

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

**Financial Statements**  
**Year Ended June 30, 2013**

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# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Garter, CPA\*  
Arthur R. Mixon, CPA\*  
Penny Angelle Scruggins, CPA  
Christine C. Doucet, CPA

Wanda F. Arcement, CPA,CVA  
Allen J. LaBry, CPA  
Albert R. Leger, CPA,PFS,CSA\*  
Marshall W. Guidry, CPA  
Stephen R. Moore, Jr., CPA,PFS,CFP®,ChFC®  
James R. Roy, CPA  
Robert J. Metz, CPA  
Alan M. Taylor, CPA  
Kelly M. Doucet, CPA  
Cheryl L. Bartley, CPA  
Mandy B. Self, CPA  
Paul L. Delcambre, Jr., CPA  
Kristin B. Dauzat, CPA  
Matthew E. Margaglio, CPA  
Jane R. Hebert, CPA  
Bryan K. Joubert, CPA  
Stephen J. Anderson, CPA  
W. Jeffrey Lowry, CPA  
Brad E. Kolder, CPA, JD  
Casey L. Ardoin, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006

\* A Professional Accounting Corporation

## OFFICES

183 South Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141  
Fax (337) 232-8660

450 East Main Street  
New Iberia, LA 70560  
Phone (337) 367-9204  
Fax (337) 367-9208

113 East Bridge St.  
Breaux Bridge, LA 70517  
Phone (337) 332-4020  
Fax (337) 332-2867

200 South Main Street  
Abbeville, LA 70510  
Phone (337) 893-7944  
Fax (337) 893-7946

1234 David Dr. Ste 203  
Morgan City, LA 70380  
Phone (985) 384-2020  
Fax (985) 384-3020

1013 Main Street  
Franklin, LA 70538  
Phone (337) 828-0272  
Fax (337) 828-0290

408 West Cotton Street  
Ville Platte, LA 70586  
Phone (337) 363-2792  
Fax (337) 363-3049

133 East Waddil St.  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8681

332 West Sixth Avenue  
Oberlin, LA 70655  
Phone (337) 639-4737  
Fax (337) 639-4568

1428 Metro Drive  
Alexandria, LA 71301  
Phone (318) 442-4421  
Fax (318) 442-9833

WEB SITE  
[WWW.KCSRCPAS.COM](http://WWW.KCSRCPAS.COM)

## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Evangeline Parish School Board (School Board), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School Board's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information of the School Board, as of June 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that budgetary comparison information (page 38) and the schedule of funding progress (page 39) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Board's basic financial statements. The other supplemental information and schedules required by state law are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The other supplemental information and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The schedules required by state law have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2013, on our consideration of the School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Board's internal control over financial reporting and compliance.

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

Ville Platte, Louisiana  
December 19, 2013

## **BASIC FINANCIAL STATEMENTS**

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Statement of Net Position  
June 30, 2013

	Governmental Activities
<b>ASSETS</b>	
Cash and interest-bearing deposits	\$ 18,789,615
Due from other governmental agencies	1,417,868
Inventory	92,441
Capital assets, net	<u>18,074,076</u>
Total assets	<u>38,374,000</u>
<b>LIABILITIES</b>	
Accounts, salaries and other payables	6,132,620
Interest payable	42,238
Noncurrent liabilities:	
Portion due within one year -	
Bonds payable	967,181
Portion due after one year -	
Bonds payable	6,270,726
Claims payable	187,000
Compensated absences payable	1,723,954
OPEB obligation payable	<u>15,025,684</u>
Total liabilities	<u>30,349,403</u>
<b>NET POSITION</b>	
Net investment in capital assets	10,836,169
Restricted for debt service	2,168,059
Unrestricted (deficit)	<u>(4,979,631)</u>
Total net position	<u>\$ 8,024,597</u>

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Statement of Activities  
Year Ended June 30, 2013

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
<b>Governmental activities:</b>				
<b>Instruction:</b>				
Regular programs	\$ 23,441,011	\$ -	\$ 180,267	\$ (23,260,744)
Special education programs	7,270,026	-	690,274	(6,579,752)
Vocational education programs	1,406,594	-	84,351	(1,322,243)
Other instructional programs	639,904	-	49,925	(589,979)
Special programs	2,982,705	-	2,480,930	(501,775)
Adult and continuing education programs	80,792	-	56,430	(24,362)
<b>Support services:</b>				
Pupil support	3,027,742	-	433,090	(2,594,652)
Instructional staff support	2,473,434	-	1,249,022	(1,224,412)
General administration	1,434,285	-	2,873	(1,431,412)
School administration	3,319,722	-	-	(3,319,722)
Business services	495,502	-	3,300	(492,202)
Plant services	5,106,207	-	41,104	(5,065,103)
Student transportation services	4,624,868	-	12,172	(4,612,696)
Central services	576,839	-	140,341	(436,498)
<b>Non-instructional services:</b>				
Food services	3,829,372	417,197	2,742,612	(669,563)
Community services	39,577	-	-	(39,577)
Interest on long-term debt	135,605	-	-	(135,605)
<b>Total governmental activities</b>	<b>\$ 60,884,184</b>	<b>\$ 417,197</b>	<b>\$ 8,166,691</b>	<b>(52,300,296)</b>
<b>General revenues:</b>				
<b>Taxes-</b>				
Property taxes, levied for general purposes				6,496,514
Property taxes, levied for debt service				598,231
Sales and use taxes, levied for general purposes				8,341,906
<b>Grants and contributions not restricted to specific programs</b>				
State source - Minimum Foundation Program				35,539,837
State source - PIPS				34,784
State revenue sharing				210,427
Interest and investment earnings				60,862
Miscellaneous				1,138,858
<b>Total general revenues</b>				<b>52,421,419</b>
Change in net position				121,123
Net position - July 1, 2012				7,903,474
Net position - June 30, 2013				<b>\$ 8,024,597</b>

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

**FUND FINANCIAL STATEMENTS (FFS)**

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Balance Sheet - Governmental Funds  
June 30, 2013

	General	Other Governmental	Total
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 13,541,937	\$ 5,247,678	\$ 18,789,615
Receivables -			
Due from other funds	684,642	-	684,642
Due from other governmental agencies	361,846	1,056,022	1,417,868
Inventories, at cost	-	92,441	92,441
Total assets	\$ 14,588,425	\$ 6,396,141	\$ 20,984,566
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 165,515	\$ 197,540	\$ 363,055
Salaries and benefits payable	5,169,752	599,813	5,769,565
Due to other funds	-	684,642	684,642
Total liabilities	5,335,267	1,481,995	6,817,262
Fund balances:			
Nonspendable	-	92,441	92,441
Restricted	2,817,582	4,821,705	7,639,287
Committed	5,152,277	-	5,152,277
Assigned	949,677	-	949,677
Unassigned	333,622	-	333,622
Total fund balances	9,253,158	4,914,146	14,167,304
Total liabilities and fund balances	\$ 14,588,425	\$ 6,396,141	\$ 20,984,566

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
June 30, 2013

Total fund balances for governmental funds at June 30, 2013		\$14,167,304
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	\$ 525,417	
Equipment and vehicles, net of \$1,509,669 accumulated depreciation	104,468	
Buildings and improvements, net of \$16,762,884 accumulated depreciation	<u>17,444,191</u>	18,074,076
Elimination of interfund assets and liabilities		
Due from other funds	684,642	
Due to other funds	<u>(684,642)</u>	-
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Long-term liabilities at year end consist of:		
Claims payable	(187,000)	
Bonds payable	(7,237,907)	
Compensated absences payable	(1,723,954)	
Accrued interest payable	(42,238)	
Other post employment benefits	<u>(15,025,684)</u>	<u>(24,216,783)</u>
Net position at June 30, 2013		<u>\$ 8,024,597</u>

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Governmental Funds  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended June 30, 2013

	General	Other Governmental	Total
<b>Revenues</b>			
Parish sources:			
Ad valorem taxes	\$3,376,215	\$3,718,530	\$ 7,094,745
Sales taxes	8,341,906	-	8,341,906
Other	<u>1,160,056</u>	<u>420,460</u>	<u>1,580,516</u>
Total parish sources	12,878,177	4,138,990	17,017,167
State sources	35,557,958	710,597	36,268,555
Federal sources	-	<u>7,705,020</u>	<u>7,705,020</u>
Total revenues	<u>48,436,135</u>	<u>12,554,607</u>	<u>60,990,742</u>
<b>Expenditures</b>			
Current:			
Instruction -			
Regular programs	21,766,687	257,378	22,024,065
Special education programs	6,164,149	595,929	6,760,078
Special programs	527,063	2,255,482	2,782,545
Adult and continuing education programs	18,088	56,430	74,518
Vocational education programs	1,203,014	84,351	1,287,365
Other instructional programs	532,927	61,834	594,761
Support services -			
Pupil support services	2,140,021	661,386	2,801,407
Instructional staff support services	1,021,461	1,270,395	2,291,856
General administration	1,123,939	40,502	1,164,441
School administration	3,067,208	6,549	3,073,757
Business services	461,140	3,300	464,440
Operation and maintenance of plant services	2,422,223	1,924,366	4,346,589
Student transportation services	4,520,860	12,172	4,533,032
Central services	408,136	140,721	548,857
Non-instructional services -			
Food services	3,482	3,671,734	3,675,216
Community services	39,615	-	39,615
Facilities acquisition and construction	241,180	50,578	291,758
Debt service:			
Principal retirement	26,182	884,000	910,182
Interest and fiscal charges	<u>31,976</u>	<u>128,630</u>	<u>160,606</u>
Total expenditures	<u>45,719,351</u>	<u>12,105,737</u>	<u>57,825,088</u>
Excess of revenues over expenditures	<u>2,716,784</u>	<u>448,870</u>	<u>3,165,654</u>
<b>Other financing sources (uses)</b>			
Proceeds from refunding bonds	2,215,000	-	2,215,000
Payment to refund debt	(2,180,000)	-	(2,180,000)
Sales of capital assets	14,565	-	14,565
Transfers in	3,543,606	2,144,569	5,688,175
Transfers out	<u>(4,647,457)</u>	<u>(1,040,718)</u>	<u>(5,688,175)</u>
Total other financing sources (uses)	<u>(1,054,286)</u>	<u>1,103,851</u>	<u>49,565</u>
Net changes in fund balances	1,662,498	1,552,721	3,215,219
Fund balances, beginning	<u>7,590,660</u>	<u>3,361,425</u>	<u>10,952,085</u>
Fund balances, ending	<u>\$9,253,158</u>	<u>\$4,914,146</u>	<u>\$14,167,304</u>

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2013

Total net change in fund balances for the year ended June 30, 2013 per statement of revenues, expenditures and changes in fund balances.		\$3,215,219
 <i>The change in net position reported for governmental activities in the statement of activities is different because:</i>		
 Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on the statement of revenues, expenditures and changes in fund balance	\$ 3,868	
Depreciation expense	<u>(638,634)</u>	(634,766)
 Bond proceeds provide current financial resources for governmental funds, but issuing debt increases long-term liabilities in the statement of net position		
		(2,215,000)
 Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position		
Payment to refund debt	2,180,000	
Principal payments	<u>910,182</u>	3,090,182
 Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds.		
Compensated absences	54,086	
Other post employment benefits	<u>(3,413,599)</u>	(3,359,513)
 Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis		
		<u>25,001</u>
 Change in net position for the year ended June 30, 2013 per Statement of Activities		 <u>\$ 121,123</u>

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Statement of Fiduciary Assets and Liabilities  
June 30, 2013

ASSETS

Cash and interest-bearing deposits	<u>\$ 678,992</u>
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LIABILITIES

School activity funds payable	<u>\$ 678,992</u>
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The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Evangeline Parish School Board (School Board) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

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

*The School Board operates twelve schools within the parish with a total enrollment of 6,158 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.*

A. Financial Reporting Entity

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

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

Fund Financial Statements

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

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

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

The School Board reports the following major governmental fund:

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

Additionally, the School Board reports the following fund types:

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Fiduciary Funds -

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of other funds within the School Board. The fund accounted for in this category is the agency fund. The agency fund is the School Activity Fund. This fund accounts for assets held by the School Board as an agent for the individual schools and school organizations.

C. Measurement Focus/ Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues, expenditures, expenses, and transfers – and assets, deferred outflows of resources, liabilities, and deferred inflows of resources – are recognized in the accounts and reported in the financial statements.

Measurement Focus

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Program revenues

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

Allocation of indirect expenses

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

When both restricted and unrestricted resources are available for use, it is the School Board's policy to use restricted resources first, then unrestricted resources as they are needed.

The governmental funds use the following practices in recording revenues and expenditures:

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Revenues

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

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

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

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

Substantially all other revenues are recorded when received.

Expenditures

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

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

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

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

Other Financing Sources (Uses)

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash and interest-bearing deposits

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

Investments

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

Interfund receivables and payables

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

Receivables

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

Inventories

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Capital Assets

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

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation. The School Board maintains a threshold level of \$5,000 or more for capitalizing equipment and vehicles and \$150,000 for capitalizing buildings and improvements.

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

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

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

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

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

Compensated Absences

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

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

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

For fund financial statements, vested or accumulated sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a current fund liability of the governmental fund that will pay it. In the government-wide statements, amounts of vested or accumulated sick leave that are not expected to be liquidated with expendable available financial resources are recorded as noncurrent liabilities.

At June 30, 2013, employees of the School Board have accumulated and vested \$1,723,954 of sick leave benefits which are recorded as noncurrent liabilities in the government-wide statement of net assets. No current fund liability has been recorded in the governmental funds.

Long-term debt

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

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of general obligation bonds.

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

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There are no deferred inflows or outflows as of June 30, 2013.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Equity Classifications

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

- a. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) laws through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position – consist of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances of the governmental funds are classified as follows.

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the School Board, which is the highest level of decision-making authority for the Evangeline Parish School Board.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the School Board’s adopted policy, only the School Board may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the School Board considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the School Board considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the School Board has provided otherwise in its commitment or assignment actions.

E. Budget Practices

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

F. Revenue Restrictions

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

<u>Revenue Source</u>	<u>Legal Restrictions on Use</u>
Sales tax	See Note 10
Ad valorem taxes	See Note 3

G. Use of Estimates

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the School Board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The School Board may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2013, the School Board has cash and interest-bearing deposits (book balances) totaling \$19,468,607 as follows:

	Governmental Activities	Fiduciary Funds	Total
Demand deposits	\$ -	\$ 38,651	\$ 38,651
Money market and savings accounts	<u>18,789,615</u>	<u>640,341</u>	<u>19,429,956</u>
Total	<u>\$ 18,789,615</u>	<u>\$ 678,992</u>	<u>\$ 19,468,607</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the School Board's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law these deposits (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2013, were secured as follows:

Bank balances	<u>\$20,756,133</u>
Federal deposit insurance	988,615
Pledged securities (category 3)	<u>19,767,518</u>
Total	<u>\$20,756,133</u>

Deposits in the amount of \$19,767,518 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the School Board's name (Category 3 deposits). The School Board does not have a policy for custodial credit risk.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(3) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the fiscal year ended June 30, 2013, taxes were levied by the School Board in July and were billed to taxpayers by the Assessor in December. Billed taxes are due by December 31<sup>st</sup>, becoming delinquent on January 1<sup>st</sup> of the following year.

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

For the year ended June 30, 2013, ad valorem taxes totaling 55.14 mills were levied on property with net assessed valuations totaling \$497,459,268 and were dedicated as follows:

Parish wide taxes constitutional	4.59 mills
Special school taxes:	
Special tax for salaries and benefits of teachers and other employees in the school system	10.18 mills
Maintenance taxes, by district:	
No. 2 Maintenance	12.13 mills
No. 7 Maintenance	12.24 mills
Debt retirement:	
Special School District No. 7	14.00 mills
Improvement taxes, by school:	
Basile High School athletic department	<u>2.00</u> mills
Total	<u>55.14</u>

Net taxes remitted to the School Board, after deductions for pension expense and collection fees, amounted to \$7,094,745 for the year ending June 30, 2013.

(4) Receivables

Due from other governmental agencies of \$1,417,868 consists of the following at June 30, 2013:

State of Louisiana, Department of Education for various appropriations and reimbursements	\$ 1,053,208
Other receivables	<u>364,660</u>
Totals	<u>\$ 1,417,868</u>

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(5) Capital Assets

Capital assets balances and activity for the year ended June 30, 2013 is as follows:

	Balance 7/1/2012	Additions	Deletions	Balance 6/30/2013
Capital assets not being depreciated:				
Land	\$ 525,417	\$ -	\$ -	\$ 525,417
Construction in progress	191,705	3,868	195,573	-
Other capital assets:				
Equipment and vehicles	1,663,818	-	49,681	1,614,137
Buildings and improvements	34,011,502	195,573	-	34,207,075
Totals	<u>36,392,442</u>	<u>199,441</u>	<u>245,254</u>	<u>36,346,629</u>
Less accumulated depreciation				
Equipment and vehicles	1,515,274	44,076	49,681	1,509,669
Buildings and improvements	16,168,326	594,558	-	16,762,884
Total accumulated depreciation	<u>17,683,600</u>	<u>638,634</u>	<u>49,681</u>	<u>18,272,553</u>
Net capital assets	<u>\$ 18,708,842</u>	<u>\$ (439,193)</u>	<u>\$ 195,573</u>	<u>\$ 18,074,076</u>

Depreciation expense was charged to governmental activities as follows:

Regular programs	\$ 1,182
Special education	4,101
Vocational education programs	24,261
Other instructional	2,262
Special programs	2,006
Business services	1,664
Operation and maintenance of plant	595,972
Food services	7,186
Total depreciation expense	<u>\$ 638,634</u>

(6) Accounts, Salaries, and Other Payables

At June 30, 2013, accounts, salaries, and other payables of \$6,132,620 consisted of the following:

Salaries and withholdings	\$ 5,769,565
Accounts payable	363,055
Totals	<u>\$ 6,132,620</u>

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(7) Long-Term Liabilities

The School Board issues general obligation bonds and Louisiana Qualified Zone Academy Bonds (QZAB), secured by ad valorem taxes and excess revenues, to provide for the acquisition and construction of major capital facilities. The bonds are liquidated by debt service funds. These bonds are direct obligations and pledge the full faith and credit of the Board and are generally issued as 20 or 30-year serial bonds. All of the School Board's long-term debt is associated with governmental activities. Long-term debt currently outstanding is as follows:

<u>Issued Amount</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
\$ 2,253,000	10/20/08	03/01/18	3.49	\$ 1,259,000
360,000	12/01/01	11/01/15	N/A	58,907
2,215,000	11/15/2012	08/01/19	2.80	2,215,000
900,000	08/01/03	08/01/13	3.80-4.00	105,000
1,500,000	12/14/05	12/01/15	N/A	1,500,000
3,000,000	04/13/10	12/15/19	N/A	2,100,000
<u>\$ 10,228,000</u>				<u>\$ 7,237,907</u>

A. Changes in Long-Term Liabilities

During the year ended June 30, 2013, the following changes occurred in long-term liabilities transactions and balances:

	<u>Balance 7/1/2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2013</u>	<u>Amount due in one year</u>
General obligation bonds	\$ 8,113,089	\$ 2,215,000	\$ 3,090,182	\$ 7,237,907	\$ 967,181
Claims payable	187,000	-	-	187,000	-
Compensated absences	1,778,040	-	54,086	1,723,954	-
	<u>\$ 10,078,129</u>	<u>\$ 2,215,000</u>	<u>\$ 3,144,268</u>	<u>\$ 9,148,861</u>	<u>\$ 967,181</u>

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

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	967,181	103,734	1,070,915
2015	864,181	85,212	949,393
2016	2,367,545	68,339	2,435,884
2017	878,000	50,822	928,822
2018	899,000	32,690	931,690
2019-2020	1,262,000	18,648	1,280,648
	<u>\$ 7,237,907</u>	<u>\$ 359,445</u>	<u>\$ 7,597,352</u>

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Current Refunding

On November 15, 2012, the Evangeline Parish School Board issued General Obligation Refunding Bonds, Series 2012, of \$2,215,000 (par value) with an interest rate of 2.80% to currently refund \$2,180,000 of the outstanding \$4,000,000, Series 2004 General Obligation Bonds. As a result of the current refunding, the School Board reduced its total debt service payments by \$139, 097, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$124,934.

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

From an accrual accounting perspective, the cost of postemployment healthcare benefits should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post Employment Benefits Other than Pensions, during the year ended June 30, 2009, the School Board began to recognize the cost of postemployment healthcare in the year when employee services are received, to report the accumulated liability from prior years, and to provide information useful in assessing potential demands on the School Board's future cash flows. Because the School Board is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability.

**Plan Description:** The Evangeline Parish School Board offers continuing health care and life insurance benefits for certain retired employees. Medical benefits are provided to employees upon actual retirement. Eligibility for medical coverage is based on the following: early retirement - 20 years of service at any age; 30 years of service at any age; age 55 and 25 years of service; or, age 60 and 5 years of service. Coverage is also provided to spouses of retirees who are currently receiving benefits. These benefits are provided through the Louisiana Office of Group Benefits (OGB) and involve several statewide networks and one HMO, with a premium structure by region. The OGB issues a separate financial report which is available at [www.groupbenefits.org](http://www.groupbenefits.org) along with the plan provisions contained in the official plan documents of the OGB. The OGB plan is a fully insured, multiple-employer arrangement and has been deemed to be an *agent multiple-employer plan* (within the meaning of paragraph 22 of GASB 45) for financial reporting purposes.

**Funding Policy:** The Evangeline Parish School Board recognizes the cost of providing post-employment medical and life benefits as an expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you-go basis. The monthly premiums for the health benefit are paid jointly by the employee and employer. The percentage of the premium paid the school board ranges from 19% to 75% depending on years of participation. Life insurance coverage under the OGB program is available to retirees by election and the premium is \$0.96 per unit of insurance per month. The employer pays 50% of the "cost" of the retiree life insurance.

**Annual OPEB Cost:** The School Board's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The School Board utilizes the level-dollar amortization method to amortize the unfunded actuarial accrued liability.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

The following table shows the components of the School Board's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the School Board's net OPEB obligation:

Annual required contribution	\$ 6,685,303
Interest on net OPEB obligation	464,483
Adjustment to annual required contribution	<u>(726,537)</u>
Annual OPEB cost (expense)	6,423,249
Contributions made	<u>(3,009,650)</u>
Increase in net OPEB obligation	3,413,599
Net OPEB obligation - beginning of year	<u>11,612,085</u>
Net OPEB obligation - end of year	<u>\$ 15,025,684</u>

Evangeline Parish School Board's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for 2013, 2012 and 2011 follows:

Fiscal Year Ended	Discount Rate	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2011	4.00%	\$ 6,585,643	45.91%	\$ 8,270,116
6/30/2012	4.00%	\$ 6,514,352	48.70%	\$ 11,612,085
6/30/2013	4.00%	\$ 6,423,249	46.90%	\$ 15,025,684

Funded Status and Funding Progress: The funded status of the plan as of July 1, 2012 was as follows:

Actuarial accrued liability (AAL)	\$ 74,400,637
Actuarial valuation of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 74,400,637</u>
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	\$ 22,566,097
UAAL as a percentage of covered payroll	329.7%

Actuarial valuations for an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to continuous revision as actual results are compared to past expectations and new estimates about the future are formulated. Although the valuation results are based on values which the School Board's actuarial consultant believes are reasonable assumptions, the valuation results reflect a long-term perspective and, as such, are merely an estimate of what future costs may actually be. Deviations in any of several factors, such as future interest rates, medical cost inflation, Medicare coverage, and changes in marital status, could result in actual costs being less or greater than estimated.

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

The schedule of funding progress included in required supplementary information following the notes to the financial statements presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**Actuarial Methods and Assumptions:** Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial *accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.*

In the July 1, 2012 actuarial valuation, the projected unit credit actuarial cost method was used. The significant actuarial assumptions used in the valuation of the plan are as follows:

1. Investment return of 4.0% per annum, compounded annually.
2. 60% of all employees who are eligible for retiree medical benefits and Medicare are assumed to elect medical coverage in retirement. For those who elect coverage, it is assumed that they will continue to be covered by the same plan as retirees that they were while active.
3. For actives it is assumed that husbands are three years older than their wives. 40% of active participants making it to retirement are assumed to be married and elect spouse medical coverage.
4. The medical inflation trend assumptions for medical and pharmacy costs are based on a graded schedule beginning with 7.90% annually, down to an annual rate of 5.70% for ten years out.
5. We have assumed that all future retirees have \$50,000 of life insurance and 30% of active employees are expected to retain life insurance upon retiring.

(10) Sales and Use Taxes

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

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

- B. On May 20, 1967, the voters of the parish approved a one percent perpetual sales and use tax to be levied by the School Board. The proceeds of the tax are used to supplement other revenues available to the School Board to pay salaries of teachers and the expenses of operating the public schools of Evangeline Parish.

(11) Retirement Plans

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

A. Teachers' Retirement System of Louisiana (TRS)

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

Funding Policy: Plan members are required to contribute 8.0% of their annual covered salary for the Regular Plan and 9.1% of covered salary for Plan A. The School Board is required to contribute at an actuarially determined rate. The current rate is 24.5% of annual covered salary for the Regular Plan and Plan A. 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 to the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board.

The School Board's contributions to the system for the years ended June 30, 2013, 2012, and 2011 were \$6,545,859, \$6,390,896, and \$5,872,777, respectively, equal to the required contributions for each year.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

B. Louisiana School Employees' Retirement System (LASERS)

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

*Funding Policy:* Plan members are required to contribute 8.0% of their annual covered salary and the school board is required to contribute at an actuarially determined rate. The current rate is 30.8% of annual covered payroll. Member contributions and employer contributions for the LASERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the LASERS is funded by the State of Louisiana through annual appropriations.

The School Board's contributions to the system for the years ended June 30, 2013, 2012, and 2011 were \$571,859, \$518,466 and \$479,879, respectively, equal to the required contributions for each year.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(12) Fund Balance

Fund balances are composed of the following as of June 30, 2013:

	<u>General</u>	<u>Other Governmental</u>	<u>Totals</u>
Nonspendable:			
Inventory	\$ -	\$ 92,441	\$ 92,441
Restricted:			
Sales tax	2,817,582	-	2,817,582
Special revenue funds	-	2,486,861	2,486,861
Debt retirement	-	2,210,297	2,210,297
Capital expenditures	-	124,547	124,547
Committed:			
Debt retirement	5,152,277	-	5,152,277
Assigned:			
Technology infrastructure	72,448	-	72,448
Repairs and maintenance for schools	633,180	-	633,180
Capital expenditures	240,779	-	240,779
Educational certifications and seminars	3,270	-	3,270
Unassigned	<u>333,622</u>	<u>-</u>	<u>333,622</u>
Total fund balances	<u>\$9,253,158</u>	<u>\$4,914,146</u>	<u>\$14,167,304</u>

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(13) Compensation of Board Members

Compensation paid to individual board members for the year ended June 30, 2013 follows:

Board Member	
Lonnie Sonnier	\$ 7,200
Bobby Deshotel	7,200
Jerry Thompson	7,500
Wayne Dardeau	8,400
Peggy Forman	7,800
John Landreneau	7,200
Christopher Dupuis	6,600
Dan Hoffpauir	600
Wanda Skinner	7,500
Edward Limoges	7,200
Arthur Savoy	7,500
Nancy Hamlin	7,500
Ellis Guillory	7,500
Georgianna Wilson	<u>7,500</u>
	<u>\$ 97,200</u>

(14) Interfund Transactions

A. Interfund receivables and payables, by fund, at June 30, 2013 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major governmental funds:		
General Fund	<u>\$ 684,642</u>	<u>\$ -</u>
Nonmajor governmental funds:		
8G	-	22,445
TANF	-	7,996
Rural Education Achievement	-	1,991
Adult Education	-	49,131
Improving Teacher Quality	-	54,213
Special Education	-	180,286
Vocational Education	-	7,791
CDBG	-	86,396
Title I	-	274,393
Total nonmajor governmental funds	<u>-</u>	<u>684,642</u>
Total	<u>\$ 684,642</u>	<u>\$ 684,642</u>

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

B. Transfers consisted of the following at June 30, 2013:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds:		
General Fund	\$3,543,606	\$4,647,457
Non major governmental funds:		
TANF	13,016	-
Rural Education	-	7,947
Improving Teacher Quality	-	31,866
Special Education	706,631	815,650
School Food Service	533,124	-
Title I	-	185,255
2005 QZAB Sinking	150,000	-
2010 QZAB Sinking	301,250	-
Cert. of Indebt 2003 Sinking	106,400	-
Reorganization Sinking	334,148	-
Total governmental funds	<u>2,144,569</u>	<u>1,040,718</u>
Total	<u>\$5,688,175</u>	<u>\$5,688,175</u>

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

(15) Risk Management

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(16) Commitments and Contingencies

A. Contingent Liabilities

At June 30, 2013, the School Board was a defendant in lawsuits principally arising from the normal course of operations. The School Board's legal counsel has reviewed the School Board's claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the School Board. It is the opinion of the School Board, after conferring with legal counsel, that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the School Board's financial position. Amounts owed for attorney fees relating to the school board's long-standing desegregation litigation in the amount of \$187,000 are recorded as noncurrent claims payable in the statement of net assets.

B. Grant Audits

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

(17) Recently Issued Accounting Pronouncements

In April 2012, the Governmental Accounting Standards Board (GASB) approved Statement No. 65, "Items Previously Reported as Assets and Liabilities". This statement clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. The provisions of GASB No. 65 must be implemented by the School Board for the year ending June 30, 2014. The effect of implementation on the School Board's financial statements has not yet been determined.

In June, 2012, the GASB approved Statement No. 67, "Financial Reporting for Pension Plans" and Statement No. 68, "Accounting and Financial Reporting for Pensions." GASB Statement No. 67 replaces the requirements of GASB Statement Nos. 25 and 50 relating to financial reporting and note disclosures of pension plans. GASB Statement No. 68 establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through plans covered by Statement No. 67. The provisions of GASB Statement No. 67 must be implemented by the applicable retirement systems for the year ending June 30, 2014 and provisions of GASB Statement No. 68 must be implemented by the School Board for the year ending June 30, 2015. The effect of implementation of these statements on the School Board's financial statements has not yet been determined.

(18) Subsequent Event Review

The School Board's management has evaluated subsequent events through December 19, 2013, the date which the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana  
General Fund

Budgetary Comparison Schedule  
Year Ended June 30, 2013

	Budget		Actual	Variance
	Original	Final		Positive (Negative)
<b>Revenues</b>				
Parish sources:				
Ad valorem taxes	\$ 2,983,959	\$ 3,376,215	\$ 3,376,215	\$ -
Sales taxes	7,200,000	8,341,906	8,341,906	-
Interest earnings	96,610	57,599	57,599	-
Other	274,200	382,168	1,102,457	720,289
Total parish sources	<u>10,554,769</u>	<u>12,157,888</u>	<u>12,878,177</u>	<u>720,289</u>
State sources:				
Equalization	34,564,737	35,179,837	35,179,837	-
Other	268,499	282,743	378,121	95,378
Total state sources	<u>34,833,236</u>	<u>35,462,580</u>	<u>35,557,958</u>	<u>95,378</u>
Federal sources				
	45,403	-	-	-
Total revenues	<u>45,433,408</u>	<u>47,620,468</u>	<u>48,436,135</u>	<u>815,667</u>
<b>Expenditures</b>				
Current:				
Instruction -				
Regular programs	22,057,147	21,761,737	21,766,687	(4,950)
Special education programs	6,462,959	6,164,149	6,164,149	-
Special programs	492,127	527,063	527,063	-
Adult and continuing education programs	13,606	18,088	18,088	-
Vocational education programs	1,248,763	1,203,014	1,203,014	-
Other instructional programs	254,160	338,113	532,927	(194,814)
Support services -				
Pupil support services	1,815,734	2,140,021	2,140,021	-
Instructional staff support services	833,771	1,021,461	1,021,461	-
General administration	1,108,879	1,178,338	1,123,939	54,399
School administration	2,871,275	3,067,208	3,067,208	-
Business services	493,026	461,140	461,140	-
Operation and maintenance of plant services	2,432,225	2,454,308	2,422,223	32,085
Student transportation services	4,460,205	4,488,774	4,520,860	(32,086)
Central services	273,738	334,456	408,136	(73,680)
Non-instructional services:				
Food services	2,442	3,482	3,482	-
Community services	39,615	39,615	39,615	-
Facilities acquisition and construction	-	7,658	241,180	(233,522)
Debt service -				
Principal	26,182	26,182	26,182	-
Interest and fiscal charges	-	31,976	31,976	-
Total expenditures	<u>44,885,854</u>	<u>45,266,783</u>	<u>45,719,351</u>	<u>(452,568)</u>
Excess of revenues over expenditures	<u>547,554</u>	<u>2,353,685</u>	<u>2,716,784</u>	<u>363,099</u>
<b>Other financing sources (uses)</b>				
Proceeds from refunding bonds	-	2,215,000	2,215,000	-
Payment to refund debt	-	(2,180,000)	(2,180,000)	-
Sale of capital assets	2,500	14,565	14,565	-
Transfers in	426,225	3,361,918	3,543,606	181,688
Transfers out	(933,336)	(4,647,457)	(4,647,457)	-
Total other financing sources (uses)	<u>(504,611)</u>	<u>(1,235,974)</u>	<u>(1,054,286)</u>	<u>181,688</u>
Change in fund balance	42,943	1,117,711	1,662,498	544,787
Fund balance, beginning	<u>7,590,660</u>	<u>7,590,660</u>	<u>7,590,660</u>	-
Fund balance, ending	<u>\$ 7,633,603</u>	<u>\$ 8,708,371</u>	<u>\$ 9,253,158</u>	<u>\$ 544,787</u>

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Schedule of Funding Progress  
For the Year Ended June 30, 2013

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2008	\$ -	\$ 65,599,398	\$ 65,599,398	0.0%	\$25,956,090	252.7%
July 1, 2010	\$ -	\$ 75,113,467	\$ 75,113,467	0.0%	\$24,558,591	305.9%
July 1, 2012	\$ -	\$ 74,400,637	\$ 74,400,637	0.0%	\$22,566,097	329.7%

**OTHER SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH SCHOOL BOARD  
 Ville Platte, Louisiana  
 Nonmajor Governmental Funds

Combining Balance Sheet - By Fund Type  
 June 30, 2013

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>School District No. 4 Capital Projects</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$2,912,834	\$2,210,297	\$ 124,547	\$5,247,678
Receivables:				
Due from other governmental agencies	1,056,022	-	-	1,056,022
Inventories, at cost	<u>92,441</u>	<u>-</u>	<u>-</u>	<u>92,441</u>
 Total assets	 <u>\$4,061,297</u>	 <u>\$2,210,297</u>	 <u>\$ 124,547</u>	 <u>\$6,396,141</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ 197,540	\$ -	\$ -	\$ 197,540
Salaries payable	599,813	-	-	599,813
Due to other funds	<u>684,642</u>	<u>-</u>	<u>-</u>	<u>684,642</u>
Total liabilities	<u>1,481,995</u>	<u>-</u>	<u>-</u>	<u>1,481,995</u>
 <i>Fund balances:</i>				
Nonspendable	92,441	-	-	92,441
Restricted	<u>2,486,861</u>	<u>2,210,297</u>	<u>124,547</u>	<u>4,821,705</u>
Total fund balances	<u>2,579,302</u>	<u>2,210,297</u>	<u>124,547</u>	<u>4,914,146</u>
 Total liabilities and fund balances	 <u>\$4,061,297</u>	 <u>\$2,210,297</u>	 <u>\$ 124,547</u>	 <u>\$6,396,141</u>

EVANGELINE PARISH SCHOOL BOARD  
 Ville Platte, Louisiana  
 Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - By Fund Type  
 Year Ended June 30, 2013

	Special Revenue	Debt Service	School District No. 4 Capital Projects	Totals
<b>Revenues</b>				
Parish sources -				
Ad valorem taxes	\$ 3,120,299	\$ 598,231	\$ -	\$ 3,718,530
Other	420,460	-	-	420,460
State sources	710,597	-	-	710,597
Federal sources	7,705,020	-	-	7,705,020
Total revenues	<u>11,956,376</u>	<u>598,231</u>	<u>-</u>	<u>12,554,607</u>
<b>Expenditures</b>				
Current:				
Instruction -				
Regular programs	257,378	-	-	257,378
Special education programs	595,929	-	-	595,929
Special programs	2,255,482	-	-	2,255,482
Adult and continuing education programs	56,430	-	-	56,430
Vocational education programs	84,351	-	-	84,351
Other instructional programs	61,834	-	-	61,834
Support services -				
Pupil support services	661,386	-	-	661,386
Instructional staff support services	1,270,395	-	-	1,270,395
General administration	24,355	16,147	-	40,502
School administration	6,549	-	-	6,549
Business services	3,300	-	-	3,300
Operation and maintenance of plant services	1,924,366	-	-	1,924,366
Student transportation	12,172	-	-	12,172
Central services	140,721	-	-	140,721
Non-instructional services -				
Food services	3,671,734	-	-	3,671,734
Facilities acquisition and construction	14,268	-	36,310	50,578
Debt service:				
Principal retirement	-	884,000	-	884,000
Interest and fiscal charges	-	128,630	-	128,630
Total expenditures	<u>11,040,650</u>	<u>1,028,777</u>	<u>36,310</u>	<u>12,105,737</u>
Excess (deficiency) of revenues over expenditures	<u>915,726</u>	<u>(430,546)</u>	<u>(36,310)</u>	<u>448,870</u>
Other financing sources (uses):				
Transfers in	1,252,771	891,798	-	2,144,569
Transfers out	<u>(1,040,718)</u>	<u>-</u>	<u>-</u>	<u>(1,040,718)</u>
Total other financing sources (uses)	<u>212,053</u>	<u>891,798</u>	<u>-</u>	<u>1,103,851</u>
Change in fund balance	1,127,779	461,252	(36,310)	1,552,721
Fund balances, beginning	<u>1,451,523</u>	<u>1,749,045</u>	<u>160,857</u>	<u>3,361,425</u>
Fund balances, ending	<u>\$ 2,579,302</u>	<u>\$ 2,210,297</u>	<u>\$ 124,547</u>	<u>\$ 4,914,146</u>

## NONMAJOR SPECIAL REVENUE FUNDS

### **District 2 and 7B Maintenance Funds**

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

### **Basile High School Athletic Fund**

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

### **8G Programs**

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

### **TANF**

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

### **Rural Education Achievement**

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

### **Adult Education**

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

### **Improving Teacher Quality**

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

### **Special Education**

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

### **School Food Service**

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

### **Vocational Education**

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

(continued)

## NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

### **Medicaid**

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

### **Education Excellence**

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

### **CDBG**

To provide high quality early childhood educational experiences to four-year old children who are considered to be "at risk" of achieving later academic success.

### **Title I**

To account for grant revenues to be used for educationally deprived children.

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

Combining Balance Sheet  
 June 30, 2013

	<u>District 2 Maintenance</u>	<u>District 7B Maintenance</u>	<u>Basile High School Athletic</u>	<u>8G Programs</u>	<u>TANF</u>	<u>Rural Education Achievement</u>
<b>ASSETS</b>						
Cash and interest-bearing deposits	\$ 911,400	\$ 320,265	\$ 126,357	\$ -	\$ -	\$ -
Receivables	-	717	117	35,594	18,989	1,991
Inventory	-	-	-	-	-	-
Total assets	<u>\$ 911,400</u>	<u>\$ 320,982</u>	<u>\$ 126,474</u>	<u>\$ 35,594</u>	<u>\$ 18,989</u>	<u>\$ 1,991</u>
 <b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 142,396	\$ 21,423	\$ 10,679	\$ -	\$ -	\$ -
Salaries payable	-	-	2,663	13,149	10,993	-
Due to other funds	-	-	-	22,445	7,996	1,991
Total liabilities	<u>142,396</u>	<u>21,423</u>	<u>13,342</u>	<u>35,594</u>	<u>18,989</u>	<u>1,991</u>
 <b>Fund balances:</b>						
Nonspendable	-	-	-	-	-	-
Restricted	<u>769,004</u>	<u>299,559</u>	<u>113,132</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>769,004</u>	<u>299,559</u>	<u>113,132</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 911,400</u>	<u>\$ 320,982</u>	<u>\$ 126,474</u>	<u>\$ 35,594</u>	<u>\$ 18,989</u>	<u>\$ 1,991</u>

(continued)

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

Combining Balance Sheet (Continued)  
 June 30, 2013

		<u>Adult Education</u>	<u>Improving Teacher Quality</u>	<u>Special Education</u>	<u>School Food Service</u>	<u>Vocational Education</u>
<b>ASSETS</b>						
Cash and interest-bearing deposits	\$	-	-	13,936	1,186,754	-
Receivables		49,131	86,270	261,631	-	7,791
Inventory		-	-	-	92,441	-
Total assets		<u>\$ 49,131</u>	<u>\$ 86,270</u>	<u>\$ 275,567</u>	<u>\$ 1,279,195</u>	<u>\$ 7,791</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$	-	1,155	8,699	-	-
Salaries payable		-	30,902	86,582	203,622	-
Due to other funds		49,131	54,213	180,286	-	7,791
Total liabilities		<u>49,131</u>	<u>86,270</u>	<u>275,567</u>	<u>203,622</u>	<u>7,791</u>
Fund balances:						
Nonspendable		-	-	-	92,441	-
Restricted		-	-	-	983,132	-
Total fund balances		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,075,573</u>	<u>-</u>
Total liabilities and fund balances		<u>\$ 49,131</u>	<u>\$ 86,270</u>	<u>\$ 275,567</u>	<u>\$ 1,279,195</u>	<u>\$ 7,791</u>

(continued)

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

Combining Balance Sheet (Continued)  
 June 30, 2013

ASSETS	Medicaid	Education Excellence	CDBG	Title I	Total
Cash and interest-bearing deposits	\$ 276,988	\$ 77,134	\$ -	\$ -	\$ 2,912,834
Receivables	-	-	134,688	459,103	1,056,022
Inventory	-	-	-	-	92,441
Total assets	\$ 276,988	\$ 77,134	\$ 134,688	\$ 459,103	\$ 4,061,297
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 13,188	\$ 197,540
Salaries payable	23,475	8,613	48,292	171,522	599,813
Due to other funds	-	-	86,396	274,393	684,642
Total liabilities	23,475	8,613	134,688	459,103	1,481,995
Fund balances:					
Nonspendable	-	-	-	-	92,441
Restricted	253,513	68,521	-	-	2,486,861
Total fund balances	253,513	68,521	-	-	2,579,302
Total liabilities and fund balances	\$ 276,988	\$ 77,134	\$ 134,688	\$ 459,103	\$ 4,061,297

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Year Ended June 30, 2013

	District 2 Maintenance	District 7B Maintenance	Basile High School Athletic	8G Programs	TANF	Rural Education Achievement
<b>Revenues:</b>						
Parish sources -						
Taxes:						
Ad valorem	\$2,527,109	\$507,417	\$ 85,773	\$ -	\$ -	\$ -
Interest earnings	-	-	-	-	-	-
Other	-	-	-	-	-	-
State sources -						
Equalization	-	-	-	-	-	-
Other	-	-	-	116,078	25,484	-
Federal sources						
	-	-	-	-	192,208	102,723
Total revenues	<u>2,527,109</u>	<u>507,417</u>	<u>85,773</u>	<u>116,078</u>	<u>217,692</u>	<u>102,723</u>
<b>Expenditures:</b>						
Current:						
Instruction -						
Regular programs	151,096	23,223	13,866	-	-	-
Special education programs	-	-	-	-	-	-
Special programs	-	-	-	115,698	158,956	72,213
Adult and continuing education programs	-	-	-	-	-	-
Vocational education programs	-	-	-	-	-	-
Other instructional programs	6,878	-	16,161	-	5,655	-
Support services -						
Pupil support services	-	-	-	-	-	-
Instructional staff services	-	-	-	-	66,097	16,676
General administration	-	14,544	6,938	-	-	-
School administration	-	-	6,549	-	-	-
Business services	-	-	-	-	-	-
Operation and maintenance of plant services	1,604,261	266,270	7,498	-	-	-
Student transportation	-	-	-	-	-	-
Central services	-	-	-	380	-	5,887
Non-instructional services -						
Food services	-	-	-	-	-	-
Facilities acquisition and construction	14,268	-	-	-	-	-
Total expenditures	<u>1,776,503</u>	<u>304,037</u>	<u>51,012</u>	<u>116,078</u>	<u>230,708</u>	<u>94,776</u>
Excess (deficiency) of revenues over expenditures	<u>750,606</u>	<u>203,380</u>	<u>34,761</u>	<u>-</u>	<u>(13,016)</u>	<u>7,947</u>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	13,016	-
Transfers out	-	-	-	-	-	(7,947)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,016</u>	<u>(7,947)</u>
Change in fund balance	750,606	203,380	34,761	-	-	-
Fund balances, beginning	<u>18,398</u>	<u>96,179</u>	<u>78,371</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 769,004</u>	<u>\$299,559</u>	<u>\$113,132</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)  
Year Ended June 30, 2013

	Adult Education	Improving Teacher Quality	Special Education	School Food Service	Vocational Education
<b>Revenues:</b>					
Parish sources -					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Interest earnings	-	-	-	3,263	-
Other	-	-	-	417,197	-
State sources -					
Equalization	-	-	-	360,000	-
Other	20,400	-	31,405	-	-
Federal sources	<u>58,770</u>	<u>411,896</u>	<u>1,412,951</u>	<u>2,742,612</u>	<u>98,418</u>
Total revenues	<u>79,170</u>	<u>411,896</u>	<u>1,444,356</u>	<u>3,523,072</u>	<u>98,418</u>
<b>Expenditures:</b>					
Current:					
Instruction -					
Regular programs	-	-	69,193	-	-
Special education programs	-	-	581,255	-	-
Special programs	-	275,547	-	-	-
Adult and continuing education programs	56,430	-	-	-	-
Vocational education programs	-	-	-	-	84,351
Other instructional programs	-	-	-	-	-
Support services -					
Pupil support services	-	-	381,100	-	14,067
Instructional staff services	7,833	38,152	214,080	-	-
General administration	-	-	1,992	-	-
School administration	-	-	-	-	-
Business services	-	-	3,300	-	-
Operation and maintenance of plant services	14,907	-	4,122	3,859	-
Student transportation	-	-	12,172	-	-
Central services	-	66,331	68,123	-	-
Non-instructional services -					
Food services	-	-	-	3,671,734	-
Facilities acquisition and construction	-	-	-	-	-
Total expenditures	<u>79,170</u>	<u>380,030</u>	<u>1,335,337</u>	<u>3,675,593</u>	<u>98,418</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>31,866</u>	<u>109,019</u>	<u>(152,521)</u>	<u>-</u>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	706,631	533,124	-
Transfers out	<u>-</u>	<u>(31,866)</u>	<u>(815,650)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(31,866)</u>	<u>(109,019)</u>	<u>533,124</u>	<u>-</u>
Change in fund balance	-	-	-	380,603	-
Fund balances, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>694,970</u>	<u>-</u>
Fund balances, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,075,573</u>	<u>\$ -</u>

(continued)

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)  
Year Ended June 30, 2013

	Medicaid	Education Excellence	CDBG	Title I	Total
<b>Revenues:</b>					
Parish sources -					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$3,120,299
Interest earnings	-	-	-	-	3,263
Other	-	-	-	-	417,197
State sources -					
Equalization	-	-	-	-	360,000
Other	37,923	119,307	-	-	350,597
Federal sources					
	-	-	290,878	2,394,564	7,705,020
Total revenues	<u>37,923</u>	<u>119,307</u>	<u>290,878</u>	<u>2,394,564</u>	<u>11,956,376</u>
<b>Expenditures:</b>					
Current:					
Instruction -					
Regular programs	-	-	-	-	257,378
Special education programs	14,674	-	-	-	595,929
Special programs	-	-	290,878	1,342,190	2,255,482
Adult and continuing education programs	-	-	-	-	56,430
Vocational education programs	-	-	-	-	84,351
Other instructional programs	-	33,140	-	-	61,834
Support services -					
Pupil support services	266,219	-	-	-	661,386
Instructional staff services	14,012	69,382	-	844,163	1,270,395
General administration	-	-	-	881	24,355
School administration	-	-	-	-	6,549
Business services	-	-	-	-	3,300
Operation and maintenance of plant services	1,374	-	-	22,075	1,924,366
Student transportation	-	-	-	-	12,172
Central services	-	-	-	-	140,721
Non-instructional services -					
Food services	-	-	-	-	3,671,734
Facilities acquisition and construction					
	-	-	-	-	14,268
Total expenditures	<u>296,279</u>	<u>102,522</u>	<u>290,878</u>	<u>2,209,309</u>	<u>11,040,650</u>
Excess (deficiency) of revenues over expenditures	<u>(258,356)</u>	<u>16,785</u>	<u>-</u>	<u>185,255</u>	<u>915,726</u>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	1,252,771
Transfers out	-	-	-	(185,255)	(1,040,718)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(185,255)</u>	<u>212,053</u>
Change in fund balance	<u>(258,356)</u>	<u>16,785</u>	<u>-</u>	<u>-</u>	<u>1,127,779</u>
Fund balances, beginning	<u>511,869</u>	<u>51,736</u>	<u>-</u>	<u>-</u>	<u>1,451,523</u>
Fund balances, ending	<u>\$ 253,513</u>	<u>\$ 68,521</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,579,302</u>

## **NONMAJOR DEBT SERVICE FUNDS**

### **District 7 Sinking Fund**

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

### **2005 QZAB Sinking**

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

### **2010 QZAB Sinking**

To accumulate monies for the payment of the \$3,000,000 Taxable Certificates of Indebtedness (Qualified Zone Academy Bond), Series 2010, which is due in one total payment on maturity date in 2019. Debt service is financed by the excess annual revenues in the General Fund. The School Board has chosen to pay this debt annually.

### **Certificates of Indebtedness, Series 2003**

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

### **Reorganization Sinking Fund**

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

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

Combining Balance Sheet  
 June 30, 2013

	School District No. 7	2005 QZAB Sinking	2010 QZAB Sinking	Cert. of Indebt. 2003	Reorganization Sinking	Total
<b>ASSETS</b>						
Interest-bearing deposits	<u>\$1,160,297</u>	<u>\$1,050,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,210,297</u>
<b>FUND BALANCES</b>						
Fund balances: Restricted	<u>\$1,160,297</u>	<u>\$1,050,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,210,297</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Year Ended June 30, 2013

	School District No. 7	2005 QZAB Sinking	2010 QZAB Sinking	Cert. of Indebt. 2003	Reorganization Sinking	Total
<b>Revenues:</b>						
Parish sources -						
Taxes:						
Ad valorem	\$ 598,231	\$ -	\$ -	\$ -	\$ -	\$ 598,231
<b>Expenditures:</b>						
Current -						
General administration	16,147	-	-	-	-	16,147
Debt service -						
Principal	219,000	-	300,000	100,000	265,000	884,000
Interest	51,582	-	-	4,000	69,148	124,730
Paying agent fees	250	-	1,250	2,400	-	3,900
Total expenditures	<u>286,979</u>	<u>-</u>	<u>301,250</u>	<u>106,400</u>	<u>334,148</u>	<u>1,028,777</u>
Excess (deficiency) of revenues over expenditures	311,252	-	(301,250)	(106,400)	(334,148)	(430,546)
<b>Other financing sources:</b>						
Transfers in	-	150,000	301,250	106,400	334,148	891,798
Change in fund balance	311,252	150,000	-	-	-	461,252
Fund balances, beginning	<u>849,045</u>	<u>900,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,749,045</u>
Fund balances, ending	<u>\$ 1,160,297</u>	<u>\$ 1,050,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,210,297</u>

## **FIDUCIARY FUND**

### **AGENCY FUNDS**

#### **School Activity Funds**

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

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

Statement of Fiduciary Assets and Liabilities  
June 30, 2013

ASSETS

Cash and interest-bearing deposits	<u>\$678,992</u>
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LIABILITIES

School activity funds payable	<u>\$678,992</u>
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EVANGELINE PARISH SCHOOL BOARD  
 Ville Platte, Louisiana  
 Fiduciary Funds  
 Agency Funds  
 School Activity Funds

Schedule of Changes in Deposits Due to Others  
 Year Ended June 30, 2013

School	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Basile High	\$ 66,961	\$ 229,794	\$ 235,050	\$ 61,705
Bayou Chicot Elementary	82,245	123,557	113,048	92,754
Chataignier Elementary	16,727	58,798	61,286	14,239
Evangeline Central	2,563	8,979	8,533	3,009
Mamou High	119,939	321,217	321,262	119,894
Mamou Elementary	54,464	91,774	94,232	52,006
Pine Prairie High	84,583	342,909	327,938	99,554
Vidrine Elementary	18,667	26,097	29,688	15,076
Ville Platte High	120,583	233,071	237,015	116,639
Ville Platte Elementary	75,172	9,219	15,917	68,474
James Stephens Montessori	9,577	38,458	30,917	17,118
W. W. Stewart Elementary	20,344	44,948	46,768	18,524
 Total balances	 <u>\$ 671,825</u>	 <u>\$ 1,528,821</u>	 <u>\$ 1,521,654</u>	 <u>\$ 678,992</u>

**INTERNAL CONTROL, COMPLIANCE**

**AND**

**OTHER GRANT INFORMATION**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Penny Angelle Scroggins, CPA  
Christine C. Doucet, CPA

Wanda F. Arcement, CPA,CVA  
Allen J. LaBry, CPA  
Albert R. Leger, CPA,PFS,CSA\*  
Marshall W. Guidry, CPA  
Stephen R. Moore, Jr., CPA,PFS,CFP®,ChFC®  
James R. Roy, CPA  
Robert J. Meitz, CPA  
Alan M. Taylor, CPA  
Kelly M. Doucet, CPA  
Cheryl L. Bartley, CPA  
Mandy B. Self, CPA  
Paul L. Delcambre, Jr., CPA  
Kristin B. Dauzat, CPA  
Matthew E. Margaglio, CPA  
Jane R. Hebert, CPA  
Bryan K. Joubert, CPA  
Stephen J. Anderson, CPA  
W. Jeffrey Lowry, CPA  
Brad E. Kolder, CPA, JD  
Casey L. Ardoin, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006

\* A Professional Accounting Corporation

## OFFICES

183 South Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141  
Fax (337) 232-8660

450 East Main Street  
New Iberia, LA 70560  
Phone (337) 367-9204  
Fax (337) 367-9208

113 East Bridge St.  
Breaux Bridge, LA 70517  
Phone (337) 332-4020  
Fax (337) 332-2867

200 South Main Street  
Abbeville, LA 70510  
Phone (337) 893-7944  
Fax (337) 893-7946

1234 David Dr. Ste 203  
Morgan City, LA 70380  
Phone (985) 384-2020  
Fax (985) 384-3020

1013 Main Street  
Franklin, LA 70538  
Phone (337) 828-0272  
Fax (337) 828-0290

408 West Cotton Street  
Ville Platte, LA 70585  
Phone (337) 363-2792  
Fax (337) 363-3049

133 East Waddil St.  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8681

332 West Sixth Avenue  
Oberlin, LA 70655  
Phone (337) 639-4737  
Fax (337) 639-4568

1428 Metro Drive  
Alexandria, LA 71301  
Phone (318) 442-4421  
Fax (318) 442-9833

WEB SITE  
WWW.KSRCPAS.COM

## 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*

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

We have audited in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Evangeline Parish School Board (School Board), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School Board's basic financial statements and have issued our report thereon dated December 19, 2013.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School Board's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

Ville Platte, Louisiana  
December 19, 2013

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183 South Beadle Rd.  
Lafayette, LA 70508  
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408 West Cotton Street  
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133 East Waddil St.  
Marksville, LA 71351  
Phone (318) 253-9252  
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332 West Sixth Avenue  
Oberlin, LA 70655  
Phone (337) 639-4737  
Fax (337) 639-4568

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Alexandria, LA 71301  
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Fax (318) 442-9833

WEB SITE  
[WWW.KCSRPCAS.COM](http://WWW.KCSRPCAS.COM)

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

### Report on Compliance for Each Major Federal Program

We have audited the Evangeline Parish School Board's (School Board) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the School Board's major federal programs for the year ended June 30, 2013. The School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the School Board's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Board's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the Evangeline Parish School Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

### **Report on Internal Control over Compliance**

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

Ville Platte, Louisiana  
December 19, 2013

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Pass-through Identifying Number	CFDA Number	Federal Expenditures
<u>United States Department of Education</u>			
Passed-Through State Department of Education:			
Adult Education-Basic Grants to States	-	84.002	\$ 58,770
Title I Grants to Local Educational Agencies *	28-13-T1-20	84.010	2,394,564
Special Education-Grants to States *	28-13-B1-20	84.027	1,376,308
Special Education Pre-school Grants *	28-13-P1-20	84.173	36,643
Career and Technical Education -Basic Grants to States	28-13-02-20	84.048	98,418
Rural Education	28-13-RE-20	84.358	102,723
Improving Teacher Quality State Grants	28-13-50-20	84.367	<u>411,896</u>
Total Department of Education			<u>4,479,322</u>
<u>United States Department of Agriculture</u>			
Passed-Through State Department of Education:			
School Breakfast Program	-	10.553	643,830
National School Lunch Program	-	10.555	1,846,415
Food Distribution Program	-	10.555	252,367
Summer Food Service Program for Children	-	10.559	<u>-</u>
Total Department of Agriculture			<u>2,742,612</u>
<u>Department of Housing and Urban Development</u>			
Passed-Through State Department of Education:			
Community Development Block Grants/State's program	28-13-38-20	14.228	<u>290,878</u>
<u>United States Department of Health and Human Services</u>			
Passed-Through Office of Family Support:			
Temporary Assistance for Needy Families	28-13-36-20	93.558	<u>192,208</u>
Total expenditures of federal awards			<u>\$7,705,020</u>

\* Indicates major program

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2013

(1) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards presents the federal grant activity of the Evangeline Parish School Board and is presented on the modified accrual basis of accounting, which is described in Note 1 to the basic financial statements for the year ended June 30, 2013. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

(2) Commodities

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received. At June 30, 2013, the School Board had \$92,441 of commodities inventory.

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended June 30, 2013

Part I. Summary of Auditor's Results:

1. An unmodified report was issued on the basic financial statements.
2. There were no significant deficiencies in internal control disclosed by the audit of the basic financial statements.
3. *No instances of noncompliance material to the financial statements were disclosed during the audit.*
4. No significant deficiencies relating to the audit of the major federal award programs were disclosed by the audit of the basic financial statements.
5. The auditor's report on compliance for the major federal award programs expresses an unmodified opinion.
6. The audit disclosed no findings required to be reported under Section 510(a) of Circular A-133.
7. The programs tested as major were:  
Title I Grants to Local Educational Agencies, CFDA #84.010  
Special Education- Grants to States, CFDA #84.027  
Special Education Preschool Grants, CFDA #84.173
8. The threshold used for distinguishing between Type A and Type B programs was \$300,000.
9. The Evangeline Parish School Board did qualify as a low-risk auditee.

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

A. Compliance Findings –

There were no compliance findings noted.

B. Internal Control Findings –

There were no internal control findings noted.

(continued)

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended June 30, 2013

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

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

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended June 30, 2013

Fiscal Year Finding Initially Occurred	Ref. No.	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Date of Completion
		<u>CURRENT YEAR (6/30/2013) --</u>				
		<u>Compliance Findings</u>				
		There were no compliance findings noted.				
		<u>Internal Control Findings</u>				
		There were no internal control findings noted.				
		<u>PRIOR YEAR (6/30/2012) --</u>				
		<u>Compliance Findings</u>				
		There were no compliance findings noted.				
		<u>Internal Control Findings</u>				
		There were no internal control findings noted.				

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

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Penny Angelle Scroggins, CPA  
Christine C. Doucet, CPA

Wanda F. Arcement, CPA,CVA  
Allen J. LaBry, CPA  
Albert R. Leger, CPA,PFS,CSA\*  
Marshall W. Guidry, CPA  
Stephen R. Moore, Jr., CPA,PFS,CFP®,ChFC®  
James R. Roy, CPA  
Robert J. Metz, CPA  
Alan M. Taylor, CPA  
Kelly M. Doucet, CPA  
Cheryl L. Bartley, CPA  
Mandy B. Self, CPA  
Paul L. Delcambre, Jr., CPA  
Kristin B. Dauzat, CPA  
Matthew E. Margaglio, CPA  
Jane R. Hebert, CPA  
Bryan K. Joubert, CPA  
Stephen J. Anderson, CPA  
W. Jeffrey Lowry, CPA  
Brad E. Kolder, CPA, JD  
Casey L. Ardoin, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006

\* A Professional Accounting Corporation

## OFFICES

183 South Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141  
Fax (337) 232-8660

450 East Main Street  
New Iberia, LA 70560  
Phone (337) 367-9204  
Fax (337) 367-9208

113 East Bridge St.  
Breaux Bridge, LA 70517  
Phone (337) 332-4020  
Fax (337) 332-2867

200 South Main Street  
Abbeville, LA 70510  
Phone (337) 893-7944  
Fax (337) 893-7946

1234 David Dr. Ste 203  
Morgan City, LA 70380  
Phone (985) 384-2020  
Fax (985) 384-3020

1013 Main Street  
Franklin, LA 70538  
Phone (337) 828-0272  
Fax (337) 828-0290

408 West Cotton Street  
Ville Platte, LA 70586  
Phone (337) 363-2792  
Fax (337) 363-3049

133 East Waddil St.  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8681

332 West Sixth Avenue  
Oberlin, LA 70555  
Phone (337) 639-4737  
Fax (337) 639-4568

1428 Metro Drive  
Alexandria, LA 71301  
Phone (318) 442-4421  
Fax (318) 442-9833

WEB SITE  
[WWW.KCSRPCAS.COM](http://WWW.KCSRPCAS.COM)

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

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

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

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

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

There were no exceptions noted.

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

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1<sup>st</sup>.

There were no exceptions noted.

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

There were no exceptions noted.

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

There were no exceptions noted.

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

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

There were no exceptions noted.

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

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

There were no exceptions noted.

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

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

There were no exceptions noted.

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

There were no exceptions noted.

**Class Size Characteristics (Schedule 6)**

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

There were no exceptions noted.

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

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

There were no exceptions noted.

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

11. Information is not applicable for 2013, and is shown for historical purposes.

**iLEAP Tests (Schedule 9)**

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

There were no exceptions noted.

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

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

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

Ville Platte, Louisiana  
December 19, 2013

EVANGELINE PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)  
For the Year Ended June 30, 2013

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

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

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

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

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

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

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

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

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

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

**Schedule 6 - Class Size Characteristics**

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

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

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

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

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

**Schedule 9 -iLEAP Tests**

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

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

**General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
For the Year Ended June 30, 2013**

**General Fund Instructional and Equipment Expenditures**

## General Fund Instructional Expenditures -

## Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$17,045,867	
Other Instructional Staff Activities	1,693,885	
Instructional Staff Employee Benefits	9,435,236	
Purchased Professional and Technical Services	59,291	
Instructional Materials and Supplies	536,724	
Instructional Equipment	-	
Total Teacher and Student Interaction Activities		<u>\$28,771,003</u>

Other Instructional Activities		96,634
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Pupil Support Services	2,317,578	
Less: Equipment for Pupil Support Services	-	
Net Pupil Support Services		<u>2,317,578</u>

Instructional Staff Services	1,164,371	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services		<u>1,164,371</u>

School Administration	3,285,956	
Less: Equipment for School Administration	-	
Net School Administration		<u>3,285,956</u>

Total General Fund Instructional Expenditures		<u>\$35,635,542</u>
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Total General Fund Equipment Expenditures		<u>\$ -</u>
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**Certain Local Revenue Sources**

## Local Taxation Revenue:

## Advalorem Taxes

Constitutional Ad Valorem Taxes	\$ 995,796
Renewable Ad Valorem Tax	5,328,841
Debt Service Ad Valorem Tax	598,231
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	171,878

Sales and Use Taxes	<u>8,341,906</u>
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Total Local Taxation Revenue	<u>\$15,436,652</u>
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## Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	<u>\$ 7,717,747</u>
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## State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$ 59,435
Revenue Sharing - Other Taxes	150,992
Total State Revenue in Lieu of Taxes	<u>\$ 210,427</u>

Nonpublic Textbook Revenue	<u>\$ 21,836</u>
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Nonpublic Transportation Revenue	<u>\$ -</u>
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**EVANGELINE PARISH SCHOOL BOARD**  
**Ville Platte, Louisiana**

**Education Levels of Public School Staff**  
**As of October 1, 2012**

Category	Full-time Classroom Teachers			Principals & Assistant Principals			
	Certificated		Uncertificated	Certificated		Uncertificated	
	Number	Percent	Number	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0.00%	0	0	0.00%	0	0.00%
Bachelor's Degree	333	85.38%	4	0	0.00%	0	0.00%
Master's Degree	50	12.82%	0	22	68.75%	0	0.00%
Master's Degree + 30	6	1.54%	0	10	31.25%	0	0.00%
Specialist in Education	0	0.00%	0	0	0.00%	0	0.00%
Ph. D. or Ed. D.	1	0.26%	0	0	0.00%	0	0.00%
<b>Total</b>	<b>390</b>	<b>100.00%</b>	<b>4</b>	<b>32</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>

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

**Number and Type of Public Schools**  
**For the Year Ended June 30, 2013**

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

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

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

**Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers**  
**As of October 1, 2012**

	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	3	2	4	7	3	19
Principals	0	0	2	1	0	2	8	13
Classroom Teachers	49	28	123	32	60	47	55	394
<b>Total</b>	49	28	128	35	64	56	66	426

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

**Public School Staff Data: Average Salaries**  
**For the Year Ended June 30, 2013**

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC and Rehired Retirees and Flagged Salary Reductions</b>
<b>Average Classroom Teachers' Salary Including Extra Compensation</b>	47,325	47,219
<b>Average Classroom Teachers' Salary Excluding Extra Compensation</b>	43,639	43,538
<b>Number of Teacher Full-time Equivalent (FTEs) used in Computation of Average Salaries</b>	388	383

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

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

**Class Size Characteristics**  
**As of October 1, 2012**

School Type	Class Size Range											
	1 - 20			21 - 26			27 - 33			34+		
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number		
Elementary	8.49%	53	3.53%	12	14.29%	9	4.00%	1				
Elementary Activity Classes	91.51%	571	96.47%	328	85.71%	54	96.00%	24				
Middle/Jr. High	6.17%	5	0.00%	0	0.00%	0	0.00%	0				
Middle/Jr. High Activity Classes	93.83%	76	0.00%	0	0.00%	0	0.00%	0				
High	0.00%	0	0.00%	0	0.00%	0	0.00%	0				
High Activity Classes	0.00%	0	0.00%	0	0.00%	0	0.00%	0				
Combination	13.13%	84	6.44%	21	11.85%	16	84.62%	11				
Combination Activity Classes	86.88%	556	93.56%	305	88.15%	119	15.38%	2				

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

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

**Louisiana Educational Assessment Program (LEAP)**  
**For the Year Ended June 30, 2013**

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
<b>Grade 4</b>												
Advanced	35	7.5%	26	5.8%	32	7.7%	47	10.0%	45	10.0%	28	6.8%
Mastery	142	30.3%	124	27.5%	96	23.2%	148	31.6%	100	22.3%	122	29.8%
Basic	215	45.7%	225	49.8%	195	47.3%	194	41.5%	225	50.3%	186	45.4%
Approaching Basic	57	12.2%	58	12.9%	64	15.5%	58	12.4%	59	13.2%	51	12.4%
Unsatisfactory	20	4.3%	18	4.0%	26	6.3%	21	4.5%	19	4.2%	23	5.6%
<b>Total</b>	<b>469</b>	<b>100.0%</b>	<b>451</b>	<b>100.0%</b>	<b>413</b>	<b>100.0%</b>	<b>468</b>	<b>100.0%</b>	<b>448</b>	<b>100.0%</b>	<b>410</b>	<b>100.0%</b>

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
<b>Grade 4</b>												
Advanced	15	3.2%	33	7.3%	11	2.7%	9	1.9%	9	2.0%	9	2.2%
Mastery	91	19.4%	93	20.7%	66	16.2%	76	16.2%	71	15.8%	80	19.6%
Basic	235	50.3%	208	46.4%	229	56.1%	252	53.9%	251	56.0%	248	60.8%
Approaching Basic	68	14.5%	94	20.9%	83	20.3%	64	13.7%	84	18.8%	50	12.3%
Unsatisfactory	59	12.6%	21	4.7%	19	4.7%	67	14.3%	33	7.4%	21	5.1%
<b>Total</b>	<b>468</b>	<b>100.0%</b>	<b>449</b>	<b>100.0%</b>	<b>408</b>	<b>100.0%</b>	<b>468</b>	<b>100.0%</b>	<b>448</b>	<b>100.0%</b>	<b>408</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
<b>Grade 8</b>												
Advanced	13	3.3%	32	7.1%	19	4.9%	21	4.8%	6	1.3%	14	3.7%
Mastery	87	22.1%	85	18.8%	88	22.9%	23	5.3%	18	4.0%	19	5.0%
Basic	204	51.8%	209	46.2%	183	47.7%	253	57.9%	275	61.0%	238	62.3%
Approaching Basic	77	19.5%	102	22.6%	82	21.4%	80	18.3%	106	23.5%	73	19.1%
Unsatisfactory	13	3.3%	24	5.3%	12	3.1%	60	13.7%	46	10.2%	38	9.9%
<b>Total</b>	<b>394</b>	<b>100.0%</b>	<b>452</b>	<b>100.0%</b>	<b>384</b>	<b>100.0%</b>	<b>437</b>	<b>100.0%</b>	<b>451</b>	<b>100.0%</b>	<b>382</b>	<b>100.0%</b>

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
<b>Grade 8</b>												
Advanced	8	1.8%	11	2.5%	0	0.0%	5	1.1%	9	2.0%	3	0.8%
Mastery	73	16.8%	78	17.4%	64	16.9%	49	11.2%	49	10.9%	41	10.8%
Basic	213	49.0%	182	40.6%	158	41.7%	230	52.8%	248	55.4%	209	55.1%
Approaching Basic	110	25.3%	128	28.6%	119	31.4%	105	24.1%	88	19.6%	95	25.1%
Unsatisfactory	31	7.1%	49	10.9%	38	10.0%	47	10.8%	54	12.1%	31	8.2%
<b>Total</b>	<b>435</b>	<b>100.0%</b>	<b>448</b>	<b>100.0%</b>	<b>379</b>	<b>100.0%</b>	<b>436</b>	<b>100.0%</b>	<b>448</b>	<b>100.0%</b>	<b>379</b>	<b>100.0%</b>

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

**The Graduation Exit Exam (GEE)  
 For the Year Ended June 30, 2013**

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>												
Advanced	N/A	N/A	0	0.0%	4	1.3%	N/A	N/A	0	0.0%	32	10.7%
Mastery	N/A	N/A	0	0.0%	26	8.5%	N/A	N/A	0	0.0%	61	20.4%
Basic	N/A	N/A	1	4.2%	135	44.1%	N/A	N/A	1	4.3%	123	41.1%
Approaching Basic	N/A	N/A	6	25.0%	109	35.6%	N/A	N/A	4	17.4%	40	13.4%
Unsatisfactory	N/A	N/A	17	70.8%	32	10.5%	N/A	N/A	18	78.3%	43	14.4%
<b>Total</b>	-	-	24	100.0%	306	100.0%	-	-	23	100.0%	299	100.0%

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>												
Advanced	N/A	N/A	14	4.6%	5	1.7%	N/A	N/A	2	0.7%	2	0.7%
Mastery	N/A	N/A	48	15.7%	43	15.0%	N/A	N/A	26	8.5%	23	8.0%
Basic	N/A	N/A	123	40.1%	130	45.5%	N/A	N/A	162	52.9%	172	59.4%
Approaching Basic	N/A	N/A	78	25.5%	78	27.3%	N/A	N/A	72	23.5%	47	16.3%
Unsatisfactory	N/A	N/A	43	14.1%	30	10.5%	N/A	N/A	44	14.4%	45	15.6%
<b>Total</b>	-	-	306	100.0%	286	100.0%	-	-	306	100.0%	289	100.0%

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

**i Louisiana Educational Assessment Program (iLEAP)**  
**For the Year Ended June 30, 2013**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	27	6.3%	51	11.8%	18	4.2%	10	2.3%
Proficient	106	24.5%	91	21.1%	70	16.2%	84	19.4%
Basic	196	45.4%	206	47.6%	212	49.1%	216	50.0%
Approaching Basic	77	17.8%	53	12.3%	96	22.2%	79	18.3%
Unsatisfactory	26	6.0%	31	7.2%	36	8.3%	43	10.0%
Total	432	100.0%	432	100.0%	432	100.0%	432	100.0%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	12	2.7%	20	4.4%	12	2.7%	15	3.3%
Proficient	71	15.9%	40	8.9%	65	14.5%	64	14.3%
Basic	223	49.8%	225	50.0%	195	43.5%	203	45.4%
Approaching Basic	96	21.5%	81	18.0%	126	28.1%	105	23.4%
Unsatisfactory	45	10.1%	84	18.7%	50	11.2%	61	13.6%
Total	447	100.0%	450	100.0%	448	100.0%	448	100.0%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	12	2.8%	33	7.6%	9	2.1%	27	6.3%
Proficient	60	13.9%	40	9.3%	59	13.7%	42	9.7%
Basic	253	58.5%	235	54.4%	224	51.8%	227	52.5%
Approaching Basic	88	20.4%	71	16.4%	117	27.1%	91	21.1%
Unsatisfactory	19	4.4%	53	12.3%	23	5.3%	45	10.4%
Total	432	100.0%	432	100.0%	432	100.0%	432	100.0%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	19	4.5%	7	1.7%	10	2.4%	5	1.2%
Proficient	72	17.1%	43	10.2%	45	10.7%	44	10.5%
Basic	226	53.9%	256	61.0%	202	48.1%	223	53.1%
Approaching Basic	92	21.9%	94	22.3%	126	30.0%	106	25.2%
Unsatisfactory	11	2.6%	20	4.8%	37	8.8%	42	10.0%
Total	420	100.0%	420	100.0%	420	100.0%	420	100.0%

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

**i Louisiana Educational Assessment Program (iLEAP)**  
**For the Year Ended June 30, 2013**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	25	5.2%	24	5.0%	21	4.4%	3	0.6%
Mastery	101	21.2%	100	21.0%	120	25.3%	93	19.6%
Basic	201	42.1%	217	45.5%	210	44.2%	232	48.8%
Approaching Basic	106	22.3%	92	19.3%	98	20.6%	91	19.2%
Unsatisfactory	44	9.2%	44	9.2%	26	5.5%	56	11.8%
<b>Total</b>	<b>477</b>	<b>100.0%</b>	<b>477</b>	<b>100.0%</b>	<b>475</b>	<b>100.0%</b>	<b>475</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	5	1.3%	21	5.3%	9	2.3%	12	3.1%
Mastery	63	16.0%	41	10.4%	63	16.0%	38	9.7%
Basic	206	52.4%	209	53.3%	177	45.0%	205	52.1%
Approaching Basic	80	20.4%	67	17.0%	108	27.5%	88	22.4%
Unsatisfactory	39	9.9%	55	14.0%	36	9.2%	50	12.7%
<b>Total</b>	<b>393</b>	<b>100.0%</b>	<b>393</b>	<b>100.0%</b>	<b>393</b>	<b>100.0%</b>	<b>393</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	12	2.8%	17	3.9%	12	2.8%	17	3.9%
Mastery	61	14.1%	37	8.5%	62	14.3%	30	6.9%
Basic	245	56.4%	236	54.4%	210	48.3%	195	44.9%
Approaching Basic	93	21.4%	89	20.5%	118	27.2%	127	29.3%
Unsatisfactory	23	5.3%	55	12.7%	32	7.4%	65	15.0%
<b>Total</b>	<b>434</b>	<b>100.0%</b>	<b>434</b>	<b>100.0%</b>	<b>434</b>	<b>100.0%</b>	<b>434</b>	<b>100.0%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	11	2.6%	19	4.5%	10	2.4%	8	1.9%
Mastery	66	15.6%	48	11.4%	73	17.3%	51	12.1%
Basic	223	52.9%	235	55.7%	177	41.7%	217	51.3%
Approaching Basic	102	24.2%	79	18.7%	128	30.3%	100	23.6%
Unsatisfactory	20	4.7%	41	9.7%	35	8.3%	47	11.1%
<b>Total</b>	<b>422</b>	<b>100.0%</b>	<b>422</b>	<b>100.0%</b>	<b>423</b>	<b>100.0%</b>	<b>423</b>	<b>100.0%</b>

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

**i Louisiana Educational Assessment Program (iLEAP)**  
**For the Year Ended June 30, 2013**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	30	6.6%	28	6.2%	34	7.5%	15	3.3%
Mastery	99	21.7%	114	25.1%	106	23.2%	87	19.1%
Basic	227	49.8%	216	47.4%	206	45.2%	223	48.9%
Approaching Basic	59	12.9%	66	14.5%	90	19.7%	84	18.4%
Unsatisfactory	41	9.0%	31	6.8%	20	4.4%	47	10.3%
Total	456	100.0%	455	100.0%	456	100.0%	456	100.0%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	12	2.8%	15	3.5%	12	2.8%	20	4.6%
Mastery	80	18.4%	72	16.6%	69	15.9%	55	12.7%
Basic	225	51.7%	197	45.5%	206	47.4%	228	52.5%
Approaching Basic	85	19.5%	84	19.4%	115	26.5%	70	16.1%
Unsatisfactory	33	7.6%	65	15.0%	32	7.4%	61	14.1%
Total	435	100.0%	433	100.0%	434	100.0%	434	100.0%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	8	1.9%	31	7.3%	10	2.4%	18	4.3%
Proficient	62	14.7%	44	10.4%	70	16.5%	36	8.5%
Basic	249	59.2%	210	49.7%	204	48.2%	205	48.4%
Approaching Basic	73	17.3%	85	20.1%	109	25.8%	110	26.0%
Unsatisfactory	29	6.9%	53	12.5%	30	7.1%	54	12.8%
Total	421	100.0%	423	100.0%	423	100.0%	423	100.0%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	21	5.4%	8	2.0%	7	1.8%	6	1.5%
Proficient	67	17.1%	51	13.0%	70	17.9%	49	12.5%
Basic	219	55.8%	244	62.3%	186	47.4%	207	52.9%
Approaching Basic	69	17.6%	60	15.3%	103	26.3%	82	20.9%
Unsatisfactory	16	4.1%	29	7.4%	26	6.6%	48	12.2%
Total	392	100.0%	392	100.0%	392	100.0%	392	100.0%