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WEST BATON ROUGE PARISH SCHOOL BOARD

PORT ALLEN, LOUISIANA

June 30, 2007

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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 4/9/08

**WEST BATON ROUGE PARISH SCHOOL BOARD**

**BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2007**

## TABLE OF CONTENTS

Independent Auditor's Report	1-2
<b>REQUIRED SUPPLEMENTARY INFORMATION – Part I</b>	
Management's Discussion and Analysis	3-9
<b>BASIC FINANCIAL STATEMENTS</b>	
<u>Government-Wide Financial Statements (GWFS)</u>	
Statement of Net Assets	10
Statement of Activities	11
<u>Fund Financial Statements (FFS)</u>	
<u>Governmental Funds:</u>	
Balance Sheet	12
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	13
Statement of Revenues, Expenditures, and Changes in Fund Balances	14
Reconciliation of Governmental Funds - Statement of Revenues, Expenditures, And Changes in Fund Balances to the Statement of Activities	15
<u>Fiduciary Funds:</u>	
Statement of Fiduciary Assets and Liabilities	16
Notes to the Financial Statements	17-31

## TABLE OF CONTENTS

### **REQUIRED SUPPLEMENTARY INFORMATION – Part II**

Major Fund Descriptions	32
Other Supplemental Information:	
Non-major Governmental Funds:	
Non-major Fund Descriptions	33-35
Combining Balance Sheets	36-39
Combining Statement of Revenues, Expenditures, and changes in Fund Balance	40-43
Schedule of Board Members' Compensation	44
Independent Auditors' Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards	45-46
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB A-133	47-48
Schedule of Expenditures of Federal Awards – For the year ended June 30, 2007	49-50
Schedule of Findings and Questioned Cost	51-53
Summary of Prior Audit Findings	54



## Postlethwaite & Netterville

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### Independent Auditors' Report

The Members of the  
West Baton Rouge Parish School Board  
Port Allen, Louisiana

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

Except as discussed in the following paragraphs, 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 opinion.

Because of the inadequacy of accounting records, we were unable to form an opinion regarding the amounts at which property and equipment, accumulated depreciation, and the Due to/from other funds are recorded in the accompanying balance sheet at June 30, 2007 (stated at \$29,573,131, \$17,352,946, and \$136,644, respectively), or the amount of depreciation expense for the year then ended (stated at \$1,169,396).

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had records concerning property and equipment, related accumulated depreciation, and Due to/from other funds been adequate, the financial statements referred to in the first paragraph present fairly, in all material respects, the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Baton Rouge Parish School Board, as of June 30, 2007, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated February 29, 2008, on our consideration of the West Baton Rouge Parish School Board's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, grants, agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls 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 Governmental Auditing Standards and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 3 through 9 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion to it.

West Baton Rouge Parish School Board has not presented the budgetary comparison information that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Board's basic financial statements. The accompanying other supplementary information on pages 33 through 44 are presented for purposes of additional analysis and are not a required part of the basic financial statements. This supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Postlethwait & Mettwill*

February 29, 2008



**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**MANAGEMENT' S DISCUSSION AND ANALYSIS**  
**AS OF JUNE 30, 2007**

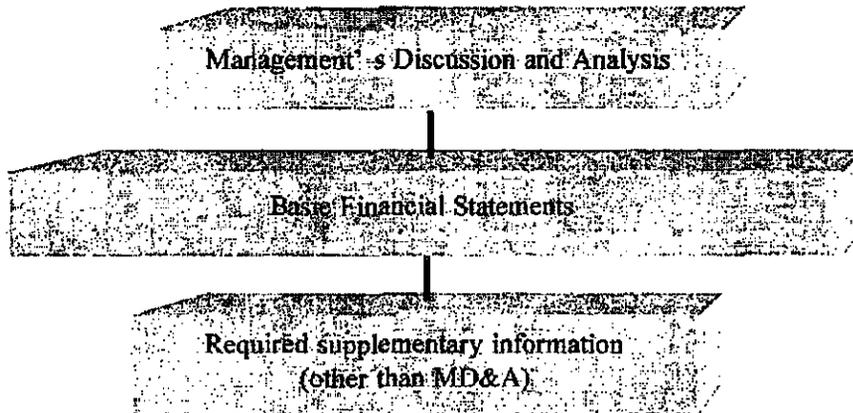
The Management' s Discussion and Analysis of the West Baton Rouge Parish School Board' s financial performance presents a narrative overview and analysis of West Baton Rouge Parish School Board' s financial activities for the year ended June 30, 2007. This document focuses on the current year' s activities, resulting changes, and currently known facts in comparison with the prior year' s information (where available).

**FINANCIAL HIGHLIGHTS**

- ★ The West Baton Rouge Parish School Board' s assets exceeded its liabilities at the close of fiscal year 2007 by \$17,061,000.
- ★ During the year, the Board' s revenues exceeded expenses \$3,296,000 at the end of the year.
- ★ State MFP funding increased by approximately \$1.1 million from prior year.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The following graphic illustrates the minimum requirements for Special Purpose Governments Engaged in Business-Type Activities established by Governmental Accounting Standards Board Statement 34, Basic Financial Statements - and Management' s Discussion and Analysis - for State and Local Governments.



These financial statements consist of four sections - Management' s Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), required supplementary information, and an optional section that presents combining statements for nonmajor governmental funds and internal service funds.

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AS OF JUNE 30, 2007**

**Government -wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the School Board' s finances, in a manner similar to private sector business.

The *statement of net assets* presents information on 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 net assets may serve as a useful indicator of whether the financial position of the school Board is improving or deteriorating.

The *statement of activities* presents information showing how the government' 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 the cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods. (e.g., uncollected taxes and earned by unused sick leave).

Both of the government-wide financial statements present functions of the School Board that are principally supported by taxes and intergovernmental revenues (governmental activities). The School Board has no functions or activities which are business-like in nature, meaning that they are primarily supported by user fees and charges for services, such as a municipally owned utility system. The governmental activities of the School Board include regular and special education programs, support services, administration, maintenance, student transportation, and school food services .The school Board contains no other units of government (component units) nor is it contained as a component unit of any other level of local or state government.

**Fund financial statements.** A *fund* is grouping of related accounts that are used to maintain control over the resources that have been segregated for specific activities or objectives. The School Board, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the School Board can be divided into two categories: governmental funds and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near term inflows and outflows of spendable resources*, as well as on *balances of spendable resources available* at the end of the fiscal year. Such information may be useful in evaluating a government' s near term financial requirements. Because of the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long term impact of the School Board' s near-term financing decisions. Both the governmental fund balance and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The School Board maintains dozens of individual

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AS OF JUNE 30, 2007**

**Governmental funds (continued)**

governmental funds. Information is presented separately in the government fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, and the Construction Fund, both of which are considered major funds.

The remaining funds are combined into a single, aggregated presentation under the label of other governmental funds, which contains all non-major funds. Individual fund data for each of these non-major funds is provided in the form of combining statements elsewhere in this report.

The School Board adopts annual appropriated budgets for the General Fund and Special Revenue Funds. Budgets were not adopted for Capital Projects Funds and Debt Service Funds. As such, a budget to actual was not prepared for the Construction Fund although it was classified as a major fund.

**Fiduciary funds-** Fiduciary Funds are used to account for resources held for the benefit of outside parties such as students. Fiduciary funds are not reflected in the government-wide financial statements because of the resources of those funds are not available to support the School Board's programs. The sole fiduciary fund of the School board is the School Activity Fund, which contains monies belonging to the schools, their students, and clubs and other activities.

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

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AS OF JUNE 30, 2007**

**FINANCIAL ANALYSIS OF THE ENTITY**

Statement of Net Assets

	<u>2007</u>	<u>2006</u>	<u>change</u>
Cash and other assets	\$ 8,979,128	\$ 5,162,435	\$ 3,816,693
Receivables	3,229,681	3,802,412	(572,731)
Investments	5,000,000	5,077,127	(77,127)
Capital assets, net	<u>12,220,185</u>	<u>14,239,250</u>	<u>(2,019,065)</u>
Total assets	<u>29,428,994</u>	<u>28,281,224</u>	<u>1,147,770</u>
Accounts, salaries, and other payables	3,084,589	2,658,272	426,317
Compensated Absences Payable	1,098,432	640,580	457,852
Bonds payable	<u>8,185,000</u>	<u>9,590,000</u>	<u>(1,405,000)</u>
Total liabilities	<u>12,368,021</u>	<u>12,888,852</u>	<u>(520,831)</u>
Net assets:			
Invested in capital assets, net of debt	4,035,185	4,649,250	(614,065)
Reserved for Debt Service	864,417	751,233	113,184
Unrestricted	<u>12,161,671</u>	<u>9,991,888</u>	<u>2,169,783</u>
Total net assets	<u>\$ 17,061,273</u>	<u>\$ 15,392,371</u>	<u>\$ 1,668,902</u>

- Capital assets, which are reported net of accumulated depreciation, account for 41.5% of the total assets of the School Board for the most recent year ended.
- Bonds payable which have decreased \$1,005,000 or 10% from prior year account for 66% of total liabilities reported.
- Net assets invested in capital assets account for 23.7% of total net assets reported as of June 30, 2007.
- Unrestricted nets assets accounted for 5% of total net assets for the years ended 2007 and 2006, respectively.
- Total net assets have increased by \$1,669,000 or 10.8% from prior year as restated.

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AS OF JUNE 30, 2007**

Changes in Net Assets

	Changes in Net Assets		
	<u>2007</u>	<u>2006</u>	<u>change</u>
<b>Revenues</b>			
Charges for services	\$ 380,270	\$ 364,650	\$ 15,620
Operating grants	6,187,904	6,831,719	(643,815)
General revenues			
Taxes	16,846,358	14,871,964	1,974,394
Earnings on Investments	774,702	424,099	350,603
MFP	11,511,132	10,367,933	1,143,199
Other	496,785	654,183	(157,398)
	<u>36,197,151</u>	<u>33,514,548</u>	<u>2,682,603</u>
<b>Expenses</b>			
Regular education	9,828,732	9,049,589	779,143
Special education	3,591,034	3,034,253	556,781
Other education	4,962,700	4,469,939	492,761
Pupil support	1,134,417	1,015,721	118,696
Instructional staff	1,429,272	1,317,874	111,398
General administrative	2,312,135	2,116,423	195,712
School administrative	1,905,541	1,763,923	141,618
Business services	298,184	202,535	95,649
Plant operation	2,687,027	2,458,418	228,609
Student transportation	1,953,410	1,598,082	355,328
Central service	160,241	147,302	12,939
Food service	2,194,253	2,075,923	118,330
Facility acquisition and construction	8,298	-	8,298
Interest and bank charges	436,169	403,059	33,110
	<u>32,901,413</u>	<u>29,653,041</u>	<u>3,248,372</u>
<b>Excess of revenues over expenses</b>	<u>\$ 3,295,738</u>	<u>\$ 3,861,507</u>	<u>\$ (565,769)</u>

- Taxes have increased approximately \$2 million from prior year due to growth of the parish. MFP funds increased by 1.1 million or 11% from prior year.
- Total expenses have increased by \$3.2 million or 11% during the fiscal year.

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AS OF JUNE 30, 2007**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of 2007, the West Baton Rouge Parish School Board had \$12,220,185 (net of depreciation) invested in a broad range of capital assets, including land, building, and equipment. (See Table below)

This amount represents a net decrease (including additions, deductions, and changes in capitalization) of \$2,019,065, or 14%, over last year which is attributed to a prior period adjustment made to adjust cost and accumulated depreciation to actual. This prior period adjustment was in the net amount of \$1,123,285.

Capital Assets at Year-end  
(Net of Depreciation)

	2007	2006	change
Land	\$ 985,651	\$ 985,651	\$ -
Buildings	10,866,003	13,075,411	(2,209,408)
Equipment	368,531	178,188	190,343
	<b>\$ 12,220,185</b>	<b>\$ 14,239,250</b>	<b>\$ (2,019,065)</b>

- This year's major additions included numerous computers and equipment for various schools.

**Long-term debt.** At the end of the current fiscal year, the School Board had bonded debt outstanding of \$8,185,000. This was a 15% decrease in bonds payable over last year.

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AS OF JUNE 30, 2007**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

Growth of the parish should be consistent prior years.

The West Baton Rouge Parish School Board expects that next year's results to be consistent with the current year. However, the School Board is expected to receive federal funding to incorporate a new Head Start Program within the school system.

**CONTACTING THE WEST BATON ROUGE PARISH SCHOOL BOARD'S MANAGEMENT**

This financial report is designed to provide a general overview of the School Board's finances for those with an interest in the government's financial position and operations. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to Adele O. English, Business Manager, West Baton Rouge parish School Board, 3761 Rosedale Road, Port Allen, LA 70767.

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**STATEMENT OF NET ASSETS**  
**June 30, 2007**

**ASSETS**

Cash and cash equivalents	8,850,390
Investments	5,000,000
Receivables	3,229,681
Inventory	129,675
Other assets	(637)
Land, building , and equipment, net	<u>12,220,185</u>
TOTAL ASSETS	<u>\$ 29,429,294</u>

**LIABILITIES**

Accounts, salaries and other payables	2,976,054
Interest Payable	108,535
Compensated absences payable	1,098,432
Long-term liabilities	
Due within one year	1,405,000
Due in more than one year	<u>6,780,000</u>
TOTAL LIABILITIES	<u>12,368,021</u>

**NET ASSETS**

Invested in capital assets, net of related debt	4,035,185
Restricted for debt service	864,417
Unrestricted	<u>12,161,671</u>
TOTAL NET ASSETS	<u>\$ 17,061,273</u>

The accompanying notes are an integral part of this statement.

**ASCENSION PARISH SCHOOL BOARD**  
**STATEMENT OF ACTIVITIES**  
**JUNE 30, 2007**

		Program Revenues		Net (Expense) Revenue and Changes in Net Asset
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Unit
<b><u>Functions/Programs</u></b>				
<b>Instruction:</b>				
Regular education programs	9,828,732	\$ -	\$ 796,342	(\$9,032,390)
Special education programs	3,591,034	-	463,066	(3,127,968)
Other education programs	4,962,700	-	3,220,951	(1,741,749)
<b>Support Services:</b>				
Pupil support services	1,134,417	-	283,367	(851,050)
Instructional staff services	1,429,272	-	191,884	(1,237,388)
General administration services	2,312,135	-	-	(2,312,135)
School administration services	1,905,541	-	-	(1,905,541)
Business services	298,184	-	-	(298,184)
Plant operation and maintenance	2,687,027	-	1,507	(2,685,520)
Student transportation services	1,953,410	-	9,356	(1,944,054)
Central services	160,241	-	-	(160,241)
<b>Non-Instructional Services:</b>				
Food service	2,194,253	380,270	1,221,431	(592,552)
Facility acquisition and construction	8,298	-	-	(8,298)
<b>Debt Service:</b>				
Interest and bank charges	436,169	-	-	(436,169)
<b>Total Governmental Activities</b>	<b>32,901,413</b>	<b>380,270</b>	<b>6,187,904</b>	<b>(\$26,333,239)</b>
<b>Local sources:</b>				
Taxes				16,846,358
Earnings on investments				774,702
Other				386,892
<b>State sources</b>				
Unrestricted grants-in-aid (MFP)				11,511,132
Other				109,893
<b>Total general revenues</b>				<b>29,628,977</b>
<b>Excess of revenues over expenses</b>				<b>3,295,738</b>
<b>Net Assets - July 1, 2006, as restated</b>				<b>13,765,535</b>
<b>Net Assets - June 30, 2007</b>				<b>\$17,061,273</b>

The accompanying notes are an integral part of this statement.

**WEST BATON ROUGE PARISH SCHOOL BOARD**

**GOVERNMENTAL FUNDS**

**Balance Sheet**

**JUNE 30, 2007**

	General	Capital Projects	Debt Service	EFID Sales Tax	Other Nonmajor Governmental	Total
<b>ASSETS</b>						
Cash and cash equivalents	\$ 7,181,614	\$ 834,330	\$ 864,419	\$ 784,735	\$ (814,708)	\$ 8,850,390
Investments	-	5,000,000	-	-	-	5,000,000
Receivables	633,021	2,250	-	396,026	2,061,740	3,093,037
Due from other funds	-	-	-	-	136,644	136,644
Inventory	-	-	-	-	129,675	129,675
Other assets	-	-	-	-	(637)	(637)
<b>TOTAL ASSETS</b>	<b>\$ 7,814,635</b>	<b>\$ 5,836,580</b>	<b>\$ 864,419</b>	<b>\$ 1,180,761</b>	<b>\$ 1,512,714</b>	<b>\$ 17,209,109</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts, salaries and other payables	\$ 1,987,598	\$ -	\$ -	\$ 199,673	\$ 788,783	\$ 2,976,054
Due to other funds	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>1,987,598</b>	<b>-</b>	<b>-</b>	<b>199,673</b>	<b>788,783</b>	<b>2,976,054</b>
Fund balances:						
Reserved for debt service	-	-	864,417	-	-	864,417
Unreserved, undesignated	5,827,037	5,836,580	-	981,088	723,933	13,368,638
<b>TOTAL FUND BALANCES</b>	<b>5,827,037</b>	<b>5,836,580</b>	<b>864,417</b>	<b>981,088</b>	<b>723,933</b>	<b>14,233,055</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 7,814,635</b>	<b>\$ 5,836,580</b>	<b>\$ 864,417</b>	<b>\$ 1,180,761</b>	<b>\$ 1,512,716</b>	<b>\$ 17,209,109</b>

The accompanying notes are an integral part of this statement.

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**JUNE 30, 2007**

Total Fund Balances - Governmental Funds	\$	14,233,055
Cost of capital assets at June 30, 2007	29,573,131	
Less: Accumulated Depreciation as of June 30, 2007:		
Buildings	(16,678,614)	
Movable property	<u>(674,332)</u>	12,220,185
Long-term liabilities at June 30, 2007:		
Bonds Payable	(8,185,000)	
Accrued interest payable	(108,535)	
Compensated absences payable	<u>(1,098,432)</u>	<u>(9,391,967)</u>
Total net assets at June 30, 2007 - Governmental Activities	\$	<u>17,061,273</u>

The accompanying notes are an integral part of this statement.

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-**  
**FISCAL YEAR ENDED JUNE 30, 2007**

	General	Capital Projects	Debt Service	EFID Sales Tax	Other Nonmajor Governmental	Total
<b>REVENUES</b>						
Local sources:						
Taxes	\$ 9,839,045	\$ -	\$ 1,980,498	\$ 5,026,815	\$ -	\$ 16,846,358
Earnings on investments	431,521	293,967	49,214	-	-	774,702
Other	222,410	-	-	-	544,752	767,162
State sources:						
Unrestricted grants-in-aid, MFP	11,066,541	-	-	-	444,591	11,511,132
Restricted grants-in-aid	226,786	-	-	-	1,217,845	1,444,631
Other	109,893	-	-	-	-	109,893
Federal sources:						
Restricted grants-in-aid - subgrants	-	-	-	-	4,743,273	4,743,273
<b>TOTAL REVENUES</b>	<b>21,896,196</b>	<b>293,967</b>	<b>2,029,712</b>	<b>5,026,815</b>	<b>6,950,461</b>	<b>36,197,151</b>
<b>EXPENDITURES</b>						
Current:						
Instruction:						
Regular education programs	8,471,755	-	-	866,456	459,721	9,797,932
Special education programs	2,799,646	-	-	328,322	463,066	3,591,034
Other education programs	1,521,582	-	-	220,167	3,220,951	4,962,700
Support services:						
Pupil support services	808,561	-	-	42,489	283,367	1,134,417
Instructional staff services	1,172,817	-	-	64,571	191,884	1,429,272
General administration services	994,762	-	74,933	108,126	-	1,177,821
School administration services	1,868,116	-	-	37,425	-	1,905,541
Business services	279,082	-	-	19,102	-	298,184
Plant operation and maintenance	2,847,550	-	-	101,061	1,507	2,950,118
Student transportation services	1,876,774	-	-	50,908	9,356	1,937,038
Central Services	160,241	-	-	-	-	160,241
Non-Instructional services:						
Food service	68,514	-	-	105,627	2,011,927	2,186,068
Facility acquisition and construction	8,298	-	-	-	-	8,298
Debt service:						
General administration	-	-	-	-	-	-
Principal retirement	-	-	1,405,000	-	-	1,405,000
Interest and bank charges	-	-	436,845	-	-	436,845
<b>TOTAL EXPENDITURES</b>	<b>22,877,698</b>	<b>-</b>	<b>1,916,778</b>	<b>1,944,254</b>	<b>6,641,779</b>	<b>33,380,509</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (981,502)</b>	<b>\$ 293,967</b>	<b>\$ 112,934</b>	<b>\$ 3,082,561</b>	<b>\$ 308,682</b>	<b>\$ 2,816,642</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	2,808,208	-	-	-	-	2,808,208
Operating transfers out	-	-	-	(2,707,205)	(100,902)	(2,808,107)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,808,208</b>	<b>-</b>	<b>-</b>	<b>(2,707,205)</b>	<b>(100,902)</b>	<b>101</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>						
	1,826,706	293,967	112,934	375,356	207,780	2,816,743
Fund balances, June 30, 2006 as previously stated	4,296,351	5,545,113	751,233	605,657	294,560	11,492,914
Prior period adjustments	(296,020)	(2,500)	250	75	221,593	(76,602)
<b>FUND BALANCES, JUNE 30, 2007</b>	<b>\$ 5,827,037</b>	<b>\$ 5,836,580</b>	<b>\$ 864,417</b>	<b>\$ 981,088</b>	<b>\$ 723,933</b>	<b>\$ 14,233,055</b>

The accompanying notes are an integral part of this statement.

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS -**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES**  
**FISCAL YEAR ENDED JUNE 30, 2007**

Total Net Changes in Fund Balance - Governmental Funds		\$ 2,816,743
Capital Assets:		
Capital outlay capitalized	273,616	
Depreciation expense for year ended June 30, 2007	<u>(1,169,396)</u>	(895,780)
Add: <i>Difference on transfers</i>	(101)	(101)
Long Term Debt:		
Principal portion of debt service payments	1,405,000	
Excess of interest paid over interest accrued	676	
Excess of compensated absences used over amounts earned	<u>(30,800)</u>	<u>1,374,876</u>
Change in Net Assets - Governmental Activities		<u>\$ 3,295,738</u>

The accompanying notes are an integral part of this statement.

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**JUNE 30, 2007**

**ASSETS**

Cash and cash equivalents	\$ 372,698
	<hr/>
TOTAL ASSETS	\$ 372,698
	<hr/> <hr/>

**LIABILITIES**

Deposits due others	\$ 372,698
	<hr/>
TOTAL LIABILITIES	\$ 372,698
	<hr/> <hr/>

The accompanying notes are an integral part of this statement.

# **WEST BATON ROUGE PARISH SCHOOL BOARD**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1. GENERAL INFORMATION**

The West Baton Rouge Parish School Board (School Board) is a corporate body created under Louisiana Revised Statutes 17:51. A board consisting of 10 members (the Board) elected from legally established districts is charged with the management and operation of the school system.

The school system is composed of a central office, and 10 schools. Student enrollment as of October 2006 was approximately 3,726. The regular school term normally begins during the latter half of August and runs until the end of May.

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the School Board conform to generally accepted accounting principles (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the standard setting body for establishing governmental accounting and financial reporting principles.

This financial report has been prepared in conformity with GASB Statement No. 34, *Basic financial Statements – and Managements discussion and Analysis – for State and local Governments*, issued June 1999. The following is a summary of the School Board's significant policies.

#### **A. Financial Reporting Entity**

GASB Statement 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, 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. As used in GASB Statement 14, fiscally independent means that the school board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The school board also has no component units, defined by GASB Statement 14 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.

#### **B. Fund Accounting**

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 comprise its assets, liabilities, fund balances, revenues and expenditures. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain school board functions and activities. A fund is defined as a separate fiscal and accounting entity with a self balancing set of accounts.

# WEST BATON ROUGE PARISH SCHOOL BOARD

## NOTES TO THE FINANCIAL STATEMENTS

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### B. Fund Accounting (continued)

Funds of the school board are classified into two broad categories: Governmental and Fiduciary, as discussed below.

##### Governmental Fund Types:

Governmental funds are used to account for all or most of the school board's general activities. These funds focus on the sources, uses and balances of the current financial resources. Expendable assets are assigned to various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the school board. The following are the school board's primary governmental funds:

*General Fund* - The General Fund is the general operating fund of the School Board. It is used to account for all financial resources except those required to be accounted for in another fund.

*Special Revenue Funds* - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

*Debt Service Fund* - The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

*Capital Projects Fund* - The Capital Projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

##### Fiduciary Fund:

Fiduciary fund reporting focuses on net assets and changes in the net assets. The only fund accounted for in this category by the school board is the agency fund. Agency Funds are used to account for assets held by The Board in a trustee capacity or as an agent for individuals, private organizations or other governmental units and/or other funds. Consequently, the agency fund has no measurement focus, but utilizes the accrual basis of accounting.

## WEST BATON ROUGE PARISH SCHOOL BOARD

### NOTES TO THE FINANCIAL STATEMENTS

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### C. Basis of Presentation

The School Board's Basic Financial Statements consist of the government-wide statements on all of the non-fiduciary funds activities and fund financial statements (individual major fund and combined non-major fund). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units. Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict or contradict guidance of the GASB.

##### D. Measurement Focus/ Basis of Accounting

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

The Statement of Net Assets and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the school board, except for the Fiduciary Fund. The Fiduciary Fund is only reported in the Statement of Net Fiduciary Assets at the Fund Financial Statement level.

The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from the exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, *Accounting and Reporting for Nonexchange transactions*.

###### Program Revenues

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

###### Allocation of Indirect Expenses

The school board reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable by function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense which can be specifically identified by function is included in the direct expenses of each function. Depreciation on the buildings is assigned to the general administration function due to the fact that school buildings serve multiple purposes. Interest on long term debt is considered an indirect expense and is reported separately on the Statement of Activities.

# WEST BATON ROUGE PARISH SCHOOL BOARD

## NOTES TO THE FINANCIAL STATEMENTS

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### D. Measurement Focus/ Basis of Accounting (continued)

##### Fund Financial Statements (FFS)

###### Governmental Funds

The accounting and financial reporting treatments applied to a fund is determined by its measurement focus. All Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become measurable and available to pay current period liabilities. Such revenue items are ad valorem taxes, sales taxes and state and federal entitlements. Sales and use taxes and ad valorem taxes are considered "available" when expected to be collected within the next two months. Revenue from state and federal grants is recorded when the reimbursable expenditures have been incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable rather than the period earned by employees and general long-term obligations principal and interest payments are recognized only when due.

#### E. Budget and Budgetary Accounting

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

The General Fund and the Special Revenue Funds are the only funds with legally required budgets. All of the Special Revenue Funds have legally required budgets. The General Fund budget and the Special Revenue Funds' budgets are adopted on an annual basis.

Prior to September 15, the Superintendent submits to the Board a proposed annual appropriated budget for the General Fund for the fiscal year commencing the prior July 1.

The operating budgets include proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments.

## WEST BATON ROUGE PARISH SCHOOL BOARD

### NOTES TO THE FINANCIAL STATEMENTS

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### E. Budget and Budgetary Accounting (continued)

Prior to September 15, the General Fund budget is legally enacted through adoption by the Board.

Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds. Formal budgetary integration is not employed for the Debt Service Fund because effective budgetary control is alternatively achieved through general obligation bond indenture provisions.

Unencumbered appropriations in the General Fund lapse at the end of the fiscal year. Budgeted amounts are as originally adopted or as amended by the Board. Legally the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School Board approves budgets at the fund level and management can transfer amounts between line items.

Special Revenue Funds' budgets that are not grant-oriented have annual appropriated budgets adopted prior to September 15 by the Board. Grant funds are included in Special Revenue Funds and their budgets are adopted at the time the grant applications are approved by the grantor. Unencumbered appropriations of grant-oriented Special Revenue Funds are reappropriated at the beginning of the following fiscal year. Unencumbered appropriations of certain nongrant-oriented Special Revenue Funds lapse at the end of the fiscal year. The Capital Projects Fund budget is adopted on a project basis as projects are approved by the Board. By statute, the Board is not required to adopt a budget for its Capital Projects Fund; therefore, these funds utilize project budgets rather than annual budgets and accountability is controlled over the life of the project. These budgets are adopted on a basis consistent with GAAP.

All budget amounts presented in the combined financial statements have been adjusted for legally authorized revisions of the annual budgets during the year. All budget revisions are approved by the 10-member Board.

##### F. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits and certificates of deposits with maturity dates within three months of the dates acquired.

## WEST BATON ROUGE PARISH SCHOOL BOARD

### NOTES TO THE FINANCIAL STATEMENTS

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### G. Investments

Investments are limited by LSA-R.S. 33:2955 and the School Board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investment income includes interest earned, realized gains and losses, and unrealized gains and losses (changes in fair value).

##### H. Inventory

Inventory is stated at the lower of cost or market based on information provided by the United States Department of Agriculture. Inventory consists of expendable supplies held for consumption. The costs of inventory items are recognized as expenditures when used.

##### I. Capital Assets

Capital assets are capitalized at historical cost, or estimated historical cost for assets where the actual historical cost is not available. Donated assets are recorded as capital assets at their estimated fair value at the date of the donation. The system for the accumulation of fixed asset cost data does not provide the means for determining the percentage of assets valued at actual and those valued at estimated cost.

Capital assets are recorded in the GWFS, but are not recorded in the FFS. All capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes by the school board, no salvage value is taken into consideration for depreciation purposes. Useful lives are approximately 40 years for buildings and 5 to 20 years for equipment.

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

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

## WEST BATON ROUGE PARISH SCHOOL BOARD

### NOTES TO THE FINANCIAL STATEMENTS

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### J. Reserves and Designations

Portions of fund balances are reserved for future use and, therefore, are not available for appropriation or expenditure. Designations of unreserved fund balances in Governmental Fund types indicate the School Board's plans for the use of financial resources in a future period.

##### K. Interfund Transactions

During the course of normal operations, the School Board has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as operating transfers.

##### L. Sales and Use Tax

The School Board levies two separate sales tax on taxable sales within the Parish. The sales tax is collected by West Baton Rouge Parish Department of Revenue and remitted to the City in the month following receipt by the Department of Revenue. The Department of Revenue receives the sales tax approximately one month after collection by vendors.

In October 1965, the voters of the parish approved a permanent one percent sales and use tax. The net proceeds (after deduction for the cost of collection) are dedicated for salaries of teachers and for the general operations of the schools. Proceeds from this tax are included as revenue in the General Fund.

In May 1999, the voters of the parish approved an additional one percent sales and use tax. The net proceeds (after deduction for cost of collection) are dedicated as follows: 1) 45% to be used for teachers' and support staff salaries; 2) 55% to eliminate operating deficits of the General Fund by providing monies to pay the cost of operation and maintenance of the school system. Proceeds from this tax is included as revenues in the Educational Facilities Improvement District Special Revenue and the General Fund.

## WEST BATON ROUGE PARISH SCHOOL BOARD

### NOTES TO THE FINANCIAL STATEMENTS

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### M. Compensated Absences

Teachers and other school employees accrue from 10 to 13 days of sick leave per year depending upon the number of months worked. Sick leave may be accumulated without limitation. Upon death or retirement, unused accumulated sick leave of up to 25 days is paid to employees or their heirs at the employee's current rate of pay. The accrual computation for earned sick leave is calculated on a 25-day maximum per employee. Sick leave is not payable upon discharge or termination. Upon retirement, accumulated sick leave is used in the retirement benefit computation as earned service.

All 12-month employees earn from 10 to 20 days of annual vacation leave per year depending on length of service with the School Board.

In Governmental Fund types, sick and vacation leave that has been claimed by employees as of the end of the fiscal year is recorded as an expenditure in the year claimed. Sick leave accrued as of the end of the fiscal year is valued using employees' current rates of pay. Accrued sick leave will be paid from future years' resources. No allowance is made for the immaterial amounts of sick leave forfeited when employees resign or retire.

#### 3. EQUITY IN POOLED CASH, DEPOSITS AND INVESTMENTS

##### A. Equity in Pooled Cash

The School Board maintains a cash pool that is available for use by all funds. Positive book cash balances are displayed on the combined balance sheet as "Cash." Negative book cash balances are included in "Due to Other Funds" on the combined balance sheet.

##### B. Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the School System's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. As of June 30, 2007, \$10,063,095 of the Board's bank balance was not exposed to custodial credit risk.

Securities that may be pledged as collateral consist of obligations of the U.S. Government and its agencies, obligations of the State of Louisiana and its municipalities and school districts.

**WEST BATON ROUGE PARISH SCHOOL BOARD**

**NOTES TO THE FINANCIAL STATEMENTS**

3. **EQUITY IN POOLED CASH, DEPOSITS AND INVESTMENTS (continued)**

C. Investments

Interest Rate Risk- The 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.

4. **AD VALOREM TAXES**

Ad valorem (property) taxes are levied by the School Board on August 18, 2006; based on assessed valuation of property as of January 1, 2006. These taxes become due and payable on November 15 of each year and become delinquent after December 31 of the year levied.

The following are the School Board authorized and levied ad valorem taxes for 2006:

	<u>Levied Millage</u>
General Fund:	
Constitutional	4.39
Maintenance	15.00
Debt Service:	<u>8.50</u>
	<u>27.89</u>

The Sheriff of West Baton Rouge Parish, as provided by State law, is the official tax collector of general property taxes levied by the School Board.

Taxes are due and payable by December 31 of the assessment year, and the lien date is January 1, of the following calendar year.

## **WEST BATON ROUGE PARISH SCHOOL BOARD**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **4. AD VALOREM TAXES (continued)**

State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of one and one-fourth percent per month until taxes are paid. After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed.

All property taxes are recorded in the General Fund, and Debt Service Fund on the basis explained in note 2D. Revenues in such funds are recognized in the accounting period in which they become measurable and available. Property taxes are considered measurable in the calendar year of the tax levy. Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. Available means due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. The remaining property taxes receivable are considered available because they are substantially collected within 60 days subsequent to year end.

Historically, virtually all ad valorem taxes receivable were collected since they are secured by property. Therefore, there is no allowance for uncollectible taxes.

#### **5. RETIREMENT SYSTEMS**

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

##### **A. Teachers' Retirement System of Louisiana (TRS)**

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

## WEST BATON ROUGE PARISH SCHOOL BOARD

### NOTES TO THE FINANCIAL STATEMENTS

#### 5. RETIREMENT SYSTEMS (continued)

*Funding Policy.* Plan members are required to contribute 8.0%, 9.1% and 15.0% of their annual covered salary for the Regular Plan, Plan A and Plan B. The School Board is required to contribute at an actuarially determined rate. The current rate is 15.8 percent of annual covered payroll for all three membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board.

The School Board's contributions to the TRS for the years ended June 30, 2007, 2006, and 2005 were \$2,395,823, \$2,161,537, and \$1,871,531, respectively, equal to the required contributions for each year.

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

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

*Funding Policy.* Plan members are required to contribute 7.50% of their annual covered salary and the School Board is required to contribute at an actuarially determined rate. The current rate is 19.6% of covered payroll. Member contributions and employer contributions for the LSERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the LSERS is funded by the State of Louisiana through annual appropriations.

The School Board's contributions to the LSERS for the years ending June 30, 2007, 2006 and 2005 were \$146,584, \$136,795, and \$145,034, respectively, equal to the required contributions for each year.

## WEST BATON ROUGE PARISH SCHOOL BOARD

### NOTES TO THE FINANCIAL STATEMENTS

#### 6. POSTRETIREMENT BENEFITS

The School Board in accordance with State statutes, provides certain postretirement health care and life insurance benefits to its former employees. Substantially all of the School Board's employees may become eligible for such benefits upon reaching retirement age.

The School Board's contributions are financed on a pay-as-you-go basis. The cost of retiree health care and life insurance benefits is recognized as an expenditure as premiums are paid. The cost of providing these benefits for the retirees for the year ended June 30, 2007 totaled \$1,310,490. The number of retirees currently receiving benefits is 227.

#### 7. GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the years ended June 30, 2007:

	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations at June 30, 2006	\$ 9,590,000	\$ 640,580	\$ 10,230,580
Additions	-	30,800	30,800
Prior period adjustment	-	427,052	427,052
Deductions	( 1,405,000)	-	( 1,405,000)
Long-term obligations at June 30, 2007	<u>\$ 8,185,000</u>	<u>\$ 1,098,432</u>	<u>\$ 9,283,432</u>

General Obligation bonds have been issued to provide funds for the acquisition and construction of major capital facilities and to refund general obligation bonds and pledge the full faith and credit of the School Board. General Obligation bonds currently outstanding are as follow:

\$14,560,000 General Obligation School Improvement Refunding Bonds, Since 1999, issued February 1, 1999 for the purpose of refunding General Obligation School Improvements Bonds, Series 1992 due in annual installments of \$1,330,000 to \$1,825,000 through February 29, 2012 with interest at 4% to 5% secured by an annual ad valorem tax levy.

\$8,185,000

**WEST BATON ROUGE PARISH SCHOOL BOARD**

**NOTES TO THE FINANCIAL STATEMENTS**

**7. GENERAL LONG-TERM OBLIGATIONS (Continued)**

At June 30, 2007, the School Board has accumulated \$864,417 in the debt service fund for future debt retirement. The annual requirements to amortize all bonds at June 30, 2007, including interest of \$1,229,491 are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Amount</u>
2008	\$1,850,645
2009	1,866,844
2010	1,833,500
2011	1,897,250
2012	<u>1,916,252</u>
Total	<u>\$9,364,491</u>

In accordance with LSA – R.S. 39:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of taxable property with the parish. At June 30, 2007, the statutory limit is \$66,850,000 and outstanding bonded debt totals \$8,185,000.

Compensated absences payable consist of the portion of accumulated sick leave of the governmental funds that is not expected to require current resources.

**WEST BATON ROUGE PARISH SCHOOL BOARD**

**NOTES TO THE FINANCIAL STATEMENTS**

**8. CAPITAL ASSETS**

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

	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Equipment and Fixtures</u>	<u>Total</u>
Cost at June 30, 2006, as previously reported	\$ 985,651	\$ 28,674,642	\$ 1,094,468	\$ 30,754,761
Additions	-	-	273,616	273,616
Prior period adjustment	-	(1,130,025)	(325,221)	(1,455,246)
Cost at June 30, 2007	<u>\$ 985,651</u>	<u>\$ 27,544,617</u>	<u>\$ 1,042,863</u>	<u>\$ 29,573,131</u>
Accumulated depreciation at June 30, 2006	\$ -	\$ 15,599,231	\$ 916,280	\$ 16,515,511
Additions (* see below)	-	1,079,383	90,013	1,169,396
Deletions	-	-	-	-
Prior period adjustment	-	-	(331,961)	(331,961)
Accumulated depreciation at June 30, 2007	<u>\$ -</u>	<u>\$ 16,678,614</u>	<u>\$ 674,332</u>	<u>\$ 17,352,946</u>
Capital assets, net of depreciation at June 30, 2007	<u>\$ 985,651</u>	<u>\$ 10,866,003</u>	<u>\$ 368,531</u>	<u>\$ 12,220,185</u>

\* Depreciation expense of \$1,169,396 for the year ended June 30, 2007 was charged to the following governmental functions:

Support Services:	
General Administrative Services	1,134,314
Plant Operation and Maintenance	10,525
Student Transportation Services	16,372
Food Service	8,185
	<u>\$ 1,169,396</u>

**WEST BATON ROUGE PARISH SCHOOL BOARD**

**NOTES TO THE FINANCIAL STATEMENTS**

9. **LITIGATION AND CLAIMS**

The School Board is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the board's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the government.

10. **PRIOR PERIOD ADJUSTMENTS**

In the government-wide financial statements, the beginning net assets have been restated to reflect the retroactive recording of prior period adjustments to the June 30, 2006 balance.

Government-Wide Financial Statements

Net assets at June 30, 2006	\$15,392,372
Accumulated depreciation adjustment	331,961
Property and equipment	(1,455,246)
Compensated absences	(427,052)
Cash, accounts receivable, and accounts payable	<u>(76,500)</u>
Net assets at June 30, 2006, as restated	<u>\$ 13,765,535</u>

Fund Financial Statements

	<u>General Fund</u>	<u>All Others</u>
Fund balance June 30, 2006	\$4,296,351	\$7,196,563
Cash, accounts receivable, and and accounts payable	<u>(296,020)</u>	<u>219,418</u>
Fund balance June 30, 2006, as restated	<u>\$4,000,331</u>	<u>\$7,415,981</u>

# **WEST BATON ROUGE PARISH SCHOOL BOARD**

## **MAJOR FUND DESCRIPTIONS**

### **GENERAL FUND**

The General Fund is used to account for resources traditionally associated with the School Board which are not legally required or required by sound accounting practices to be accounted for in another fund.

### **CAPITAL PROJECTS FUND**

The Contingency Fund accounts for financial resources to be used for the renovation of major capital facilities.

### **DEBT SERVICE FUND**

The Debt Service Fund accounts for the accumulation and payment of General Obligation School Improvement Refunding Bonds, Series 1999.

### **EDUCATIONAL FACILITIES IMPROVEMENT DISTRICT FUND**

The Educational Facilities Improvement District (EFID) Special Revenue Fund accounts for 55% of a one (1) percent sales and use tax levied within the Parish dedicated to salaries.

## **WEST BATON ROUGE PARISH SCHOOL BOARD**

### **NON-MAJOR FUND DESCRIPTIONS**

#### **IMPROVING AMERICA'S SCHOOL ACT (IASA) FUNDS**

*Title I* of the IASA is a program for economically and educationally deprived children which is federally financed, state-administered, and locally operated by the School Board. The Title I service 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.

*Title II* of the IASA is a federally funded program to provide financial assistance to improve the skills of teachers and instruction in mathematics, science, computer learning, foreign language, and to increase the access of all students to this instruction.

*Title IV* of the IASA is a federally funded program that provides project grants to school systems to assist in developing programs of drug abuse education and prevention that are coordinated with related community efforts and resources.

*Title V* is a program by which the federal government provides money to assist in the area of academic readiness, reduction of suspensions and expulsions, in-service training for noncertified personnel, equipment for reduction of crime and vandalism, instructional materials and equipment for non-English speaking students, and engineering materials and equipment.

Reading First State Grants (a related program to Title I) of IASA is a federally funded program to ensure that all children in America read well by the third grade.

Class Size Reduction (a related program to Title VI) of IASA is a federally funded program to reduce class sizes, particularly in the early grades, using highly qualified teachers to improve educational achievement for regular and special needs children.

#### **VOCATIONAL EDUCATION FUND**

The Vocational Education Fund accounts for a program designed to administer various vocational programs which provide vocational training and assistance.

#### **SPECIAL EDUCATION FUNDS**

*Public Law 101-476* is a federally financed program providing free appropriate education for all identified handicapped children from 3 to 21 years of age in the least restrictive environment.

*Public Law 89-313* is a federally financed program providing "per child" funding that follows the child as he leaves his facility and enters public schools or day developmental training programs.

## **WEST BATON ROUGE PARISH SCHOOL BOARD**

### **NON-MAJOR FUND DESCRIPTIONS**

#### **PRE GED TANF**

Pre-GED/Skills Option Program is a federal program comprised of counseling and guidance component, a pre-GED academic component, a workplace readiness component and a skills instruction component for students who are at risk.

#### **EARLY CHILDHOOD**

The Early Childhood is a state program that enhances the development readiness of the four year old students in the program and provide an opportunity for greater success in kindergarten.

#### **STARTING POINTS**

The Starting Points program is a federally funded program designed to acclimate at risk four year olds to an early educational setting so that they may be better prepared for kindergarten.

#### **K-3 READING AND MATH INITIATIVE**

During state legislative sessions, funds were appropriated to strengthen the reading and mathematics skills of public school children in grades K-3. Funds may be used for additional materials, in-service teacher training and hiring additional teachers.

#### **EDUCATION EXCELLENCE FUND**

This fund was created from the tobacco settlement monies received by the State of Louisiana. The funds derived, therefore are constitutionally dedicated into three separate trust funds dedicated to healthcare and education.

#### **SCHOOL FOOD SERVICE**

This fund includes lunch and breakfast operations and accounts for the financial activities of the food service program in the school system during the regular school term. The basic goals of this program are to serve nutritionally, attractive, and moderately priced meals, to help children grow both socially and emotionally, to extend educational influence to the home of school children, and to provide learning experiences that will improve children's food habits with the ultimate goal of physically fit adults.

#### **SUMMER FEEDING**

The Summer Feeding fund is a federally funded program designed to serve nutritional meals to children during the summer months.

## **WEST BATON ROUGE PARISH SCHOOL BOARD**

### **NON-MAJOR FUND DESCRIPTIONS**

#### **KATRINA FUNDS**

Katrina funds consist of funds provided for local educational agencies to assist with the cost of educating students displaced by Hurricane Katrina and Rita as well as funds provided to assist with damages caused by Hurricane Katrina.

#### **OTHER FUNDS**

Other funds consist of certain smaller programs funded through state grants and federal grants approved by the State Board of Elementary and Secondary Education and which are to be used for local initiatives.

### **AGENCY FUNDS**

#### **SCHOOL ACTIVITY AGENCY FUND**

The School Activity Agency Fund accounts for monies generated by the individual schools and school organizations. While these accounts are under the supervision of the School Board, they belong to the individual schools or their student bodies and are not available for use by the School Board.

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**NON-MAJOR GOVERNMENTAL FUNDS-**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2007**

	<u>School Lunch</u>	<u>Education Excellence</u>	<u>Displaced Students</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ (45,463)	\$ 37,394	\$ 46,776
Receivables	(9,631)	-	8,640
Due from other funds	136,644	-	-
Inventory	129,675	-	-
Other assets	(635)	-	-
TOTAL ASSETS	<u>\$ 210,590</u>	<u>\$ 37,394</u>	<u>\$ 55,416</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
Liabilities:			
Accounts, salaries and other payables	129,243	1,331	-
Due to other funds	-	-	-
TOTAL LIABILITIES	<u>129,243</u>	<u>1,331</u>	<u>-</u>
Fund balances:			
Unreserved, undesignated	81,347	36,063	55,416
TOTAL FUND BALANCES	<u>81,347</u>	<u>36,063</u>	<u>55,416</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 210,590</u>	<u>\$ 37,394</u>	<u>\$ 55,416</u>

<u>Special Education</u>	<u>Early Childhood</u>	<u>K-12 Literacy</u>	<u>State K-3 Reading Initiative</u>	<u>Starting Points</u>	<u>Title I</u>
\$ (162,389)	\$ -	\$ (360,237)	\$ (73,039)	\$ 401,069	\$ (230,281)
239,937	-	652,454	77,330	-	341,391
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 77,548</u>	<u>\$ -</u>	<u>\$ 292,217</u>	<u>\$ 4,291</u>	<u>\$ 401,069</u>	<u>\$ 111,110</u>
69,427	-	265,463	4,291	20,408	98,531
-	-	-	-	-	-
<u>69,427</u>	<u>-</u>	<u>265,463</u>	<u>4,291</u>	<u>20,408</u>	<u>98,531</u>
8,121	-	26,754	-	380,661	12,579
<u>8,121</u>	<u>-</u>	<u>26,754</u>	<u>-</u>	<u>380,661</u>	<u>12,579</u>
<u>\$ 77,548</u>	<u>\$ -</u>	<u>\$ 292,217</u>	<u>\$ 4,291</u>	<u>\$ 401,069</u>	<u>\$ 111,110</u>

(Continued)

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**NON-MAJOR GOVERNMENTAL FUNDS-**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2007**

	<u>Title II</u>	<u>Title IV</u>	<u>Title V</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ (232,478)	\$ (12,141)	\$ (6,976)
Receivables	278,200	14,734	7,098
Due from other funds	-	-	-
Inventory	-	-	-
Other assets	-	-	-
TOTAL ASSETS	<u>\$ 45,722</u>	<u>\$ 2,593</u>	<u>\$ 122</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
Liabilities:			
Accounts, salaries and other payables	28,064	-	-
Due to other funds	-	-	-
TOTAL LIABILITIES	<u>28,064</u>	<u>-</u>	<u>-</u>
Fund balances:			
Unreserved, undesignated	17,658	2,593	122
TOTAL FUND BALANCES	<u>17,658</u>	<u>2,593</u>	<u>122</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 45,722</u></b>	<b><u>\$ 2,593</u></b>	<b><u>\$ 122</u></b>

<u>Reading First</u>	<u>GBR Tech Prep Fund</u>	<u>Vocational Education</u>	<u>Pre Ged TANF</u>	<u>Other Funds</u>	<u>Total</u>
\$ (54,433)	\$ (22,249)	\$ (57,952)	\$ 364	\$ (42,673)	\$ (814,708)
79,629	24,844	59,084	-	288,030	2,061,740
-	-	-	-	-	136,644
-	-	-	-	-	129,675
-	-	-	-	-	(635)
<u>\$ 25,196</u>	<u>\$ 2,595</u>	<u>\$ 1,132</u>	<u>\$ 364</u>	<u>\$ 245,357</u>	<u>\$ 1,512,716</u>
25,196	13,152	-	-	133,677	788,783
-	-	-	-	-	-
<u>25,196</u>	<u>13,152</u>	<u>-</u>	<u>-</u>	<u>133,677</u>	<u>788,783</u>
-	(10,557)	1,132	364	111,680	723,933
-	(10,557)	1,132	364	111,680	723,933
<u>\$ 25,196</u>	<u>\$ 2,595</u>	<u>\$ 1,132</u>	<u>\$ 364</u>	<u>245,357</u>	<u>\$ 1,512,716</u>

**WEST BATON ROUGE PARISH SCHOOL BOARD**

**NON-MAJOR GOVERNMENTAL FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE**

**FISCAL YEAR ENDED JUNE 30, 2007**

	<u>School Lunch</u>	<u>Education Excellence</u>	<u>Displaced Students</u>	<u>Special Education</u>
<b><u>REVENUES</u></b>				
Local sources:				
Other	380,720	-	-	-
State sources:				
Unrestricted grants-in-aid, MFP	444,591	-	-	-
Restricted grants-in-aid	-	85,438	-	15,428
Federal sources:				
Restricted grants-in-aid	1,221,431	-	55,491	823,450
<b>TOTAL REVENUES</b>	<u>2,046,742</u>	<u>85,438</u>	<u>55,491</u>	<u>838,878</u>
<b><u>EXPENDITURES</u></b>				
Current				
Instruction:				
Regular education programs	-	66,980	-	-
Special education programs	-	-	-	460,846
Other education programs	-	-	-	-
Support services:				
Pupil support services	-	-	-	283,095
Instructional staff services	-	-	-	53,214
Plant operation and maintenance	1,507	-	-	-
Student transportation services	-	-	-	9,356
Non-Instructional services:				
Food service	2,011,927	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>2,013,434</u>	<u>66,980</u>	<u>-</u>	<u>806,511</u>
<b>EXCESS OF REVENUES OVER     (UNDER) EXPENDITURES</b>	<u>33,308</u>	<u>18,458</u>	<u>55,491</u>	<u>32,367</u>
<b><u>OTHER FINANCING SOURCES</u></b>				
Other	21,832	-	(75)	6,978
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	(31,224)
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>21,832</u>	<u>-</u>	<u>(75)</u>	<u>(24,246)</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	55,140	18,458	55,416	8,121
Fund balance, June 30, 2006	26,207	17,605	-	-
<b>FUND BALANCE, JUNE 30, 2007</b>	<u>\$ 81,347</u>	<u>\$ 36,063</u>	<u>\$ 55,416</u>	<u>\$ 8,121</u>

<u>Early Childhood</u>	<u>K-12 Literacy</u>	<u>State K-3 Reading Initiative</u>	<u>Starting Points</u>	<u>Title I</u>	<u>Title II</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	652,454	126,881	-	-	-
<u>20,000</u>	<u>-</u>	<u>-</u>	<u>521,132</u>	<u>1,167,464</u>	<u>279,177</u>
<u>20,000</u>	<u>652,454</u>	<u>126,881</u>	<u>521,132</u>	<u>1,167,464</u>	<u>279,177</u>
-	-	-	-	-	205,370
-	1,053	-	-	-	-
19,240	650,727	126,881	173,865	1,011,681	58,259
-	-	-	-	-	-
-	-	-	9,376	111,344	537
-	-	-	-	-	-
-	-	-	-	-	-
<u>19,240</u>	<u>651,780</u>	<u>126,881</u>	<u>183,241</u>	<u>1,123,025</u>	<u>264,166</u>
<u>760</u>	<u>674</u>	<u>-</u>	<u>337,891</u>	<u>44,439</u>	<u>15,011</u>
-	26,080	-	-	12,579	17,658
-	-	-	-	-	-
<u>(760)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(44,439)</u>	<u>(15,011)</u>
<u>(760)</u>	<u>26,080</u>	<u>-</u>	<u>-</u>	<u>(31,860)</u>	<u>2,647</u>
-	26,754	-	337,891	12,579	17,658
-	-	-	42,770	-	-
<u>\$ -</u>	<u>\$ 26,754</u>	<u>\$ -</u>	<u>\$ 380,661</u>	<u>\$ 12,579</u>	<u>\$ 17,658</u>

(Continued)

**WEST BATON ROUGE PARISH SCHOOL BOARD**

**NON-MAJOR GOVERNMENTAL FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE**

**FISCAL YEAR ENDED JUNE 30, 2007**

	<u>Title IV</u>	<u>Title V</u>	<u>Reading First</u>	<u>GBR Tech Prep Fund</u>	<u>Vocational Education</u>
<b><u>REVENUES</u></b>					
Local sources:					
Other	-	-	-	-	-
State sources:					
Unrestricted grants-in-aid, MFP	-	-	-	-	-
Restricted grants-in-aid	-	-	-	-	-
Federal sources:					
Restricted grants-in-aid	34,259	7,098	251,051	147,807	59,084
TOTAL REVENUES	<u>34,259</u>	<u>7,098</u>	<u>251,051</u>	<u>147,807</u>	<u>59,084</u>
<b><u>EXPENDITURES</u></b>					
Current					
Instruction:					
Regular education programs	-	-	-	-	57,952
Special education programs	-	-	-	-	-
Other education programs	34,757	6,722	242,498	157,665	-
Support services:					
Pupil support services	-	-	-	-	-
Instructional staff services	-	-	-	-	-
Plant operation and maintenance	-	-	-	-	-
Student transportation services	-	-	-	-	-
Non-Instructional services:					
Food service	-	-	-	-	-
TOTAL EXPENDITURES	<u>34,757</u>	<u>6,722</u>	<u>242,498</u>	<u>157,665</u>	<u>57,952</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(498)</u>	<u>376</u>	<u>8,553</u>	<u>(9,858)</u>	<u>1,132</u>
<b><u>OTHER FINANCING SOURCES</u></b>					
Other	2,053	122	-	(699)	-
Operating transfers in	-	-	-	-	-
Operating transfers out	<u>(539)</u>	<u>(376)</u>	<u>(8,553)</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>1,514</u>	<u>(254)</u>	<u>(8,553)</u>	<u>(699)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,016	122	-	(10,557)	1,132
Fund balance, June 30, 2006	<u>1,577</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT), JUNE 30, 2007	<u>\$ 2,593</u>	<u>\$ 122</u>	<u>\$ -</u>	<u>\$ (10,557)</u>	<u>\$ 1,132</u>

<u>Pre Ged TANF</u>	<u>Other Funds</u>	<u>Total</u>
-	164,032	544,752
-	-	444,591
-	414,596	1,294,797
-	-	-
-	78,877	4,666,321
-	<u>657,505</u>	<u>6,950,461</u>
-	129,419	459,721
-	1,167	463,066
-	738,656	3,220,951
-	272	283,367
-	17,413	191,884
-	-	1,507
-	-	9,356
-	-	<u>2,011,927</u>
-	<u>886,927</u>	<u>6,641,779</u>
-	<u>(229,422)</u>	<u>308,682</u>
364	134,701	221,593
-	-	(100,902)
<u>364</u>	<u>134,701</u>	<u>120,691</u>
364	(94,721)	429,373
-	206,401	294,560
<u>\$ 364</u>	<u>\$ 111,680</u>	<u>\$ 723,933</u>

**WEST BATON ROUGE PARISH SCHOOL BOARD**

**SCHEDULE OF BOARD MEMBERS' COMPENSATION**

	<u>June 30, 2007</u>
C. A. Altazan, Jr.	\$ 9,600
Cynthia M. Crochet	9,600
George A. Chustz	9,600
Cecile Gauthreaux	9,600
Ronald P. LeBlanc	9,600
Jason Manola	9,600
Michael Maranto	9,600
Charles Morgan	9,600
Paul C. Pattan, Sr.	9,600
Atley D. Walker, Sr.	<u>9,600</u>
 TOTAL	 <u>\$ 96,000</u>



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**INDEPENDENT AUDITORS' 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**

The Members of the West Baton Rouge  
Parish School Board  
Port Allen, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining information fund information of West Baton Rouge Parish School Board as of and for the year ended June 30, 2007, which collectively comprise the West Baton Rouge Parish School Board's basic financial statements and have issued our report thereon dated February 29, 2008. The report on governmental activities, each major fund, and the aggregate remaining information fund information was qualified because the accounting for fixed assets and the Due to/from other funds were not adequately recorded. Except as discussed in the preceding sentence, 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.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether West Baton Rouge 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 grants, 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 one instance of noncompliance or other matters that are required to be reported under Governmental Auditing Standards which are described as item 2007-4 in the schedule of findings and questioned costs.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered West Baton Rouge 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 West Baton Rouge Parish School Board's internal control over financial reporting. Accordingly we do not express an opinion on the effectiveness of the West Baton Rouge Parish School Board's internal control over financial reporting.

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





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

The Members of the West Baton Rouge  
Parish School Board  
Port Allen, Louisiana

**Compliance**

We have audited the compliance of West Baton Rouge Parish School Board with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2007. West Baton Rouge Parish School Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of West Baton Rouge Parish School Board's management. Our responsibility is to express an opinion on West Baton Rouge Parish School Board's compliance based on our audit.

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

As described in item 2007-5 in the accompanying schedule of findings and questioned costs, the West Baton Rouge Parish School Board, did not comply with requirements regarding allowable costs that are applicable to its Special Education Program. Compliance with such requirements is necessary, in our opinion, for West Baton Rouge Parish School Board, to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the West Baton Rouge Parish School Board, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007.

**Internal Control Over Compliance**

The management of West Baton Rouge Parish School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered West Baton Rouge Parish School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine

our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the West Baton Rouge Parish School Board's internal control over compliance.

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

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the type of compliance requirement a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is a more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2007-1, 2007-2, and 2007-3 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider items 2007-1, 2007-2, and 2007-3 to be material weaknesses.

West Baton Rouge Parish School Board's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit West Baton Rouge Parish School Board's response and, accordingly, we express no opinion on it.

#### **Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining information of West Baton Rouge Parish School Board as of and for the year ended June 30, 2007, and has issued our report thereon dated February 29, 2008. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise West Baton Rouge School Board's basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not required as a part of the basic financial statements. Such information has been subjected to auditing procedures applied in the audit of the basic financial statements and, in our opinion is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



February 29, 2008



**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2007**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>Agency or Pass-through No.</u>	<u>CFDA NUMBER</u>	<u>EXPENDITURES 6/30/07</u>
<b><u>UNITED STATES DEPARTMENT OF AGRICULTURE</u></b>			
Summer Feeding	LDE/SFSP-90	10.559	\$ 11,056
Passed through Louisiana Department of Agriculture and Forestry:			
Food Distribution Program	LDE/103-63	10.550	93,272
Passed through Louisiana Department of Education:			
National School Lunch Program	LDE/103-63	10.555	823,758
School Breakfast Program	LDE/103-63	10.553	<u>293,345</u>
TOTAL UNITED STATES DEPARTMENT OF AGRICULTURE			<u>1,221,431</u>
<b><u>UNITED STATES DEPARTMENT OF EDUCATION</u></b>			
Passed through Louisiana Department of Education:			
Title I – Grants to Local Educational Agencies-Part A Basic		84.010A	1,167,464
Title II – Part A, Teacher and Principal Training & Recruiting		84.367A	279,177
Vocational Education - Basic Grants-Carl Perkins FY 06 C/O	28-06-02-61-C	84.048	10,122
Vocational Education – Basic Grants-Carl Perkins	28-07-02-61	84.048	48,962
Title V-Innovative Program Strategies		84.298A	7,098
Title IV-Safe and Drug-Free Schools and Communities		84.186A	34,259
Special Education – Grants to States – IDEA Part B		84.027A	809,048
Special Education - IDEA - Preschool		84.173A	14,402
Reading First	28-05-RS-61	84.357A	251,051
Enhancing Education Through Technology	28-07-49-61	84.318X	75,397
Connected Tech	28-07-S5-61	84.318X	20,000
Temporary Emergency Impact Aid for Displaced Students		84.938C	55,491
HERA-Assistance for Homeless Youth	28-06-IH-61	84.938B	3,480
Passed through Louisiana Community & Technical College System			
Greater Baton Rouge Tech Prep Consortium	SB61/06-07TP	84.243A	<u>147,807</u>
TOTAL UNITED STATES DEPARTMENT OF EDUCATION			<u>2,923,758</u>
<b><u>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN DEVELOPMENT</u></b>			
Passed through Louisiana Department of Health and Hospitals			
Starting Points Preschool Program-TANF		93.558	<u>521,132</u>
TOTAL UNITED STATES DEPARTMENT OF HEALTH AND HUMAN DEVELOPMENT			<u>521,132</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<u>\$ 4,666,321</u>

**WEST BATON ROUGE PARISH SCHOOL BOARD**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2007**

**NOTE A – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of West Baton Rouge Parish School Board and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**NOTE B – FOOD DISTRIBUTION**

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2007, the organization had food commodities totaling \$17,110 in inventory.

## **WEST BATON ROUGE PARISH SCHOOL BOARD**

### **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2007**

#### **A. SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses a qualified opinion on the financial statements of West Baton Rouge Parish School Board.
2. Three significant deficiencies were disclosed during the audit of the financial statements.
3. There was one instances of noncompliance relative to the financial statements of West Baton Rouge Parish School Board reported in Part C of this schedule.
4. Three significant deficiencies relating to the audit of the major federal award programs.
5. The auditors' report on compliance for the major federal award program for West Baton Rouge Parish School Board expresses an unqualified opinion.
6. There was one audit finding relative to the major federal award program for West Baton Rouge Parish School Board reported in Part D. of this schedule.
7. The programs tested as a major program were Special Education- CFDA Number 84.027 and 84.173 and Title I- CFDA Number 84.010A.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. West Baton Rouge Parish School Board was not determined to be a low-risk auditee.

#### **B. FINDINGS – FINANCIAL STATEMENT AUDIT**

***Material Weaknesses in the areas of bank reconciliations, receivables, accounts payables, due to/from other funds and fund balances.***

##### **2007-1 Internal Control Over Financial Reporting**

**Criteria:** The definition of internal controls over financial reporting is that policies and procedures exist that pertain to an entity's ability to initiate, record, process, and report financial data consistent with the assertions embodied in the annual financial statements, which for the School Board is that financial statements are prepared in accordance with generally accepted accounting principles (GAAP). Our responsibility under current audit standards requires us to communicate this issue to management and the Board.

**Condition:** General Ledger account reconciliations for significant accounts or transaction classes were not performed in a timely manner.

**WEST BATON ROUGE PARISH SCHOOL BOARD**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2007**

**B. FINDINGS – FINANCIAL STATEMENT AUDIT** (continued)

**Effect:** During the course of our audit procedures we identified several significant adjusting entries to general ledger accounts. Due to the significance of the financial statement adjustments, this is an indication that the internal control over financial reporting of the School Board meets the definition of a material weakness and the School Board is not receiving reliable internally generated financial statements.

**Cause:** Clear responsibility for the performance of these reconciliations was not designated to a particular individual.

**Recommendation:** All significant general ledger accounts should be reconciled in a timely manner and reviewed by management. This review should be documented.

**2007-2 Property and Equipment**

**Criteria:** Internal controls over property and equipment and depreciation are essential to maintaining adequate records over the assets owned by the School Board.

**Condition:** The School Board does not have a capitalization policy and its equipment records are not current. Additionally, periodic inventories of fixed assets are not performed.

**Effect:** Significant adjustments were identified during our audit procedures.

**Cause:** Fixed asset records including additions and deletions of assets were not maintained.

**Recommendation:** The School Board should develop a capitalization policy for depreciation purposes. Annual inventories of equipment should be performed and equipment schedules should be updated annually.

**2007-3 General Ledger Closing Procedures**

**Criteria:** Proper closing procedures should be implemented to ensure the general ledger is closed at year end.

**Condition:** The general ledger was not closed for the past three years.

**Effect:** Significant adjustments were made to beginning fund balances.

**Recommendation:** The School Board should implement procedures to ensure the general ledger is closed properly at year end.

**WEST BATON ROUGE PARISH SCHOOL BOARD**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2007**

**C. FINDINGS - COMPLIANCE WITH STATE LAWS AND REGULATIONS**

**2007-4 Financial Statements not timely filed**

**Criteria:** LSA: RS24:513A(5)(a)(I) states that audits shall be completed within six months of the close of the entity's fiscal year.

**Condition:** The financial statements for the year ended March 31, 2007 were not completed and submitted to the Legislative Auditors Office within six (6) months of the end of the entity's fiscal year.

**Effect:** This is a violation of the Louisiana Revised Statutes.

**Recommendation:** Management should ensure timely completion of the audited financial statements

**D. FINDINGS – FEDERAL AWARD PROGRAMS**

**2007-5 Special Education-CFDA 84.027 and 84.173**

**Criteria:** Circular A-87 requires that semi-annual certifications are obtained for employees who's salaries are charged to grants.

**Condition:** Three of the sixteen employees tested did not have signed certifications.

**Effect:** These salaries for these three employees could be disallowed.

**Recommendation:** The School Board should obtain semi-annual certifications for all employees who's salaries are charged to grants.

**WEST BATON ROUGE PARISH SCHOOL BOARD**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**YEAR ENDED JUNE 30, 2007**

**A. FINDINGS – FINANCIAL STATEMENT AUDIT**

**None**

**B. FINDINGS – COMPLIANCE**

**None**

**C. FINDINGS AND QUESTIONED COST – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

**None**

**WEST BATON ROUGE PARISH SCHOOL SYSTEM**

**PERFORMANCE AND STATISTICAL DATA**



**Postlethwaite & Netterville**

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**Independent Accountants' Report  
On Applying Agreed-Upon Procedures**

To the Members of the  
West Baton Rouge Parish School Board

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of West Baton Rouge Parish School Board and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of West Baton Rouge 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) Bulletin. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

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

**Procedure #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,
- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

**Results of procedure # 1:**

In performing the testing on the sample of expenditures/revenues, we noted no transactions that were inappropriately classified or were recorded at an inappropriate amount.

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

**Procedure # 2**

We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule D) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1st.

Results of Procedure # 2:

There were no differences noted between the number of full-time classroom teachers per schedule 4 and schedule 2, or between the schedules and the Oct. 1 payroll records.

Procedure # 3

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

Results of procedure # 3

No differences were noted between the number of principals and assistant principals per schedule D and schedule B, or between the schedules and the Oct. 1 payroll records.

Procedure # 4

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

Results of Procedure # 4:

In our sample of 25 employees, no discrepancies existed between the aforementioned listing and the schedule.

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

Procedure # 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.

Results of Procedure # 5:

We noted no discrepancies between the schools as listed in the National School Lunch Program application and the list supporting the schools represented in the schedule.

**Experience of Public Principals and Full-time Classroom Teachers (Schedule D)**

Procedure #6

We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 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.

Results of Procedure # 6:

In our sample of 25 employees, no discrepancies existed between the aforementioned listing and the schedule.

**Public Staff Data (Schedule E)**

Procedure # 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.



Results of procedure # 7:

In our sample of 25 employees, no discrepancies existed between the aforementioned listing and the schedule.

Procedure # 8

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

Results of procedure # 8:

We noted no differences in the averages reported on the schedule and our calculations.

**Class Size Characteristics (Schedule F)**

Procedure # 9

We obtained a list of teachers and the classes that they teach with the class size and reconciled that list to the total classes for each class size category as reported on the schedule. We then traced a random sample of 10 classes to the October 1st roll books for those classes and determined if the class was properly classified on the schedule.

Results of Procedure # 9

In our sample of 10 classes, no discrepancies existed in agreement with the aforementioned listing and the schedule.

**Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule G)**

Procedure # 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 the West Baton Rouge Parish School Board.

Results of Procedure # 10:

No differences were noted.

**The Graduation Exit Exam for the 21st Century (Schedule H)**

Procedure # 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 the West Baton Rouge Parish School Board.

Results of Procedure #11

No differences were noted.

**The Iowa and iLeap Tests (Schedule I)**

Procedure # 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 the West Baton Rouge Parish School Board.

Results of Procedure # 12

No differences were noted.



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

This report is intended solely for the use of management of West Baton Rouge 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.

*Postlethwait & Nettleton*

February 29, 2008



**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**BATON ROUGE, LOUISIANA**

**Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)**  
**As of and for the Year Ended June 30, 2007**

**Schedule A - 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 B - Education Levels of Public School Staff**

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

**Schedule C - 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 Statistical Report (AFSR).

**Schedule D - Experience of Public Teachers 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 E - Public School Staff Data**

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 F - 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 G - 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, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

### **Schedule H - The Graduation Exit Exam for the 21<sup>st</sup> century**

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, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

### **Schedule I - The IOWA and iLEAP Tests**

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 6, 7 and 9 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes two years of data. 2005 was the last year of IOWA testing, from 2006 onwards iLEAP has taken its place; therefore, Iowa composite scores are presented for 2005 and 2004.

**WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA**

**General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
2006-2007**

**General Fund Instructional and Equipment Expenditures**

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 9,382,120	
Other Instructional Staff Activities	1,065,863	
Employee Benefits	3,632,231	
Purchased Professional and Technical Services	166,128	
Instructional Materials and Supplies	792,695	
Instructional Equipment	302,893	
Total Teacher and Student Interaction Activities		\$ 15,341,930

Other Instructional Activities 91,691

Pupil Support Activities	869,108	
Less: Equipment for Pupil Support	-	
Net Pupil Support Activities		869,108

Instructional Staff Services	1,344,325	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services		1,344,325

Total General Fund Instructional Expenditures \$ 17,647,054

Total General Fund Equipment Expenditures \$ 302,893

**Certain Local Revenue Sources**

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$ 1,022,869
Renewable Ad Valorem Tax	3,494,997
Debt Service Ad Valorem Tax	1,980,498
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	192,267
Sales and Use Taxes	10,155,728
Total Local Taxation Revenue	<u>\$ 16,846,359</u>

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	\$ 145,428
Earning from Other Real Property	-
	<u>145,428</u>

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$ 43,679
Revenue Sharing - Other Taxes	60,992
Revenue Sharing - Excess Portion	-
Other Revenue in Lieu of Taxes	-
Total State Revenue in Lieu of Taxes	<u>\$ 104,671</u>

Nonpublic Textbook Revenue \$ 13,091

Nonpublic Transportation Revenue \$ 93,246

Schedule B

WEST BATON ROUGE PARISH SCHOOL BOARD  
 PORT ALLEN, LOUISIANA

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

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Bachelor's Degree	230	74.7%	15	100.0%	0	0.0%	0	0.0%
Master's Degree	60	19.5%	0	0.0%	11	47.8%	0	0.0%
Master's Degree + 30	13	4.2%	0	0.0%	9	39.1%	0	0.0%
Specialist in Education	2	0.6%	0	0.0%	2	8.7%	0	0.0%
Ph. D. or Ed. D.	3	1.0%	0	0.0%	1	4.3%	0	0.0%
<b>Total</b>	<b>308</b>	<b>100.0%</b>	<b>15</b>	<b>100.0%</b>	<b>23</b>	<b>100.0%</b>	<b>0</b>	<b>0.0%</b>

**WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA****Number and Type of Public Schools  
For the Year Ended June 30, 2007**

<b>Type</b>	<b>Number</b>
Elementary	4
Middle/Jr. High	2
Secondary	2
Combination	2
<b>Total</b>	<b>10</b>

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

**WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA****Experience of Public Principals and Full-time Classroom Teachers  
As of October 1, 2006**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	0	0	2	3	0	1	2	8
Principals	0	0	2	1	5	2	0	10
Classroom Teachers	41	36	56	26	20	15	31	225
<b>Total</b>	<b>41</b>	<b>36</b>	<b>60</b>	<b>30</b>	<b>25</b>	<b>18</b>	<b>33</b>	<b>243</b>

**WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA**

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

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC and Rehired Retirees</b>
<b>Average Classroom Teachers' Salary Including Extra Compensation</b>	<b>\$ 34,792</b>	<b>\$ 34,309</b>
<b>Average Classroom Teachers' Salary Excluding Extra Compensation</b>	<b>\$ 34,175</b>	<b>\$ 34,124</b>
<b>Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries</b>	<b>270</b>	<b>267</b>

**Note:** Figures reported include all sources of funding (i.e., federal, state, and local) but exclude employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers and ROTC teachers receive more compensation because of a federal supplement. Therefore, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes and temporary employees.

**WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA**

**Class Size Characteristics  
As of October 1, 2006**

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	77.6%	218	19.6%	55	2.8%	8	0.0%	0
Elementary Activity Classes	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Middle/Jr. High	77.2%	318	19.9%	82	2.9%	12	0.0%	0
Middle/Jr. High Activity Classes	0.0%	0	0.0%	0	0.0%	0	0.0%	0
High	59.9%	245	24.4%	100	15.4%	63	0.2%	1
High Activity Classes	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Combination	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Combination Activity Classes	0.0%	0	0.0%	0	0.0%	0	0.0%	0

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

Schedule G

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA

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

District Achievement Level Results	English Language Arts						Mathematics					
	2007		2006		2005		2007		2006		2005	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	5	2.1%	3	1.0%	5	1.9%	7	3.0%	6	2.0%	3	1.1%
Proficient	21	9.0%	21	7.1%	33	12.3%	22	9.4%	39	13.1%	30	11.2%
Basic	93	39.7%	113	38.0%	94	34.9%	83	35.5%	107	36.0%	101	37.5%
Approaching Basic	58	24.8%	72	24.2%	76	28.3%	50	21.4%	67	22.6%	67	24.9%
Unsatisfactory	57	24.4%	88	29.6%	61	22.7%	72	30.8%	78	26.3%	68	25.3%
<b>Total</b>	<b>234</b>	<b>100.0%</b>	<b>297</b>	<b>100.0%</b>	<b>269</b>	<b>100.0%</b>	<b>234</b>	<b>100.0%</b>	<b>297</b>	<b>100.0%</b>	<b>269</b>	<b>100.0%</b>

District Achievement Level Results	Science						Social Studies					
	2007		2006		2005		2007		2006		2005	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	1	0.4%	1	0.5%	3	1.1%	1	0.4%	0	0.0%	1	0.4%
Proficient	24	10.6%	16	7.5%	36	13.8%	12	5.3%	7	3.3%	24	9.2%
Basic	81	35.7%	61	28.8%	92	35.2%	97	42.7%	83	39.2%	114	43.7%
Approaching Basic	67	29.5%	86	40.6%	80	30.7%	57	25.1%	62	29.2%	61	23.4%
Unsatisfactory	54	23.8%	48	22.6%	50	19.2%	60	26.4%	60	28.3%	61	23.4%
<b>Total</b>	<b>227</b>	<b>100.0%</b>	<b>212</b>	<b>100.0%</b>	<b>281</b>	<b>100.0%</b>	<b>227</b>	<b>100.0%</b>	<b>212</b>	<b>100.0%</b>	<b>281</b>	<b>100.0%</b>

Schedule H

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA

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

District Achievement Level Results	English Language Arts						Mathematics					
	2007		2006		2005		2007		2006		2005	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>												
Advanced	6	2.8%	1	0.4%	4	1.7%	4	1.9%	27	11.1%	11	4.7%
Proficient	47	21.9%	39	15.9%	42	17.9%	25	11.8%	40	16.4%	52	22.1%
Basic	95	44.2%	130	53.1%	119	50.9%	92	43.4%	109	44.7%	113	48.1%
Approaching Basic	42	19.5%	47	19.2%	50	21.4%	53	25.0%	40	16.4%	27	11.5%
Unsatisfactory	25	11.6%	28	11.4%	19	8.1%	38	17.9%	28	11.5%	32	13.6%
<b>Total</b>	<b>215</b>	<b>100.0%</b>	<b>245</b>	<b>100.0%</b>	<b>234</b>	<b>100.0%</b>	<b>212</b>	<b>100.0%</b>	<b>244</b>	<b>100.0%</b>	<b>235</b>	<b>100.0%</b>

District Achievement Level Results	Science						Social Studies					
	2007		2006		2005		2007		2006		2005	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>												
Advanced	4	1.86%	1	0.44%	6	0.70%	6	2.79%	0	0.00%	0	0.00%
Proficient	21	9.77%	18	8.00%	27	3.17%	24	11.16%	7	3.11%	12	6.88%
Basic	100	46.51%	92	40.89%	77	9.04%	117	54.42%	126	56.00%	94	54.85%
Approaching Basic	67	31.16%	81	36.00%	42	4.93%	42	19.53%	65	28.89%	45	26.16%
Unsatisfactory	23	10.70%	33	14.67%	21	2.46%	26	12.09%	27	12.00%	21	12.21%
<b>Total</b>	<b>215</b>	<b>100.00%</b>	<b>225</b>	<b>100.00%</b>	<b>173</b>	<b>20.31%</b>	<b>215</b>	<b>100.00%</b>	<b>225</b>	<b>100.00%</b>	<b>172</b>	<b>100.00%</b>

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA

IOWA Tests  
For the Year Ended June 30, 2007

	Composite	
	2005	2004
<b>Test of Basic Skills (ITBS)</b>		
Grade 3	41%	53%
Grade 5	40%	56%
Grade 6	43%	47%
Grade 7	46%	53%
<b>Tests of Educational Development (ITED)</b>		
Grade 9	49%	46%

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

ILEap Tests  
For the Year Ended June 30, 2007

District Achievement Level Results	English Language Arts 2006		Mathematics 2006		Science 2006		Social Studies 2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 3</b>								
Advanced	1	1.0%	1	1.0%	2	2.0%	1	1.0%
Mastery	11	11.0%	10	10.0%	7	7.0%	9	9.0%
Basic	39	39.0%	38	38.0%	44	44.0%	45	45.0%
Approaching Basic	29	29.0%	28	28.0%	37	37.0%	29	29.0%
Unsatisfactory	20	20.0%	23	23.0%	10	10.0%	16	16.0%
<b>Total</b>	<b>100</b>	<b>100.0%</b>	<b>100</b>	<b>100.0%</b>	<b>100</b>	<b>100.0%</b>	<b>100</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts 2006		Mathematics 2006		Science 2006		Social Studies 2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 5</b>								
Advanced	1	1.0%	0	0.0%	1	1.0%	1	1.0%
Mastery	8	8.0%	6	6.1%	9	9.0%	4	4.0%
Basic	43	43.0%	45	45.5%	40	40.0%	45	45.5%
Approaching Basic	27	27.0%	21	21.2%	34	34.0%	31	31.3%
Unsatisfactory	21	21.0%	27	27.3%	16	16.0%	18	18.2%
<b>Total</b>	<b>100</b>	<b>100.0%</b>	<b>99</b>	<b>100.0%</b>	<b>100</b>	<b>100.0%</b>	<b>99</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts 2006		Mathematics 2006		Science 2006		Social Studies 2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 6</b>								
Advanced	3	3.0%	2	2.0%	2	2.0%	7	7.0%
Mastery	14	14.0%	7	7.0%	14	14.0%	9	9.0%
Basic	49	49.0%	47	47.0%	41	41.0%	49	49.0%
Approaching Basic	19	19.0%	19	19.0%	30	30.0%	21	21.0%
Unsatisfactory	15	15.0%	25	25.0%	13	13.0%	14	14.0%
<b>Total</b>	<b>100</b>	<b>100.0%</b>	<b>100</b>	<b>100.0%</b>	<b>100</b>	<b>100.0%</b>	<b>100</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts 2006		Mathematics 2006		Science 2006		Social Studies 2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 7</b>								
Advanced	3	3.0%	0	0.0%	1	1.0%	2	2.0%
Mastery	11	11.1%	4	4.0%	10	10.0%	8	7.9%
Basic	47	47.5%	50	50.5%	38	38.0%	51	50.5%
Approaching Basic	26	26.3%	24	24.2%	36	36.0%	26	25.7%
Unsatisfactory	12	12.1%	21	21.2%	15	15.0%	14	13.9%
<b>Total</b>	<b>99</b>	<b>100.0%</b>	<b>99</b>	<b>100.0%</b>	<b>100</b>	<b>100.0%</b>	<b>101</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts 2006		Mathematics 2006	
	Number	Percent	Number	Percent
<b>Students</b>				
<b>Grade 9</b>				
Advanced	0	0.0%	2	2.0%
Mastery	10	10.1%	8	8.1%
Basic	48	48.5%	52	52.5%
Approaching Basic	29	29.3%	20	20.2%
Unsatisfactory	12	12.1%	18	18.2%
<b>Total</b>	<b>99</b>	<b>100.0%</b>	<b>100</b>	<b>101.0%</b>

**iLeap Tests**  
**For the Year Ended June 30, 2007 (continued)**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 3</b>								
Advanced	2	6.0%	6	9.0%	1	7.0%	1	4.0%
Mastery	37	24.0%	34	23.0%	29	21.0%	37	22.0%
Basic	123	41.0%	120	41.0%	113	42.0%	123	46.0%
Approaching Basic	68	20.0%	61	17.0%	99	22.0%	71	19.0%
Unsatisfactory	53	9.0%	62	10.0%	41	8.0%	51	9.0%
<b>Total</b>	<b>283</b>	<b>100.0%</b>	<b>283</b>	<b>100.0%</b>	<b>283</b>	<b>100.0%</b>	<b>283</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 5</b>								
Advanced	2	5.0%	5	8.0%	3	4.0%	0	4.0%
Mastery	28	17.0%	21	16.0%	32	19.0%	18	18.0%
Basic	101	41.0%	97	43.0%	97	40.0%	135	47.0%
Approaching Basic	76	17.0%	58	15.0%	85	24.0%	55	18.0%
Unsatisfactory	50	20.0%	76	18.0%	40	13.0%	50	13.0%
<b>Total</b>	<b>257</b>	<b>100.0%</b>	<b>257</b>	<b>100.0%</b>	<b>257</b>	<b>100.0%</b>	<b>256</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 6</b>								
Advanced	5	3.0%	4	8.0%	4	4.0%	12	6.0%
Mastery	26	17.0%	21	15.0%	29	22.0%	23	13.0%
Basic	133	48.0%	123	52.0%	112	43.0%	138	51.0%
Approaching Basic	67	22.0%	63	14.0%	85	23.0%	51	20.0%
Unsatisfactory	38	10.0%	58	10.0%	37	8.0%	44	10.0%
<b>Total</b>	<b>269</b>	<b>100.0%</b>	<b>269</b>	<b>100.0%</b>	<b>267</b>	<b>100.0%</b>	<b>268</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 7</b>								
Advanced	10	5.0%	5	10.0%	4	3.0%	5	2.0%
Mastery	26	18.0%	12	16.0%	32	21.0%	44	18.0%
Basic	104	44.0%	112	46.0%	96	42.0%	104	50.0%
Approaching Basic	75	24.0%	65	16.0%	78	23.0%	61	19.0%
Unsatisfactory	38	11.0%	59	12.0%	43	11.0%	39	11.0%
<b>Total</b>	<b>253</b>	<b>100.0%</b>	<b>253</b>	<b>100.0%</b>	<b>253</b>	<b>100.0%</b>	<b>253</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts		Mathematics	
	Number	Percent	Number	Percent
<b>Students</b>				
<b>Grade 9</b>				
Advanced	2	2.0%	11	8.0%
Mastery	21	21.2%	24	15.0%
Basic	137	138.4%	139	49.0%
Approaching Basic	90	80.9%	55	14.0%
Unsatisfactory	33	33.3%	55	14.0%
<b>Total</b>	<b>283</b>	<b>285.9%</b>	<b>284</b>	<b>100.0%</b>



# West Baton Rouge Parish Schools

David Corona  
Superintendent

## CORRECTIVE ACTION PLAN

February 29, 2008

Jason P. Manola  
Board President

Louisiana Legislative Auditor

Cynthia M. Crochet  
Vice President

The West Baton Rouge Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 2007.

C.A. Altazan, Jr.

G. Alden Chustz, Jr.

Name and address of independent public accounting firm:

Cecile G. Gauthreaux

Postlethwaite & Netterville, APAC  
326 E Cornerview

Ronald P. LeBlanc

Gonzales, LA 70737

Michael A. Maranto

Charles Morgan

Audit Period: July 1, 2006 – June 30, 2007

Paul C. Patten, Sr.

Dr. Atley D. Walker, Sr.

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule of findings and questioned costs.

### FINDINGS – SCHEDULE OF FINDINGS AND QUESTIONED COSTS

#### 2007-1 INTERNAL CONTROL OVER FINANCIAL REPORTING

*Recommendation:* All significant general ledger accounts should be reconciled in a timely manner and reviewed by management. This review should be documented.

*Action Taken:* We concur with the finding and recommendation. Shortly after hiring a new Business Manager in the fall of 2006, the School Board became aware of significant errors within our accounting system. Because proper accounting procedures had not been followed for at least three years, bank reconciliations were inaccurate and closing entries were not posted to the books. The accounting system could not, therefore, create an accurate balance sheet. Although the accounting system included significant errors, annual audits of the School Board failed to call this to the School Board's attention.

Upon posting the required audit adjustments, the School Board will implement procedures to ensure the timely reconciliation and review of all significant general ledger accounts.

3761 Rosedale Road Port Allen, Louisiana 70767 \*\* Phone: 225-343-8309 \*\* Fax: 225-387-2101  
[www.wbrschools.net](http://www.wbrschools.net)

*Striving for Excellence: One Student at a Time*

**2007-2 PROPERTY AND EQUIPMENT**

*Recommendation:* The School Board should develop a capitalization policy for depreciation purposes. Annual inventories of equipment should be performed and equipment schedules should be updated annually.

*Action Taken:* We concur with the finding and recommendation. Adequate records of additions and deletions of fixed assets have not been properly maintained by our former Business Manager for several years, yet it was not called to the attention of the School Board through our annual audit process. We are in the process of establishing and implementing a capitalization policy. We are taking the steps necessary to have a complete, updated listing of all fixed assets for the year ended June 30, 2008.

**2007-3 GENERAL LEDGER CLOSING PROCEDURES**

*Recommendation:* The School Board should implement procedures to ensure the general ledger is closed properly at year end..

*Action Taken:* We concur with the finding and recommendation. Upon posting the audit adjustments which will leave accurate ending balances in individual accounts, we will be able to properly close our general ledger each year.

**FINDINGS - COMPLIANCE WITH STATE LAWS AND REGULATIONS**

**2007-4 AUDIT LAWS**

*Recommendation:* Management should ensure timely completion of the audited financial statements.

*Action Taken:* We concur with the finding and recommendation. With the implementation of corrective actions to address each of the financial statement audit findings, we will be able to ensure the timely completion of audited financial statements.

**FINDINGS - FEDERAL AWARD PROGRAMS**

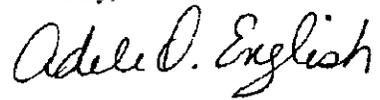
**2007-5 SPECIAL EDUCATION-CFDA 84.027 AND 84.173**

*Recommendation:* The School Board should obtain semi-annual certifications for all employees whose salaries are charged to grants.

*Action Taken:* We concur with the finding and recommendation. We have implemented procedures to ensure that we obtain the necessary certifications from all employees paid with federal funds.

If the Louisiana Legislative Auditor has questions regarding this plan, please call Adele O. English at (225) 931-4621.

Sincerely,

A handwritten signature in black ink that reads "Adele O. English". The signature is written in a cursive style with a large initial 'A' and 'E'.

Adele O. English  
Business Manager

**3761 Rosedale Road Port Allen, Louisiana 70767 \*\* Phone: 225-343-8309 \*\* Fax: 225-387-2101  
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