>267,417</b>
<b>Fund balances</b>									
Reserved for									
Salaries and related benefits	431,961	-	-	-	-	-	-	-	-
National forest educational opportunity	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-	-	-
Unreserved (special)	431,961	4,122	130,909	-	3,312	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>431,961</b>	<b>4,122</b>	<b>130,909</b>	<b>-</b>	<b>3,312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,860,317</b>	<b>\$ 8,797</b>	<b>\$ 130,909</b>	<b>\$ -</b>	<b>\$ 5,428</b>	<b>\$ 788</b>	<b>\$ 9,313</b>	<b>\$ 2,082,717</b>	<b>\$ 267,417</b>

See independent auditor's report.

Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2010

Statement J-1  
 (Continued)

Special Revenue Funds

	NCLB Title III	Miscellaneous	Special Education	NCLB Title IV Drug Free Schools	E-G Grants	Classroom Based Technology	TANF	RIF	Education Excellence
<b>Assets</b>									
Cash and cash equivalents		\$ 638,190	\$ 419,594	\$ 7,463	\$ -	\$ -	\$ 124,888	100	\$ 227,988
Investments									
Receivables	19,087		579,845	7,532	116,292	111,722	290,793		
Internal receivable									
Due from other funds			4,091				75		
Interfund receivables		630,821							
Other assets									
Realized assets									1,722,024
<b>Total Assets</b>	\$ 19,087	\$ 1,269,011	\$ 1,003,630	\$ 14,995	\$ 116,292	\$ 111,722	\$ 415,764	\$ 100	\$ 1,950,012
<b>Liabilities and Fund Balances</b>									
<b>Liabilities</b>									
Bank overdraft	2,063	18							
Salaries and employee benefits payable			103,885	2,333	11,373		38,472		1,746
Accounts payable			8,621		2,222				43,097
Contracts payable									
Due to other funds	16,770	577	548,478	12,497	65,049		290,495		18,039
Interfund payables	224	1,000,000	38,204		37,648		96,787		
Deferred revenue									
<b>Total Liabilities</b>	19,087	1,000,565	700,138	14,830	116,292	111,722	415,764		1,722,024
<b>Fund balances</b>									
Reserved for									
Salaries and related benefits									
National forest educational opportunity		288,416							
Debt service									
Permanent fund - non-expendable									
Permanent fund - expendable									
Encumbrances			303,472	155					
Unreserved (deficit)		288,416	303,472	155				100	185,128
<b>Total Fund Balances (Deficit)</b>		288,416	303,472	155				100	185,128
<b>Total Liabilities and Fund Balances</b>	\$ 19,087	\$ 1,269,011	\$ 1,003,630	\$ 14,985	\$ 116,292	\$ 111,722	\$ 415,764	\$ 100	\$ 1,950,012

See independent auditor's report.

Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2010

Statement J-1  
 (Continued)

Special Revenue Funds

Superintendent Incentive Program	WIA	TAP Forest Hill Elementary	Arts Council	Positive Behavior Support	Cecil Picard LA 4 Early Childhood	Homeless Education Disaster Assistance	Coughlin Saunders Forest Hill	C&T
Cash and cash equivalents	\$ 3,051	\$ 3,412	\$ 1,189	\$ -	\$ 251,802	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-	-	-
Interest receivable	16,729	7,995	-	-	11,821	-	-	34,441
Due from other funds	-	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,051</b>	<b>\$ 11,407</b>	<b>\$ 1,189</b>	<b>\$ -</b>	<b>\$ 263,623</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,441</b>
<b>Liabilities and Fund Balances</b>								
Bank overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and employee benefits payable	2,000	-	-	-	42,335	-	-	-
Accounts payable	-	-	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-	-	-
Due to other funds	9,937	-	-	-	221,288	-	-	-
Interfund payables	4,782	7,995	-	-	-	-	-	34,441
Deferred revenue	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>16,729</b>	<b>7,995</b>	<b>-</b>	<b>-</b>	<b>263,623</b>	<b>-</b>	<b>-</b>	<b>34,441</b>
<b>Fund balances</b>								
Reserved for								
Salaries and related benefits	-	-	-	-	-	-	-	-
National forest educational opportunity	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-
Encumbrances	-	3,412	1,189	-	-	-	-	-
Unreserved (deficit)	3,051	3,412	1,189	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>3,051</b>	<b>11,407</b>	<b>1,189</b>	<b>-</b>	<b>263,623</b>	<b>-</b>	<b>-</b>	<b>34,441</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,051</b>	<b>\$ 11,407</b>	<b>\$ 1,189</b>	<b>\$ -</b>	<b>\$ 263,623</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,441</b>

See independent auditor's report.

Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2010

Statement J-1  
 (Continued)

Special Revenue Funds

	Coughlin Saunders Alexandria Museum Project	Wallace Foundation	Employ Local Expenditure Reimbursement	Virginia Howard Musical	Title II-D Education Technology State Grants - ARRA	McKinney-Vento Homeless Assistance Act - Education for Homeless Children/Youth - ARRA	1003(g) School Improvement Grants -ARRA	Title I Grants to Local Education Agencies -ARRA	IDEA Part B Special Education - Grants to States -ARRA
<b>Assets</b>									
Cash and cash equivalents	\$ 4,400	\$ -	\$ -	\$ 22,530	\$ -	\$ -	\$ 32,719	\$ -	\$ 35,524
Investments	-	-	-	-	-	-	-	-	-
Receivables	-	19,547	-	-	94,520	13,004	-	289,924	69,096
Interest receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 4,400</b>	<b>\$ 19,547</b>	<b>\$ -</b>	<b>\$ 22,530</b>	<b>\$ 94,520</b>	<b>\$ 13,004</b>	<b>\$ 32,719</b>	<b>\$ 289,924</b>	<b>\$ 104,620</b>
<b>Liabilities and Fund Balances</b>									
<b>Liabilities</b>									
Bank overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and employee benefits payable	-	1,861	-	-	3,408	1,078	4,408	20,258	15,842
Accounts payable	-	-	-	-	14,286	-	-	269	-
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	23,352	870	28,311	119,124	88,678
Interfund payables	-	17,688	-	-	53,804	11,058	-	150,273	-
Deferred revenue	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 19,547</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 94,520</b>	<b>\$ 13,004</b>	<b>\$ 32,719</b>	<b>\$ 289,924</b>	<b>\$ 104,620</b>
<b>Fund balances</b>									
Reserved for									
Salaries and related benefits	-	-	-	-	-	-	-	-	-
National forest educational opportunity	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Encumbrances	4,400	-	-	22,530	-	-	-	-	-
Unreserved (deficit)	4,400	-	-	22,530	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>\$ 4,400</b>	<b>\$ 19,547</b>	<b>\$ -</b>	<b>\$ 22,530</b>	<b>\$ 94,520</b>	<b>\$ 13,004</b>	<b>\$ 32,719</b>	<b>\$ 289,924</b>	<b>\$ 104,620</b>

See independent auditor's report.

Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2010

Statement J-1  
 (Continued)

		Special Revenue Funds				Debt Service Funds		
		IDEA Preschool Special Education - Preschool Grants - ARRA	State Fiscal Stabilization Fund - Education State Grants - ARRA	NSLP - Equipment Assistance Grant ARRA	Line Appropriation Account No. 112	Rigolette No. 11	Forest Hill No. 18	Codde No. 22A
<b>Assets</b>								
Cash and cash equivalents	\$	10,281	682,884	2,173	\$	1,838,934	2,868	40,523
Investments								
Receivables		18,281				267		112
Interest receivable						147		
Due from other funds			682,884					
Interfund receivables								
Other assets								
Restricted assets						1,838,520		40,411
<b>Total Assets</b>	<b>\$</b>	<b>10,281</b>	<b>682,884</b>	<b>2,173</b>	<b>\$</b>	<b>1,838,934</b>	<b>2,868</b>	<b>40,523</b>
<b>Liabilities and Fund Balances</b>								
<b>Liabilities</b>								
Bank overdraft	\$							
Salaries and employee benefits payable		1,640						
Accounts payable								
Contracts payable		9,531	608,577					
Due to other funds		5,080	78,307			87		
Interfund payables								
Deferred revenue				2,173				
Total Liabilities		16,281	682,884	2,173		87		
<b>Fund balances</b>								
Reserved for								
Salaries and related benefits								
National forest educational opportunity								
Debt service						1,838,837	2,868	40,523
Permanent fund - non-expendable								
Permanent fund - expendable								
Encumbrances								
Unreserved (deficit)								
Total Fund Balances (Deficit)						1,838,837	2,868	40,523
<b>Total Liabilities and Fund Balances</b>	<b>\$</b>	<b>10,281</b>	<b>682,884</b>	<b>2,173</b>	<b>\$</b>	<b>1,838,934</b>	<b>2,868</b>	<b>40,523</b>

See independent auditor's report.

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2010

Statement J-1  
(Continued)

Debt Service Funds

	Glenmora No. 27	Big Island No. 60	Fifth Ward No. 81	Plineville No. 82	Poland No. 85	Ruby-Wise No. 86	Leocombe-Lamourie Woodworth No. 87	Sixth Ward No. 88	Consolidated No. 81
<b>Assets</b>									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments									
Receivables	6	139	20	787		8			83
Interest receivable	7	58	7	259					
Due from other funds	-	-	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Restricted assets	171,091	780,819	209,270	2,164,347		179,108	439,851	61,187	
<b>Total Assets</b>	\$ 171,104	\$ 791,016	\$ 209,297	\$ 2,165,373	\$ -	\$ 179,117	\$ 439,844	\$ 61,187	\$ -
<b>Liabilities and Fund Balances</b>									
<b>Liabilities</b>									
Bank overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and employee benefits payable	-	-	-	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund balances</b>									
Reserved for									
Salaries and related benefits	-	-	-	-	-	-	-	-	-
National forest educational opportunity	-	-	-	-	-	-	-	-	-
Debt service	171,104	791,016	209,297	2,155,373		179,117	439,844	61,187	
Permanent fund - non-expendable	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-	-	-
Unreserved (deficit)	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	\$ 171,104	\$ 791,016	\$ 209,297	\$ 2,155,373	\$ -	\$ 179,117	\$ 439,844	\$ 61,187	\$ -
<b>Total Liabilities and Fund Balances</b>	\$ 171,104	\$ 791,016	\$ 209,297	\$ 2,155,373	\$ -	\$ 179,117	\$ 439,844	\$ 61,187	\$ -

See independent auditor's report.

Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2010

Statement J-1  
 (Continued)

	Debt Service Funds		Capital Project Funds					
	Consolidated No. 62	Total	Rigolets No. 11	Forest Hill No. 16	Pineville No. 62	Woodworth No. 57	Leominster 62	QSCB Bonds
<b>Assets</b>								
Cash and cash equivalents	-	-	\$ 238,868	\$ 3,019,539	\$ 355,856	\$ 7,872,783	\$ 238,787	\$ 1,954,320
Investments	-	-	-	-	-	-	-	-
Interest receivable	1,740	3,142	-	-	-	-	-	-
Due from other funds	138	818	-	-	-	65	-	-
Interfund receivables	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Restricted assets	2,609,695	8,487,176	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,611,573</b>	<b>\$ 8,500,934</b>	<b>\$ 238,868</b>	<b>\$ 3,019,539</b>	<b>\$ 355,856</b>	<b>\$ 7,872,848</b>	<b>\$ 238,787</b>	<b>\$ 1,954,320</b>
<b>Liabilities and Fund Balances</b>								
Liabilities								
Bank overdraft	-	-	-	-	-	-	-	-
Salaries and employee benefits payable	-	-	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-	-	-
Contracts payable	-	-	4,498	-	-	-	-	349,204
Due to other funds	-	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>		97	4,498	-	-	-	-	349,204
Fund balances								
Reserved for								
Salaries and related benefits	-	-	-	-	-	-	-	-
National forest educational opportunity	-	-	-	-	-	-	-	-
Debt service	2,611,573	6,500,837	-	-	-	-	-	-
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-
Encumbrances	-	-	224,368	180,271	-	467,888	-	192,939
Unreserved (deficit)	-	-	234,368	2,839,268	355,856	7,404,960	238,787	1,412,177
<b>Total Fund Balances (Deficit)</b>	<b>\$ 2,611,573</b>	<b>\$ 8,500,837</b>	<b>\$ 234,368</b>	<b>\$ 3,019,539</b>	<b>\$ 355,856</b>	<b>\$ 7,872,848</b>	<b>\$ 238,787</b>	<b>\$ 1,605,116</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,611,573</b>	<b>\$ 8,500,934</b>	<b>\$ 238,868</b>	<b>\$ 3,019,539</b>	<b>\$ 355,856</b>	<b>\$ 7,872,848</b>	<b>\$ 238,787</b>	<b>\$ 1,954,320</b>

See independent auditor's report.

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2010

	Capital Project Funds		F. P. Joseph Memorial	Total Nonmajor Governmental Funds
	Energy	Total		
<b>Assets</b>				
Cash and cash equivalents	\$ 30,479	\$ 13,709,695	\$ 287	\$ 23,330,765
Investments	-	-	14,896	14,896
Receivables	-	-	-	7,878,377
Interest receivable	-	65	52	733
Due from other funds	-	-	-	697,454
Intrafund receivables	-	-	-	630,821
Other assets	-	-	-	7,549
Restricted assets	-	-	-	10,219,200
<b>Total Assets</b>	<b>\$ 30,479</b>	<b>\$ 13,709,695</b>	<b>\$ 15,235</b>	<b>\$ 42,779,825</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Bank overdraft	-	-	-	\$ 81,679
Salaries and employees benefits payable	-	-	-	600,504
Accounts payable	-	-	-	588,257
Contracts payable	-	353,702	-	353,702
Due to other funds	-	-	-	4,453,872
Intrafund payables	-	-	-	5,143,321
Deferred revenue	-	-	-	1,724,197
<b>Total Liabilities</b>				<b>12,945,432</b>
<b>Fund balances</b>				
Reserved for				
Salaries and related benefits	-	-	-	748,763
National forest educational opportunity	-	-	-	268,416
Debt service	-	-	-	8,500,837
Permanent fund - nonexpendable	-	-	3,000	3,000
Permanent fund - expendable	-	-	12,235	12,235
Encumbrances	-	841,198	-	1,010,623
Unreserved (deficit)	30,479	12,613,795	-	19,280,618
<b>Total Fund Balances (Deficit)</b>	<b>30,479</b>	<b>13,354,993</b>	<b>15,235</b>	<b>29,834,393</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 30,479</b>	<b>\$ 13,709,695</b>	<b>\$ 15,235</b>	<b>\$ 42,779,825</b>

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Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 Year Ended June 30, 2010

Statement J-2  
(Continued)

	Special Revenue Funds										Sales Tax No. 1	
	Rapides Foundation	Parishwide Repair	School Districts Maintenance	Vocational Education	21st Century Community Learning Centers	Adult Education	Buckeye Food Preservation	Peland Food Preservation				
<b>Revenues</b>												
Local sources												
Taxes												
Ad valorem taxes		\$ 1,257,627	\$ 6,354,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes		-	-	-	-	-	-	-	-	-	-	-
Interest earnings		1,762	8,250	-	-	-	-	-	-	-	-	11,057,282
Other	794,008	1,952	58,715	-	-	-	-	-	-	-	6,077	5,112
State sources												
Other		58,833	208,836	-	-	-	-	-	-	-	-	-
Federal sources				300,705	353,097	54,453	-	-	-	-	-	-
Total Revenues	794,008	1,320,204	6,638,504	300,705	353,097	250,927	-	-	-	-	-	11,062,394
<b>Expenditures</b>												
Current												
Instruction												
Regular programs			194,201	-	122,000	-	-	-	-	-	-	-
Special education programs			-	-	-	-	-	-	-	-	-	-
Vocational programs			-	177,054	-	-	-	-	-	-	-	-
Other instructional programs	2,620	-	-	-	-	-	-	-	-	-	-	-
Special programs			-	-	-	-	-	-	-	-	-	-
Adult and continuing education programs			-	-	-	283,062	-	-	-	-	-	-
Support services												
Student services	192,437	-	-	-	-	-	-	-	-	-	-	-
Instructional staff support	287,559	-	-	103,858	181,138	22,031	-	-	-	-	-	-
General administration		39,865	201,890	-	-	246	-	-	-	1,921	-	-
School administration				-	-	2,141	-	-	-	743	-	-
Business services				-	-	5,629	-	-	-	-	-	-
Plant services		1,514,069	8,880,364	-	-	-	-	-	-	710	-	-
Student transportation services				-	-	-	-	-	-	-	-	-
Central services				-	26,614	-	-	-	-	-	-	-
Other support services				-	-	-	-	-	-	-	-	-
Community service programs				-	-	-	-	-	-	-	-	-
Capital outlay		17,171	504,589	19,795	-	-	-	-	-	47,308	-	-
Debt service				-	-	-	-	-	-	-	-	-
Principal retirement		12,864	106,017	-	-	-	-	-	-	-	-	-
Interest and fiscal charges		8,010	85,825	-	-	-	-	-	-	-	-	-
Total Expenditures	553,271	1,691,589	10,875,278	300,705	328,752	323,109	-	-	-	323,109	-	2,848
Excess (Deficiency) of Revenues Over Expenditures	240,737	(371,385)	(4,336,774)	-	23,345	(17,729)	-	-	-	(17,729)	-	(3,526)
Other Financing Sources (Uses)												
Transfers in												
Transfers out		814,816	7,103,303	-	-	20,056	-	-	-	7,823	-	-
Issuance of debt		(150,000)	-	-	(23,345)	(2,327)	-	-	-	-	-	(11,522,423)
Total Other Financing Sources (Uses)		664,816	7,103,303	-	(23,345)	(2,327)	-	-	-	7,823	-	(11,522,423)
Net Change in Fund Balances	240,737	292,920	2,766,529	-	-	17,729	-	-	-	7,823	-	(402,877)
Fund Balances (Deficit) - Beginning of Year	65,309	19,567	2,782,629	-	-	-	-	-	-	22,970	-	778,679
Fund Balances (Deficit) - End of Year	308,045	312,507	5,549,158	-	-	-	-	-	-	109,533	-	316,802

See independent auditor's report.

Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Major Governmental Funds  
 Year Ended June 30, 2010

Statement J-2  
 (Continued)

Special Revenue Funds

	Sales Tax No. 2	Technology	Interest	HIPPY	NCLB Homeless Assistance Act Title I	NCLB Title I Migrant	Indian Education	NCLB Title I	NCLB Title II
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ 11,057,258		\$ -						\$ -
Sales and miscellaneous taxes	4,975	13							
Interest earnings									
Other					4,582				
State sources									
Other									
Federal sources					88,541	58,428	21,511	8,824,274	1,883,084
Total Revenues	11,062,234	13			73,123	58,428	21,511	8,824,274	1,883,084
<b>Expenditures</b>									
Current									
Instruction		8,903						7,142	8
Regular programs									
Special education programs									
Vocational programs									
Other instructional programs									
Special programs					28,758	16,020	18,805	7,328,532	1,417,245
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support									
General administration	5,411	78			39,238	42,377	254	1,181,801	434,572
School administration						32	18	8,208	1,304
Business services									
Plant services					250		2,780	27,028	
Student transportation services							218	238,018	
Central services									
Other support services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	5,411	9,982			60,306	58,428	20,071	6,784,530	1,853,127
Excess (Deficiency) of Revenues Over Expenditures	11,056,823	(9,969)			6,817		1,440	139,744	129,957
Other Financing Sources (Uses)									
Transfers in								457,445	2,784
Transfers out	(11,243,465)				(4,577)		(1,440)	(597,189)	(132,711)
Issuance of debt									
Total Other Financing Sources (Uses)	(11,243,465)				(4,577)		(1,440)	(139,744)	(128,957)
Net Change in Fund Balances	(186,632)	(9,969)			2,240				
Fund Balances (Deficit) - Beginning of Year	518,593	14,081	130,809		1,072				
Fund Balances (Deficit) - End of Year	431,961	4,122	130,809		3,312				

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Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Normal/for Governmental Funds  
 Year Ended June 30, 2010

Statement J-2  
 (Continued)

Special Revenue Funds

	NCLB Title II	Miscellaneous	Special Education	NCLB Title IV Drug Free Schools	E-G Grants	Classroom Based Technology	TANF	RF	Education Excellence
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes									
Sales and miscellaneous taxes									
Interest earnings									
Other			243,036						1,000
State sources									
Other			105,151		577,760				240,000
Federal sources	53,479		5,928,509	110,470		312,294	1,529,477		
Total Revenues	53,479		6,277,785	110,470	577,760	312,294	1,529,477	1,000	240,000
<b>Expenditures</b>									
Current									
Instruction									
Regular programs		225			32,723				
Special education programs			3,039,284						
Vocational programs							130,820		
Other instructional programs					21,434		329,199		729
Special programs	52,539				425,355		832,659		
Adult and continuing education programs									
Support services									
Student services				99,510					
Instructional staff support			1,327,511						
General administration			1,711,803		86,331	292,959	48,657		379,316
School administration			4,224						
Business services				8,794					
Plant services			36,365						
Student transportation services					660		10,051		
Central services		2,814	59,289		1,207		69,620		3,231
Other support services									
Community service programs									
Capital outlay									
Debt service			24,804						
Principal retirement									
Interest and fiscal charges									
Total Expenditures	52,539	2,739	6,202,030	109,304	577,760	292,959	1,429,760	4,558	393,275
Excess (Deficiency) of Revenues Over Expenditures	940	(2,739)	76,705	2,166		18,335	89,717	(3,558)	(143,275)
<b>Other Financing Sources (Uses)</b>									
Transfers in		27,835	263,692			1,529			1,237
Transfers out	(940)		(384,493)	(2,166)		(23,884)	(89,717)		
Issuance of debt									
Total Other Financing Sources (Uses)	(940)	27,835	(120,801)	(2,166)		(19,335)	(89,717)		1,237
Net Change in Fund Balances		25,096	(66,096)					(3,558)	(142,019)
Fund Balances (Deficit) - Beginning of Year		253,320	395,569	155				3,658	307,144
Fund Balances (Deficit) - End of Year		278,416	303,472	155				100	165,128

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Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 Year Ended June 30, 2010

Statement J-2  
 (Continued)

	Special Revenue Funds									
	WIA	TAP Forest Hill Elementary	Arts Council	Positive Behavior Support	Cecil Picard LA 4 Early Childhood	Homeless Education Diaspor Assistance	Saunders Forest Hill	C&T		
<b>Revenues</b>										
Local sources										
Taxes										
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes										
Investment earnings										
Other		36,400								
State sources										
Other		67,891			1,572,249					45,535
Federal sources										
Total Revenues	80,239	104,091		46,988	1,572,249	41,748				45,535
	80,239			46,988	1,572,249	41,748				45,535
<b>Expenditures</b>										
Current										
Instruction										
Regular programs		70,384							1,833	
Special education programs										
Vocational programs										45,535
Other instructional programs	60,239									
Special programs					1,572,249					
Adult and continuing education programs										
Support services										
Student services										
Instructional staff support		66,674		45,765		3,216				
General administration		24								
School administration										
Business services										
Plant services										
Student transportation services										
Central services										
Other support services						296				
Community service programs										
Capital outlay										
Debt service										
Principal retirement										
Interest and fiscal charges										
Total Expenditures	80,239	137,082		45,765	1,572,249	38,933		1,833		45,535
		(32,991)		3,233		2,756		(1,833)		
<b>Excess (Deficiency) of Revenues Over Expenditures</b>										
Other Financing Sources (Uses)										
Transfers in										
Transfers out				(3,233)		(2,756)				
Issuance of debt										
Total Other Financing Sources (Uses)				(3,233)		(2,756)				
<b>Net Change in Fund Balance</b>										
		(32,991)							(1,833)	
<b>Fund Balance (Deficit) - Beginning of Year</b>	3,051	36,403	1,189						1,833	
<b>Fund Balance (Deficit) - End of Year</b>	3,051	3,412	1,189							

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Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 Year Ended June 30, 2010

Statement J-2  
 (Continued)

		Special Revenue Funds									
		Wallace Foundation	Employ Local Expenditure Reimbursement	Virginia Howard Musical	Title D-D Education Technology Grants - ARRA	McKimmy-Yerrio Homeless Assistance Act - Education for Homeless Children/Youth - ARRA	100%(g) School Improvement Grants - ARRA	Title I Grants to Local Education Agencies - ARRA	IDEA Part B Special Education - Grants to States - ARRA		
Revenues											
Local sources											
Taxes											
Ad valorem taxes											
Sales and miscellaneous taxes											
Interest earnings											
Other											
State sources											
Other		19,989	51,763			48,496					
Federal sources		19,989	51,763		634,808	48,496	226,079	3,840,976			3,256,490
Total Revenues		19,989	51,763		634,808	48,496	226,079	3,840,976			3,256,490
Expenditures											
Current											
Instruction											
Regular programs											
Special education programs											
Vocational programs											
Other instructional programs			42,983								2,106,049
Special programs											
Adult and continuing education programs											
Support services											
Student services											
Instructional staff support		19,989			594,197	2,989		433,063			945,471
General administration						73					
School administration											
Business services											
Plant services											
Student transportation services			8,780					3,640			
Central services											
Other support services											
Community service programs											
Capital outlay											
Debt service											
Periodical retirement											236,668
Interest and fiscal charges											
Total Expenditures		19,989	51,763		594,197	43,384	210,949	3,415,088			3,053,500
Excess (Deficiency) of Revenues Over Expenditures					40,611	3,112	15,130	224,888			202,990
Other Financing Sources (Uses)											
Transfers in											
Transfers out					1,872						2,515
Issuance of debt					(42,484)	(3,112)	(15,130)	(227,903)			(202,900)
Total Other Financing Sources (Uses)					(40,611)	(3,112)	(15,130)	(224,888)			(202,900)
Net Change in Fund Balances											
Fund Balances (Deficit) - Beginning of Year	4,400			22,530							
Fund Balances (Deficit) - End of Year	4,400			22,530							

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Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Statement of Revenues, Expenditures,  
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 Nonmajor Governmental Funds  
 Year Ended June 30, 2010

Statement J-2  
 (Continued)

		Special Revenue Funds				Debt Service Funds		
	IDEA Preschool Special Education - Preschool Grants - ARRA	State Fiscal Stabilization Fund - Education State Grants - ARRA	NSLP - Equipment Assistance Grant - ARRA	Line Appropriation Account No. 122	Total	Resolution No. 11	Forest Hill No. 16	Costle No. 22A
Revenues								
Local sources								
Taxes								
Ad valorem taxes					\$ 7,704,762			
Sales and miscellaneous taxes					22,114,841			
Interest earnings					20,366		2,866	(975)
Other					1,169,287			58
State sources								
Other	114,742	3,650,735		83,521	3,093,781			
Federal sources	114,742	3,650,735	84,728	93,521	31,771,605			
Total Revenues	114,742	3,650,735	84,728	93,521	65,969,342	1,310,471	2,866	(975)
Expenditures								
Current								
Instruction								
Regular programs		514,330			956,874			
Social education programs	51,447				5,195,820			
Vocational programs					496,631			
Other instructional programs		7,559			366,055			
Special programs					14,711,069			
Adult and continuing education programs					293,062			
Support services								
Student services	57,852	2,125,368			3,802,718			
Instructional staff support		1,710,077			8,642,975			
General administration					265,024	41,340		93
School administration					82,333			
Business services					40,994			
Plant services				78,150	11,617,903			
Student transportation services					365,464			
Central services					3,221			
Other support services					2,394			
Community service programs			84,728	15,371	912,825			
Capital outlay								
Debt service					119,001			
Principal retirement					93,635			
Interest and fiscal charges					48,089,480			
Total Expenditures	109,339	4,357,334	84,728	93,521	48,089,480	1,180,654		169
Excess (Deficiency) of Revenues Over Expenditures	6,403	(696,599)			17,776,862	129,817	2,866	(1,088)
Other Financing Sources (Uses)								
Transfers in		666,599			9,377,368			
Transfers out	(5,403)				(24,699,466)			
Issuance of debt								
Total Other Financing Sources (Uses)	(5,403)	666,599			(15,321,098)			
Net Change in Fund Balances					2,457,764			
Fund Balances (Deficit) - Beginning of Year					6,505,564		2,866	(1,088)
Fund Balances (Deficit) - End of Year					7,963,328	1,709,020		41,811
	\$	\$	\$	\$	\$	\$	\$	\$
						1,838,837	2,866	40,523

See independent auditor's report.

Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Statement of Revenues, Expenditures,  
 and Change in Fund Balances  
 Nonmajor Governmental Funds  
 Year ended June 30, 2010

Statement J-2  
 (Continued)

Debt Service Funds

	Glenmore No. 27	Ella Island No. 30	Fifth Ward No. 51	Pinetree No. 52	Poland No. 55	Ruby-Wise No. 56	Lecompte-Lamourte Woodworth No. 57	Sixth Ward No. 58	Consolidated No. 61
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ 65,305	\$ 840,481	\$ 123,701	\$ 1,660,947	\$ -	\$ 86,888	\$ 681,705	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Interest earnings	474	1,454	480	4,081	8	249	12,940	128	40
Other	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Total Revenues	69,779	841,935	124,181	1,665,028	8	86,947	694,645	128	40
<b>Expenditures</b>									
Current									
Instruction	-	-	-	-	-	-	-	-	-
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	2,215	28,562	4,208	54,029	-	2,935	21,633	11	16
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	165,000	480,000	165,000	1,205,000	-	50,000	-	50,000	-
Interest and fiscal charges	18,629	323,352	29,344	595,203	75	40,551	233,098	9,475	75
Total Expenditures	183,629	841,934	186,652	1,844,232	75	93,486	254,731	59,475	91
Excess (Deficiency) of Revenues Over Expenditures	(116,044)	1	(74,361)	(178,394)	(68)	(6,539)	439,914	(68,358)	(51)
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(7,196)	-	-	-	(30,565)
Issuance of debt	-	-	-	-	(7,196)	-	-	-	(30,565)
Total Other Financing Sources (Uses)	-	-	-	-	(7,196)	-	-	-	(30,565)
Net Change in Fund Balances	(116,044)	1	(74,361)	(178,394)	(7,264)	(6,539)	439,914	(68,358)	(30,616)
Fund Balances (Deficit) - Beginning of Year	287,148	781,015	293,658	2,333,767	7,262	165,658	(4)	117,545	30,816
Fund Balances (Deficit) - End of Year	\$ 171,104	\$ 781,016	\$ 209,297	\$ 2,155,373	\$ -	\$ 179,117	\$ 439,914	\$ 81,187	\$ -

See Independent auditor's report.

Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 Year ended June 30, 2010

Statement J-2  
 (Continued)

	Debt Service Funds				Capital Project Funds			
	Consolidated No. 82	Total	Forest Hill No. 18	Plineville No. 82	Lecompte-Lamour Woodworth No. 87	Consolidated No. 82	Consolidated No. 82	QSCB Bonds
<b>Revenues</b>								
Local sources								
Taxes								
Ad valorem taxes	\$ 3,475,865	\$ 8,243,204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-
Interest earnings	6,715	35,950	246	480	15,284	328	328	2,804
Other	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Total Revenues	3,482,580	8,279,154	246	480	15,284	328	328	2,804
<b>Expenditures</b>								
Current								
Instruction								
Regular programs	-	-	-	-	-	-	-	-
Social education programs	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-
Support services								
Student services								
Instructional staff support	-	-	-	-	-	-	-	-
General administration	109,657	264,919	32,200	8	42,700	4	4	51,906
School administration	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-
Capital outlay								
Debt service								
Principal retirement	2,545,000	6,225,000	68,417	185	86,746	19,323	19,323	1,345,582
Interest and fiscal charges	1,078,472	2,870,843	-	-	-	-	-	-
Total Expenditures	3,704,328	6,360,562	100,707	173	142,446	13,327	13,327	1,397,488
Excess (Deficiency) of Revenues Over Expenditures	(221,849)	(81,918)	(100,461)	307	(127,162)	(13,001)	(13,001)	(1,384,884)
<b>Other Financing Sources (Uses)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	(37,761)	-	-	-	-	-	-
Issuance of debt	-	3,120,000	-	-	8,000,000	-	-	3,000,000
Total Other Financing Sources (Uses)	-	(37,761)	-	-	8,000,000	-	-	3,000,000
Net Change in Fund Balances	(221,849)	(119,679)	3,019,539	307	7,872,838	(13,001)	(13,001)	1,605,116
Fund Balances (Deficit) - Beginning of Year	2,833,222	6,620,516	-	355,549	-	249,785	249,785	-
Fund Balances (Deficit) - End of Year	\$ 2,611,373	\$ 6,500,837	\$ 3,019,539	\$ 355,856	\$ 7,872,838	\$ 236,787	\$ 236,787	\$ 1,605,116

See Independent auditor's report.

Rapides Parish School Board  
Assessments, Louisiana  
Combining Statement of Revenues, Expenditures,  
and Change in Fund Balances  
Nonmajor Governmental Funds  
Year ended June 30, 2010

	Capital Project Funds		F. P. Joseph Memorial	Total Nonmajor Governmental Funds
	Enrity	Total		
<b>Revenues</b>				
Local sources				
Taxes				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 15,945,059
Sales and miscellaneous taxes	-	-	-	22,114,541
Interest earnings	79	19,471	285	75,402
Other	-	-	-	1,199,207
State sources	-	-	-	3,093,781
Other	-	-	-	31,771,605
Federal sources	-	-	-	74,159,712
<b>Total Revenues</b>	<b>79</b>	<b>19,471</b>	<b>255</b>	
<b>Expenditures</b>				
Current				
Instruction				
Regular programs	-	10,072	-	898,946
Special education programs	-	-	-	5,188,820
Vocational programs	-	-	-	489,631
Other instructional programs	-	-	-	368,055
Special programs	-	-	-	14,711,069
Adult and continuing education programs	-	-	-	293,082
Support services	-	-	-	3,802,817
Student services	-	-	99	8,842,975
Instructional staff support	-	-	-	656,897
General administration	-	128,924	-	82,333
School administration	-	-	-	40,984
Business services	-	-	-	11,817,903
Plant services	-	-	-	393,464
Student transportation services	-	-	-	3,231
Central services	-	-	-	2,394
Other support services	-	-	-	90,172
Community service programs	-	-	-	2,585,455
Capital outlay	70	1,872,530	-	5,344,001
Debt service	-	-	-	2,084,478
Principal retirement	-	-	-	58,259,687
Interest and fiscal charges	-	-	-	15,807,045
<b>Total Expenditures</b>	<b>70</b>	<b>1,809,528</b>	<b>99</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>9</b>	<b>(1,790,055)</b>	<b>156</b>	
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	8,377,388
Transfers out	-	-	-	(24,738,227)
Issuance of debt	-	14,120,000	-	14,120,000
	-	14,120,000	-	(1,239,859)
<b>Net Change in Fund Balances</b>	<b>9</b>	<b>12,328,945</b>	<b>166</b>	<b>14,068,166</b>
<b>Fund Balances (Deficit) - Beginning of Year</b>	<b>30,470</b>	<b>1,025,048</b>	<b>15,079</b>	<b>15,189,207</b>
<b>Fund Balances (Deficit) - End of Year</b>	<b>\$ 30,479</b>	<b>\$ 13,354,993</b>	<b>\$ 15,235</b>	<b>\$ 28,834,393</b>

See independent auditor's report.

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Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Balance Sheet  
 Nonmajor Special Revenue Funds - School Districts Maintenance Funds  
 June 30, 2010

	Rigolette No. 11	Forest Hill No.16	Cotile No. 22A	Glenmora No. 27	Big Island No. 50	Fifth Ward No. 51	Pineville No. 52
<b>Assets</b>							
Cash and cash equivalents	\$ 1,870,153	\$ 40,524	\$ 143,318	\$ 378,703	\$ 318,468	\$ 203,737	\$ 401,766
Receivables	23,593	2,473	5,928	3,464	10,913	4,482	72,949
<b>Total Assets</b>	<b>\$ 1,893,746</b>	<b>\$ 42,997</b>	<b>\$ 149,246</b>	<b>\$ 382,167</b>	<b>\$ 329,381</b>	<b>\$ 208,219</b>	<b>\$ 474,715</b>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Salaries and employee benefits payable	\$ -	\$ -	\$ -	\$ 309	\$ -	\$ 290	\$ -
Accounts payable	64,927	774	18,369	3,325	18,116	1,859	79,546
Due to other funds	1,200	117	264	264	881	1,963	984
Interfund payables	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>66,127</b>	<b>891</b>	<b>18,633</b>	<b>3,898</b>	<b>18,997</b>	<b>4,112</b>	<b>80,530</b>
<b>Fund balances</b>							
Reserved for:							
Encumbrances	-	-	-	-	-	-	-
Unreserved (deficit)	1,827,619	42,106	130,613	378,269	310,384	204,107	394,185
<b>Total Fund Balances (Deficit)</b>	<b>1,827,619</b>	<b>42,106</b>	<b>130,613</b>	<b>378,269</b>	<b>310,384</b>	<b>204,107</b>	<b>394,185</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,893,746</b>	<b>\$ 42,997</b>	<b>\$ 149,246</b>	<b>\$ 382,167</b>	<b>\$ 329,381</b>	<b>\$ 208,219</b>	<b>\$ 474,715</b>

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

Statement J-3

<u>Poland No. 55</u>	<u>Ruby-Wise No. 56</u>	<u>Lecompte-Lamourie Woodworth No. 57</u>	<u>Sixth Ward No. 58</u>	<u>Consolidated No. 61</u>	<u>Consolidated No. 62</u>	<u>Pineville Technology No. 52</u>	<u>Total</u>
\$ 15,043	\$ 31,605	\$ 134,576	\$ 230,366	\$ 233,502	\$ 1,883,943	\$ 215,944	\$ 5,901,647
2,110	2,473	1,624	1,621	1,576	77,554	40	210,800
<u>\$ 17,153</u>	<u>\$ 34,078</u>	<u>\$ 136,199</u>	<u>\$ 231,987</u>	<u>\$ 235,078</u>	<u>\$ 1,761,497</u>	<u>\$ 215,984</u>	<u>\$ 6,112,447</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 370	\$ -	\$ 969
8,862	6,258	14,090	23,170	7,001	210,800	5,674	462,771
235	294	132	294	294	4,831	-	11,753
10,000	77,500	-	-	-	-	-	87,500
19,097	84,052	14,222	23,464	7,295	216,001	5,674	582,993
-	-	-	-	-	169,425	-	169,425
(1,944)	(49,974)	121,977	208,523	227,783	1,378,071	210,310	5,380,029
(1,944)	(49,974)	121,977	208,523	227,783	1,545,496	210,310	5,549,454
<u>\$ 17,153</u>	<u>\$ 34,078</u>	<u>\$ 136,199</u>	<u>\$ 231,987</u>	<u>\$ 235,078</u>	<u>\$ 1,761,497</u>	<u>\$ 215,984</u>	<u>\$ 6,112,447</u>

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds - School Districts Maintenance Funds**  
**Year ended June 30, 2010**

	<u>Rigolette No. 11</u>	<u>Forest Hill No.16</u>	<u>Cottle No. 22A</u>	<u>Glenmora No. 27</u>	<u>Big Island No. 50</u>	<u>Fifth Ward No. 51</u>
<b>Revenues</b>						
Local sources						
Taxes						
Ad valorem taxes	\$ 1,316,185	\$ 43,316	\$ 277,289	\$ 139,085	\$ 319,500	\$ 115,205
Interest earnings	3,243	65	201	480	657	325
Other	48	-	-	-	6,577	-
State sources						
Other	38,726	1,879	2,481	2,638	16,754	16,778
Total Revenues	<u>1,358,202</u>	<u>45,260</u>	<u>279,971</u>	<u>142,203</u>	<u>343,488</u>	<u>132,308</u>
<b>Expenditures</b>						
Current						
Instruction						
Regular programs	28,196	-	-	-	11,710	-
Support services						
General administration	41,846	1,449	8,681	4,420	10,973	3,938
Plant services	1,544,665	107,267	351,698	239,915	618,762	278,044
Other support services	-	-	-	-	-	667
Capital outlay	315,413	60	-	-	-	-
Debt service						
Principal retirement	-	1,312	7,634	8,871	19,895	4,825
Interest and fiscal charges	-	510	4,710	5,474	12,274	2,976
Total Expenditures	<u>1,930,120</u>	<u>110,898</u>	<u>372,723</u>	<u>258,680</u>	<u>673,614</u>	<u>290,450</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(571,918)	(65,638)	(92,752)	(116,477)	(330,126)	(158,142)
<b>Other Financing Sources</b>						
Transfers in	933,546	98,881	232,361	187,908	519,151	236,805
<b>Net Change in Fund Balances</b>	<u>361,628</u>	<u>31,243</u>	<u>139,609</u>	<u>71,431</u>	<u>189,025</u>	<u>78,663</u>
<b>Fund Balances (Deficit) - Beginning of Year</b>	<u>1,465,991</u>	<u>10,863</u>	<u>(8,996)</u>	<u>306,838</u>	<u>121,359</u>	<u>125,444</u>
<b>Fund Balances (Deficit) - End of Year</b>	<u>\$ 1,827,619</u>	<u>\$ 42,106</u>	<u>\$ 130,613</u>	<u>\$ 378,269</u>	<u>\$ 310,384</u>	<u>\$ 204,107</u>

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

Pineville No. 52	Poland No. 55	Ruby-Wise No. 56	Lecompte-Lamourie Woodworth No. 57	Sixth Ward No. 58	Consolidated No. 61	Consolidated No. 62	Pineville Technology No. 52	Total
\$ 602,582	\$ 35,330	\$ 46,789	\$ 89,573	\$ 111,438	\$ 140,422	\$ 2,911,053	\$ 209,930	\$ 6,354,697
419	47	115	182	300	286	1,819	317	8,256
680	-	51,577	15	-	97	9,721	-	68,715
16,295	1,495	3,695	2,098	889	3,335	99,773	-	206,836
619,976	36,872	102,176	88,868	112,627	144,140	3,022,168	210,247	6,638,504
16,885	-	-	-	-	-	26,524	110,886	194,201
19,047	1,192	1,611	2,791	3,517	4,515	91,247	6,663	201,890
1,185,152	160,378	153,119	136,465	225,290	213,150	4,666,449	-	9,880,364
728	-	-	-	636	-	363	-	2,394
134	-	-	-	-	-	42,359	146,622	504,588
-	4,925	7,084	-	2,867	2,065	46,539	-	106,017
3,230	3,038	4,370	-	1,768	3,251	43,924	-	85,625
1,225,186	169,533	166,184	139,256	234,078	222,981	4,917,405	264,171	10,975,279
(605,210)	(132,661)	(64,008)	(50,388)	(121,451)	(78,841)	(1,895,239)	(53,924)	(4,336,775)
856,909	155,699	134,263	119,969	85,138	189,942	3,354,741	-	7,103,303
251,689	23,038	70,255	69,571	(36,313)	111,101	1,459,502	(53,924)	2,786,528
142,486	(24,982)	(120,229)	52,406	244,836	116,682	85,994	264,234	2,782,926
\$ 394,185	\$ (1,944)	\$ (49,974)	\$ 121,977	\$ 208,523	\$ 227,783	\$ 1,545,496	\$ 210,310	\$ 5,549,454

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
Nonmajor Special Revenue Funds  
Year ended June 30, 2010

Statement J-d  
(Continued)

	Rapides Foundation			Parishwide Repair			School Districts Maintenance		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes			\$ -	\$ 1,210,000	\$ 1,257,027	\$ 47,027	\$ 6,111,500	\$ 6,354,687	\$ 243,187
Sales and miscellaneous taxes			-	-	-	-	-	-	-
Interest earnings			-	1,000	1,782	782	10,250	6,256	(1,994)
Other	896,730	794,008	(102,722)	500	1,952	1,452	23,580	66,715	46,135
State sources									
Other	-	-	-	61,000	58,833	(2,167)	219,011	206,836	(12,175)
Federal sources									
Total Revenues	896,730	794,008	(102,722)	1,272,500	1,320,204	47,704	6,394,341	6,638,504	274,163
<b>Expenditures</b>									
Current									
Instruction									
Regular programs							397,043	194,201	202,842
Special education programs									
Vocational programs									
Other instructional programs	8,900	2,620	6,180						
Special programs									
Adult and continuing education programs									
Support services									
Student services	188,000	162,437	(25,563)						
Instructional staff support	392,846	287,558	105,287						
General administration				36,048	39,065	(1,916)	182,030	201,890	(9,860)
School administration									
Business services	73,100	70,655	2,445						
Plant services				1,898,795	1,814,066	282,728	12,581,489	9,880,364	2,701,122
Student transportation services	5,200		5,200						
Central services									
Other support services								2,394	(2,394)
Community service programs							1,025,641	504,588	521,053
Capital outlay									
Debt service									
Principal retirement				12,984	12,984	-	108,017	106,017	2,000
Interest and fiscal charges				8,010	8,010	-	66,408	85,826	(19,416)
Total Expenditures	665,948	553,271	112,675	1,955,038	1,691,899	263,839	14,367,825	10,075,279	3,392,846
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	230,784	240,737	9,953	(683,338)	(371,895)	311,843	(8,003,584)	(4,336,775)	3,696,809
<b>Other Financing Sources (Uses)</b>									
Transfers in									
Transfers out				838,500	814,815	(23,685)	7,325,458	7,103,303	(222,155)
Total Other Financing Sources (Uses)				(150,000)	(150,000)		7,325,458	7,103,303	(222,155)
<b>Net Change in Fund Balances</b>	230,784	240,737	9,953	814,815	292,920	287,758	(878,126)	2,766,528	3,444,654
<b>Fund Balances (Deficit) - Beginning of Year</b>	65,306	65,308	(2)	18,597	19,597		2,752,928	2,782,926	
<b>Fund Balances (Deficit) - End of Year</b>	\$ 296,092	\$ 306,045	\$ 9,953	\$ 24,749	\$ 312,607	\$ 287,758	\$ 2,104,800	\$ 5,549,454	\$ 3,444,654

See independent auditor's report

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
Nonmajor Special Revenue Funds  
Year ended June 30, 2010

Statement J-6  
(Continued)

	Vocational Education			21st Century Community Learning Centers			Adult Education		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes									
Sales and miscellaneous taxes									
Interest earnings									
Other									
State sources									
Other									
Federal sources									
Total Revenues	281,602	300,705	9,103	604,734	353,097	(251,637)	54,453	54,453	17,231
	281,602	300,705	9,103	604,734	353,097	(251,637)	233,686	250,927	17,231
							288,149	305,360	17,231
<b>Expenditures</b>									
Current									
Instruction									
Regular programs									
Special education programs				280,025	122,000	158,025			
Vocational programs									
Other instructional programs	186,139	177,054	11,084						
Special programs				1,623		1,623			
Adult and continuing education programs									
Support services							283,052	283,062	(10,010)
Student services									
Instructional staff support	103,464	103,866	(392)						
General administration				249,519	181,138	68,381	19,099	22,031	(2,932)
School administration							248	246	2
Business services							2,000	2,141	(141)
Plant services							2,782	5,828	(2,867)
Student transportation services									
Central services				52,482	26,614	25,868			
Other support services									
Community service programs									
Capital outlay									
Debt service		19,795	(19,795)						
Principal retirement									
Interest and fiscal charges									
Total Expenditures	281,602	300,705	(9,103)	584,548	329,752	254,797	307,159	323,109	(15,950)
				40,185	23,345	(16,840)	(19,010)	(17,729)	1,281
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									
Other Financing Sources (Uses)									
Transfers in									
Transfers out				(40,185)	(23,345)	16,840	21,337	20,056	(1,281)
Total Other Financing Sources (Uses)				(40,185)	(23,345)	16,840	19,010	17,729	(1,281)
<b>Net Change in Fund Balances</b>									
Fund Balances (Deficit) - Beginning of Year									
Fund Balances (Deficit) - End of Year									

See independent auditor's report.

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Combining Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Nonmajor Special Revenue Funds**  
**Year ended June 30, 2010**

Statement J-6  
(Continued)

	Buckeye Food Preservation			Poland Food Preservation			Sales Tax No. 1		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ 55,500	\$ 56,530	\$ 1,030	\$ 32,400	\$ 32,008	\$ 598	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	11,200,000	11,057,282	(142,718)
Interest earnings	250	220	(30)	-	18	18	15,000	5,112	(9,888)
Other	6,000	9,077	1,077	9,000	7,497	(1,503)	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>63,750</b>	<b>65,827</b>	<b>2,077</b>	<b>41,400</b>	<b>40,423</b>	<b>(877)</b>	<b>11,215,000</b>	<b>11,062,394</b>	<b>(152,606)</b>
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services									
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	1,866	1,921	(35)	1,060	1,063	(23)	2,320	2,848	(528)
School administration	350	743	(393)	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	1,200	710	490	600	-	600	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	48,650	47,308	2,644	41,680	42,866	(1,186)	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>53,386</b>	<b>50,680</b>	<b>2,706</b>	<b>43,340</b>	<b>43,848</b>	<b>(605)</b>	<b>2,320</b>	<b>2,848</b>	<b>(528)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>10,364</b>	<b>15,147</b>	<b>4,783</b>	<b>(1,940)</b>	<b>(3,528)</b>	<b>(1,586)</b>	<b>11,212,680</b>	<b>11,059,546</b>	<b>(153,104)</b>
<b>Other Financing Sources (Uses)</b>									
Transfers in	5,800	7,823	2,023	5,800	5,773	(27)	-	-	-
Transfers out	-	-	-	-	-	-	(11,900,000)	(11,522,423)	377,577
<b>Total Other Financing Sources (Uses)</b>	<b>5,800</b>	<b>7,823</b>	<b>2,023</b>	<b>5,800</b>	<b>5,773</b>	<b>(27)</b>	<b>(11,900,000)</b>	<b>(11,522,423)</b>	<b>377,577</b>
<b>Net Change in Fund Balances</b>	<b>16,164</b>	<b>22,970</b>	<b>6,806</b>	<b>3,860</b>	<b>2,247</b>	<b>(1,613)</b>	<b>(687,320)</b>	<b>(462,877)</b>	<b>224,443</b>
<b>Fund Balances (Deficit) - Beginning of Year</b>	<b>108,533</b>	<b>108,533</b>	<b>-</b>	<b>1,615</b>	<b>1,615</b>	<b>-</b>	<b>775,678</b>	<b>775,678</b>	<b>-</b>
<b>Fund Balances (Deficit) - End of Year</b>	<b>\$ 125,697</b>	<b>\$ 132,503</b>	<b>\$ 6,806</b>	<b>\$ 5,475</b>	<b>\$ 3,862</b>	<b>\$ (1,613)</b>	<b>\$ 92,358</b>	<b>\$ 316,802</b>	<b>\$ 224,443</b>

See independent auditor's report.

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
Nominal Special Revenue Funds  
Year ended June 30, 2010

Statement J-6  
(Continued)

	Sales Tax No. 2			Technology			Interest		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Sales and miscellaneous taxes		11,057,299	(142,741)						
Interest earnings		4,975	(3,025)	13		13			
Other		-	-						
State sources		-	-						
Other		-	-						
Federal sources		-	-						
Total Revenues	11,208,000	11,062,234	(145,766)	13		13			
<b>Expenditures</b>									
Current									
Instruction									
Regular programs				14,000	9,903	4,097			
Special education programs									
Vocational programs									
Other instructional programs									
Special programs									
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support									
General administration	3,500	5,411	(1,911)		79	(79)			
School administration									
Business services									
Plant services									
Student transportation services									
Central services									
Other support services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	3,500	5,411	(1,911)	14,000	9,982	4,018			
Excess (Deficiency) of Revenues Over Expenditures	11,204,500	11,056,823	(147,677)	(14,000)	(9,986)	4,031			
<b>Other Financing Sources (Uses)</b>									
Transfers in									
Transfers out	(11,800,000)	(11,243,455)	556,545						
Total Other Financing Sources (Uses)	(11,800,000)	(11,243,455)	556,545						
Net Change in Fund Balances	(545,500)	(186,632)	408,868	(14,000)	(9,986)	4,031			
Fund Balances (Deficit) - Beginning of Year	618,593	618,593	-	14,081	14,081	-	130,909	130,909	-
Fund Balances (Deficit) - End of Year	\$ 23,093	\$ 431,961	\$ 408,868	\$ 91	\$ 4,122	\$ 4,031	\$ 130,909	\$ 130,909	\$ -

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Statement J-6  
(Continued)

	HIPHY			NCLB Homeless Assistance Act Title I			NCLB Title I Migrant		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes		-	-	-	-	-	-	-	-
Interest earnings		-	-	-	-	-	-	-	-
Other		-	-	4,582	4,582	-	-	-	-
State sources									
Other		-	-	-	-	-	-	-	-
Federal sources									
Total Revenues	7,911	-	(7,911)	65,786	88,541	(22,755)	74,502	58,429	(16,073)
	7,911	-	(7,911)	100,378	73,123	(27,255)	74,502	58,429	(16,073)
<b>Expenditures</b>									
Current									
Instruction									
Regular programs									
Special education programs									
Vocational programs									
Other instructional programs									
Special programs	8,000	-	8,000	48,004	28,758	22,246	20,331	18,820	4,311
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support	1,911	-	1,911	45,911	39,288	8,623	54,081	42,377	11,714
General administration				62	-	62	80	32	48
School administration									
Business services									
Plant services									
Student transportation services				72	250	(178)	-	-	-
Central services									
Other support services									
Community service programs									
Capital outlay									
Debt service									
Prepaid retirement									
Interest and fiscal charges									
Total Expenditures	7,911	-	7,911	85,048	66,306	28,742	74,502	58,429	16,073
	-	-	-	5,329	9,817	1,488	-	-	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									
Other Financing Sources (Uses)									
Transfers in									
Transfers out				(6,401)	(4,877)	1,524	-	-	-
Total Other Financing Sources (Uses)				(6,401)	(4,877)	1,524	-	-	-
<b>Net Change in Fund Balances</b>				(1,072)	2,240	3,312	-	-	-
<b>Fund Balances (Deficit) - Beginning of Year</b>				1,072	1,072	-	-	-	-
<b>Fund Balances (Deficit) - End of Year</b>				\$ -	\$ 3,312	\$ 3,312	\$ -	\$ -	\$ -

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Statement J-6  
(Continued)

	NCLB Title III			Miscellaneous			Special Education		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -						
Sales and miscellaneous taxes									
Interest earnings									
Other							335,600	243,036	(92,764)
State sources									
Other							100,983	105,151	4,168
Federal sources							5,929,608	5,929,608	30
Total Revenues	89,276	53,479	(35,797)				6,365,341	6,277,785	(88,548)
	89,276	53,479	(35,797)						
<b>Expenditures</b>									
Current									
Instruction									
Regular programs				12,287	225	12,072			
Special education programs							3,135,832	3,039,284	96,548
Vocational programs									
Other instructional programs									
Special programs	66,439	52,539	33,900						
Adult and continuing education programs									
Support services									
Student services							1,331,412	1,327,511	3,901
Instructional staff support	1,310		1,310				1,712,384	1,711,803	581
General administration							4,224	4,224	-
School administration									
Business services							35,396	35,365	31
Plant services							340	340	-
Student transportation services				2,591	2,514	377	44,808	59,289	(14,483)
Central services									
Other support services									
Community service programs				38,000		38,000			
Capital outlay									
Debt service							28,804	24,604	5,300
Principal retirement									
Interest and fiscal charges									
Total Expenditures	67,749	52,539	35,210	53,188	2,739	50,449	6,294,288	6,202,090	92,208
	1,527	940	(587)	(63,188)	(2,739)	50,449	72,043	75,705	3,662
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									
Other Financing Sources (Uses)									
Transfers in									
Transfers out	(1,527)	(940)	587	40,000	27,635	(12,165)	250,335	263,692	4,357
Total Other Financing Sources (Uses)	(1,527)	(940)	587	40,000	27,635	(12,165)	(384,380)	(384,483)	(10,113)
							(125,045)	(130,801)	(5,756)
<b>Net Change in Fund Balances</b>									
				(13,188)	26,086	38,284	(53,002)	(55,098)	(2,004)
<b>Fund Balances (Deficit) - Beginning of Year</b>				243,320	243,320		359,568	359,568	
<b>Fund Balances (Deficit) - End of Year</b>				\$ 230,132	\$ 269,416	\$ 38,284	\$ 305,566	\$ 303,472	\$ (2,094)

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Statement J-6  
(Continued)

	NCLB Title IV Drug Free Schools			B-G Grants			Classroom Based Technology		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Series and miscellaneous taxes									
Interest earnings									
Other									
State sources									
Other				560,001	577,760	(2,241)			
Federal sources		119,470	(29,401)				351,188	312,284	(39,892)
Total Revenues	139,871	119,470	(29,401)	560,001	577,760	(2,241)	351,188	312,284	(39,892)
<b>Expenditures</b>									
Current									
Instruction									
Regular programs				33,153	32,723	430			
Special education programs									
Vocational programs									
Other instructional programs				22,496	21,434	1,062			
Special programs				427,190	425,355	1,825			
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support	137,283	98,510	37,773						
General administration				96,512	96,301	131	329,240	292,958	36,281
School administration		8,794	(8,794)						
Business services									
Plant services				680	660	200			
Student transportation services					1,207	(1,207)			
Central services									
Other support services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	137,283	105,304	26,979	560,001	577,760	(2,241)	329,240	292,958	36,281
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	2,588	2,166	(422)				21,948	18,325	(2,611)
<b>Other Financing Sources (Uses)</b>									
Transfers in									
Transfers out	(2,743)	(2,166)	(577)				1,529	1,529	-
Total Other Financing Sources (Uses)	(2,743)	(2,166)	(577)				(23,475)	(20,894)	2,611
<b>Net Change in Fund Balances</b>	(155)		155				(21,948)	(19,335)	2,611
<b>Fund Balances (Deficit) - Beginning of Year</b>	155	155							
<b>Fund Balances (Deficit) - End of Year</b>									

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Statement J-6  
(Continued)

	TANF			RIF			Education Excellence		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
State and miscellaneous taxes		-	-		-	-		-	-
Interest earnings		-	-		-	-		-	-
Other		-	-	2,500	1,000	(1,500)		-	-
State sources									
Other									
Federal sources									
Total Revenues	1,530,715	1,528,477	(1,238)	2,500	1,000	(1,500)	240,000	240,000	-
	1,530,715	1,528,477	(1,238)	2,500	1,000	(1,500)	240,000	240,000	-
<b>Expenditures</b>									
Current									
Instruction									
Regular programs									
Special education programs									
Vocational programs	152,015	150,820	1,195						
Other instructional programs	303,725	328,156	(25,431)	8,158	4,558	1,600		728	(728)
Special programs	828,141	832,856	(4,715)						
Adult and continuing education programs									
Support services									
Student services									
Institutional staff support	34,728	48,857	(13,928)					379,316	(42,481)
General administration									
School administration									
Business services									
Plant services	10,452	10,051	401						
Student transportation services	102,565	58,500	44,049						
Central services									
Other support services								3,231	(3,231)
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	1,431,631	1,428,760	1,871	8,158	4,558	1,600	351,835	383,275	(31,440)
	95,084	99,717	633	(3,658)	(3,658)	100	(111,935)	(145,275)	(31,440)
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									
Other Financing Sources (Uses)									
Transfers in									
Transfers out	(88,084)	(88,717)	(633)				1,885	1,257	(628)
Total Other Financing Sources (Uses)	(88,084)	(88,717)	(633)				1,885	1,257	(628)
<b>Net Change in Fund Balances</b>									
Fund Balances (Deficit) - Beginning of Year									
Fund Balances (Deficit) - End of Year									
							307,144	307,144	-
							198,884	195,126	(3,758)

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Statement J-6  
(Continued)

	Superintendent Incentive Program			WIA			TAP Forest Hill Elementary		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	36,400	36,400	-
State sources									
Other	-	-	-	-	-	-	68,475	67,691	(784)
Federal sources									
Other	-	-	-	32,668	80,239	(12,469)			
Total Revenues				92,668	80,239	(12,469)	104,875	104,091	(784)
<b>Expenditures</b>									
Current									
Instruction									
Regular programs							71,160	70,384	784
Special education programs									
Vocational programs									
Other instructional programs				82,668	80,239	12,469			
Special programs									
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support									
General administration							70,086	66,874	3,412
School administration							24	24	-
Business services									
Fleet services									
Student transportation services									
Central services									
Other support services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures				92,668	80,239	12,469	141,278	137,062	4,196
<b>Excess (Deficiency) of Revenues Over Expenditures</b>							(36,403)	(32,691)	3,412
<b>Other Financing Sources (Uses)</b>									
Transfers in									
Transfers out									
Total Other Financing Sources (Uses)									
<b>Net Change in Fund Balances</b>							(36,403)	(32,691)	3,412
<b>Fund Balances (Deficit) - Beginning of Year</b>	3,051	3,051					36,403	36,403	
<b>Fund Balances (Deficit) - End of Year</b>	\$ 3,051	\$ 3,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,412	\$ 3,412

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Statement J-6  
 (Continued)

	Arts Council			Positive Behavior Support			Gifts Received LA 4 Early Childhood		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	48,998	48,988	1,572,249	1,572,249	1,572,249	-
Total Revenues	-	-	-	48,998	48,988	1,572,249	1,572,249	1,572,249	-
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	1,189	-	1,189	-	-	-	1,572,249	1,572,249	-
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	45,785	45,785	-	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	1,189	-	1,189	45,785	45,785	-	1,572,249	1,572,249	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(1,189)	-	1,189	3,233	3,233	-	-	-	-
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(3,233)	(3,233)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(3,233)	(3,233)	-	-	-	-
<b>Net Change in Fund Balances</b>	(1,189)	-	1,189	-	-	-	-	-	-
<b>Fund Balances (Deficit) - Beginning of Year</b>	1,189	1,189	-	-	-	-	-	-	-
<b>Fund Balances (Deficit) - End of Year</b>	\$ -	\$ 1,189	\$ 1,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Statement J-5  
 (Continued)

	Homeless Education Disaster Assistance			Coughlin Saunders Forest Hill			C&T		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Sales and miscellaneous taxes									
Interest earnings									
Other									
State sources									
Other									
Federal sources	41,748	41,748	-				54,000	45,535	(8,465)
Total Revenues	41,748	41,748	-				54,000	45,535	(8,465)
<b>Expenditures</b>									
Current									
Instruction									
Regular programs					1,833	(1,833)			
Social education programs									
Vocational programs							54,000	45,535	8,465
Other instructional programs									
Special programs	33,291	35,479	(2,188)						
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support	5,772	3,218	2,554		1,833	1,833			
General administration	61		61						
School administration									
Business services									
Plant services									
Student transportation services	(131)	286	(427)						
Central services									
Other support services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	38,993	38,993	-	1,833	1,833	-	54,000	45,535	8,465
Excess (Deficiency) of Revenues Over Expenditures	2,755	2,755	-	(1,833)	(1,833)	-			
Other Financing Sources (Uses)									
Transfers in									
Transfers out	(2,755)	(2,755)	-						
Total Other Financing Sources (Uses)	(2,755)	(2,755)	-						
Net Change in Fund Balances				(1,833)	(1,833)	-			
Fund Balances (Deficit) - Beginning of Year									
Fund Balances (Deficit) - End of Year				1,833	1,833	-			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Statement J-6  
 (Continued)

	Coughlin Saunders Alexandrite Museum			Wallace Foundation			Employ Local Expenditure Reimbursement		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	20,000	19,889	(11)	53,182	51,763	(1,419)
<b>Total Revenues</b>	-	-	-	20,000	19,889	(11)	53,182	51,763	(1,419)
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	44,402	42,983	1,419
Other instructional programs	2,709	-	2,709	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	20,000	19,889	11	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	1,691	-	1,691	-	-	-	8,780	8,780	-
Central services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	4,400	-	4,400	20,000	19,889	11	53,182	51,763	1,419
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(4,400)	-	4,400	-	-	-	-	-	-
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balances</b>	(4,400)	-	4,400	-	-	-	-	-	-
<b>Fund Balances (Deficit) - Beginning of Year</b>	4,400	4,400	-	-	-	-	-	-	-
<b>Fund Balances (Deficit) - End of Year</b>	\$ -	\$ 4,400	\$ 4,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 Nonmajor Special Revenue Funds  
 Year ended June 30, 2010

Statement J-5  
 (Continued)

	Virginia Howard Musical			Title II-D Education Technology State Grants - ARRA			McKinney-Vento Homeless Assistance Act - Education for Homeless Children/Youth - ARRA		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	702,645	634,808	(67,837)	68,266	46,466	(21,770)
Total Revenues	-	-	-	702,645	634,808	(67,837)	68,266	46,466	(21,770)
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	5,000	-	5,000	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	58,124	40,612	17,512
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	-	-	-	845,359	594,197	(251,162)	5,500	2,699	(2,801)
School administration	-	-	-	-	-	-	73	73	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	11,000	-	11,000	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	5,000	-	5,000	656,359	594,197	(62,162)	63,697	43,364	(20,313)
Excess (Deficiency) of Revenues Over Expenditures	(5,000)	-	5,000	46,286	40,611	(5,675)	4,569	3,112	(1,457)
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	-	1,672	1,672	-	-	-
Transfers out	-	-	-	(46,286)	(42,483)	3,803	(4,569)	(3,112)	1,457
Total Other Financing Sources (Uses)	-	-	-	(46,286)	(40,811)	5,675	(4,569)	(3,112)	1,457
Net Change in Fund Balances	(5,000)	-	5,000	-	-	-	-	-	-
Fund Balances (Deficit) - Beginning of Year	22,530	22,530	-	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	\$ 17,530	\$ 22,530	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 Nonmajor Special Revenue Funds  
 Year ended June 30, 2010

Statement J-6  
(Continued)

	1005(a) School Improvement Grants - ARRA			Title I Grants to Local Education Agencies - ARRA			IDEA Part B Special Education - Grants to States - ARRA		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Sales and miscellaneous taxes									
Interest earnings									
Other									
State sources									
Other									
Federal sources									
Other									
Total Revenues	252,500	228,079	(28,421)	3,540,878	3,840,878	325,460	3,258,460	3,258,460	3,258,460
	252,500	228,079	(28,421)	3,540,878	3,840,878	325,460	3,258,460	3,258,460	3,258,460
<b>Expenditures</b>									
Current									
Instruction									
Regular programs		4,127	(4,127)						
Special education programs							2,108,089		2,108,089
Vocational programs									
Other instructional programs									
Special programs	214,955	208,822	8,173	2,855,897	2,742,097	113,600			
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support	20,807		20,807	319,483	433,083	(113,600)	845,471	945,471	945,471
General administration									
School administration									
Business services									
Plant services									
Student transportation services				3,840	3,840				
Central services									
Other support services									
Community service programs									
Capital outlay									
Debt service				238,668	238,668				
Principal retirement									
Interest and fiscal charges									
Total Expenditures	239,602	210,949	24,653	3,415,868	3,415,868		3,053,960	3,053,960	
	239,602	210,949	24,653	3,415,868	3,415,868		3,053,960	3,053,960	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	18,898	15,130	1,768	224,988	224,988		202,900	202,900	
<b>Other Financing Sources (Uses)</b>									
Transfers in				2,815	2,815				
Transfers out	(18,898)	(15,130)	1,768	(227,803)	(227,803)		(202,800)	(202,800)	
Total Other Financing Sources (Uses)	(18,898)	(15,130)	1,768	(224,988)	(224,988)		(202,800)	(202,800)	
	(18,898)	(15,130)	1,768	(224,988)	(224,988)		(202,800)	(202,800)	
<b>Net Change in Fund Balances</b>									
Fund Balances (Deficit) - Beginning of Year									
Fund Balances (Deficit) - End of Year									

See independent auditor's report.

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
Nonmajor Special Revenue Funds  
Year ended June 30, 2010

	IDEA Preschool Special Education - Preschool Grants - ARRA			State Fiscal Stabilization Fund - Education State Grants - ARRA			NSLP - Equipment Assistance Grant - ARRA		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State sources									
Other	-	-	-	-	-	-	-	-	-
Federal sources									
Total Revenues	204,550	114,742	(89,846)	3,690,735	3,650,735	(39,000)	96,878	94,728	(2,151)
	204,550	114,742	(89,846)	3,690,735	3,690,735	-	96,878	94,728	(2,151)
<b>Expenditures</b>									
Current									
Instruction									
Regular programs				660,612	514,330	166,282			
Special education programs	65,961	51,447	17,514	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	7,559	7,559	(7,559)	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	124,800	57,892	66,908	1,716,214	2,125,398	(409,154)	-	-	-
Instructional staff support	-	-	-	1,782,499	1,710,077	52,392	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	96,879	94,728	2,151
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	183,761	109,339	84,422	4,159,295	4,357,334	(198,039)	96,879	94,728	2,151
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	10,929	5,403	(5,426)	(468,560)	(666,599)	(198,039)	-	-	-
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	468,560	666,599	198,039	-	-	-
Transfers out	(10,828)	(5,403)	5,426	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(10,828)	(5,403)	5,426	468,560	666,599	198,039	-	-	-
<b>Net Change in Fund Balances</b>	-	-	-	-	-	-	-	-	-
<b>Fund Balances (Deficit) - Beginning of Year</b>	-	-	-	-	-	-	-	-	-
<b>Fund Balances (Deficit) - End of Year</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$

See independent auditor's report

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Combining Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Nonmajor Special Revenue Funds**  
**Year ended June 30, 2010**

Statement J-4  
(Concluded)

	Line Appropriation Account No. 122		Variance Positive (Negative)	Total		Variance Positive (Negative)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
Local sources						
Taxes						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 7,701,762	\$ 282,362	(285,459)
Sales and miscellaneous taxes	-	-	-	22,114,541	(14,114)	(190,825)
Interest earnings	-	-	-	20,366	-	(8,548)
Other	-	-	-	1,196,267	-	(1,577,283)
State sources						
Other	99,998	93,521	(6,475)	3,030,781	(8,548)	(1,784,668)
Federal sources						
Total Revenues	99,998	93,521	(6,475)	65,668,342	(1,784,668)	
<b>Expenditures</b>						
Current						
Instruction						
Regular programs	-	-	-	956,874	517,330	(439,544)
Special education programs	-	-	-	5,188,820	114,062	(5,074,758)
Vocational programs	-	-	-	531,243	496,631	(34,612)
Other instructional programs	-	-	-	351,700	369,055	(17,355)
Special programs	-	-	-	14,726,571	14,711,069	(15,502)
Adult and continuing education programs	-	-	-	283,052	290,062	(7,010)
Support services						
Student services	-	-	-	3,715,709	3,802,718	(87,009)
Instructional staff support	-	-	-	9,132,948	8,942,975	(189,973)
General administration	-	-	-	252,839	265,024	(12,185)
School administration	-	-	-	75,450	82,333	(6,883)
Business services	-	-	-	38,156	40,694	(2,538)
Plant services	-	-	-	14,644,337	11,517,903	3,026,434
Student transportation services	99,998	78,150	21,848	383,464	194,829	(188,635)
Central services	-	-	-	559,293	3,231	(3,231)
Other support services	-	-	-	129,830	2,394	(127,436)
Community service programs	-	-	-	90,172	39,456	(50,716)
Capital outlay	-	-	-	1,415,392	912,925	(502,467)
Debt service	-	-	-	119,001	119,001	-
Principal retirement	-	-	-	73,416	93,835	(20,419)
Interest and fiscal charges	-	-	-	52,933,627	49,089,490	3,844,137
Total Expenditures	99,998	93,521	(6,475)	14,769,383	17,778,962	2,979,479
<b>Excess (Deficiency) of Revenues Over Expenditures</b>						
Other Financing Sources (Uses)						
Transfers in	-	-	-	6,973,573	9,377,368	463,795
Transfers out	-	-	-	(25,721,992)	(24,086,466)	1,023,516
Total Other Financing Sources (Uses)	-	-	-	(18,748,409)	(15,321,098)	1,427,311
<b>Net Change in Fund Balances</b>						
Fund Balances (Deficit) - Beginning of Year	-	-	-	(1,849,026)	2,457,764	4,408,790
Fund Balances (Deficit) - End of Year	-	-	-	5,605,564	5,505,564	-
<b>Fund Balances (Deficit) - End of Year</b>						
	\$ -	\$ -	\$ -	\$ 3,556,539	\$ 7,963,328	\$ 4,408,790

See independent auditor's report.

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Rapides Parish School Board  
Alexandria, Louisiana

Combining Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
Nonmajor Special Revenue Funds - School Districts Maintenance Funds  
Year Ended June 30, 2010

Statement J-6  
(Continued)

	Rigoletto No. 11			Forest Hill No. 16			Cottle No. 22A		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ 1,248,000	\$ 1,316,185	\$ 68,185	\$ 41,600	\$ 43,316	\$ 1,716	\$ 275,000	\$ 277,289	\$ 2,289
Interest earnings	2,500	3,243	743	-	65	65	-	201	201
Other	-	48	48	-	-	-	-	-	-
State sources									
Other	40,000	38,726	(1,274)	2,000	1,878	(121)	2,525	2,451	(44)
Total Revenues	<u>1,290,500</u>	<u>1,358,202</u>	<u>67,702</u>	<u>43,600</u>	<u>45,260</u>	<u>1,560</u>	<u>277,525</u>	<u>279,971</u>	<u>2,446</u>
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	33,191	28,196	4,995	-	-	-	-	-	-
Support services									
General administration	43,410	41,846	1,564	1,340	1,449	(109)	2,170	8,681	(6,511)
Plant services	2,688,407	1,544,665	1,043,742	135,083	107,267	27,816	380,813	351,688	29,115
Other support services									
Capital outlay	422,541	315,413	107,528	-	60	(60)	-	-	-
Debt service									
Principal retirement	-	-	-	1,312	1,312	-	7,634	7,634	-
Interest and fiscal charges	-	-	-	810	810	-	4,710	4,710	-
Total Expenditures	<u>3,087,949</u>	<u>1,930,120</u>	<u>1,157,829</u>	<u>138,545</u>	<u>110,698</u>	<u>27,647</u>	<u>395,327</u>	<u>372,723</u>	<u>22,604</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,797,449)</u>	<u>(571,918)</u>	<u>1,225,531</u>	<u>(94,945)</u>	<u>(65,638)</u>	<u>29,307</u>	<u>(117,802)</u>	<u>(82,752)</u>	<u>25,050</u>
<b>Other Financing Sources (Use)</b>									
Transfers in (out)	1,008,215	933,546	(74,669)	92,764	96,881	4,117	227,761	232,961	4,500
<b>Net Change in Fund Balances</b>	<u>(789,234)</u>	<u>361,628</u>	<u>1,150,862</u>	<u>(2,181)</u>	<u>31,243</u>	<u>33,424</u>	<u>109,959</u>	<u>139,609</u>	<u>29,650</u>
<b>Fund Balances (Deficit) - Beginning of Year</b>	1,465,991	1,465,991	-	10,863	10,863	-	(8,996)	(8,996)	-
<b>Fund Balances (Deficit) - End of Year</b>	<u>\$ 676,757</u>	<u>\$ 1,827,619</u>	<u>\$ 1,150,862</u>	<u>\$ 8,682</u>	<u>\$ 42,106</u>	<u>\$ 33,424</u>	<u>\$ 100,963</u>	<u>\$ 130,613</u>	<u>\$ 29,650</u>

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

Rapides Parish School Board  
Alexandria, Louisiana

Combining Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual

Nonmajor Special Revenue Funds - School Districts Maintenance Funds  
Year Ended June 30, 2010

Statement J-6  
(Continued)

	Glenmora No. 27			Big Island No. 50			Fifth Ward No. 51		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ 143,600	\$ 139,085	\$ (4,515)	\$ 314,780	\$ 319,500	\$ 4,720	\$ 116,100	\$ 115,205	\$ (895)
Interest earnings	1,500	480	(1,020)	500	657	157	150	325	175
Other	-	-	-	6,580	6,577	(3)	-	-	-
State sources									
Other	2,750	2,838	(112)	17,500	16,754	(746)	17,250	16,778	(472)
Total Revenues	147,850	142,203	(5,647)	339,330	343,488	4,158	133,500	132,308	(1,192)
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	-	-	-	4,000	11,710	(7,710)	-	-	-
Support services	4,560	4,420	140	11,750	10,973	777	3,890	3,936	(48)
General administration	257,624	239,915	17,709	823,895	618,762	205,134	318,693	278,044	40,649
Plant services	-	-	-	-	-	-	-	667	(667)
Other support services	2,500	-	2,500	1,000	-	1,000	2,500	-	2,500
Capital outlay									
Debt service	8,871	8,871	-	19,895	19,895	-	4,825	4,825	-
Principal retirement	5,474	5,474	-	12,274	12,274	-	2,976	2,976	-
Interest and fiscal charges	279,029	255,680	23,349	872,815	673,614	199,201	332,884	280,450	42,434
Total Expenditures	(131,179)	(116,477)	14,702	(533,485)	(330,126)	203,359	(199,384)	(158,142)	41,242
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	180,684	187,908	(2,776)	528,262	519,151	(7,111)	226,242	236,805	10,563
<b>Other Financing Sources (Uses)</b>									
Transfers in (out)	59,505	71,431	11,926	(7,223)	189,025	196,248	26,858	78,663	51,805
<b>Net Change in Fund Balances</b>	306,839	306,838	1	121,359	121,359	-	125,444	125,444	-
<b>Fund Balances (Deficit) - Beginning of Year</b>	\$ 355,343	\$ 378,269	\$ 11,926	\$ 114,136	\$ 310,384	\$ 196,248	\$ 152,302	\$ 204,107	\$ 51,805
<b>Fund Balances (Deficit) - End of Year</b>									

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

Rapides Parish School Board  
Alexandria, Louisiana

Combining Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual

Nonmajor Special Revenue Funds - School Districts Maintenance Funds  
Year Ended June 30, 2010

Statement J-6  
(Continued)

	Pineville No. 52			Poland No. 55			Ruby-Wise No. 56		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ 595,000	\$ 602,562	\$ 7,562	\$ 34,800	\$ 35,330	\$ 530	\$ 47,000	\$ 46,789	\$ (211)
Interest earnings	600	419	(181)	-	47	47	100	115	15
Other	4,000	680	(3,320)	-	-	-	3,000	51,577	48,577
State sources									
Other	17,000	16,285	(715)	1,510	1,495	(15)	4,000	3,655	(345)
Total Revenues	616,600	819,976	3,376	36,310	36,872	562	54,100	102,178	48,078
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	17,000	18,885	115	-	-	-	-	-	-
Support services									
General administration	18,640	19,047	(607)	1,158	1,192	(34)	1,543	1,611	(68)
Plant services	1,401,366	1,185,162	216,194	161,200	160,378	822	133,741	153,119	(19,378)
Other support services	-	728	(728)	-	-	-	-	-	-
Capital outlay	-	134	(134)	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principals retirement	-	3,230	(3,230)	4,925	4,925	-	7,084	7,084	-
Interest and fiscal charges	-	-	-	3,039	3,038	1	4,370	4,370	-
Total Expenditures	1,436,896	1,225,185	211,710	170,321	169,533	788	146,738	166,184	(19,446)
Excess (Deficiency) of Revenues Over Expenditures	(820,296)	(605,210)	215,086	(134,011)	(132,661)	1,350	(92,638)	(64,008)	28,630
Other Financing Sources (Uses)									
Transfers in (out)	883,058	856,909	(26,149)	159,025	155,699	(3,326)	212,957	134,263	(78,694)
Net Change in Fund Balances	62,762	251,699	188,937	25,014	23,038	(1,976)	120,319	70,255	(50,084)
Fund Balances (Deficit) - Beginning of Year	142,486	142,486	-	(24,982)	(24,982)	-	(120,229)	(120,229)	-
Fund Balances (Deficit) - End of Year	\$ 205,248	\$ 394,185	\$ 188,937	\$ 32	\$ (1,944)	\$ (1,976)	\$ 90	\$ (49,974)	\$ (50,084)

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

Rapides Parish School Board  
 Alexandria, Louisiana  
 Combining Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 Nonmajor Special Revenue Funds - School Districts Maintenance Funds  
 Year Ended June 30, 2010

Statement J-6  
 (Continued)

	Lecompte-Lamourte Woodworth No. 67			Sixth Ward No. 68			Consolidated No. 61		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ 84,200	\$ 86,573	\$ 2,373	\$ 123,450	\$ 111,438	\$ (12,012)	\$ 135,000	\$ 140,422	\$ 5,422
Interest earnings	100	182	82	1,100	300	(800)	200	288	88
Other	-	15	15	-	-	-	-	97	97
State sources									
Other	2,100	2,098	(2)	900	889	(11)	3,400	3,335	(65)
Total Revenues	<u>\$6,400</u>	<u>88,868</u>	<u>2,468</u>	<u>125,450</u>	<u>112,627</u>	<u>(12,823)</u>	<u>138,600</u>	<u>144,140</u>	<u>5,540</u>
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
General administration	2,635	2,791	(156)	3,880	3,517	363	4,254	4,515	(261)
Plant services	196,738	136,465	60,273	231,552	225,290	6,262	363,402	213,150	150,252
Other support services	-	-	-	-	636	(636)	-	-	-
Capital outlay	5,000	-	5,000	5,000	-	5,000	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	2,867	2,867	-	2,065	2,065	-
Interest and fiscal charges	-	-	-	1,768	1,768	-	1,274	3,251	(1,977)
Total Expenditures	<u>204,373</u>	<u>139,256</u>	<u>65,117</u>	<u>245,067</u>	<u>234,078</u>	<u>10,989</u>	<u>370,895</u>	<u>222,981</u>	<u>148,014</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(117,973)</b>	<b>(50,388)</b>	<b>67,585</b>	<b>(119,617)</b>	<b>(121,451)</b>	<b>(1,854)</b>	<b>(232,395)</b>	<b>(78,841)</b>	<b>153,554</b>
<b>Other Financing Sources (Uses)</b>									
Transfers in (out)	120,153	119,859	(184)	83,226	85,138	1,912	187,868	189,942	22,276
<b>Net Change in Fund Balances</b>	<b>2,180</b>	<b>69,571</b>	<b>67,391</b>	<b>(36,391)</b>	<b>(36,313)</b>	<b>78</b>	<b>(64,729)</b>	<b>111,101</b>	<b>175,830</b>
<b>Fund Balances (Deficit) - Beginning of Year</b>	<b>52,408</b>	<b>52,406</b>	<b>-</b>	<b>244,936</b>	<b>244,836</b>	<b>-</b>	<b>116,682</b>	<b>116,682</b>	<b>-</b>
<b>Fund Balances (Deficit) - End of Year</b>	<b>\$ 54,588</b>	<b>\$ 121,977</b>	<b>\$ 67,391</b>	<b>\$ 208,445</b>	<b>\$ 208,523</b>	<b>\$ 78</b>	<b>\$ 51,953</b>	<b>\$ 227,783</b>	<b>\$ 175,830</b>

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

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
Nonmajor Special Revenue Funds - School Districts Maintenance Funds  
Year Ended June 30, 2010

Statement J-8  
(Concluded)

	Consolidated No. 62			Pineville Technology No. 62			Total		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ 2,750,000	\$ 2,811,053	\$ 161,053	\$ 203,000	\$ 208,930	\$ 5,930	\$ 5,111,500	\$ 6,354,697	\$ 243,187
Interest earnings	2,000	1,618	(381)	1,500	317	(1,183)	10,250	8,296	(1,954)
Other	10,000	9,721	(279)	-	-	-	23,560	66,715	46,135
State sources									
Other	108,076	98,773	(8,303)	-	-	-	219,011	206,896	(12,115)
Total Revenues	2,870,076	3,022,166	152,090	204,500	210,247	5,747	6,364,341	6,638,504	274,163
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	30,000	28,524	3,476	312,852	110,886	201,966	397,043	184,201	202,842
Support services									
General administration	86,200	91,247	(5,047)	6,700	6,663	37	192,050	201,890	(9,850)
Plant services	5,588,981	4,666,449	922,532	-	-	-	12,581,466	9,880,364	2,701,122
Other support services	-	363	(363)	-	-	-	-	2,394	(2,394)
Capital outlay	512,000	42,358	469,641	75,000	146,622	(71,622)	1,025,841	504,588	521,353
Debt service									
Principal retirement	48,539	46,538	2,001	-	-	-	106,017	106,017	-
Interest and fiscal charges	28,714	43,924	(15,210)	-	-	-	65,408	85,825	(20,417)
Total Expenditures	6,292,434	4,817,405	1,475,029	394,552	264,171	130,381	14,367,925	10,975,278	3,392,646
Excess (Deficiency) of Revenues Over Expenditures	(3,422,358)	(1,895,239)	1,527,119	(190,052)	(63,924)	136,128	(9,003,584)	(4,336,775)	3,666,898
Other Financing Sources (Uses)									
Transfers in (out)	3,427,445	3,954,741	(72,704)	-	-	-	7,325,458	7,103,303	(222,155)
Net Change in Fund Balances	5,087	1,459,502	1,454,415	(190,052)	(63,924)	136,128	(878,126)	2,768,528	3,444,654
Fund Balances (Deficit) - Beginning of Year	85,994	85,994	-	264,234	264,234	-	2,782,926	2,782,926	-
Fund Balances (Deficit) - End of Year	\$ 91,081	\$ 1,545,486	\$ 1,454,415	\$ 74,182	\$ 210,310	\$ 136,128	\$ 2,104,800	\$ 5,549,454	\$ 3,444,654

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

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**Rapides Parish School Board  
 Alexandria, Louisiana  
 Statement of Changes in Fiduciary Assets and Liabilities  
 School Activity Agency Fund  
 Year Ended June 30, 2010**

Statement K-1

	<u>Balance July 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2010</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 2,372,808	\$ 7,458,722	\$ 7,465,040	\$ 2,366,490
Investments	420,661	2,445	72,874	350,232
Receivables	<u>32,046</u>	<u>8,915</u>	<u>1,000</u>	<u>39,961</u>
<b>Total Assets</b>	<u>\$ 2,825,515</u>	<u>\$ 7,470,082</u>	<u>\$ 7,538,914</u>	<u>\$ 2,756,683</u>
<b>Liabilities</b>				
Deposits due others	<u>\$ 2,825,515</u>	<u>\$ 7,470,082</u>	<u>\$ 7,538,914</u>	<u>\$ 2,756,683</u>
<b>Total Liabilities</b>	<u>\$ 2,825,515</u>	<u>\$ 7,470,082</u>	<u>\$ 7,538,914</u>	<u>\$ 2,756,683</u>

See independent auditor's report.

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Statement of Changes in Deposits Due Others**  
**School Activity Agency Fund**  
**Year Ended June 30, 2010**

Statement K-2

School	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
Acadian Elementary	\$ 6,654	\$ 36,137	\$ 36,243	\$ 6,548
Adult Education	109,043	38,086	25,645	121,484
Ewell S. Aiken Optional	16,998	41,035	41,774	16,259
Alexandria Middle Magnet	20,182	108,394	105,330	23,246
Alexandria Senior High	198,212	668,917	741,689	125,440
Ball Elementary	55,483	41,876	39,788	57,371
Barron Elementary	53,302	200,428	193,629	60,101
Botton High	131,812	328,575	384,376	93,811
Scott M. Brame Middle	104,406	317,566	311,150	110,822
Mabel Brasher Elementary	30,682	46,445	43,068	34,059
Buckeye Elementary	54,630	95,894	106,731	43,793
Buckeye High	108,999	484,876	479,509	114,366
Cherokee Elementary	22,601	87,048	87,898	21,751
Forest Hill Elementary	28,350	60,387	55,233	33,484
Glenmora Elementary	51,570	47,065	52,143	46,492
Glenmora High	80,543	141,238	142,011	79,768
Mary Goff Elementary	11,634	52,124	57,578	6,180
W. O. Hall Elementary	47,635	28,482	24,084	50,033
Horseshoe Drive Elementary	18,272	54,305	58,367	16,210
Huddle Elementary	1,257	44,203	42,646	2,814
Arthur F. Smith Middle Magnet	10,881	70,916	75,762	5,835
H. R. Lawrence Middle	27,277	44,508	58,037	13,748
Hadnot/Hayes Elementary	364	32,982	29,157	4,189
Martin Park Elementary	57,872	38,828	40,726	53,774
L.E.A.D. Center	3,557	2,393	395	5,555
Lessie Moore Elementary	20,823	74,414	77,792	17,445
J. B. Nachman Elementary	77,171	218,718	200,581	95,308
North Bayou Rapides Elementary	21,989	29,154	20,141	31,012
Northwood High	112,855	228,481	222,386	116,750
Oak Hill Elementary	40,460	53,185	55,694	37,931
Oak Hill High	52,447	186,493	188,462	50,478
Julius Patrick Elementary	3,529	15,446	15,570	3,405
Paradise Elementary	93,012	42,201	56,374	78,839
Peabody Montessori Elementary	40,817	124,891	136,178	29,332
Peabody Magnet High	235,892	330,962	323,707	242,947
Phoenix Magnet Elementary	68,398	218,277	218,578	68,095
Pineville Elementary	10,400	85,809	58,920	17,289
Pineville Junior High	65,782	238,573	216,115	86,240
Pineville High	106,441	923,569	921,985	108,025
Plainview High	111,483	164,668	155,258	120,893
Poland Junior High	22,485	104,800	110,945	16,440
Rapides High	45,540	188,734	143,834	68,440
C. C. Raymond Middle	10,302	28,111	27,545	10,868
Alma Redwine Elementary	7,507	35,876	36,237	7,148
Rosenthal Montessori	39,258	81,167	81,292	39,133
Ruby-Wise Elementary	17,432	124,232	130,734	10,930
L. S. Rugg Elementary	24,976	37,399	38,212	24,163
Rapides Training Academy	7,089	10,179	5,934	11,334
Tioga Elementary	68,701	137,586	137,901	68,366
Tioga Junior High	47,588	139,384	139,017	47,965
Tioga High	124,028	499,962	511,618	112,372
Job Training Center	97,878	89,485	96,939	90,404
<b>Totals</b>	<b>\$ 2,825,515</b>	<b>\$ 7,470,082</b>	<b>\$ 7,538,914</b>	<b>\$ 2,756,683</b>

See independent auditor's report.

### **Compensation Paid Board Members**

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

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Compensation Paid Board Members  
Year Ended June 30, 2010**

**Statement L**

<u>Board Member</u>	<u>Amount</u>
John Allen, Jr.	\$ 8,950
Wilton Barrios, Jr.	8,400
Steve Berry	9,000
Stephen Chapman	8,400
Paul Dautat	8,700
Alfred Davis	8,700
Janet Dixon	8,400
Elmer Paulk	8,650
Pamela Webb	8,650
<b>Total</b>	<b>\$ 77,850</b>

See independent auditor's report.

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

**Table I**

<b>Fiscal Year Ended June 30,</b>	<b>Invested in Capital Assets Net of Related Debt</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total Net Assets</b>
2010	\$ 35,504,909	\$ 9,533,251	\$ 12,376,901	\$ 57,415,061
2009	36,582,095	10,277,184	4,498,184	51,357,463
2008	36,297,377	10,615,634	(1,026,667)	45,886,344
2007	36,133,192	12,592,998	1,191,076	49,917,266
2006	47,573,105	14,151,822	(7,156,485)	54,568,442
2005	44,537,836	14,337,401	(3,533,582)	55,341,655
2004	46,191,938	15,533,087	(5,004,405)	56,720,620
2003	50,092,383	15,590,444	(7,415,900)	58,266,927
2002	48,712,534	13,527,789	(2,790,549)	59,449,774
2001	N/A	N/A	N/A	N/A

Source: Rapides Parish School Board, CAFR Exhibit A: June 30, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003 and 2002.  
 Information not available for 2001.

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

Table B  
Table III

	Fiscal Year Ended June 30,								
	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>Expenses:</b>									
Instruction:									
Regular programs	\$ 80,144,283	\$ 80,561,806	\$ 78,849,282	\$ 69,470,503	\$ 66,598,975	\$ 57,773,260	\$ 58,878,315	\$ 58,621,004	\$ 54,993,239
Special education programs	33,392,801	31,899,663	34,156,325	31,146,737	29,353,153	27,113,752	25,590,239	24,977,278	22,778,670
Vocational programs	4,202,633	4,108,243	3,892,667	4,107,367	3,882,667	3,544,892	3,290,645	3,352,654	3,352,654
Other instructional programs	1,891,691	1,964,885	1,828,286	2,246,316	3,436,282	2,312,174	1,988,605	2,784,169	2,320,917
Special programs	17,519,800	13,803,164	13,337,611	13,841,069	12,766,900	11,058,844	11,116,988	9,795,410	9,603,380
Adult and continuing education programs	385,571	526,276	593,711	523,633	548,378	523,637	538,403	538,827	480,260
Support services:									
Student services	9,170,218	8,968,796	8,044,517	7,655,643	6,659,556	6,299,174	6,118,662	6,627,513	6,453,738
Instructional staff support	11,303,765	10,062,642	11,098,080	9,251,017	8,870,422	9,064,747	8,398,265	8,092,095	7,720,703
General administration	5,125,339	4,105,611	4,027,475	5,086,890	4,601,055	4,632,807	3,933,668	3,632,864	3,427,801
School administration	12,057,418	12,045,908	11,594,471	10,462,048	8,669,659	8,651,766	8,120,364	8,164,498	7,961,348
Business services	1,221,302	1,211,107	1,211,269	1,086,461	1,772,543	1,043,458	987,773	1,100,783	885,408
Plant services	20,061,625	21,765,191	20,114,373	21,110,080	21,085,057	19,657,634	15,712,941	15,234,947	13,742,678
Student transportation services	10,855,418	11,547,061	12,042,545	11,535,888	10,437,981	10,267,219	9,908,610	8,878,938	10,874,747
Central services	1,456,302	1,533,665	1,490,884	1,468,340	1,318,435	1,484,374	1,294,239	1,210,172	1,266,737
Other support services	193,611	202,688	184,677	159,060	180,638	137,088	124,139	103,605	83,438
Food services	15,383,496	16,543,763	15,028,133	14,225,528	14,399,871	12,939,802	12,599,807	13,248,718	12,006,574
Community services programs	116,228	136,892	120,105	107,644	399,440	230,809	232,031	71,041	66,704
Interest and fiscal charges	3,188,545	3,302,603	3,591,268	3,727,197	4,128,563	4,684,541	4,192,564	3,983,502	4,147,297
Total expenses	227,669,843	222,929,566	221,207,608	207,172,442	199,293,216	181,449,180	172,946,760	171,106,862	167,166,073
<b>Revenues:</b>									
Changes for services:									
Instruction	120,820	175,221	497,617	291,637	362,381	409,105	-	-	-
Supporting service	298,101	232,217	351,096	232,538	97,757	77,988	-	-	-
Food services	2,235,761	2,394,055	2,101,961	2,146,608	2,095,246	1,844,098	1,762,149	1,635,743	1,619,093
Community service program	16,574	21,437	21,671	12,371	10,819	10,819	6,308	-	-
Operating grants and contributions	46,574,595	36,759,696	34,568,352	33,805,936	41,617,823	31,862,361	30,025,184	28,824,127	25,595,274
Capital grants and contributions	94,728	-	5,500	25,000	-	-	-	-	-
Total program revenues	48,341,279	39,522,626	37,548,167	36,514,091	44,485,076	34,204,370	31,793,641	30,459,870	27,214,367
Net (expense)/revenue	(178,328,564)	(183,408,840)	(185,661,421)	(170,668,351)	(154,808,140)	(147,244,810)	(141,153,195)	(140,647,112)	(139,951,706)
<b>General revenues and other changes in net assets:</b>									
Taxes	64,485,686	66,141,251	64,712,815	60,890,532	58,639,195	54,920,994	52,649,647	53,288,579	51,783,314
Grants and contributions not restricted to specific programs	119,167,396	121,320,633	113,308,275	102,284,065	93,042,747	88,463,014	86,218,981	84,180,783	79,967,505
Rentals, leases and royalties	-	-	2,000	10,877	-	-	896	481	2,058
Unrestricted investment earnings	148,640	359,809	1,357,379	2,314,142	1,683,982	1,133,885	473,860	730,556	1,732,050
Miscellaneous	598,128	978,922	156,176	271	369,623	322,115	263,448	1,283,856	1,346,773
Special items	-	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	442,075	-	-	-	-	1,005,838	-	-	-
Federal grants	428,465	77,445	92,855	19,182	-	-	-	-	-
Reimbursement of bond overpayment	-	-	-	130,000	-	-	-	-	-
Total general and other changes in net assets	185,270,310	188,878,050	179,630,499	165,656,599	154,034,927	145,663,846	139,606,632	139,464,265	134,831,700
Extraordinary item	-	-	-	-	-	-	-	-	-
Legal Settlement	-	-	-	348,276	-	-	-	-	-
Change in net assets, governmental activities	\$ 5,641,746	\$ 5,471,120	\$ (4,050,922)	\$ (4,651,176)	\$ (773,219)	\$ (1,378,964)	\$ (1,546,307)	\$ (1,182,847)	\$ (5,120,006)

Source: Rapides Parish School Board, CAFR Exhibit B: June 30, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003 and 2002

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

Table IV

Fiscal Year Ended June 30,	General Fund				Total
	Reserved	Unreserved		Total	
		Designated	Undesignated		
2010	\$ 149,800	\$ 12,796,680	\$ 2,271,838	\$ 15,218,318	
2009	-	8,223,978	1,862,834	10,086,812	
2008	-	7,512,201	-	7,512,201	
2007	-	7,101,731	1,766,476	8,868,207	
2006	-	4,303,803	4,110,094	8,413,897	
2005	-	3,217,468	628,394	3,845,862	
2004	-	-	(363,677)	(363,677)	
2003	-	1,386,069	-	1,386,069	
2002	-	5,397,391	-	5,397,391	
2001	N/A	N/A	N/A	N/A	

Fiscal Year Ended June 30,	School Lunch/Breakfast Fund		
	Reserved	Unreserved- Special Revenue	Total
2010	\$ 62,612	\$ 2,291,002	\$ 2,353,614
2009	85,917	1,340,317	1,426,234
2008	65,634	895,323	960,957
2007	66,010	809,438	875,448
2006	-	331,046	331,046
2005	-	168,175	168,175
2004	-	200,046	200,046
2003	-	593,827	593,827
2002	-	897,298	897,298
2001	N/A	N/A	N/A

Fiscal Year Ended June 30,	All Other Governmental Funds				Permanent Endowment Fund	Total
	Reserved	Unreserved		Total		
		Special Revenue	Capital Projects			
2010	\$ 10,543,874	\$ 6,776,724	\$ 12,513,795	\$ -	\$ 29,834,393	
2009	10,449,762	3,692,094	1,024,349	-	15,166,205	
2008	10,850,576	2,116,231	1,034,770	-	14,001,577	
2007	18,177,384	2,489,154	1,293,037	-	21,959,575	
2006	17,140,306	5,076,157	3,368,024	-	25,584,487	
2005	22,875,492	3,780,437	8,178,781	10,639	34,845,349	
2004	17,360,063	4,603,293	5,262,369	10,526	27,236,251	
2003	17,010,402	3,938,066	13,422,546	10,431	34,381,445	
2002	19,526,034	4,362,491	10,632,326	10,218	34,531,069	
2001	N/A	N/A	N/A	N/A	N/A	

Source: Rapides Parish School Board, CAFR Exhibit C: June 30, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003 and 2002 information not available for 2001.

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

Table V  
 Table VI  
 Table VII

	Fiscal Year Ended June 30,								
	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>Revenues:</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ 31,081,917	\$ 28,341,523	\$ 27,400,114	\$ 25,743,833	\$ 24,431,743	\$ 24,383,083	\$ 23,847,443	\$ 26,734,211	\$ 25,319,274
Sales and miscellaneous taxes	33,171,800	36,536,008	36,883,432	34,812,811	33,882,429	30,256,719	28,484,988	26,534,368	26,664,040
Rentals, leases, royalties, and charges for services	33,300	2,000	2,000	10,765	10,341	324	896	481	2,056
Interest earnings	148,540	359,809	1,367,378	2,314,053	1,980,382	1,133,885	473,890	730,558	1,732,050
Food service	2,236,191	2,334,035	2,101,951	2,146,608	2,095,248	1,844,098	1,763,180	1,633,743	1,619,093
Other	2,487,971	2,876,560	2,003,995	1,522,358	1,966,356	1,554,200	1,275,412	1,277,222	1,317,878
State sources									
Equalization	118,226,828	120,350,482	112,338,034	101,378,071	92,157,873	87,588,355	85,334,841	83,287,371	79,082,294
Other	4,720,452	8,842,234	7,724,807	6,064,184	6,584,517	4,718,982	4,732,281	6,066,704	4,533,801
Federal sources	42,077,387	27,850,037	27,263,703	28,294,711	36,057,823	26,974,444	23,958,782	24,334,955	21,946,884
Total Revenues	234,184,328	228,400,886	217,176,414	202,287,375	199,169,260	178,487,080	171,811,543	189,641,811	182,017,173
<b>Expenditures:</b>									
Current									
Instruction									
Regular programs	78,850,934	77,875,254	75,386,058	66,455,185	61,883,583	55,006,183	56,748,700	55,909,860	55,328,797
Special education programs	32,689,601	31,529,280	33,337,418	30,458,703	28,204,324	26,692,370	25,921,909	24,621,247	22,775,257
Vocational programs	4,089,347	4,002,103	3,619,712	3,834,270	3,555,114	3,039,725	3,039,725	3,161,259	3,363,600
Other instructional programs	1,822,422	1,302,964	1,760,414	2,208,962	2,363,358	2,293,803	1,875,949	2,725,293	2,310,358
Special programs	17,252,975	13,775,390	13,018,148	13,479,999	12,282,308	10,705,802	10,748,871	9,666,482	8,696,001
Adult and continuing education programs	333,105	476,984	537,347	472,059	471,008	483,440	499,348	502,465	480,280
Support Services									
Student services	9,198,989	9,018,468	8,007,289	7,638,911	6,854,287	6,288,341	6,118,029	6,035,727	6,453,738
Instructional staff support	11,375,231	10,023,668	10,256,737	9,211,284	8,950,484	8,933,289	8,229,240	8,018,821	7,704,983
General administration	4,372,001	3,557,697	3,784,583	3,808,451	3,732,867	3,756,481	3,469,165	4,001,732	3,298,065
School administration	11,781,032	11,835,662	11,282,826	10,136,281	9,840,781	8,420,730	7,925,189	7,958,838	7,942,693
Business services	1,211,778	1,211,789	1,200,013	1,079,785	1,104,382	1,038,932	891,172	1,087,084	893,288
Plant services	17,727,440	20,416,551	17,805,958	18,008,914	17,623,883	15,036,192	14,020,438	14,893,897	13,778,045
Student transportation services	10,355,800	10,828,965	11,319,077	10,967,322	10,404,530	9,822,408	9,537,229	9,342,703	11,530,286
Central services	1,486,538	1,524,451	1,467,368	1,468,980	1,303,737	1,470,961	1,271,246	1,187,375	1,181,761
Other support services	182,842	207,170	183,688	157,729	180,636	135,897	122,848	103,035	91,438
Food services	14,490,635	14,835,047	13,952,993	13,432,823	13,054,151	12,698,974	12,023,382	12,518,659	11,896,528
Community service programs	115,881	137,358	118,755	107,844	91,835	76,433	68,273	71,040	65,704
Capital outlay	2,851,901	1,588,422	9,387,387	10,420,559	12,919,028	9,912,865	8,577,262	9,845,027	17,794,750
Debt service									
Principal retirement	6,393,001	6,580,889	6,387,886	5,884,001	5,010,000	8,875,000	6,269,517	6,060,132	5,834,782
Interest and fiscal charges	3,172,078	3,502,035	3,928,280	3,706,459	4,241,248	4,588,734	4,254,079	4,012,889	4,230,423
Total Expenditures	227,662,442	224,226,188	226,405,181	212,947,101	203,696,848	187,247,342	181,199,761	182,217,695	186,601,633
Excess (shortage) of revenues over expenditures	6,601,884	4,174,618	(9,228,767)	(10,659,726)	(4,530,550)	(8,790,232)	(9,388,238)	(12,576,054)	(24,584,480)
<b>Other Financing Sources (Uses):</b>									
Transfers in									
Transfers out	34,088,577	35,387,122	35,266,617	36,941,007	35,718,659	26,986,880	20,786,483	20,544,686	22,161,517
Debt proceeds	(84,068,577)	(35,337,122)	(35,266,617)	(36,941,007)	(35,718,659)	(26,986,880)	(20,786,483)	(20,544,686)	(22,161,517)
Insurance of debt									
Payments to refund escrow spent	14,120,000	19,450,000	-	7,885,000	7,320,000	13,695,000	3,070,000	8,105,000	870,000
Proceeds from sale of capital assets	(5,188)	(18,420,001)	-	-	(7,320,000)	(12,835,000)	(2,970,483)	(860,000)	(860,000)
Total Other Financing Sources (Uses)	14,125,188	29,998	272	7,665,260	600	2,192,018	99,517	8,111,644	3,476,068
Extraordinary item - Legal Settlement				348,278	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ 20,727,072</b>	<b>\$ 4,204,517</b>	<b>\$ (9,228,495)</b>	<b>\$ (2,626,200)</b>	<b>\$ (4,529,958)</b>	<b>\$ 11,799,767</b>	<b>\$ (9,298,721)</b>	<b>\$ (4,454,410)</b>	<b>\$ (21,108,392)</b>
Debt service as a percentage of noncapital expenditures	4.23%	4.53%	4.82%	4.74%	4.85%	6.33%	6.10%	6.84%	5.96%

Source: Rapides Parish School Board, CAFR Exhibit E: June 30, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, and 2002

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

**Table VIII**

<i>Fiscal Year</i>	<i>Actual Value</i>		<i>Less: Exemptions</i>	<i>Total Taxable Value</i>	<i>Total Direct Rate</i>
	<i>Real Estate Property</i>	<i>Commercial/Other Property</i>			
<b>2010</b>	\$ 520,618,143	\$ 264,172,797	\$ 172,984,319	\$ 611,806,621	362.04
<b>2009</b>	499,121,660	263,912,313	170,890,294	592,143,679	333.04
<b>2008</b>	457,580,541	256,791,213	165,283,885	549,087,869	366.96
<b>2007</b>	432,377,607	240,374,328	162,345,081	510,406,854	384.46
<b>2006</b>	406,518,198	237,221,755	158,393,249	485,346,704	387.46
<b>2005</b>	382,068,975	225,331,844	155,441,656	451,959,163	402.00
<b>2004</b>	358,863,874	225,157,304	147,563,272	436,457,906	487.04
<b>2003</b>	346,155,311	219,201,805	144,848,778	420,508,338	596.04
<b>2002</b>	335,863,469	218,971,990	142,058,878	412,776,581	606.04
<b>2001</b>	327,616,458	212,433,850	139,146,550	400,903,758	626.94

Source: Rapides Parish Assessor's Office

Table IX

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

Fiscal Year	District Direct Rates**			Overlapping Rates									
	General Purposes	Capital Purposes	Total	Alexandria	City of Pineville	Other Cities *	Parish	Road	Drainage	Fire Protection	Sheriff	Library	Other
2010	179.04	183.00	362.04	20.23	15.75	63.18	5.85	259.54	1.02	405.88	16.97	7.09	47.47
2009	169.04	164.00	333.04	20.23	15.75	63.18	5.85	259.54	1.02	405.88	16.97	7.09	49.97
2008	166.96	200.00	366.96	20.23	17.75	55.53	5.82	252.72	1.01	391.90	16.93	7.08	49.78
2007	166.96	217.50	384.46	20.23	18.85	55.53	5.82	252.72	1.01	391.90	16.93	6.08	52.03
2006	166.96	220.50	387.46	20.23	19.05	55.53	5.82	277.38	1.01	403.85	16.93	6.08	52.30
2005	-	-	402.00	20.23	19.05	55.53	5.82	277.58	1.01	424.55	16.93	6.08	49.08
2004	-	-	487.04	20.23	19.21	54.94	5.79	275.53	1.01	412.02	16.88	6.08	49.12
2003	-	-	596.04	20.22	19.31	54.94	5.79	271.62	1.01	403.77	16.88	6.08	46.97
2002	-	-	606.04	20.22	19.31	54.94	5.79	271.62	1.01	400.25	16.88	6.08	27.92
2001	-	-	626.94	20.22	20.29	54.94	5.79	271.62	1.01	401.17	16.88	6.08	28.04

Source: Rapides Parish Assessor's Office

\* Includes all other following towns of Rapides Parish: Boyce, Cheneyville, LeCompte, Ball, Forest Hill, Glenmora, and Woodworth

\*\* Rate not currently available for previous years data.

Parish of Rapides  
Principal Taxpayers  
Current Year and Nine Years Ago

Taxpayers	Type of Business	2010		2001			
		2009 Assessed Valuation	Ranking	Percentage of Total Assessed Valuation	2000 Assessed Valuation	Ranking	Percentage of Total Assessed Valuation
Central Louisiana Electric Co.	Electric Utility	\$ 35,850,130	1	5.86%	\$ 41,598,580	1	10.38%
Central Louisiana Healthcare System	Healthcare Provider	12,917,378	2	2.11%	7,607,450	4	1.90%
International Paper	Mfg. Paper Products	11,872,199	3	1.94%	9,538,932	3	2.38%
Bell South Telecommunications	Telephone Utility	11,728,860	4	1.92%	14,136,380	2	3.53%
Procter & Gamble	Mfg. Laundry Cleaning Products	9,479,133	5	1.55%	5,426,328	7	1.35%
Union Pacific Railroad	Railroad Company	7,385,930	6	1.21%	6,182,710	5	1.54%
Red River Bank	Bank	5,825,887	7	0.95%	-	-	-
Swift Energy	Pipeline	5,549,914	8	0.91%	-	-	-
Dresser, Inc.	Mfg. Oilfield Valves	4,659,487	9	0.76%	-	-	-
Texas Gas Transmission Corporation	Pipeline	3,310,560	10	0.54%	-	-	-
Bank One (Formerly Rapides/Chase Bank)	Bank	-	-	-	5,748,471	6	1.43%
Hibernia National Bank	Bank	-	-	-	4,294,223	8	1.07%
Rapides Regional Medical Center	Healthcare Provider	-	-	-	4,091,125	10	1.02%
WXI/Z Southwest Malls	Shopping Malls	-	-	-	4,165,529	9	1.04%
		<u>\$108,579,478</u>		<u>17.76%</u>	<u>\$102,789,728</u>		<u>25.64%</u>

Source: Rapides Parish Assessor's Office

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

**Table XI**

<u>Fiscal Year Ended December 31,</u>	<u>Taxes Levied for the Calendar Year</u>	<u>Collected within the Calendar Year of the Levy</u>		<u>Collections in Subsequent Years*</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2009	\$ 30,609,680	\$ 47,026,973	153.63%	-	\$ 47,026,973	153.63%
2008	29,055,678	44,124,267	151.86%	-	44,124,267	151.86%
2007	27,206,785	41,353,093	152.00%	-	41,353,093	152.00%
2006	25,459,890	38,927,204	152.90%	-	38,927,204	152.90%
2005	24,138,295	24,431,743	101.22%	-	24,431,743	101.22%
2004	24,056,502	24,383,083	101.36%	-	24,383,083	101.36%
2003	24,014,508	23,847,443	99.30%	-	23,847,443	99.30%
2002	25,977,104	26,734,211	102.91%	-	26,734,211	102.91%
2001	25,536,690	25,319,274	99.15%	-	25,319,274	99.15%
2000	25,772,428	25,753,808	99.93%	-	25,753,808	99.93%

Source: Rapides Parish Assessor's Office

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

\*Collections in subsequent years data not currently available.

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Table XII

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

Fiscal Year Ended June 30,	Outstanding General Obligation Bonds	Net General Bonded Debt As Percentage of Taxable Value	Net Bonded Debt Per Capita	Net Bonded Debt Per Student	Capital Leases	Total Debt	Debt As Percentage of Taxable Value	Debt Per Capita	Debt Per Student
2010	\$ 81,743,000	10.42%	\$ 616	\$ 3,473	\$ -	\$ 81,743,000	10.42%	\$ 616	\$ 3,473
2009	74,016,000	9.70%	558	3,145	-	74,016,000	9.70%	558	3,145
2008	80,567,000	11.28%	616	3,484	-	80,567,000	11.28%	616	3,484
2007	86,935,000	12.92%	665	3,697	-	86,935,000	12.92%	665	3,697
2006	85,144,000	13.23%	663	3,608	-	85,144,000	13.23%	663	3,608
2005	82,280,000	13.55%	643	3,697	-	82,280,000	13.55%	643	3,697
2004	72,640,000	12.44%	571	3,284	-	72,640,000	12.44%	571	3,284
2003	78,090,000	13.81%	615	3,367	-	78,090,000	13.81%	615	3,367
2002	77,454,000	13.96%	612	3,428	-	77,454,000	13.96%	612	3,428
2001	81,719,000	15.13%	647	3,533	-	81,719,000	15.13%	647	3,533

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

**Rapides Parish School Board  
 Direct and Overlapping Governmental Activities Debt  
 As of June 30, 2010**

**Table XIII**

<b>Governmental Unit</b>	<b>Debt Outstanding</b>
<b>Rapides Parish Police Jury</b>	
Public Improvement	\$ 721,000
Road Districts	790,000
Fire Protection	26,000
Communication	-
Subtotal, overlapping debt	<u>1,537,000</u>
<b>Rapides Parish School Board</b>	<u>81,743,000</u>
<b>Total Direct and Overlapping Debt</b>	<u><u>\$ 83,280,000</u></u>

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

Legal Debt Margin Calculation for Fiscal Year 2010  
 Assessed Value \$ 784,790,940  
 Debt limit (35% of assessment value) 274,676,829  
 Debt applicable to limit 81,743,000  
 Legal debt margin \$ 192,933,829

	Fiscal Year										
	2010	2009	2008	2007	2006	2006	2006	2004	2003	2002	2001
Debt limit	\$ 274,676,829	\$ 267,061,891	\$ 250,030,114	\$ 235,463,177	\$ 225,308,984	\$ 212,590,287	\$ 204,407,412	\$ 197,874,991	\$ 194,192,411	\$ 184,192,411	\$ 169,017,808
Total net debt applicable to limit	81,743,000	74,016,000	80,567,000	88,935,000	85,144,000	82,280,000	72,640,000	78,090,000	77,454,000	77,454,000	81,719,000
Legal debt margin	\$ 192,933,829	\$ 193,045,891	\$ 169,463,114	\$ 148,528,177	\$ 140,164,984	\$ 130,310,287	\$ 131,767,412	\$ 119,784,991	\$ 116,738,411	\$ 116,738,411	\$ 107,298,808
Total net debt applicable to the limit as a percentage of debt limit	29.75%	27.71%	32.22%	38.92%	37.70%	38.70%	35.54%	39.46%	39.89%	39.89%	43.23%

Source: Rapides Parish Assessor's Office, Statement of Condition Report Parish June 30, 2010

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

**Table XV**

<u>Year</u>	<u>Population (1)</u>	<u>Per Capita Income (1)</u>	<u>Public School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
2010	134,011	\$ 35,189	23,636	7.8%
2009	132,732	32,687	23,535	7.2%
2008	130,829	31,977	23,128	4.9%
2007	130,726	30,203	23,515	4.7%
2006	128,383	28,505	23,597	5.1%
2005	128,035	26,934	22,253	6.8%
2004	127,184	26,827	22,116	5.9%
2003	126,979	26,053	23,195	7.5%
2002	126,542	23,777	22,592	5.9%
2001	126,337	23,020	23,133	5.0%

**Sources:**

(1) Research Division, Louisiana Tech University

(2) MFP student count, End of Year

(3) Office of Occupational Information Services, Civilian Labor Force, June 2010

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

**Table XVI**

Name of Employer	Type of Business	2010			2001		
		Approximate Number of Employees	Ranking	Percentage of Total Employment	Approximate Number of Employees	Ranking	Percentage of Total Employment
Rapides Parish School Board	Education	3,378	1	5.86%	3,300	1	6.22%
Christus St. Francis Cabrini Hospital	Medical	1,750	2	3.04%	1,200	4	2.26%
Rapides Regional Medical Center	Medical	1,600	3	2.78%	1,764	2	3.32%
Pinecrest State School	Medical	1,573	4	2.73%	1,650	3	3.11%
Wal-Mart Stores/Sam's Club	Retail	1,356	5	2.35%	930	5	1.75%
Veterans Affairs Medical Center	Medical	1,235	6	2.14%	890	6	1.68%
City of Alexandria	City Government	897	7	1.56%	888	7	1.67%
Central La. Electric Co.	Electric Company	664	8	1.15%	619	9	1.17%
Huey P. Long Medical Center	Medical	545	9	0.95%	686	8	1.29%
Rapides Parish Sheriff's Department	Law Enforcement	467	10	0.81%	-	-	-
Camp Beauregard	National Guard	405	11	0.70%	405	11	0.76%
Dresser Industries	Mfg. Industrial Valves	330	12	0.57%	540	10	1.02%

Source: Central Louisiana Chamber of Commerce

Functional Groupings	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
<b>A. Instructional:</b>										
Supervising Instructors	1	0	0	0	0	0	0	0	0	0
Classroom Teachers - Regular Programs	1,169	1,165	1,160	1,105	1,077	1,027	1,000	1,050	1,028	1,047
Classroom Teachers - Special Education	324	325	339	345	348	337	358	355	334	334
Classroom Teachers - Vocational Education	53	53	52	60	61	59	58	61	64	70
Classroom Teachers - Other Instructional Programs	0	0	8	9	8	7	6	11	15	11
Classroom Teachers - Special Programs	134	128	128	142	143	132	144	134	136	142
Classroom Teachers - Adult/Continuing Ed. Programs	4	5	5	4	5	5	6	6	5	5
Classroom Teachers - ROTC Instructors	12	10	10	10	10	10	11	11	0	0
<b>Total Classroom Teachers</b>	<b>1,697</b>	<b>1,688</b>	<b>1,699</b>	<b>1,675</b>	<b>1,652</b>	<b>1,577</b>	<b>1,583</b>	<b>1,628</b>	<b>1,582</b>	<b>1,600</b>
Therapist/Specialist/Counselor - Instructional Programs	0	1	24	26	27	28	27	27	30	28
Sabbatical Leave - Instructional Programs	18	18	18	11	27	17	15	14	13	15
<b>Total Certificated - Instructional Programs</b>	<b>1,713</b>	<b>1,703</b>	<b>1,739</b>	<b>1,712</b>	<b>1,706</b>	<b>1,622</b>	<b>1,625</b>	<b>1,669</b>	<b>1,625</b>	<b>1,652</b>
<b>B. Instructional Support:</b>										
Supervisors - Instructional Support Functions	41	43	33	41	28	32	31	32	31	25
Librarians/Media-based Teachers/Staff Instructors - Instr. Spt.	40	40	40	36	38	41	41	50	50	51
Therapist/Specialist/Counselor - Instructional Support Functions	115	112	92	93	88	85	93	100	102	99
Sabbatical Leave - Instructional Support Functions	3	1	3	0	1	1	0	0	4	0
<b>Total Certificated - Instructional Support</b>	<b>199</b>	<b>196</b>	<b>168</b>	<b>170</b>	<b>153</b>	<b>159</b>	<b>165</b>	<b>182</b>	<b>187</b>	<b>175</b>
<b>C. Support Services:</b>										
Superintendents	1	1	1	1	1	1	1	1	1	1
Assistant/Associate/Deputy Superintendents	2	2	2	2	2	2	2	2	2	2
School Principals	53	53	51	52	51	50	53	54	53	55
School Assistant Principals	51	48	42	39	33	31	30	33	29	29
Other School Administrators	0	0	0	0	0	0	0	0	0	0
Non-Classroom Teachers - Support Services	0	0	0	0	0	0	0	0	0	0
Sabbatical Leave - Support Services	2	2	2	1	2	0	0	0	0	0
<b>Total Certificated - Support Services</b>	<b>109</b>	<b>106</b>	<b>98</b>	<b>95</b>	<b>89</b>	<b>84</b>	<b>86</b>	<b>90</b>	<b>86</b>	<b>87</b>
<b>Total Certificated</b>	<b>2,021</b>	<b>2,005</b>	<b>2,005</b>	<b>1,977</b>	<b>1,949</b>	<b>1,865</b>	<b>1,876</b>	<b>1,941</b>	<b>1,897</b>	<b>1,914</b>
<b>A. Instructional:</b>										
Aide - Instructional Programs	487	500	492	464	448	400	433	441	400	420
<b>Total Non-Certificated - Instructional Programs</b>	<b>487</b>	<b>500</b>	<b>492</b>	<b>464</b>	<b>448</b>	<b>400</b>	<b>433</b>	<b>441</b>	<b>400</b>	<b>420</b>
<b>B. Instructional Support:</b>										
Supervisors - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Therapist/Specialist/Counselor - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Clerical/Secretarial - Instructional Support Functions	30	33	34	31	32	32	33	32	31	32
Aide - Instructional Support Functions	8	8	9	12	11	12	13	12	13	12
Service Worker - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Skilled Craftsmen - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Degreed Professional - Instructional Support Functions	17	17	21	22	22	19	21	21	21	17
Other Personnel - Instructional Support Functions	25	18	9	14	22	20	13	20	13	9
<b>Total Non-Certificated - Instructional Support</b>	<b>81</b>	<b>76</b>	<b>73</b>	<b>79</b>	<b>87</b>	<b>83</b>	<b>80</b>	<b>85</b>	<b>78</b>	<b>70</b>
<b>C. Support Services:</b>										
Supervisors/Managers/Administrators - Support Services	67	81	82	83	59	63	68	67	69	74
Clerical/Secretarial - Support Services	85	97	101	92	89	89	91	92	94	96
Aide - Support Services	35	35	37	35	37	37	37	39	38	47
Service Worker - Support Services	550	563	572	579	568	582	608	636	627	659
Skilled Craftsmen - Support Services	39	38	39	31	28	27	25	26	25	28
Degreed Professional - Support Services	7	7	9	11	11	10	13	12	3	3
Other Personnel - Support Services	24	24	21	22	24	24	23	27	32	30
<b>Total Non-Certificated - Support Services</b>	<b>817</b>	<b>825</b>	<b>841</b>	<b>833</b>	<b>818</b>	<b>832</b>	<b>865</b>	<b>899</b>	<b>888</b>	<b>937</b>
<b>Total Non-Certificated</b>	<b>1,385</b>	<b>1,401</b>	<b>1,408</b>	<b>1,376</b>	<b>1,349</b>	<b>1,315</b>	<b>1,378</b>	<b>1,425</b>	<b>1,366</b>	<b>1,427</b>
<b>Total Regular Employees (Certificated and Non-Certificated)</b>	<b>3,406</b>	<b>3,406</b>	<b>3,411</b>	<b>3,353</b>	<b>3,297</b>	<b>3,180</b>	<b>3,254</b>	<b>3,366</b>	<b>3,263</b>	<b>3,341</b>
School Board Member	9	9	9	9	9	9	9	9	9	9
<b>Total Other Reported Personnel</b>	<b>9</b>									
<b>Grand Total</b>	<b>3,415</b>	<b>3,415</b>	<b>3,420</b>	<b>3,362</b>	<b>3,306</b>	<b>3,189</b>	<b>3,263</b>	<b>3,375</b>	<b>3,272</b>	<b>3,350</b>

Source: Louisiana Department of Education PEP Report

Rapides Parish School Board  
Operating Statistics  
Last Ten Years

Table XVIII

Fiscal Year	Enrollment	Operating Expenditures	Cost per Pupil*	Percentage Change	Expenses	Cost per Pupil*	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Students Receiving Free or Reduced Lunch
2010	23,636	\$ 217,392,354	\$ 9,198	0.56%	\$ 228,111,818	\$ 9,651	1.89%	3,406	6.94	51.00%
2008	23,535	215,070,281	9,138	-0.03%	222,929,566	9,472	-0.97%	3,406	6.91	61.93%
2007	23,128	211,423,495	9,141	9.09%	221,207,608	9,564	8.56%	3,411	6.78	62.84%
2006	23,515	165,492,484	7,038	-10.08%	207,172,442	8,810	4.31%	3,353	7.01	66.23%
2005	23,597	184,695,628	7,827	6.18%	199,293,216	8,446	6.44%	3,296	7.16	70.80%
2004	22,849	168,432,470	7,372	1.78%	181,293,216	7,934	3.89%	3,126	7.31	68.60%
2003	22,646	164,010,236	7,242	1.93%	172,946,780	7,637	2.08%	3,144	7.20	67.00%
2002	22,872	162,502,834	7,105	3.57%	171,106,982	7,481	2.91%	3,323	6.88	66.90%
2001	22,996	157,748,139	6,860	N/A	167,166,073	7,269	N/A	3,304	6.96	66.50%
		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Louisiana Department of Education PEP and SIS Reports  
Rapides Parish School Board, CAFR Exhibit B & E and Statement J-2: June 30, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003 and 2002  
\*Nonfinancial information from district records

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

**Table XIX**

<i>Fiscal Year</i>	<i>Minimum Salary*</i>	<i>Maximum Salary*</i>	<i>Rapides Parish Average Salary**</i>	<i>Statewide Average Salary**</i>
2010	\$ 35,928	\$ 49,042	\$ 44,557	\$ 48,205
2009	35,928	49,042	41,802	46,878
2008	34,696	47,810	43,954	46,260
2007	31,321	44,435	40,856	42,048
2006	28,833	41,947	37,861	39,218
2005	28,609	41,723	36,939	38,439
2004	27,910	41,024	35,840	37,288
2003	27,054	40,168	35,078	36,499
2002	27,054	40,168	35,511	35,631
2001	24,994	38,108	32,573	33,615

**Sources:**

\* District records

\*\* State Department of Education

Rapides Parish School Board  
 School Building Information  
 Last Ten Fiscal Years

Table XX  
 (Continued)

School	2010**	2009**	2008**	2007**	2006**	2005**	2004**	2003**	2002**
Acadian Elementary									
Square feet	51,270	51,270	50,420	41,800	50,420	50,420	50,420	50,420	50,420
Capacity	385	365	365	365	365	365	365	365	365
Enrollment	312	336	359	321	317	312	331	344	338
Aiken Optional/Motivational									
Square feet	50,777	50,777	50,777	44,019	49,957	49,957	49,957	49,957	49,957
Capacity	343	343	343	343	343	343	343	343	343
Enrollment	204	494	314	322	312	392	392	321	419
Alexandria Middle Magnet									
Square feet	122,336	122,336	123,176	102,552	118,796	118,796	118,796	118,796	118,796
Capacity	667	667	667	667	667	667	667	667	667
Enrollment	509	545	563	644	608	550	582	572	606
Alexandria Sr High									
Square feet	202,160	202,160	202,160	175,351	202,160	202,160	202,160	202,160	202,160
Capacity	962	962	962	962	962	962	962	962	962
Enrollment	993	962	961	1,012	1,046	963	1,005	925	929
Alma Redwina Elementary									
Square feet	29,588	29,588	29,588	26,578	28,748	28,748	28,748	28,748	28,748
Capacity	220	220	220	220	220	220	220	220	220
Enrollment	299	291	300	260	258	162	175	193	178
Arthur F Smith Middle									
Square feet	102,673	102,673	102,673	82,602	102,673	102,673	102,673	102,673	102,673
Capacity	606	606	606	606	606	606	606	606	606
Enrollment	452	421	514	474	399	558	562	556	613
Ball Elementary									
Square feet	56,562	56,562	56,562	53,547	56,562	56,562	56,562	56,562	56,562
Capacity	382	382	382	382	382	382	382	382	382
Enrollment	362	343	334	353	388	431	332	344	357
Bolton High									
Square feet	222,447	222,447	222,447	218,521	222,447	222,447	222,447	222,447	222,447
Capacity	915	915	915	915	915	915	915	915	915
Enrollment	541	499	506	521	563	559	689	791	842
Brame Middle School									
Square feet	114,396	114,396	114,396	89,153	112,296	112,296	112,296	112,296	112,296
Capacity	853	853	853	853	853	853	853	853	853
Enrollment	786	797	771	784	752	755	769	770	669
Buckeye Elementary									
Square feet	63,739	63,739	65,275	47,702	59,359	59,359	59,359	59,359	59,359
Capacity	604	604	604	604	604	604	604	604	604
Enrollment	540	560	704	684	661	812	592	556	505
Buckeye High School									
Square feet	181,677	181,677	126,853	112,372	128,953	128,953	128,953	128,953	128,953
Capacity	853	853	853	853	853	853	853	853	853
Enrollment	937	930	740	720	732	728	797	777	728
C C Raymond Jr High									
Square feet	61,737	61,737	61,737	58,019	61,737	61,737	61,737	61,737	61,737
Capacity	180	180	180	180	180	180	180	180	180
Enrollment	181	170	166	179	187	184	149	154	172
Cherokee Elementary									
Square feet	62,229	62,229	50,074	42,905	47,734	47,734	47,734	47,734	47,734
Capacity	572	572	572	572	572	572	572	572	572
Enrollment	788	753	737	744	707	639	542	528	530
D F Huddle Elementary									
Square feet	46,318	46,318	46,318	40,828	41,902	41,902	41,902	41,902	41,902
Capacity	321	321	321	321	321	321	321	321	321
Enrollment	467	468	441	423	441	403	303	279	272
Hednot/Hayes Elementary (E C Hayes)									
Square feet	50,543	50,543	50,543	43,487	50,543	50,543	50,543	50,543	50,543
Capacity	236	236	236	236	236	236	236	236	236
Enrollment	279	295	280	-	-	-	161	177	183
Forest Hill Elementary									
Square feet	45,758	45,758	45,758	35,618	42,638	42,638	42,638	42,638	42,638
Capacity	447	447	447	447	447	447	447	447	447
Enrollment	389	359	415	419	408	385	382	411	388
Glenora Elementary									
Square feet	51,333	51,333	51,333	41,800	51,333	51,333	51,333	51,333	51,333
Capacity	398	398	398	398	398	398	398	398	398
Enrollment	370	373	381	381	358	337	351	372	393
Glenora High School									
Square feet	62,888	62,888	62,888	57,211	62,888	62,888	62,888	62,888	62,888
Capacity	323	323	323	323	323	323	323	323	323
Enrollment	228	234	271	284	314	313	310	285	269
H R Lawrence									
Square feet	51,762	51,762	51,762	41,418	51,762	51,762	51,762	51,762	51,762
Capacity	397	397	397	397	397	397	397	397	397
Enrollment	453	439	418	414	368	355	340	356	391
Horseshoe Drive Elementary									
Square feet	53,160	53,160	53,160	47,464	52,320	52,320	52,320	52,320	52,320
Capacity	404	404	404	404	404	404	404	404	404
Enrollment	362	355	349	328	381	357	364	356	345

Rapides Parish School Board  
 School Building Information  
 Last Ten Fiscal Years

Table XX  
 (Continued)

School	2010**	2009**	2008**	2007*	2006**	2005**	2004**	2003**	2002**
J. Barron Elementary									
Square feet	67,898	67,898	67,898	69,858	61,858	61,858	61,858	61,858	61,858
Capacity	721	721	721	721	721	721	721	721	721
Enrollment	764	769	757	736	758	670	520	662	593
J.S. Stocum Elementary									
Square feet	50,914	50,914	50,914	45,892	50,074	50,074	50,074	50,074	50,074
Capacity	393	393	393	393	393	393	393	393	393
Enrollment	86	117	81	45	63	-	336	355	370
Julius Patrick Elementary									
Square feet	34,262	34,262	35,798	30,898	31,838	31,838	31,838	31,838	31,838
Capacity	307	307	307	307	307	307	307	307	307
Enrollment	253	219	262	264	261	267	291	282	227
LS Rugg Elementary									
Square feet	71,753	71,753	65,033	59,411	65,033	65,033	65,033	65,033	65,033
Capacity	401	401	401	401	401	401	401	401	401
Enrollment	330	348	344	333	334	360	360	379	368
Lessie Moore									
Square feet	63,471	63,471	63,471	50,547	57,831	57,831	57,831	57,831	57,831
Capacity	440	440	440	440	440	440	440	440	440
Enrollment	431	421	441	479	485	431	388	393	405
Mabel Brasher Elementary									
Square feet	48,815	48,815	48,815	53,251	48,815	48,815	48,815	48,815	48,815
Capacity	554	554	554	554	554	554	554	554	554
Enrollment	324	333	339	354	351	376	464	481	494
Martin Park Elementary									
Square feet	53,414	53,414	52,994	46,930	52,994	52,994	52,994	52,994	52,994
Capacity	319	319	319	319	319	319	319	319	319
Enrollment	323	346	339	309	320	290	276	254	279
Mary Goff Elementary									
Square feet	58,356	58,356	58,356	45,256	58,356	58,356	58,356	58,356	58,356
Capacity	377	377	377	377	377	377	377	377	377
Enrollment	329	357	340	312	330	364	335	351	344
Nachman Elementary									
Square feet	68,782	68,782	68,782	55,673	74,239	74,239	74,239	74,239	74,239
Capacity	667	667	667	667	667	667	667	667	667
Enrollment	712	723	648	638	619	605	579	583	637
North Bayou Elementary									
Square feet	44,065	44,065	44,065	38,001	44,065	44,065	44,065	44,065	44,065
Capacity	419	419	419	419	419	419	419	419	419
Enrollment	333	314	330	270	321	317	309	370	368
Northwood High School									
Square feet	137,791	137,791	137,791	126,139	137,791	137,791	137,791	137,791	137,791
Capacity	899	899	899	899	899	899	899	899	899
Enrollment	788	746	665	688	742	708	752	802	781
Oak Hill Elem & High School									
Square feet	115,281	115,281	115,281	101,926	115,281	115,281	115,281	115,281	115,281
Capacity	878	878	878	878	878	878	878	878	878
Enrollment	864	877	812	829	845	830	819	794	768
Paradise Elementary									
Square feet	65,009	65,009	65,009	57,984	64,169	64,169	64,169	64,169	64,169
Capacity	357	357	357	357	357	357	357	357	357
Enrollment	481	469	460	475	435	432	392	327	297
Peabody Magnet High									
Square feet	251,039	251,039	251,039	240,000	244,668	244,668	175,577	175,577	17,577
Capacity	707	707	707	707	707	707	-	-	-
Enrollment	683	678	636	713	728	680	704	665	698
Peabody Montessori Elementary									
Square feet	50,623	50,623	50,623	40,639	50,623	50,623	50,623	50,623	50,623
Capacity	339	339	339	339	339	339	339	339	339
Enrollment	413	426	406	394	390	383	384	282	260
Phoenix Magnet Elementary									
Square feet	73,233	73,233	73,233	62,829	76,233	76,233	76,233	76,233	76,233
Capacity	606	606	606	606	606	606	606	606	606
Enrollment	657	644	631	586	632	516	559	543	518
Pineville Elementary									
Square feet	54,850	54,850	54,850	49,780	54,850	54,850	54,850	54,850	54,850
Capacity	346	346	346	346	346	346	346	346	346
Enrollment	330	325	349	395	393	369	308	296	315
Pineville High School									
Square feet	252,218	252,218	252,218	243,301	243,301	243,301	243,301	178,600	178,600
Capacity	1,130	1,130	1,130	1,130	1,130	1,130	1,130	-	-
Enrollment	1,145	1,073	1,042	1,102	1,104	999	1,050	1,023	1,025
Pineville Jr High									
Square feet	121,002	121,002	121,002	78,174	92,978	92,978	92,978	92,978	92,978
Capacity	631	631	631	631	631	631	631	631	631
Enrollment	629	647	581	617	667	581	565	578	546
Plainview High School									
Square feet	56,578	56,578	56,578	48,652	56,578	56,578	56,578	56,578	56,578
Capacity	313	313	313	313	313	313	313	313	313
Enrollment	285	284	283	276	267	271	264	262	268

Rapides Parish School Board  
 School Building Information  
 Last Ten Fiscal Years

Table XX  
 (Concluded)

School	2010**	2009**	2008**	2007*	2006**	2005**	2004**	2003**	2002**
Poland Jr. High									
Square feet	60,147	60,147	60,147	49,309	60,147	60,147	60,147	60,147	60,147
Capacity	356	356	356	356	356	356	356	356	356
Enrollment	356	333	329	348	314	283	295	321	315
Rapides High School									
Square feet	78,083	78,083	77,243	70,795	77,243	77,243	77,243	77,243	77,243
Capacity	308	308	308	308	308	308	308	308	308
Enrollment	328	302	167	189	225	255	260	276	276
Rapides Motivational/Aiken Optional									
Square feet	50,777	50,777	50,777	21,943	49,953	49,953	49,953	49,953	49,953
Capacity	232	232	232	232	232	232	232	232	232
Enrollment	-	-	208	292	325	289	87	-	-
Rosenthal Elementary									
Square feet	44,156	44,156	44,156	42,616	44,156	44,156	44,156	44,156	44,156
Capacity	377	377	377	377	377	377	377	377	377
Enrollment	327	325	341	314	322	316	332	311	384
Ruby Wise Elementary									
Square feet	53,722	53,722	53,722	54,549	61,975	61,975	61,975	61,975	61,975
Capacity	399	399	399	399	399	399	399	399	399
Enrollment	438	418	422	447	441	416	421	347	375
Tioga Elementary									
Square feet	57,946	57,946	57,946	52,707	56,266	56,266	56,266	56,266	56,266
Capacity	460	460	460	460	460	460	460	460	460
Enrollment	626	594	572	564	578	509	430	402	416
Tioga High School									
Square feet	173,981	173,981	173,981	177,946	173,981	173,981	173,981	173,981	173,981
Capacity	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054
Enrollment	777	735	699	746	779	785	877	936	917
Tioga Jr High									
Square feet	109,639	109,639	109,639	105,414	109,639	109,639	109,639	109,639	109,639
Capacity	624	624	624	624	624	624	624	624	624
Enrollment	511	542	543	547	533	498	544	552	554
W O Hall									
Square feet	42,194	42,194	42,194	41,714	42,194	42,194	42,194	42,194	42,194
Capacity	263	263	263	263	263	263	263	263	263
Enrollment	306	275	291	283	290	298	206	218	195
Lead Center/Food Service (Walter Hadnot Elementary)									
Square feet	43,184	43,184	43,184	42,144	43,184	43,184	43,184	43,184	43,184
Capacity	405	405	405	405	405	405	405	405	405
Enrollment	200	226	280	313	278	289	331	389	340

\* Does not include covered walkways and portables

\*\* Includes covered walkways and portables

Source: Rapides Parish Maintenance Department

Information not available for 2001.

# **Rapides Parish School Board**

**Alexandria, Louisiana**

**June 30, 2010**

**Rapides Parish School Board  
Alexandria, Louisiana  
June 30, 2010**

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and OMB Circular A-133**

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
Established 1945

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

Rapides Parish School Board  
Alexandria, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board as of and for the year ended June 30, 2010, which collectively comprise the Rapides Parish School Board's basic financial statements and have issued our report thereon dated November 19, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control over financial reporting, identified as Finding 2010-01. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

MARVIN A. JONARD, C.P.A.  
ERNEST F. SASSER, C.P.A.  
ROBERT W. DVORAK, C.P.A.  
REBECCA R. MORRIS, C.P.A.

MICHAEL A. JONARD, C.P.A.  
JAMES W. BALLARD, C.P.A.  
CANDY E. HAMPPIEYES, C.P.A.  
DEBBIE R. DUNN, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board  
Alexandria, Louisiana

Compliance and Other Matters

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

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

This report is intended solely for the information and use of the members of the Rapides Parish School Board, management of the School Board, the Legislative Auditor's Office of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is in fact a public document.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

November 19, 2010



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

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

Rapides Parish School Board  
Alexandria, Louisiana

Compliance

We have audited Rapides Parish School Board's compliance 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, 2010. 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 referred to above is the responsibility of the Rapides Parish School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

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

As described in Finding 2010-02 in the accompanying schedule of findings and questioned costs, Rapides Parish School Board did not comply with requirements regarding verification of debarred or suspended vendors that are applicable to all its major programs. Compliance with such requirements is necessary, in our opinion, for the School Board to comply with requirements applicable to these programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the Rapides Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs identified in the accompanying schedule of findings and questioned costs for the year ended June 30, 2010.

MARVIN A. JUNEAN, C.P.A.  
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PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board  
Alexandria, Louisiana

Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses in internal control over compliance and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2010-02 to be a significant deficiency.



PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board  
Alexandria, Louisiana

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rapides Parish School Board as of and for the year ended June 30, 2010, and have issued our report thereon dated November 19, 2010, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The schedule of expenditures of federal awards is presented for the 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

This report is intended solely for the information and use of the members of the Rapides Parish School Board, management of the School Board, the Legislative Auditor's Office of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is in fact a public document.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

November 19, 2010

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2010**

<u>Federal Grantor/ Pass-Through Grantor/ Program Name</u>	<u>CFDA Number</u>	<u>Pass-through Grant Number</u>	<u>Expenditures</u>
<b>United States Department of Agriculture</b>			
Passed through Louisiana Department of Education			
School Breakfast Program	10.553	N/A	\$ 2,424,578
National School Lunch Program	10.555	N/A	6,557,283
Summer Food Service Program for Children	10.559	N/A	255,602
ARRA - NSLP Equipment Assistance Grant	10.579	N/A	94,728
Passed through Louisiana Department of Agriculture and Forestry			
Commodity Supplemental Food Program	10.565	N/A	522,319
Passed through Louisiana Department of Treasury			
Schools and Roads - Grants to States	10.685	N/A	\$ 18,413
		N/A	231,969
			250,382
Total United States Department of Agriculture			10,104,892
<b>United States Department of Defense</b>			
Direct Assistance			
Air Force Junior Officers Training Corps	12.000	N/A	51,360
Army Junior Officers Training Corps	12.000	N/A	178,073
Marines Junior Officers Training Corps	12.000	N/A	66,195
Total United States Department of Defense			295,628
<b>United States Department of Labor</b>			
Passed through Louisiana Department of Education			
WIA (Workforce Investment Act) - Youth Activities	17.259	WIA-2006-1	80,239
Total United States Department of Labor			80,239
<b>United States Department of Education</b>			
Direct Assistance			
Indian Education - Grants to Local Educational Agencies	84.060	N/A	21,511
Homeless Education Disaster Assistance	84.383	N/A	41,748
Passed through Louisiana Department of Education			
Adult Education - Basic Grants to States	84.002	28-10-44/23-40	198,143
		28-10-42-40	48,870
		28-09-13-40	3,914
			250,927
Title I Grants to Local Educational Agencies	84.010	28-10-T1-40	8,653,250
		28-08-TA-40	21,398
		28-09-TA-40	224,879
			8,899,527
ARRA - Title I Grants to Local Educational Agencies	84.389	28-09-A1-40	3,640,676
School Improvement Grants	84.377	28-08-TC-40	24,747
ARRA - School Improvement Grants	84.388	28-09-TC-40	228,079
Migrant Education - State Grant Program	84.011	28-09-M1-35	405
		28-10-M1-35	57,251
		28-09-M1-35-M	773
			58,429
Special Education			
Grants to States	84.027	28-10-B1-40	5,687,334
		36164	48,998
		CFMS# 679751	24,879
		28-10-PD-40	99,750
			5,860,961

(Continued)

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2010**

<u>Federal Grantor/ Pass-Through Grantor/ Program Name</u>	<u>CFDA Number</u>	<u>Pass-through Grant Number</u>	<u>Expenditures</u>	
Special Education				
ARRA - Grants to States	84.391	28-09-AI-40	\$	3,256,460
Preschool Grants	84.173	28-10-P1-40		117,645
ARRA - Preschool Grants	84.392	28-09-AP-40		114,742
Career and Technical Education - Basic Grants to States	84.048	28-10-02-40		300,705
Safe and Drug-Free Schools and Communities - State Grants	84.186	28-10-70-40		110,470
Education for Homeless Children and Youth	84.196	28-09-H1-40	\$	10,050
		28-10-H1-40		58,491
				68,541
ARRA - Education for Homeless Children and Youth	84.387	28-09-H2-40		46,496
Twenty-First Century Community Learning Centers	84.287	CFMS# 676629	304,734	353,097
		N/A	48,363	
Education Technology State Grants	84.318	28-10-14-40	212,601	
		28-09-S5-40	17,434	
		28-10-49-40	62,587	
		28-09-14-40	13,341	
		28-09-49-40	6,331	312,294
ARRA - Education Technology State Grants	84.386	28-09-59-40	183,035	
		28-09-EH-40	368,660	
		28-09-S6-40	83,113	634,808
ARRA - State Fiscal Stabilization Fund	84.394	28-10-AS-40		3,690,735
English Language Acquisition Grants	84.365	28-10-60-40	47,946	
		28-10-S3-40	5,533	53,479
Improving Teacher Quality State Grants	84.367	28-10-50-40		1,983,084
Total United States Department of Education				30,067,161
<b>United States Department of Health and Human Services</b>				
Passed through Louisiana Department of Social Services and Louisiana State University				
Temporary Assistance for Needy Families	93.558	28-09-JE-40		31,394
		28-10-EP-40		3,764
		28-10-OS-40		420,000
		28-10-JE-40		49,537
		28-09-J2-40		19,531
		28-10-36-40		946,959
		27-10-JS-40		38,996
		28-10-JA-40		19,296
Total United States Department of Health and Human Services				1,529,477
<b>Total Expenditures of Federal Awards</b>			<b>\$</b>	<b>42,077,397</b>

**Notes:**

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

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

No federal funds were awarded to subrecipients during the year ended June 30, 2010.

**Rapides Parish School Board  
 Alexandria, Louisiana  
 Schedule of Findings and Questioned Costs  
 Year Ended June 30, 2010**

**Section I – Summary of Auditor’s Results**

**Financial Statements**

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

**Federal Awards**

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

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2010**

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.173, 84.391, and 84.392	Special Education Cluster
84.010 and 84.389	Title I Cluster
84.394	State Fiscal Stabilization Fund – ARRA
93.558	Temporary Assistance for Needy Families

Dollar threshold used to distinguish  
between Type A and Type B programs: \$ 1,262,322

Auditee qualified as low-risk auditee?   x   Yes        No

**Section II – Financial Statement Findings**

**Finding 2010-01: Inadequate Control of School Activity Funds**

*Criteria:* The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures. In addition, in accordance with Louisiana law, government entities are prohibited from paying sales tax on purchases made.

*Condition and Context:* Three schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual for the fiscal year ended June 30, 2010. These three schools were found to be noncompliant with some of the School Board's policies and procedures. The following is a brief description of the findings noted while testing samples of transactions at the respective school locations:

1) Northwood High

- Deposits were not being made in a timely fashion.
- A teacher daily deposit sheet was dated after the date of the deposit.
- Master sheets logging collections received from students did not have student initials by the amount collected from them.
- Two out of three game ticket reconciliations tested did not have the principal's signature.
- One out of the three game ticket reconciliations tested was not completed properly.
- For one fundraiser tested, a completion report was not prepared.

2) Rapides High

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

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2010**

- Supporting documentation was not available for three of the forty disbursements tested.
- For one of the four fundraising reconciliation forms tested, insufficient supporting documentation was available for review.
- For one of the four fundraisers tested, sales tax was paid on items purchased for resale.
- For all of the five games tested, money collected was not deposited on a timely basis.

**3) Tioga Elementary**

- Canteen collections were not counted simultaneously by two individuals.
- On May 29, 2010, the principal of Tioga Elementary was notified of the theft of funds deposited into the Tioga Elementary Parent Teacher Organization bank account by an officer of the organization, who was also an employee at the school. This bank account is separate from the school's bank account. Tioga Elementary's administration is not authorized to sign on this parent teacher organization account. The case has been turned over to the Rapides Parish District Attorney's office for further investigation and necessary legal actions. As of the date of this report the employee has resigned from her position and made a \$19,862 restitution payment.

The following two schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual for the fiscal year ended June 30, 2009. These schools remain noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2010. The following is a brief description of the findings noted by the Rapides Parish School Board's internal auditor while testing samples of transactions at the respective school locations:

**4) Buckeye High**

- Three purchase orders tested did not have the principal's signature of approval.
- Fundraising reconciliation forms required for maintaining sales records were not properly completed for one of the fundraisers tested.

**5) Arthur F. Smith Junior High**

- One of the three fundraiser approval forms tested was not signed by the principal.
- For one of the three fundraising reconciliation forms tested, insufficient supporting documentation was available for review.

**Cause and Effect:** These schools are not following school district policy. Due to the lack of following internal control procedures, increased possibilities exist for misstatement or misappropriation of school activity funds. Canteen collections need to be counted simultaneously by two individuals. Failure to complete the Teacher's Daily Deposit Slips properly can result in collections being misstated. All documentation to support collections should be retained. Deposits need to be made on a timely basis to reduce the opportunity for theft. Purchase orders should be detailed in nature and have prior approval

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2010**

to ensure that unauthorized purchases are not made. Supporting documentation should be maintained for all purchases to ensure all disbursements are valid. Payments including sales taxes were made, which is prohibited under state law. Unauthorized fundraisers can result in unapproved collection and use of money. All required fundraiser forms should be completed properly and kept on file. Without proper supporting documentation, receipts can be misstated or misclassified. Game ticket reconciliations should be completed properly by two individuals and signed by the principal.

Recommendation: We recommend the following:

- 1) The School Board should continue the annual refresher workshop provided for principals and bookkeepers and mandate the workshop for newly assigned school personnel.
- 2) Extensive training should occur for all principals and bookkeepers when regulations change in the policy manual.
- 3) Teachers and activity sponsors should receive instruction annually from school principals on how to correctly maintain logs and other financial reporting forms.
- 4) Schools need to continue to be mandated and motivated to follow the policies and procedures outlined in the School Activity Funds - Policies and Procedures Manual. Disciplinary actions should be outlined and enforced for failure to uphold the policies and procedures.
- 5) All reconciliation reports and teacher daily deposit slips should be properly completed, signed, and reviewed as applicable.
- 6) All funds collected should be deposited in a timely manner.
- 7) All disbursements should be approved before the purchase is made.
- 8) Sales tax should not be paid.
- 9) Canteen collections should be counted simultaneously by two individuals.
- 10) Fundraiser forms should be completed properly and approved by the principal prior to the fundraiser, and supporting documentation should be retained.
- 11) The School Board should consider revising the policy manual to reflect form changes.

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

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2010**

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

**Finding 2010-02: Inadequate Verification of Vendors**

Criteria: Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. 'Covered transactions' include those procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other specified criteria. When a non-federal entity enters into a covered transaction with an entity at a lower tier the non-federal entity must verify that the entity is not suspended or debarred or otherwise excluded.

Condition and Context: Verification for suspension or debarment was not conducted.

Cause and Effect: The purchasing agent was unaware of the requirement to verify that vendors were not suspended, debarred, or otherwise excluded. Therefore the School Board could have inadvertently engaged in business with a debarred or suspended vendor.

Recommendation: The purchasing agent should verify that vendors paid \$25,000 or more are not debarred or suspended prior to engaging in business with them.

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

**Rapides Parish School Board  
Alexandria, Louisiana  
Management's Corrective Action Plan  
Year Ended June 30, 2010**

The Rapides Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 2010.

Independent Public Accounting Firm:

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

Audit Period: July 1, 2009 - June 30, 2010

**Finding 2010-01: Inadequate Control of School Activity Funds**

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

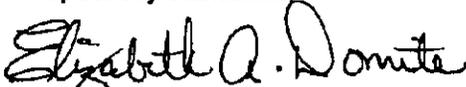
Anticipated completion date: The staff will address the current audit findings with the principals in January. The Policies and Procedures Manual will be reviewed by a committee and revised if necessary by the end of March. The mandatory training session for both principals and school secretaries will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

**Finding 2010-02: Inadequate Verification of Vendors**

Corrective action planned: The purchasing agent has been instructed to verify that any vendor which will be paid over \$25,000 by the District is not listed on the suspended or debarred list as published by the Federal Government. A copy of the search will be kept on file for each vendor.

Anticipated completion date: Beginning November 1, 2010, the Purchasing Agent began verifying that vendors paid over \$25,000 had not been suspended or debarred or otherwise excluded.

Respectfully submitted,



Elizabeth A. Domite, CPA, CLSBA  
Finance Director  
ED/idi

**Rapides Parish School Board  
Alexandria, Louisiana  
Management's Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2010**

**Finding 2009-01: Inadequate Control of School Activity Funds**

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

The following two schools tested for internal controls were found to be noncompliant of the School Board's policies and procedures: Buckeye High and Arthur F. Smith Junior High.

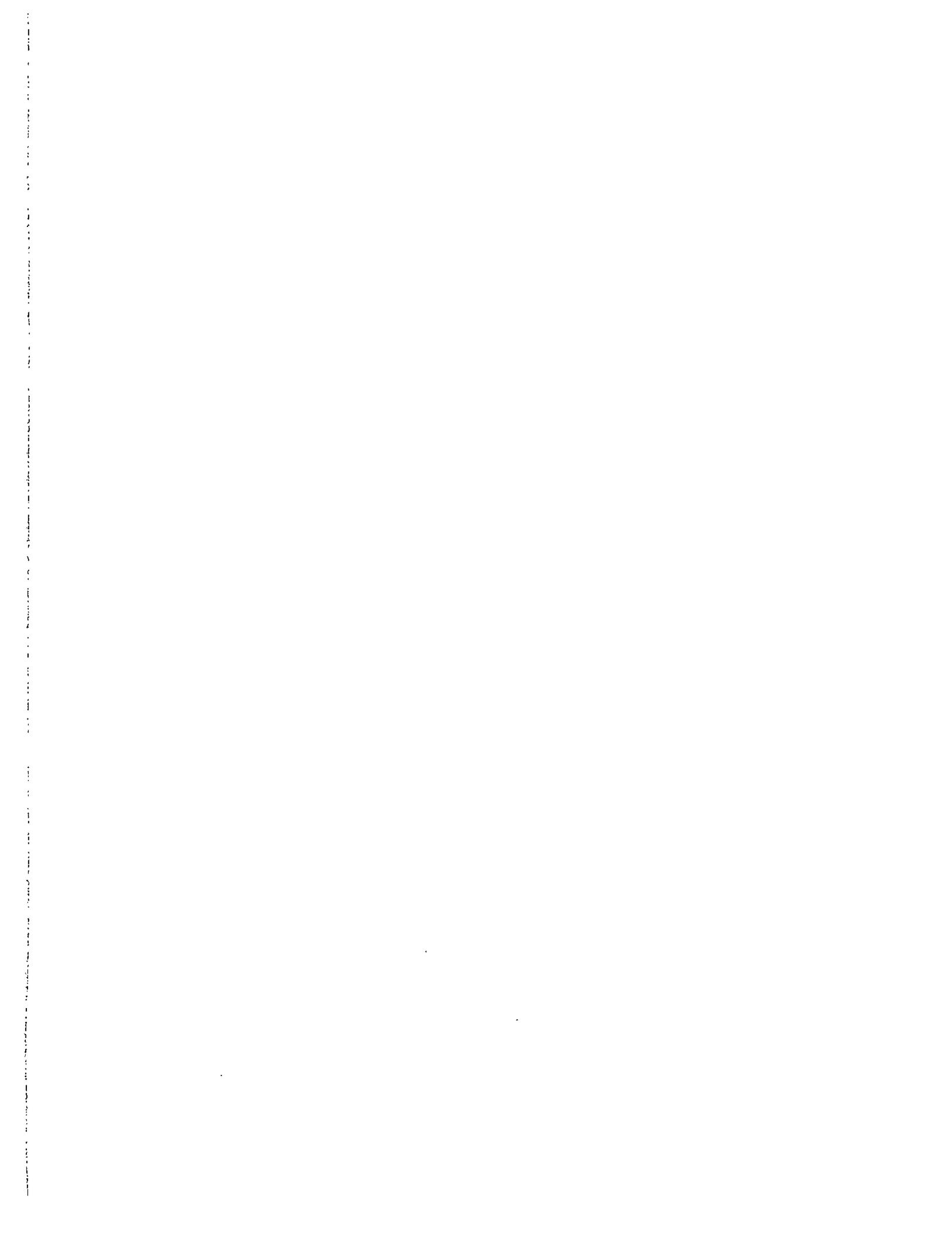
*Status:* Partially resolved. See Finding 2010-01.

**Finding 2009-02: Misappropriation of Capital Assets**

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

In conducting inventory observations of capital assets at Peabody Magnet High School, located in Alexandria, Louisiana, school personnel discovered forty laptops once used in the magnet program were missing.

*Status:* Resolved.



# **Rapides Parish School Board**

## **Agreed-Upon Procedures Report on School Board Performance Measures**

**June 30, 2010**

**Rapides Parish School Board**

**June 30, 2010**

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

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

Rapides Parish School Board  
Alexandria, Louisiana

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

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

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

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
  - Total General Fund Instructional Expenditures,
  - Total General Fund Equipment Expenditures,
  - Total Local Taxation Revenue,
  - Total Local Earnings on Investment in Real Property,
  - Total State Revenue in Lieu of Taxes,

MARVIN A. JUREAN, C.P.A.	MICHAEL A. JUREAN, C.P.A.
ERNEST F. SASSER, C.P.A.	JAMES H. BALLARD, C.P.A.
ROBERT W. BYRNAN, C.P.A.	CINDY L. ROMPONES, C.P.A.
REBECCA D. MORRIS, C.P.A.	REDDMAN R. JENN, C.P.A.





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Alexandria, Louisiana

- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

The following differences were noted:

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

Amount	Account Name		
	Regular Program – Stipend	Gifted & Talented Coordinator	Stipend Pay – Gifted & Talented
	\$ 875	\$ 6,218	\$ 1,133
General Fund Instructional Expense Account per RPSB	Classroom Teacher Salaries	Other Instructional Activities	Other Instructional Activities
Proper Instructional Expense Account per Definition	Other Instructional Staff Activities	Other Instructional Staff Activities	Other Instructional Staff Activities

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

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to the School Board supporting payroll records as of October 1, 2009.

No differences were noted.

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

No differences were noted.



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Alexandria, Louisiana

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2009, and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

No differences were noted.

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

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84:010) application and/or the National School Lunch Program (CFDA 10.555) application.

No differences were noted.

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

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2009, and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

No differences were noted.

**Public School Staff Data: Average Salaries (Schedule 5)**

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

No differences were noted.

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

No differences were noted.



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Alexandria, Louisiana

**Class Size Characteristics (Schedule 6)**

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1, 2009, roll books for those classes and determined if the class was properly classified on the schedule.

All classes were properly classified on Schedule 6. Eleven elementary classes and four high school classes were over the maximum enrollment limits for grades K-3 (26 students) and grades 4-12 (33 students).

**Louisiana Educational Assessment Program (LEAP) (Schedule 7)**

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

No differences were noted.

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

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

No differences were noted.

**LEAP Tests (Schedule 9)**

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

No differences were noted.

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



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Rapides Parish School Board  
Alexandria, Louisiana

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

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

November 19, 2010

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)**  
**As of and for the Year Ended June 30, 2010**

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

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

**Schedule 2 - Education Levels of Public School Staff**

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

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

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

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

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

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

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

**Schedule 6 - Class Size Characteristics**

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

**Schedule 7 - Louisiana Educational Assessment Program (LEAP)**

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

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)  
As of and for the Year Ended June 30, 2010**

**Schedule 8 - Graduation Exit Examination (GEE)**

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

**Schedule 9 - iLEAP Tests**

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

**Rapides Parish School Board  
Alexandria, Louisiana  
General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
For the Year Ended June 30, 2010**

	<u>Column A</u>	<u>Column B</u>
<b><u>General Fund Instructional and Equipment Expenditures</u></b>		
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$ 70,953,417	
Other Instructional Staff Activities	7,928,537	
Instructional Staff Employee Benefits	30,878,281	
Purchased Professional and Technical Services	21,198	
Instructional Materials and Supplies	767,962	
Instructional Equipment	<u>23,337</u>	
Total Teacher and Student Interaction Activities		\$ 110,572,732
Other Instructional Activities		405,364
Pupil Support Services	5,334,184	
Less: Equipment for Pupil Support Services	<u>-</u>	
Net Pupil Support Services		5,334,184
Instructional Staff Services	2,732,256	
Less: Equipment for Instructional Staff Services	<u>-</u>	
Net Instructional Staff Services		2,732,256
School Administration	11,678,699	
Less: Equipment for School Administration	<u>-</u>	
Net School Administration		<u>11,678,699</u>
Total General Fund Instructional Expenditures (Total of Column B)		<u>\$ 130,723,235</u>
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		<u>\$ 48,858</u>
<b><u>Certain Local Revenue Sources</u></b>		
Local Taxation Revenue:		
Constitutional Ad Valorem Taxes		\$ 3,582,542
Renewable Ad Valorem Tax		18,447,449
Debt Service Ad Valorem Tax		8,243,294
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		708,634
Sales and Use Taxes		<u>33,171,800</u>
Total Local Taxation Revenue		<u>\$ 64,253,719</u>
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		\$ -
Earnings from Other Real Property		<u>-</u>
Total Local Earnings on Investment in Real Property		<u>\$ -</u>
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		\$ 135,125
Revenue Sharing - Other Taxes		804,434
Revenue Sharing - Excess Portion		-
Other Revenue in Lieu of Taxes		<u>-</u>
Total State Revenue in Lieu of Taxes		<u>\$ 940,559</u>
Nonpublic Textbook Revenue		<u>\$ 58,582</u>
Nonpublic Transportation Revenue		<u>\$ 90,115</u>

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Education Levels of Public School Staff**  
**As of October 1, 2009**

Schedule 2

Category	Full-Time Classroom Teachers			Principals & Assistant Principals		
	Certificated Number	Percent %	Uncertificated Number	Percent %	Certificated Number	Uncertificated Number
Less than a Bachelor's Degree	-	-	13	30.95	-	-
Bachelor's Degree	1,242	74.01	23	54.76	-	-
Master's Degree	295	17.58	5	11.91	58	55.24
Master's Degree + 30	127	7.57	-	-	40	38.10
Specialist in Education	11	0.66	1	2.38	5	4.76
Ph. D or Ed. D	3	0.18	-	-	2	1.90
<b>Total</b>	<b>1,678</b>	<b>100.00</b>	<b>42</b>	<b>100.00</b>	<b>105</b>	<b>100.00</b>

**Rapides Parish School Board  
Alexandria, Louisiana  
Number and Type of Public Schools  
For the Year Ended June 30, 2010**

**Schedule 3**

<u>Type</u>	<u>Number</u>
Elementary	31
Middle/Jr. High	5
Secondary	11
Combination	4
<b>Total</b>	<u>51</u>

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

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers**  
**As of October 1, 2009**

**Schedule 4**

	<u>0-1 Yr.</u>	<u>2-3 Yrs.</u>	<u>4-10 Yrs.</u>	<u>11-14 Yrs.</u>	<u>15-19 Yrs.</u>	<u>20-24 Yrs.</u>	<u>25+ Yrs.</u>	<u>Total</u>
Assistant Principals	-	-	6	5	11	10	20	52
Principals	-	-	2	2	9	15	25	53
Classroom Teachers	152	168	439	216	230	169	346	1,720
<b>Total</b>	<u>152</u>	<u>168</u>	<u>447</u>	<u>223</u>	<u>250</u>	<u>194</u>	<u>391</u>	<u>1,825</u>

**Rapides Parish School Board  
Alexandria, Louisiana  
Public School Staff Data: Average Salaries  
For the Year Ended June 30, 2010**

**Schedule 5**

	<u>All Classroom Teachers</u>	<u>Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions</u>
Average Classroom Teachers' Salary Including Extra Compensation	\$ 44,503	\$ 43,972
Average Classroom Teachers' Salary Excluding Extra Compensation	\$ 41,705	\$ 41,139
Number of Teacher Full-Time Equivalents (FTE's) used in Computation of Average Salaries	1,793	1,692

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

**Rapides Parish School Board  
Alexandria, Louisiana  
Class Size Characteristics  
As of October 1, 2009**

Schedule 6

School Type	Class Size Range							
	1-20		21-26		27-33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	64.67 %	2,420	31.91 %	1,194	3.42 %	128	- %	-
Elementary Activity Classes	54.99	303	36.12	199	5.99	33	2.90	16
Middle/Jr. High	49.55	545	31.45	346	19.00	209	-	-
Middle/Jr. High Activity Classes	37.58	59	22.29	35	19.75	31	20.38	32
High	59.76	1,595	23.00	614	17.01	454	0.23	6
High Activity Classes	80.67	388	9.77	47	5.20	25	4.36	21
Combination	72.50	385	21.47	114	6.03	32	-	-
Combination Activity Classes	60.00	45	25.33	19	9.33	7	5.34	4

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

Rapides Parish School Board  
Alexandria, Louisiana  
Louisiana Educational Assessment Program (LEAP)  
For the Year Ended June 30, 2010

Schedule 7

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	103	5.14 %	80	4.84 %	83	4.62 %	131	6.53 %	85	4.57 %	115	6.39 %
Mastery	358	17.75	468	25.19	483	27.42	446	22.23	308	16.47	483	25.73
Basic	930	46.38	887	47.74	858	47.72	898	44.77	850	51.13	821	45.84
Approaching Basic	376	18.74	289	16.09	252	14.02	310	15.45	322	17.33	252	14.01
Unsatisfactory	241	12.01	114	6.14	112	6.22	221	11.02	195	10.50	148	8.23
<b>Total</b>	<b>2,008</b>	<b>100.00 %</b>	<b>1,658</b>	<b>100.00 %</b>	<b>1,799</b>	<b>100.00 %</b>	<b>2,006</b>	<b>100.00 %</b>	<b>1,858</b>	<b>100.00 %</b>	<b>1,799</b>	<b>100.00 %</b>

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	77	3.82 %	156	7.33 %	45	2.50 %	71	3.52 %	78	4.20 %	35	1.95 %
Mastery	326	16.15	334	18.00	322	17.90	384	18.54	382	20.58	347	19.28
Basic	805	44.85	844	45.47	857	47.84	1,010	50.10	892	48.06	843	52.42
Approaching Basic	508	25.17	380	21.01	446	24.80	317	15.72	301	16.22	301	16.73
Unsatisfactory	202	10.01	152	8.19	127	7.06	224	11.12	203	10.84	173	9.82
<b>Total</b>	<b>2,018</b>	<b>100.00 %</b>	<b>1,856</b>	<b>100.00 %</b>	<b>1,799</b>	<b>100.00 %</b>	<b>2,016</b>	<b>100.00 %</b>	<b>1,856</b>	<b>100.00 %</b>	<b>1,799</b>	<b>100.00 %</b>

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	51	3.01 %	11	0.63 %	21	1.29 %	53	3.13 %	82	4.74 %	32	1.86 %
Mastery	260	15.33	226	13.02	247	15.14	70	4.13	87	5.03	62	3.81
Basic	882	40.21	808	46.54	725	44.45	770	45.45	756	43.70	830	50.95
Approaching Basic	584	34.43	549	31.82	495	30.35	500	29.52	489	27.11	441	27.07
Unsatisfactory	119	7.02	142	8.19	143	8.77	301	17.77	336	18.42	264	16.21
<b>Total</b>	<b>1,896</b>	<b>100.00 %</b>	<b>1,736</b>	<b>100.00 %</b>	<b>1,631</b>	<b>100.00 %</b>	<b>1,684</b>	<b>100.00 %</b>	<b>1,730</b>	<b>100.00 %</b>	<b>1,629</b>	<b>100.00 %</b>

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	25	1.45 %	59	3.41 %	11	0.68 %	17	0.88 %	24	1.39 %	11	0.68 %
Mastery	182	11.18	219	12.66	284	16.20	165	8.61	183	10.61	182	11.20
Basic	633	36.82	584	33.76	565	34.07	752	43.80	756	43.83	667	42.28
Approaching Basic	594	34.55	609	35.20	473	29.04	431	25.10	468	27.13	468	28.86
Unsatisfactory	275	16.00	259	14.97	326	20.01	352	20.50	294	17.04	276	16.98
<b>Total</b>	<b>1,719</b>	<b>100.00 %</b>	<b>1,730</b>	<b>100.00 %</b>	<b>1,629</b>	<b>100.00 %</b>	<b>1,717</b>	<b>100.00 %</b>	<b>1,725</b>	<b>100.00 %</b>	<b>1,625</b>	<b>100.00 %</b>

Rapides Parish School Board  
Alexandria, Louisiana  
Graduation Exit Examination (GEE)  
For the Year Ended June 30, 2010

Schedule 8

District Achievement Level Results Students	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>												
Advanced	25	1.84 %	9	0.74 %	12	0.89 %	157	11.54 %	136	11.16 %	117	8.69 %
Mastery	218	16.03	144	11.81	148	10.95	235	17.28	156	12.80	198	14.70
Basic	661	48.60	652	53.49	708	52.41	563	41.40	612	50.21	572	42.46
Approaching Basic	306	22.50	305	25.02	313	23.17	217	15.96	202	16.57	243	18.04
Unsatisfactory	150	11.03	109	8.94	170	12.58	188	13.82	113	9.26	217	16.11
<b>Total</b>	<b>1,360</b>	<b>100.00 %</b>	<b>1,219</b>	<b>100.00 %</b>	<b>1,351</b>	<b>100.00 %</b>	<b>1,360</b>	<b>100.00 %</b>	<b>1,219</b>	<b>100.00 %</b>	<b>1,347</b>	<b>100.00 %</b>

District Achievement Level Results Students	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>												
Advanced	34	3.01 %	55	4.55 %	32	2.59 %	7	0.62 %	13	1.08 %	7	0.57 %
Mastery	186	16.45	221	18.26	184	14.91	107	9.46	97	8.02	106	8.61
Basic	516	45.62	497	41.07	548	44.41	626	55.40	638	52.77	700	56.86
Approaching Basic	265	23.43	272	22.48	311	25.20	262	23.19	250	20.68	268	21.77
Unsatisfactory	130	11.49	165	13.64	159	12.89	128	11.33	211	17.45	150	12.19
<b>Total</b>	<b>1,131</b>	<b>100.00 %</b>	<b>1,210</b>	<b>100.00 %</b>	<b>1,234</b>	<b>100.00 %</b>	<b>1,130</b>	<b>100.00 %</b>	<b>1,209</b>	<b>100.00 %</b>	<b>1,231</b>	<b>100.00 %</b>

**Rapides Parish School Board  
Alexandria, Louisiana  
/LEAP Tests  
For the Year Ended June 30, 2010**

Schedule 9  
(Continued)

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 3</b>								
Advanced	82	4.47 %	121	6.60 %	51	2.78 %	48	2.62 %
Mastery	408	22.26	331	18.05	215	11.74	292	15.93
Basic	850	46.37	847	46.21	781	42.63	867	47.33
Approaching Basic	316	17.24	303	16.53	538	29.37	409	22.33
Unsatisfactory	177	9.66	231	12.60	247	13.48	216	11.79
<b>Total</b>	<b>1,833</b>	<b>100.00 %</b>	<b>1,833</b>	<b>100.00 %</b>	<b>1,832</b>	<b>100.00 %</b>	<b>1,832</b>	<b>100.00 %</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 5</b>								
Advanced	51	3.51 %	150	10.32 %	65	4.48 %	56	3.86 %
Mastery	320	22.04	207	14.25	251	17.30	242	16.68
Basic	696	47.93	716	49.28	639	44.03	748	51.55
Approaching Basic	252	17.36	195	13.42	372	25.64	278	19.16
Unsatisfactory	133	9.16	185	12.73	124	8.55	127	8.75
<b>Total</b>	<b>1,452</b>	<b>100.00 %</b>	<b>1,453</b>	<b>100.00 %</b>	<b>1,451</b>	<b>100.00 %</b>	<b>1,451</b>	<b>100.00 %</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 6</b>								
Advanced	47	2.74 %	97	5.66 %	38	2.23 %	98	5.73 %
Mastery	315	18.36	161	9.39	201	11.73	169	9.89
Basic	847	49.36	827	48.21	844	49.27	779	45.58
Approaching Basic	390	22.73	314	18.31	484	28.25	426	24.93
Unsatisfactory	117	6.81	315	18.43	146	8.52	237	13.87
<b>Total</b>	<b>1,716</b>	<b>100.00 %</b>	<b>1,715</b>	<b>100.00 %</b>	<b>1,713</b>	<b>100.00 %</b>	<b>1,709</b>	<b>100.00 %</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 7</b>								
Advanced	86	5.02 %	43	2.50 %	23	1.34 %	22	1.29 %
Mastery	224	13.06	90	5.24	181	10.57	129	7.54
Basic	739	43.09	712	41.47	645	37.68	819	47.84
Approaching Basic	465	27.11	475	27.66	546	31.89	401	23.42
Unsatisfactory	201	11.72	397	23.13	317	18.52	341	19.91
<b>Total</b>	<b>1,715</b>	<b>100.00 %</b>	<b>1,717</b>	<b>100.00 %</b>	<b>1,712</b>	<b>100.00 %</b>	<b>1,712</b>	<b>100.00 %</b>

District Achievement Level Results	English Language Arts		Mathematics	
	2008		2008	
	Number	Percent	Number	Percent
<b>Students</b>				
<b>Grade 9</b>				
Advanced	21	1.50 %	66	4.72 %
Mastery	219	15.64	85	6.07
Basic	718	51.29	678	48.32
Approaching Basic	346	24.71	316	22.59
Unsatisfactory	96	6.86	256	18.30
<b>Total</b>	<b>1,400</b>	<b>100.00 %</b>	<b>1,399</b>	<b>100.00 %</b>

Rapides Parish School Board  
Alexandria, Louisiana  
/ LEAP Tests  
For the Year Ended June 30, 2010

Schedule 9  
(Continued)

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	82	4.27 %	158	8.22 %	69	3.59 %	18	0.94 %
Mastery	462	24.05	386	20.09	326	16.98	370	19.29
Basic	813	42.32	828	43.10	788	41.04	884	46.09
Approaching Basic	348	18.12	302	15.72	531	27.66	406	21.17
Unsatisfactory	216	11.24	247	12.87	206	10.73	240	12.51
Total	1,921	100.00 %	1,921	100.00 %	1,920	100.00 %	1,918	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	58	3.49 %	118	7.09 %	87	5.24 %	69	4.17 %
Mastery	338	20.36	241	14.50	315	18.99	333	20.08
Basic	842	50.72	811	48.80	723	43.58	838	50.54
Approaching Basic	296	17.84	269	16.19	399	24.05	285	17.19
Unsatisfactory	126	7.59	223	13.42	135	8.14	133	8.02
Total	1,660	100.00 %	1,662	100.00 %	1,659	100.00 %	1,658	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	55	3.58 %	92	5.99 %	37	2.41 %	111	7.26 %
Mastery	285	18.57	210	13.67	228	14.88	167	10.92
Basic	793	51.66	808	52.60	678	44.26	744	48.66
Approaching Basic	270	17.59	215	14.00	432	28.20	360	23.54
Unsatisfactory	132	8.60	211	13.74	157	10.25	147	9.62
Total	1,535	100.00 %	1,536	100.00 %	1,532	100.00 %	1,529	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	69	4.01 %	64	3.71 %	19	1.11 %	30	1.75 %
Mastery	267	15.49	125	7.25	268	15.59	245	14.29
Basic	755	43.79	822	47.68	694	40.37	808	47.14
Approaching Basic	449	26.04	417	24.19	507	29.49	420	24.50
Unsatisfactory	184	10.67	296	17.17	231	13.44	211	12.32
Total	1,724	100.00 %	1,724	100.00 %	1,719	100.00 %	1,714	100.00 %

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

Rapides Parish School Board  
Alexandria, Louisiana  
/LEAP Tests  
For the Year Ended June 30, 2010

Schedule 9  
(Concluded)

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	103	5.27 %	133	6.80 %	72	3.68 %	57	2.92 %
Mastery	421	21.53	367	18.77	341	17.44	337	17.24
Basic	763	39.03	769	39.34	793	40.56	852	43.58
Approaching Basic	358	18.82	394	20.15	496	25.37	393	20.10
Unsatisfactory	300	15.35	292	14.94	253	12.95	316	16.16
Total	1,955	100.00 %	1,955	100.00 %	1,955	100.00 %	1,955	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	99	5.81 %	179	10.49 %	72	4.22 %	156	9.15 %
Mastery	413	24.24	291	17.07	379	22.23	300	17.61
Basic	799	46.89	779	45.69	753	44.16	815	47.83
Approaching Basic	286	16.78	238	13.96	389	22.82	281	16.49
Unsatisfactory	107	6.28	218	12.79	112	6.57	152	8.92
Total	1,704	100.00 %	1,705	100.00 %	1,705	100.00 %	1,704	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	89	5.46 %	78	4.79 %	38	2.33 %	167	10.26 %
Mastery	361	22.15	245	15.02	318	19.52	217	13.33
Basic	810	49.69	809	49.60	742	45.55	744	45.70
Approaching Basic	269	16.50	299	18.33	411	25.23	318	19.53
Unsatisfactory	101	6.20	200	12.26	120	7.37	182	11.18
Total	1,630	100.00 %	1,631	100.00 %	1,629	100.00 %	1,628	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	84	5.50 %	63	4.12 %	40	2.62 %	26	1.71 %
Mastery	239	15.63	150	9.80	227	14.88	178	11.71
Basic	720	47.09	772	50.46	633	41.48	768	50.53
Approaching Basic	358	23.41	321	20.98	460	30.14	332	21.84
Unsatisfactory	128	8.37	224	14.64	166	10.88	216	14.21
Total	1,529	100.00 %	1,530	100.00 %	1,526	100.00 %	1,520	100.00 %

District Achievement Level Results	English Language Arts		Mathematics	
	2010		2010	
	Number	Percent	Number	Percent
<b>Grade 9</b>				
Advanced	38	2.28 %	89	5.34 %
Mastery	220	13.18	131	7.85
Basic	803	48.11	757	45.38
Approaching Basic	459	27.50	341	20.44
Unsatisfactory	149	8.93	350	20.99
Total	1,669	100.00 %	1,668	100.00 %

**Rapides Parish School Board  
Alexandria, Louisiana  
Management's Corrective Action Plan  
Year Ended June 30, 2010**

The Rapides Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 2010.

Independent Public Accounting Firm:

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

Audit Period: July 1, 2009 - June 30, 2010

**Finding 2010-01: Inadequate Control of School Activity Funds**

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

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

**Finding 2010-02: Inadequate Verification of Vendors**

*Corrective action planned:* The purchasing agent has been instructed to verify that any vendor which will be paid over \$25,000 by the District is not listed on the suspended or debarred list as published by the Federal Government. A copy of the search will be kept on file for each vendor.

**Rapides Parish School Board  
Alexandria, Louisiana  
Management's Corrective Action Plan  
Year Ended June 30, 2010**

Anticipated completion date: Beginning November 1, 2010, the Purchasing Agent began verifying that vendors paid over \$25,000 had not been suspended or debarred or otherwise excluded.

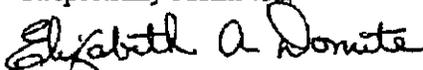
**Agreed -Upon Procedures Report -- Schedule 1**

The accounting staff has been informed of the improper classification of the expenditures listed in Schedule 1 and has been instructed to review the LAUGH handbook to assure that the expenditures are properly classified and charged to the correct accounting code. The staff is also reviewing the LAUGH handbook to better understand the proper classification of expenses in an effort to prevent any errors in the future.

**Agreed - Upon Procedures Report -- Schedule 9**

The Central Office will continue to monitor the size of classes at all schools in order to prevent classes from exceeding the maximum number of students. At the time that the Central Office becomes aware that a class exceeds the limit, the District will add an additional class to reduce the number of students in the class or ask the Department of Education for a waiver of the class size maximum. However, the addition of a new class will be based on availability of funds.

Respectfully submitted,



Elizabeth A. Domite, CPA, CLSBA  
Finance Director  
ED/idi