

Rapides Parish School Board

Alexandria, Louisiana

June 30, 2011

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 25 2012

**Rapides Parish School Board
Alexandria, Louisiana**

June 30, 2011

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1946

Independent Auditor's Report

Rapides Parish School Board
Alexandria, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board, Alexandria, Louisiana, as of and for the year ended June 30, 2011, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Rapides Parish School Board's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board as of June 30, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2011, on our consideration of the Rapides Parish School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

MARVIN R. JUREAN, C.P.A.
ERNEST F. SASSEN, C.P.A.
ROBERT W. BURMAN, C.P.A.
REBECCA D. MORRIS, C.P.A.

MICHAEL A. JUREAN, C.P.A.
JAMES W. BALLARD, C.P.A.
CLOYD L. HUMPHRIES, C.P.A.
DEBORAH R. DONN, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board
Alexandria, Louisiana

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

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

Payne, Moore & Herrington, LLP

Certified Public Accountants

November 23, 2011

Required Supplemental Information – Part I

Management's Discussion and Analysis

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

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

Financial Highlights

- The School Board's assets exceeded its liabilities by \$57.5 million (net assets) for the year ended June 30, 2011. This compares to \$57.4 million for the previous year.
- Total net assets at June 30, 2011, consist of the following:
 - Capital assets, net of related debt, of \$35.6 million, which consist of property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the construction or purchase of capital assets.
 - Net assets of \$36.7 million are restricted from outside sources, such as grantors, tax propositions approved by the voters, etc.
 - Unrestricted net assets reflect an unfavorable balance of \$14.8 million for payment of continuing obligations to citizens and creditors.
- The School Board's governmental funds reported fund balances of \$57.9 million this year, compared to \$47.4 million for the previous year.
- At June 30, 2011, the General Fund had a \$17.6 million fund balance, an increase of \$2.4 million from the previous year.

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

Governmental Funds

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

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

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

Fiduciary Funds

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

Notes to the Basic Financial Statements

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

Government-Wide Financial Analysis

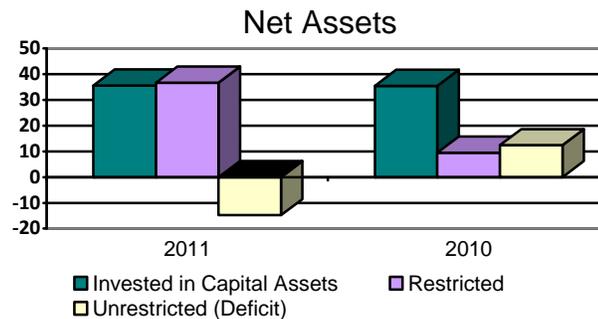
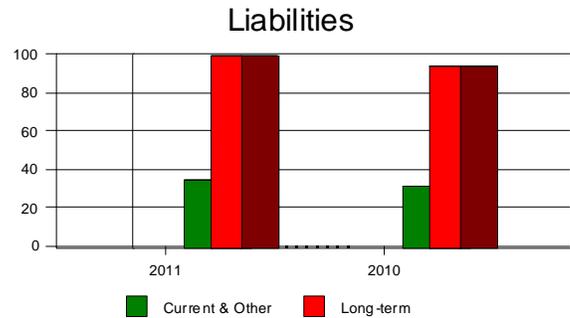
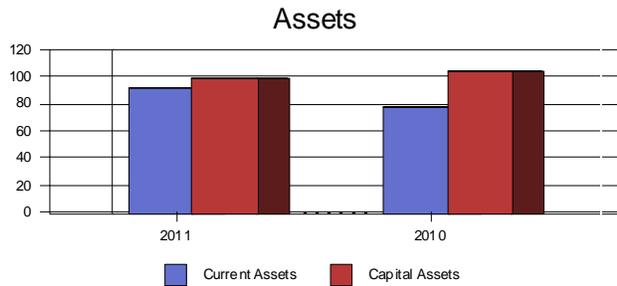
The following table presents the statement of net assets in a condensed manner and gives comparisons to the previous year.

**Net Assets
As of June 30, 2011 and 2010
(in millions)**

	2011	2010	Amount of Change Increase/ (Decrease)	Percentage Change Increase (Decrease)
Assets				
Current and other assets	\$ 91.4	\$ 77.6	\$ 13.8	17.8 %
Capital assets	99.0	103.9	(4.9)	(4.7)%
Total Assets	<u>\$ 190.4</u>	<u>\$ 181.5</u>	<u>\$ 8.9</u>	<u>4.9 %</u>
Liabilities				
Current and other liabilities	\$ 34.2	\$ 30.8	\$ 3.4	11.0 %
Long-term liabilities	98.7	93.3	5.4	5.8 %
Total Liabilities	<u>\$ 132.9</u>	<u>\$ 124.1</u>	<u>\$ 8.8</u>	<u>7.1 %</u>
Net Assets				
Invested in capital assets, net of related debt	\$ 35.6	\$ 35.5	\$ 0.1	0.3 %
Restricted	36.7	9.5	27.2	286.3 %
Unrestricted	(14.8)	12.4	(27.2)	(219.4)%
Total net assets	<u>\$ 57.5</u>	<u>\$ 57.4</u>	<u>\$ 0.1</u>	<u>0.2 %</u>

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

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



Current assets increased significantly during 2011 due to an increase in cash or cash equivalents and an increase in accounts receivable. Capital assets decreased during 2011 as a net result of depreciation expense on capital assets and an increase in construction in progress. Consequently, long-term liabilities increased due to an additional issue of Qualified School Construction Bonds (QSCB) and annual payments on existing General Obligation Bonds. In addition, current liabilities increased due to an increase in accounts payable and salaries payable. Due to increased depreciation expenses for 2011 and increased construction in progress, invested in capital assets remained the same for 2011. In addition, restricted net assets increased due to a reclassification of special revenue and capital project funds from unrestricted. Therefore, unrestricted net assets decreased by the offset.

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

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

**Changes in Net Assets
For the Fiscal Years Ended June 30, 2011 and 2010
(in millions)**

	<u>2011</u>	<u>2010</u>	<u>Amount Change</u>	<u>Percentage Change</u>
Revenues:				
Program revenues:				
Charges for services	\$ 2.8	\$ 2.7	\$ 0.1	3.7 %
Operating grants and contributions	42.2	46.7	(4.5)	(9.6)%
General revenues:				
Property taxes	31.1	30.4	0.7	2.3 %
Sales taxes	34.6	33.2	1.4	4.2 %
Grants and contributions not restricted to specific programs:				
Minimum Foundation Program	119.6	118.2	1.4	1.2 %
State revenue sharing	0.9	0.9	0.0	0.0 %
Other unrestricted taxes	0.9	0.9	0.0	0.0 %
Other revenues:				
Unrestricted investment earnings	0.1	0.1	0.0	0.0 %
Gain on sale of asset	0.0	0.0	0.0	0.0 %
Other	0.6	1.0	(0.4)	(40.0)%
Total revenues	232.8	234.1	(1.3)	(0.6)%
Functions/Program Expenses:				
Current:				
Instruction:				
Regular programs	84.9	80.1	4.8	6.0 %
Special education programs	33.6	33.4	0.2	0.6 %
Vocational programs	3.7	4.2	(0.5)	(11.9)%
Other instructional programs	1.8	1.9	(0.1)	(5.3)%
Special programs	14.5	17.5	(3.0)	(17.1)%
Adult and continuing education programs	0.4	0.4	0.0	0.0 %
Support services:				
Student services	10.0	9.2	0.8	8.7 %
Instructional staff support	11.0	11.3	(0.3)	(2.7)%
General administration	8.3	5.1	3.2	62.7 %
School administration	11.7	12.0	(0.3)	(2.5)%
Business services	1.3	1.2	0.1	8.3 %
Plant services	20.5	20.5	0.0	0.0 %

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

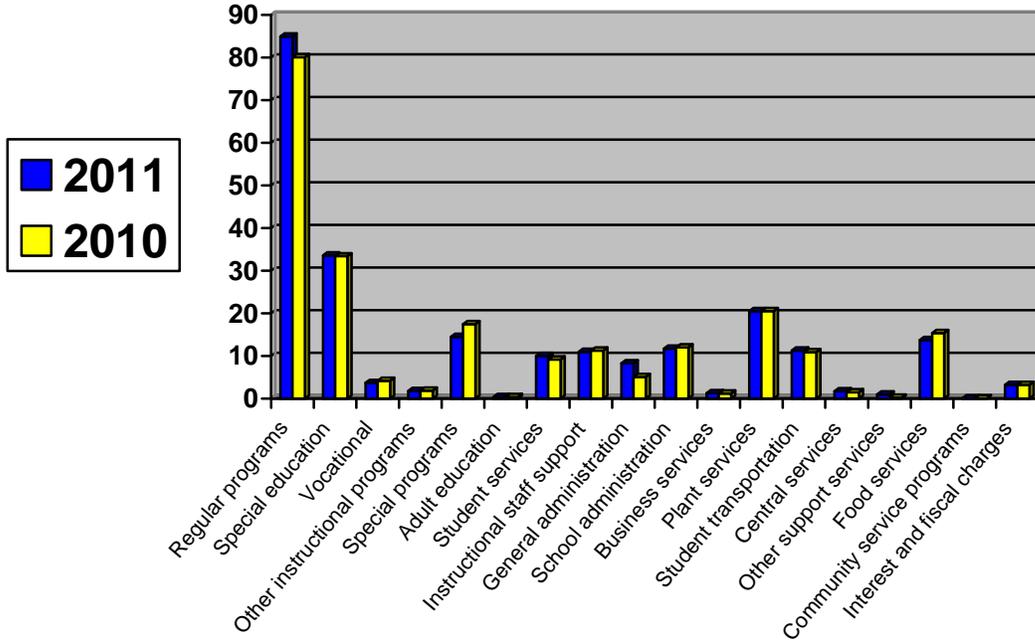
	2011	2010	Amount Change	Percentage Change
Student transportation services	11.3	10.9	0.4	3.7 %
Central services	1.7	1.5	0.2	13.3 %
Other support services	1.0	0.2	0.8	400.0 %
Food services	13.7	15.4	(1.7)	(11.0)%
Community service programs	0.1	0.1	0.0	0.0 %
Debt service:				
Interest and fiscal charges	3.2	3.2	0.0	0.0 %
Total expenses	232.7	228.1	4.6	2.0 %
Increase (decrease) in net assets	0.1	6.0	(5.9)	(98.3)%
Beginning net assets	57.4	51.4	6.0	11.7 %
Ending net assets	\$ 57.5	\$ 57.4	\$ 0.1	0.2 %

The most significant change in revenues, when compared to the previous year was the decrease in operating grants and contributions of \$4.5 million as a result of the final year of ARRA funding. Minimum Foundation Program revenues increased by \$1.4 million which was the net effect of the positive growth in student population, the elimination of State Fiscal Stabilization Funds, and the addition of EduJob Funds. General revenues were impacted by positive growth in the economy with sales taxes and property taxes increasing in 2011 by \$1.4 million and \$0.7 million, respectively.

Increased costs continued to impact virtually all program expenses in 2011 and budget cuts were a constant reminder of the past. Prior to the beginning of the 2010-11, additional staffing adjustments were made in order to lessen the effect of increasing costs. Despite these efforts, regular programs, general administration, student services, and other support services increased over the prior year by \$4.8 million, \$3.2 million, \$0.8 million, and \$0.8 million, respectively. These programs continued to be impacted by costs associated with ARRA and EduJob funding. Special programs, food services, and vocational programs showed decreases of \$3.0 million, \$1.7 million, and \$0.5 million, respectively. These program decreases were a result of staff adjustments. Following is a chart comparing expenses, by major category for the current and immediately preceding year.

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

Expenses (in millions)



Individual Funds Analysis

As previously discussed, governmental funds are reported in the fund financial statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$57.9 million. Of this amount approximately \$16.8 million is unassigned, indicating its availability to fund future services.

As indicated previously, the General Fund showed an increase in fund balance from the previous year. The June 30, 2011, fund balance for the General Fund is equal to approximately 11.7% of total General Fund revenues, increasing from the previous year. The School Board's General Fund is primarily driven by salaries and benefits.

The School Lunch/Breakfast Fund balance showed an increase in fund balance of approximately \$1.3 million or 53.2% when compared to the previous year. The School Lunch/Breakfast Fund's increase can be attributed mainly to a decrease in the cost of purchased food used and a decrease in expenses for materials and supplies. Additional factors for 2011 included a decrease in all aspects of salaries and related benefits.

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

General Fund Budget

A schedule showing the School Board's original and final budget amounts compared with actual amounts is provided later in this report as Required Supplemental Information. Following are the amendments to the 2010-2011 General Fund original budget.

Budget Amendments

The General Fund budget was amended during the year to reflect adjustments in revenues and expenditures. State Equalization funds were decreased by \$2.5 million as a result of EduJob funds replacing State Equalization funds. Regular program budgets were decreased by \$1.6 million and special education budgets were increased by \$0.5 million. Vocational programs, other instructional programs, and special programs budgets were decreased by \$0.4 million, \$0.4 million, and \$0.3 million, respectively. Several programs within support services had increases in budgets with the most significant changes being instructional staff and student services with increases of \$0.3 million and \$0.1 million, respectively. Budgets for general administration and student transportation had decreases of \$0.2 million and \$0.3 million. The budget amendments for expenditures of regular programs and the revenues of State Equalization were a direct result of EduJob funds backfilling the MFP for 2010-11. Additional budget adjustments were made within program functions which reflected as a zero change for the overall program. The local economy continued to be impacted by a slowing national economy.

Budget Variances

Actual operating results reflect the following which are the more significant differences between the General Fund final amended budget and actual amounts. The largest budget variance in revenues and other financing sources were the increased amounts of sales and miscellaneous taxes and other local sources of \$0.9 million and \$0.5 million, respectively. Furthermore, ad valorem taxes exceeded budget expectations by \$0.3 million. Other Financing Sources decreased by \$1.2 million due to decreased transfers into Special Reserve Fund.

Actual expenses for payroll and related benefits were \$0.5 million less than expected. This variance in payroll and related benefits was primarily the result of some minor staffing adjustments during 2011. Other Financing Uses reflected a decreased amount of \$1.3 million in Operating Transfers Out which was due to a decrease in transfers out of the General Fund to Special Reserve Fund as mentioned above.

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

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

Revenues and Other Financing Sources	Variance - Positive (Negative) (in millions)
Ad valorem taxes	\$ 0.3
Sales and miscellaneous taxes	0.9
Other local sources	0.5
Other state sources	0.1
Transfers In	(1.2)
Total - Revenues and Other Financing Sources	\$ 0.6
Expenditures and Other Financing Uses	
Instructional programs	\$ (0.9)
Support and other programs	1.4
Transfers out	1.3
Total - Expenditures and Other Financing Uses	\$ 1.8

Capital Assets and Debt Administration

Capital Assets

At June 30, 2011, the School Board had \$99.0 million (net of depreciation) invested in a broad range of capital assets, including land, buildings, and furniture and equipment. This amount decreased slightly from the previous year. As a result of depreciation, buildings and improvements decreased to \$89.1 million, while furniture and equipment decreased to \$6.5 million.

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

Capital Assets at Year-End	(in millions)	
	2011	2010
Land	\$ 2.4	\$ 2.4
Buildings and improvements	89.1	94.2
Furniture and equipment	6.4	7.2
Construction in progress	1.1	0.1
Totals	\$ 99.0	\$ 103.9

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

At June 30, 2011 the capital projects funds remaining from bond issues have \$18.7 million of unexpended bond proceeds.

Debt Administration

At June 30, 2011, the School Board had \$78,600,000 general obligation bonds and \$3,015,000 certificates of indebtedness outstanding with maturities from 2011-2030 and interest rates ranging from 0.1% to 9.0%. Under state law, the School Board is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of taxable property. At June 30, 2011, the School Board's bonded debt of \$78,600,000 was well below the legal limit of \$280,000,431.

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

Economic Factors and Next Year's Budgets and Rates

The significant changes which impact the succeeding year's budget for expenditures are the increase in the cost for employer retirement contributions (\$3.5 million), the increase in employee hospitalization (\$1.3 million), and the increase in estimated fuel and utility costs (\$0.5 million). Decreases to the 2011-12 budget are salaries (\$3.5 million) due to staffing adjustments, retirement of debt service (\$0.5 million), and decrease in transfers out (\$0.3 million). The significant changes in revenues are the decrease of operating transfers in (\$0.6 million), the decrease of other restricted revenues (\$0.4 million), the decrease of transfer of indirect cost (\$0.3 million), and the increase of State Equalization Funds (\$1.5 million). The tax roll for 2011 property taxes has been released and shows a 3.9% increase in parishwide taxable assessed values compared to the previous year. Sales taxes for the first quarter of the School Board's 2011-12 fiscal year showed an increase of approximately seven percent over the same period in the previous year which could be beneficial if other revenues in the General Fund are less than budgeted. The School Board's financial statements for 2011-12 were impacted by GASB 45 with regards to the liability for other post employment benefits. Management feels certain that this liability will continue to impact the School Board's financial statements for 2011-12 and future years.

The School Board levied 179.04 mills in renewable and constitutional ad valorem taxes for the 2011-12 fiscal year, remaining constant from prior year. Renewable taxes are at a set rate approved by the electorate, except for statutorily provided roll up and roll back provisions during reassessment, every four years. Levies for debt service on bond issues amounted to 207.50 mills, an increase from the 206.0 mills levied the previous year. This increase is a result of adjustments required due to changes in assessed values of property and bonds nearing maturity. State law provides that bond millages may be adjusted up or down in order to collect sufficient taxes to service bonded debt. Several of the debt service funds have accumulated balances sufficient to service the debt with a lowered millage for the foreseeable future and, therefore, their debt service millages were reduced for the 2011-12 year. Additionally, some districts have bond issues that are nearing the end of their term.

Contacting the School Board's Financial Management

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

Basic Financial Statements

**Government-Wide
Financial Statements**

**Rapides Parish School Board
Alexandria, Louisiana
Statement of Net Assets
Governmental Activities
June 30, 2011**

Exhibit A

Assets		
Cash and cash equivalents		\$ 67,366,722
Certificate of deposit		15,064
Receivables		13,713,432
Inventories		160,741
Prepaid expenses		123,250
Other assets		31,337
Restricted cash and cash equivalents		8,205,062
Restricted investments		1,746,696
Capital assets, net of depreciation		
Nondepreciable		
Land and improvements	2,406,299	
Construction in progress	1,120,202	
Depreciable		
Buildings and improvements	89,089,582	
Furniture and equipment	6,450,363	99,066,446
Total Assets		<u>190,428,750</u>
Liabilities		
Salaries and employee benefits payable		29,261,407
Accounts payable		1,778,356
Contracts payable		493,266
Accrued interest payable		896,093
Deferred revenues		1,768,233
Long-term liabilities		
Due within one year	9,481,886	
Due in more than one year	89,220,623	98,702,509
Total Liabilities		<u>132,899,864</u>
Net Assets		
Invested in capital assets, net of related debt		35,656,214
Restricted for		
Salaries and related benefits		804,075
National forest educational opportunity		261,771
Other special purposes		9,278,143
Debt service		8,179,930
Capital projects		18,204,768
Permanent fund - nonexpendable		3,000
Permanent fund - expendable		12,283
Unrestricted		<u>(14,871,298)</u>
Total Net Assets		<u><u>\$ 57,528,886</u></u>

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

**Rapides Parish School Board
Alexandria, Louisiana
Statement of Activities
Governmental Activities
Year Ended June 30, 2011**

Exhibit B

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
Current				
Instruction				
Regular programs	\$ 84,928,453	\$ -	\$ 5,258,761	\$ (79,667,692)
Special education programs	33,647,194	182,043	8,998,382	(24,456,769)
Vocational programs	3,637,220	-	446,487	(3,190,733)
Other instructional programs	1,795,831	-	808,559	(987,272)
Special programs	14,475,037	-	14,847,324	372,287
Adult and continuing education programs	397,140	-	293,550	(103,590)
Support services				
Student services	10,013,661	139,473	810,733	(9,063,455)
Instructional staff support	11,027,494	-	1,225,159	(9,802,335)
General administration	8,291,419	-	-	(8,291,419)
School administration	11,720,611	-	-	(11,720,611)
Business services	1,306,024	-	-	(1,306,024)
Plant services	20,394,046	334,061	-	(20,059,985)
Student transportation services	11,301,682	-	-	(11,301,682)
Central services	1,704,016	-	-	(1,704,016)
Other support services	974,731	-	-	(974,731)
Food services	13,742,560	2,128,482	9,462,786	(2,149,119)
Community service programs	123,746	18,065	-	(105,681)
Debt service				
Interest and fiscal charges	3,143,168	-	-	(3,143,168)
Total Governmental Activities	\$ 232,622,033	\$ 2,802,124	\$ 42,151,741	\$ 2,173
				(187,665,995)
General Revenues				
Taxes				
Property taxes, levied for general purposes				22,548,869
Property taxes, levied for debt service purposes				8,575,411
Sales tax, levied for general purposes				11,523,413
Sales tax, levied for salaries and related benefits				23,046,604
Other unrestricted taxes				927,622
Grants and contributions not restricted to specific programs				
Minimum foundation program				119,626,848
State revenue sharing				936,143
Rentals, leases, and royalties				
Federal e-rate				829
Unrestricted investment earnings				289,068
Miscellaneous				110,215
Loss on sale of asset				304,710
Total General Revenues				(109,912)
				187,779,820
Change in Net Assets				113,825
Net Assets, Beginning of Year				57,415,061
Net Assets, End of Year				\$ 57,528,886

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

Fund Financial Statements

Rapides Parish School Board
 Alexandria, Louisiana
 Balance Sheet
 Governmental Funds
 June 30, 2011

Exhibit C

	General Fund	School Lunch/Breakfast Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 34,875,806	\$ 4,560,337	\$ 28,130,879	\$ 67,566,722
Certificate of deposit	-	-	15,084	15,084
Receivables	3,862,506	52,530	9,998,396	13,713,432
Due from other funds	4,423,713	46,116	18,991	4,488,820
Interfund receivables	4,962,500	-	2,511,283	7,473,783
Inventories	-	160,741	-	160,741
Other assets	-	-	31,337	31,337
Restricted assets	33,062	-	9,918,896	9,951,758
Total Assets	\$ 47,757,287	\$ 4,819,724	\$ 50,624,646	\$ 103,201,657

Liabilities and Fund Balances

Liabilities				
Salaries and employee benefits payable	\$ 29,257,202	\$ 619	\$ 3,586	\$ 29,261,407
Accounts payable	807,946	248,354	722,056	1,778,356
Contracts payable	-	-	493,266	493,266
Due to other funds	53,514	964,361	3,470,945	4,488,820
Interfund payables	-	-	7,473,783	7,473,783
Deferred revenue	-	-	1,768,233	1,768,233
Total Liabilities	30,118,662	1,213,334	13,931,869	45,263,865

Fund Balances				
Nonspendable	-	160,741	-	160,741
Inventories	-	-	3,000	3,000
Permanent fund - nonexpendable	-	-	-	-
Restricted	-	-	804,075	804,075
Salaries and related benefits	-	-	261,771	261,771
National forest education opportunity	-	-	9,278,143	9,278,143
Other special purposes	-	-	8,179,930	8,179,930
Debt services	-	-	18,204,768	18,204,768
Capital projects	-	-	12,283	12,283
Permanent fund - expendable	-	-	-	-
Committed	-	-	-	-
Workers' compensation	1,078,170	-	-	1,078,170
Assigned	-	3,445,649	874	3,446,523
Unassigned	16,560,455	-	(52,067)	16,508,388
Total Fund Balances	17,638,625	3,606,390	38,692,777	57,937,792
Total Liabilities and Fund Balances	\$ 47,757,287	\$ 4,819,724	\$ 50,624,646	\$ 103,201,657

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

**Rapides Parish School Board
 Alexandria, Louisiana
 Reconciliation of Governmental Funds
 Balance Sheet to the Statement of Net Assets
 June 30, 2011**

Exhibit D

Total Fund Balances, Governmental Funds **\$ 57,937,792**

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

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statement but are reported in the governmental activities of the Statement of Net Assets. 99,066,446

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

Workers' compensation claims	(2,621,984)
Liability claims	(1,830,089)
Postemployment benefit obligation	(1,491,157)
Compensated absences	(11,144,279)
Certificates of indebtedness	(3,015,000)
Bonded indebtedness	(78,600,000)

Interest on long-term debt is accrued in the Statement of Net Assets, but not in the governmental funds. (896,093)

Costs incurred which benefit more than one period are recorded as an expenditure in the governmental funds when paid. The portion relating to the next school year is reported as prepaid expenses in the Statement of Net Assets. Prepaid expenses consist of supplies paid prior to year-end that will be used in the next school year. 123,250

Net Assets of Governmental Activities in the Statement of Net Assets **\$ 57,528,886**

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

**Rapides Parish School Board
Alexandria, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2011**

Exhibit E

	<u>General Fund</u>	<u>School Lunch/Breakfast Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues				
Local sources				
Taxes				
Ad valorem taxes	\$ 15,411,440	\$ -	\$ 16,431,896	\$ 31,843,336
Sales and miscellaneous taxes	11,523,413	-	23,046,604	34,570,017
Rentals, leases, and royalties	829	-	-	829
Interest earnings	49,596	4,063	56,556	110,215
Food services	-	2,128,482	-	2,128,482
Other	1,272,882	-	1,360,701	2,633,583
State sources				
Equalization	119,424,629	202,219	-	119,626,848
Other	1,705,828	-	1,559,968	3,265,796
Federal sources				
	596,639	9,462,786	28,607,239	38,666,664
Total Revenues	149,985,256	11,797,550	71,062,964	232,845,770
Expenditures				
Current				
Instruction				
Regular programs	77,053,260	-	4,395,401	81,448,661
Special education programs	28,238,794	-	4,729,186	32,967,980
Vocational programs	3,169,660	-	323,922	3,493,582
Other instructional programs	1,685,826	-	34,675	1,720,501
Special programs	2,243,590	-	11,979,104	14,222,694
Adult and continuing education programs	39,766	-	304,907	344,673
Support services				
Student services	7,968,116	-	1,977,257	9,945,373
Instructional staff support	4,743,068	-	6,168,601	10,911,669
General administration	2,868,107	-	542,857	3,410,964
School administration	11,289,006	-	104,421	11,403,427
Business services	1,250,158	-	41,782	1,291,940
Plant services	6,342,211	-	12,190,087	18,532,278
Student transportation services	10,391,331	-	270,318	10,661,649
Central services	1,677,756	-	18,949	1,696,705
Other support services	98,073	-	-	98,073
Food services	493,356	13,202,605	-	13,695,961
Community service programs	25,520	-	97,730	123,250
Capital outlay	362,132	102,959	2,616,062	3,081,153
Debt service				
Principal retirement	1,099,000	-	6,028,999	7,127,999
Interest and fiscal charges	109,350	-	3,037,602	3,146,952
Total Expenditures	161,158,080	13,305,564	64,861,840	229,325,484
Excess (Deficiency) of Revenues Over Expenditures	(11,172,824)	(1,508,014)	16,201,124	3,520,286
Other Financing Sources (Uses)				
Transfers in	22,831,915	2,760,790	8,264,018	33,656,723
Transfers out	(8,049,665)	-	(24,606,758)	(33,656,723)
Issuance of debt	-	-	7,000,000	7,000,000
Proceeds from sale of capital assets	11,181	-	-	11,181
Total Other Financing Sources (Uses)	13,593,131	2,760,790	(9,342,740)	7,011,181
Net Change in Fund Balances	2,420,307	1,252,776	6,858,384	10,531,467
Fund Balances, Beginning of Year	15,218,318	2,353,614	29,834,393	47,406,325
Fund Balances, End of Year	\$ 17,638,625	\$ 3,606,390	\$ 36,692,777	\$ 57,937,792

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

**Rapides Parish School Board
Alexandria, Louisiana
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2011**

Exhibit F

Net Change in Fund Balances - Total Governmental Funds **\$ 10,531,467**

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

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

Acquisition of capital assets	1,708,720
Depreciation expense	(6,414,097)
Loss on disposal of capital assets	(121,093)

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

New bond proceeds	(7,000,000)
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Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.

Principal retirement - bonds	5,905,000
Principal retirement - certificates of indebtedness	1,223,000

Net (increase) decrease in accrued interest payable	3,784
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In the Statement of Activities, certain operating expenses, such as compensated absences, workers' compensation claims, and liability claims are measured by the amounts incurred during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amount actually paid).

Net (increase) decrease in vacation and sick leave accrued	(3,614,602)
Net (increase) decrease in workers' compensation claims earned	(1,004,505)
Net (increase) decrease in liability claims	286,373
Net (increase) decrease in postemployment benefit obligation accrued	(1,219,051)
Net increase (decrease) in supplies received prior to fiscal year-end to be used in the next school year	123,250
Net increase (decrease) in insurance premiums paid prior to fiscal year-end to be administered in the next school year.	<u>(294,421)</u>

Change in Net Assets of Governmental Activities	<u>\$ 113,825</u>
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The accompanying notes are an integral part of the basic financial statements.

**Rapides Parish School Board
Alexandria, Louisiana
Statement of Fiduciary Assets and Liabilities
Fiduciary Fund
School Activity Agency Fund
June 30, 2011**

Exhibit G

Assets

Cash and cash equivalents	\$ 2,404,651
Certificates of deposit	130,032
Investments	162,435
Receivables	<u>47,304</u>
Total Assets	<u>\$ 2,744,422</u>

Liabilities

Deposits due others	<u>\$ 2,744,422</u>
Total Liabilities	<u>\$ 2,744,422</u>

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

Notes to Basic Financial Statements

Rapides Parish School Board
June 30, 2011

Notes to Basic Financial Statements

1. Reporting Entity and Significant Accounting Policies

Reporting Entity

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

The Rapides Parish School Board operates fifty-one schools within the parish with a total enrollment of 24,164 pupils as of October 1, 2010. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the Rapides Parish School Board provides transportation and school food services for the students.

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

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

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

Basis of Presentation

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

Rapides Parish School Board
June 30, 2011

Notes to Basic Financial Statements

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

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

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

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

The following two governmental funds are considered major funds:

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

Rapides Parish School Board
June 30, 2011

Notes to Basic Financial Statements

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

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

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

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

Basis of Accounting/Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

Governmental Funds

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

**Rapides Parish School Board
June 30, 2011**

Notes to Basic Financial Statements

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

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

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

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

Interest earnings on time deposits are recorded when earned.

Food services revenue is recorded when collected.

Substantially all other revenues are recorded when received.

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

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

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

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

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

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

Fiduciary Funds

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

Budgets

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

**Rapides Parish School Board
June 30, 2011**

Notes to Basic Financial Statements

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

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

Cash and Cash Equivalents

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

Investments and Certificates of Deposit

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

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

Receivables

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

**Rapides Parish School Board
June 30, 2011**

Notes to Basic Financial Statements

Short-Term Interfund Receivables/Payables

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

Inventories

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

Prepaid Expenses

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

Capital Assets

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

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

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

**Rapides Parish School Board
June 30, 2011**

Notes to Basic Financial Statements

Estimation of useful lives in years is as follows:

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

Deferred Revenues

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

Compensated Absences

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

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

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

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

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

Claims and Judgments

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

Long-Term Liabilities

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

Net Assets

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

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

Fund Balances

Nonspendable fund balances include amounts that cannot be spent because they are either not in a spendable form or legally or contractually required to be maintained intact. Restricted fund balances represent those portions of fund balance that are restricted to specific purposes by external parties, such as creditors, grantors, contributors, or laws or regulations of other governments or by law through constitutional provisions or enabling legislation. Committed fund balances are amounts that can only be used for specific

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purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, which is the nine-member school board. Formal action of the school to establish or rescind committed funds is by adopting a resolution in a public meeting. Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, are reported as assigned fund balances. In cases where restricted and unrestricted monies are received by the School Board for the same function or purpose, the restricted monies are used first. Unrestricted monies are then spent in the following order: committed, assigned, and unassigned. The School Board had no assigned fund balances at the end of the fiscal year.

Interfund Transactions

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

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

Sales Taxes

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

Estimates

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

2. Expenditures - Actual and Budget

The School Board made numerous supplemental budgetary appropriations throughout the year. The supplemental appropriations were made primarily to recognize new grants awarded for various special revenue funds. The supplemental budgetary appropriations were material. The following individual funds had actual expenditures over final budgeted expenditures for the year ended June 30, 2011:

<u>Fund</u>	<u>Negative Variance</u>
Vocational Education	\$ 50,717
Adult Education	19,311
Buckeye Food Preservation	82
Sales Tax No. 2	344
Miscellaneous	3,906
Special Education	491
TANF	2,803
Education Excellence	6,254
Positive Behavior Support	16

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<u>Fund</u>	<u>Negative Variance</u>
Title II-D Education Technology State Grants - ARRA	154
Title I Grants to Local Education Agencies - ARRA	3,890
IDEA Preschool Special Education - Preschool Grants - ARRA	1,152
NSLP - Equipment Assistance Grant - ARRA	2,173
Cotile No. 22A Maintenance	7,603
Poland No. 55 Maintenance	23,223
Ruby-Wise No. 56 Maintenance	30,273
Lecompte-Lamourie Woodworth No. 57 Maintenance	2,702

3. Levied Ad Valorem Taxes

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide taxes:			
Constitutional	4.79	4.79	None
Special	18.96	18.96	2015-2016
Maintenance	2.07	2.07	2015
	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
District taxes:			
Maintenance	2.02	12.86	2012-2019
Bond and interest	1.50	52.00	2010-2029

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

The Sheriff of Rapides Parish, as provided by the state law, is the official tax collector of general property taxes levied by the Rapides Parish School Board. The availability period for property taxes is sixty days. The 2010 property tax calendar was as follows:

Millage rates adopted	June 1, 2010
Levy date	October 19, 2010
Lien date	October 19, 2010
Tax bills mailed	November 5, 2010
Due date	December 31, 2010
Delinquent date	January 1, 2011

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4. Cash and Cash Equivalents and Bank Overdraft

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

Cash and cash equivalents – Governmental Funds	\$ 67,366,722
Restricted cash and cash equivalents – Governmental Funds	8,205,062
Cash and cash equivalents – Fiduciary Fund	<u>2,404,651</u>
	\$ 77,976,435

5. Investments and Certificates of Deposit

At fiscal year-end, the Rapides Parish School Board had time deposits with maturities over ninety days at the time of purchase. Investments consisted of monies held in the Louisiana Asset Management Pool (LAMP) and in the State of Louisiana Education Excellence Fund. Investments are reported as follows:

Certificate of deposit - Governmental Funds	\$ 15,064
Certificates of deposit - Fiduciary Fund	130,032
Restricted investments - Governmental Funds	1,746,696
Investments - Fiduciary Fund	<u>162,435</u>
	\$ 2,054,227

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

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

Investments Held at LAMP

Investments held at June 30, 2011, consist of \$162,435 in the Louisiana Asset Management Pool (LAMP), a local government investment pool.

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Notes to Basic Financial Statements

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

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

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

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

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

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

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

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

The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

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

6. Receivables

	<u>Sales and Use Taxes</u>	<u>Grants and Other Receivables</u>	<u>Balance June 30, 2011</u>
General Fund	\$ 2,069,336	\$ 1,593,170	\$ 3,662,506
School Lunch/Breakfast Fund	-	52,530	52,530
Other Governmental Funds	4,138,672	5,859,724	9,998,396
Fiduciary Funds	-	47,304	47,304
	<u>\$ 6,208,008</u>	<u>\$ 7,552,728</u>	<u>\$ 13,760,736</u>

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Notes to Basic Financial Statements

7. Interfund Assets, Interfund Liabilities, and Transfers

Due from/to other funds:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 3,459,352
School Lunch/Breakfast Fund	Other Governmental Funds	10,205
Other Governmental Funds	Other Governmental Funds	1,388
General Fund	School Lunch/Breakfast Fund	964,361
Other Governmental Funds	General Fund	17,603
School Lunch/Breakfast Fund	General Fund	35,911
		<u>\$ 4,488,820</u>

Balances at June 30, 2011, resulted from the routine lag between the dates that interfund goods or services are provided and reimbursable expenditures occur. Transactions are recorded in the accounting system, and payments between funds are made to satisfy the balances.

Interfund receivable/payable:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 4,962,500
Other Governmental Funds	Other Governmental Funds	2,511,283
		<u>\$ 7,473,783</u>

As of June 30, 2011, the General Fund receivable amount relates to outstanding interfund loans made to the following: Poland No. 55 Maintenance Fund (\$10,000), Ruby-Wise No. 56 Maintenance Fund (\$77,500), Sales Tax Fund No. 1 (\$1,750,000), Sales Tax Fund No. 2 (\$1,625,000) and Miscellaneous Fund (\$1,500,000). These interfund loans provide cash for the lag time between earning revenue and collecting the receivables in these funds. The Other Governmental Funds receivable relates to year-end adjustments made between the Miscellaneous Fund used for grant clearing and various state and federal grant funds. These adjustments recognize that the Miscellaneous Fund provides the cash flow to operate the various state and federal grant funds.

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

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
School Lunch/Breakfast Fund	General Fund	\$ 1,693,283
Other Governmental Funds	General Fund	7,356,682
General Fund	Other Governmental Funds	22,631,915
School Lunch/Breakfast Fund	Other Governmental Funds	1,067,507
Other Governmental Funds	Other Governmental Funds	907,336
		<u>\$ 33,656,723</u>

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

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Notes to Basic Financial Statements

8. Restricted Assets

Restricted cash and cash equivalents – debt service funds	\$ 8,172,000
Restricted cash and cash equivalents – workers' compensation	33,062
Restricted investments – Education Excellence Fund (tobacco money)	<u>1,746,696</u>
	\$ 9,951,758

9. Capital Assets

Capital asset activity for the year ended June 30, 2011, was as follows:

	<u>Balance</u> <u>July 1, 2010</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2011</u>
Governmental Activities				
Capital Assets Not Being Depreciated				
Land and improvements	\$ 2,405,965	\$ 334	\$ -	\$ 2,406,299
Construction in progress	<u>136,690</u>	<u>983,512</u>	-	<u>1,120,202</u>
Total Capital Assets Not Being Depreciated	2,542,655	983,846	-	3,526,501
Other Capital Assets				
Buildings and improvements	207,448,054	-	-	207,448,054
Furniture and equipment	<u>20,500,527</u>	<u>724,874</u>	<u>346,475</u>	<u>20,878,926</u>
Total Other Capital Assets	227,948,581	724,874	346,475	228,326,980
Less				
Accumulated Depreciation				
Buildings and improvements	113,262,705	5,095,767	-	118,358,472
Furniture and equipment	<u>13,335,615</u>	<u>1,318,330</u>	<u>225,382</u>	<u>14,428,563</u>
Total Accumulated Depreciation	<u>126,598,320</u>	<u>6,414,097</u>	<u>225,382</u>	<u>132,787,035</u>
Other Capital Assets, Net	<u>101,350,261</u>	<u>(5,689,223)</u>	<u>121,093</u>	<u>95,539,945</u>
Governmental Activities Capital Assets, Net	\$103,892,916	\$ (4,705,377)	\$ 121,093	\$ 99,066,446

Depreciation expense was charged to functions as follows:

Governmental Activities	
Instruction	
Regular programs	\$ 2,836,155
Special education programs	620,698
Vocational programs	123,052
Other instructional programs	65,104
Special programs	199,660
Adult and continuing education programs	50,264
Support services	
Student services	665
Instructional staff support	85,778
General administration	225,492
School administration	261,581

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Business services	5,618
Plant services	458,054
Student transportation services	587,531
Central services	16,837
Other support services	950
Food services	<u>876,658</u>
Total Depreciation Expense for Governmental Activities	<u>\$ 6,414,097</u>

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

	Contract Amount	Completed To Date
<u>Construction in Progress</u>		
Forest Hill	\$ 2,138,791	\$ 487,344
Woodworth	<u>8,050,991</u>	<u>632,858</u>
Total Construction in Progress	10,189,782	1,120,202
<u>Maintenance Projects in Progress</u>		
LEAD Center	545,000	375,575
School Board Office	155,000	5,200
Aiken Optional	323,459	209,859
Acadian	436,542	370,894
Lessie Moore	482,269	468,578
Alexandria Senior High	1,125,030	76,104
Alexandria Middle Magnet	78,441	47,065
Pineville Elementary	43,223	32,560
Aiken	<u>3,723</u>	<u>2,326</u>
Total Maintenance Projects in Progress	<u>3,192,687</u>	<u>1,588,161</u>
Total Projects in Progress	<u>\$ 13,382,469</u>	<u>\$ 2,708,363</u>

10. Changes in Agency Fund Deposits Due Others

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

	Balance July 1, 2010	Additions	Reductions	Balance June 30, 2011
School Activity Accounts	\$ 2,756,683	\$ 7,521,866	\$ 7,534,127	\$ 2,744,422

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Notes to Basic Financial Statements

11. Long-Term Liabilities

The following is a summary of the long-term liabilities for the year ended June 30, 2011:

	Balance July 1, 2010	Additions	Reductions	Balance June 30, 2011
Workers' compensation claims	\$ 1,617,479	\$ 2,433,444	\$ 1,428,939	\$ 2,621,984
Liability claims	2,116,462	423,689	710,062	1,830,089
Postemployment benefit obligation	272,106	1,219,051	-	1,491,157
Compensated absences	7,529,677	11,144,279	7,529,677	11,144,279
Certificates of indebtedness	4,238,000	-	1,223,000	3,015,000
Bonded indebtedness	<u>77,505,000</u>	<u>7,000,000</u>	<u>5,905,000</u>	<u>78,600,000</u>
	<u>\$ 93,278,724</u>	<u>\$ 22,220,463</u>	<u>\$ 16,796,678</u>	<u>\$ 98,702,509</u>

	Balance June 30, 2011	Due Within One Year	Due In More Than One Year
Workers' compensation claims	\$ 2,621,984	\$ 1,293,163	\$ 1,328,821
Liability claims	1,830,089	621,498	1,208,591
Postemployment benefit obligation	1,491,157	-	1,491,157
Compensated absences	11,144,279	495,559	10,648,720
Certificates of indebtedness	3,015,000	590,000	2,425,000
Bonded indebtedness	<u>78,600,000</u>	<u>6,481,666</u>	<u>72,118,334</u>
	<u>\$ 98,702,509</u>	<u>\$ 9,481,886</u>	<u>\$ 89,220,623</u>

Workers' Compensation Claims

During 1989, the Rapides Parish School Board established a limited risk management program for Workers' Compensation, which is included in the General Fund, to account for and finance its uninsured risks of loss relating to workers' compensation. The non-current portion of claims is not reported in the Governmental Funds, but is included in the Statement of Net Assets. Under this program, the Rapides Parish School Board has a self-insured retention of \$400,000 per claim and maintains an excess coverage from \$400,000 to \$1,000,000 per claim through Safety National Casualty Corporation with no aggregate limit. Workers' compensation claims and excess insurance premiums are paid from the Workers' Compensation Account, which is part of the General Fund. Settled claims have not exceeded this commercial coverage since the inception of this plan. During the year ended June 30, 2011, workers' compensation benefits and related costs of \$1,473,235 were paid from the Workers' Compensation Account. Liabilities include an amount for claims incurred, but not reported (IBNR). Changes in the balances of claim liabilities during the past two years are as follows:

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Notes to Basic Financial Statements

	<u>June 30, 2010</u>	<u>June 30, 2011</u>
Unpaid claims - beginning of fiscal year	\$ 1,857,521	\$ 1,617,479
Incurred/adjusted claims (including IBNRs)	532,282	2,433,444
Claim payments	<u>(772,324)</u>	<u>(1,428,939)</u>
Unpaid claims - end of fiscal year	\$ 1,617,479	\$ 2,621,984

Liability Claims

Through Catlin Insurance Company, Inc., the School Board has a self-insured retention (SIR) plan for the first \$250,000 per occurrence for general liability, auto, errors and omissions, and property. Excess coverage is provided for amounts between \$250,000 and \$3,000,000 per occurrence. The third party administrator, Employers Risk Management Services, who processes and investigates claims and maintains records, provides for an aggregate stop loss of \$750,000, which means Rapides Parish School Board should not pay more than \$750,000 in claims that are less than \$3,000,000 per occurrence in any one insurance year. Employers Risk Management Services estimates the liability for unpaid claims. Liabilities include an amount for claims that have been incurred, but not reported (IBNR). The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. The SIR for liability claims is paid by the General Fund. Settlements have not exceeded coverage for each of the past three fiscal years. Changes in the balances of claims liabilities during the past two years are as follows:

	<u>June 30, 2010</u>	<u>June 30, 2011</u>
Unpaid claims - beginning of fiscal year	\$ 1,130,652	\$ 2,116,462
Incurred claims (including IBNRs)	2,231,071	423,689
Claim payments	<u>(1,245,261)</u>	<u>(710,062)</u>
Unpaid claims - end of fiscal year	\$ 2,116,462	\$ 1,830,089

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

Postemployment Benefit Obligation

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

Compensated Absences

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

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Bonds and Certificates of Indebtedness

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the Parish and excess revenues from the General Fund. At June 30, 2011, the School Board has accumulated \$8,179,930 in the debt service funds for future debt requirements. Interest rates on bonds and certificates range from 0.10% - 9.00%. The annual requirements to amortize outstanding bonds and certificate of indebtedness are as follows:

<u>Year Ending June 30,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2012	7,071,666	2,912,289	9,983,955
2013	6,946,666	2,682,186	9,628,852
2014	7,226,666	2,446,391	9,673,057
2015	7,417,666	2,182,063	9,599,729
2016-2020	34,700,335	6,653,331	41,353,666
2021-2025	14,145,334	2,229,598	16,374,932
2026-2030	<u>4,106,667</u>	<u>459,104</u>	<u>4,565,771</u>
	\$ 81,615,000	\$ 19,564,962	\$101,179,962

In accordance with Louisiana Revised Statute 39:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of taxable property. At June 30, 2011, the statutory limit was \$280,000,431 and outstanding bonded debt totaled \$81,615,000.

Rapides Parish School Board also issued \$7,000,000 of Qualified School Construction Bonds during the current fiscal year to be used on various district maintenance projects. These bonds were issued at an interest rate of 0.30%.

12. Postemployment Health Care and Life Insurance Benefits

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

Plan Description

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

Medical benefits are provided through the Louisiana Office of Group Benefits (OGB) and involve several statewide networks and one HMO with a premium structure by region. The plan provisions are contained in the official plan documents of the OGB, available at www.groupbenefits.org - "Quick Links" - "Health Plans". The OGB plan is a fully insured, multiple-employer arrangement and has been deemed to be an *agent multiple-employer plan* for financial reporting purposes and for this valuation. The OGB "Medicare Advantage" plan has been assumed to apply to those employees after Medicare eligibility for

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purposes of this valuation. Medical benefits are provided to employees upon actual retirement. More than 80% of the employees are covered by the Teachers' Retirement System of Louisiana (TRSL), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; or, age 65 and 20 years of service. For employees not covered by TRSL, it was assumed that age 60 and 10 years of service also applied in addition to the foregoing provisions.

Life insurance coverage under the OGB program is available to retirees by election and the blended rate (active and retired) is \$0.96 per \$1,000 of insurance. The employer pays 50% of the cost of the retiree life insurance. We have used the 94GAR mortality table described on page 46 to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. Insurance coverage amounts are reduced by 25% at age 65 and by an additional 25% at age 70 according to the OGB plan provisions.

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

Contribution Rates

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

Funding Policy

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

In fiscal year ending June 30, 2011, Rapides Parish School Board's portion of health care funding cost for retired employees totaled \$14,702,139, and the life insurance totaled \$134,921. These amounts were applied toward the Net OPEB Benefit Obligation as shown in the table on the following page.

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

Annual Required Contribution

Rapides Parish School Board's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with generally accepted accounting principles as issued by GASB. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years has been used for the postemployment benefits. The total ARC for the fiscal year beginning July 1, 2010 is \$15,590,675 for medical, and \$470,287 for life, as set forth below:

**Rapides Parish School Board
June 30, 2011**

Notes to Basic Financial Statements

	<u>Medical</u>	<u>Life</u>
Normal cost	\$ 3,794,031	\$ 42,425
30-year UAL amortization amount	<u>11,796,644</u>	<u>427,862</u>
Annual required contribution (ARC)	\$ 15,590,675	\$ 470,287

Net Postemployment Benefit Obligation (Asset)

The table below shows Rapides Parish School Board's Net Other Postemployment Benefit (OPEB) Obligation (Asset) for fiscal year ending June 30, 2011:

	<u>Medical</u>	<u>Life</u>
Beginning Net OPEB Obligation (Asset) 7/1/2010	\$ (618,963)	\$ 891,069
Annual required contribution (ARC)	15,590,675	470,287
Interest on Net OPEB Obligation (Asset)	(24,759)	35,643
ARC Adjustment	<u>35,796</u>	<u>(51,531)</u>
OPEB Cost	15,601,712	454,399
Contribution	-	-
Current year retiree premium	<u>(14,702,139)</u>	<u>(134,921)</u>
Change in Net OPEB Obligation	<u>899,573</u>	<u>319,478</u>
Ending Net OPEB Obligation 6/30/2011	\$ 280,610	\$ 1,210,547

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

<u>Post- Employment Benefit</u>	<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Liability (Asset)</u>
Medical	June 30, 2011	\$ 15,601,712	94.23%	\$ 280,610
Life	June 30, 2011	454,399	29.69%	1,210,547

Funded Status and Funding Progress

In the fiscal year ending June 30, 2011, Rapides Parish School Board made no contributions to its postemployment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of June 30, 2011, the end of the fiscal year, the Actuarial Accrued Liability (AAL) was \$212,146,151 (medical), and \$7,694,362 (life), which is defined as that portion, as determined by a particular actuarial cost method (the Rapides Parish School Board uses the Projected Unit Credit Cost Method), of the actuarial present value of postemployment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2011, the entire actuarial accrued liability of \$212,146,151 (medical), and \$7,694,362 (life) was unfunded. The funding status is as follows:

**Rapides Parish School Board
June 30, 2011**

Notes to Basic Financial Statements

Actuarial accrued liability (AAL) – medical	\$ 212,146,151
Actuarial accrued liability (AAL) – life insurance	7,694,362
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$ 219,840,513</u>
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	\$ 126,649,850
UAAL as a percentage of covered payroll	173.58%

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

Actuarial Methods and Assumptions

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

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

Actuarial Cost Method

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

Actuarial Value of Plan Assets

As of June 30, 2011, there are not any assets. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6 will be used.

**Rapides Parish School Board
June 30, 2011**

Notes to Basic Financial Statements

Turnover Rate

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

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

Postemployment Benefit Plan Eligibility Requirements

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

Investment Return Assumption (Discount Rate)

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

Health Care Cost Trend Rate

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

Zero trend has been assumed for valuing life insurance.

Mortality Rate

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

**Rapides Parish School Board
June 30, 2011**

Notes to Basic Financial Statements

Method of Determining Value of Benefits

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

13. Net Assets and Fund Balances

Nonspendable Fund Balances

The School Board has recorded a nonspendable fund balance of \$160,741 for unused food commodities in the Fund Financial Statements. This amount is recorded as unrestricted net assets in the Government-Wide Financial Statements.

The School Board has recorded the principal amount of the original donation of \$3,000 in the F. P. Joseph Memorial Permanent Fund as nonspendable fund balance in accordance with the donor's bequest. The additional amount of \$12,283 that has accumulated in that fund is also shown as restricted fund balance and as restricted net assets.

Restricted Fund Balances

In accordance with the provisions of the sales tax propositions passed by the voters on June 19, 1967, and May 2, 1987, the Rapides Parish School Board has a \$804,075 restriction on total net assets and related reserve of fund balance for salaries and related benefits of all School Board employees from enabling legislation. This restriction is in the Sales Tax Special Revenue Funds and is a result from the wording of the sales tax resolution approved by voters.

The United States Department of Agriculture mandates that a percentage of funds received in regards to the Kisatchie National Forest be used to further forest education. The School Board has reported this accumulated unspent total of \$261,771 as of June 30, 2011, as restricted fund balance and as restricted net assets.

The School Board has restricted the fund balance and restricted net assets in the amount of \$8,179,930 for debt service.

The School Board has also restricted the fund balance for capital projects in the amount of \$18,204,768. This amount is also shown as restricted net assets.

External parties have restricted the use of many special revenue funds, totaling \$9,278,143, for the governmental funds, and it is shown as restricted net assets on the government-wide financial statements.

Committed Fund Balances

The School Board has formally designated the use of \$1,078,170 for workers' compensation by recording it as committed fund balances. This amount is shown as unrestricted net assets.

**Rapides Parish School Board
June 30, 2011**

Notes to Basic Financial Statements

Assigned Fund Balances

School Lunch/Breakfast Fund accounts for monies received from federal, state, and local sources through grants, equalization funds, and fees charged for meals. The remaining balance in this fund is shown as assigned fund balance for the governmental funds, and unrestricted net assets on the government-wide financial statements.

The balance remaining in the Technology Fund originating from General Fund monies to be used by the Director of Technology is shown as assigned fund balance and unrestricted net assets.

Deficit Fund Balances

The following funds had deficit balances at June 30, 2011:

<u>Fund</u>	<u>Deficit</u>
Poland No. 55 District Maintenance	\$ 13,238
Ruby-Wise No. 56 District Maintenance	38,829

The School Board significantly reduced appropriations for these funds for the 2010-2011 fiscal year. A committee has been established which reviews all expenses labeled as routine maintenance of the schools, and approval of the superintendent is required for all expenses for these funds other than routine maintenance.

14. Retirement Systems

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

A. Teachers' Retirement System of Louisiana (TRSL)

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

Teachers' Retirement System of Louisiana Regular Plan members, Plan A members, and ORP Plan members are required to contribute 8.00% of their annual covered salary, and the Rapides Parish School Board is required to contribute at an actuarially determined rate. The current rate is 20.20% of annual covered payroll. The contribution requirements of plan members and the Rapides Parish School Board are established and may be amended by the Teachers' Retirement System of Louisiana Board of Trustees. The Rapides Parish School Board's contributions to TRSL for the years ended June 30, 2011, 2010, and 2009, were \$22,159,475, \$17,292,959, and \$17,431,120, respectively, equal to the required contributions for each year.

**Rapides Parish School Board
June 30, 2011**

Notes to Basic Financial Statements

B. Louisiana School Employees' Retirement System (LSERS)

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

The Louisiana School Employees' Retirement System members are required to contribute 7.50% of their annual covered salary, and the Rapides Parish School Board is required to contribute 24.30%, which is an actuarially determined rate. The contribution requirements of plan members and the Rapides Parish School Board are established and may be amended by the Louisiana School Employees' Retirement System Board of Trustees. The Rapides Parish School Board's contributions to the LSERS for the years ended June 30, 2011, 2010, and 2009, were \$2,098,540, \$1,540,369, and \$1,669,832, respectively, equal to the required contributions for each year.

C. Louisiana State Employees' Retirement System (LASERS)

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

Louisiana State Employees' Retirement System members are required to contribute 7.50% of their annual covered salary, and the Rapides Parish School Board is required to contribute at an actuarially determined rate. The current rate is 22.00% of annual covered payroll. The contribution requirements of plan members and the Rapides Parish School Board are established and may be amended by the Louisiana State Employees' Retirement System Board of Trustees. The Rapides Parish School Board's contributions to the Louisiana State Employees' Retirement System for the years ended June 30, 2011, 2010, and 2009, were \$111,224, \$86,620, and \$87,362, respectively, equal to the required contributions for each year.

15. Commitments and Contingencies

Grant Audit

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

**Rapides Parish School Board
June 30, 2011**

Notes to Basic Financial Statements

Construction Commitments

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

16. Risk Management

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

17. On-Behalf Payments

The accompanying financial statements include on-behalf payments made by the Rapides Parish Tax Collector for \$691,646 and the State of Louisiana for \$27,410 to the Teachers' Retirement System of Louisiana for employee retirement benefits. The total amount of \$719,056 is recorded in the accounting system of the Rapides Parish School Board.

Required Supplemental Information - Part II

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund
Year Ended June 30, 2011

Statement H-1

	Budget		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Local sources				
Taxes				
Ad valorem taxes	\$ 15,136,861	\$ 15,136,861	\$ 15,411,440	\$ 274,579
Sales and miscellaneous taxes	10,614,969	10,614,969	11,523,413	908,444
Rentals, leases and royalties	-	-	829	829
Charges for services	33,300	33,300	-	(33,300)
Interest earnings	81,000	81,000	49,596	(31,404)
Other	562,781	742,781	1,272,882	530,101
State sources				
Equalization	121,896,946	119,423,845	119,424,629	784
Other	1,572,089	1,572,089	1,705,828	133,739
Federal sources	546,010	546,010	596,639	50,529
Total Revenues	<u>150,443,856</u>	<u>148,150,855</u>	<u>149,885,256</u>	<u>1,834,401</u>
Expenditures				
Current				
Instruction				
Regular programs	77,864,637	76,341,535	77,053,260	(711,725)
Special education programs	27,714,439	28,169,439	28,238,794	(69,355)
Vocational programs	3,679,605	3,259,605	3,169,660	89,945
Other instructional programs	1,653,752	1,263,752	1,685,826	(422,074)
Special programs	2,657,261	2,382,261	2,243,590	138,671
Adult and continuing education programs	100,871	110,871	39,766	71,105
Support services				
Student services	7,861,278	8,031,278	7,968,116	63,162
Instructional staff support	4,561,482	4,866,482	4,743,068	123,414
General administration	3,767,283	3,562,283	2,868,107	694,176
School administration	11,939,282	11,959,282	11,299,006	660,276
Business services	1,209,512	1,239,512	1,250,158	(10,646)
Plant services	6,229,119	6,224,119	6,342,211	(118,092)
Student transportation services	10,835,166	10,385,166	10,391,331	(6,165)
Central services	1,494,515	1,514,515	1,677,758	(163,241)
Other support services	196,239	183,239	98,073	85,166
Food services	509,263	509,263	493,358	15,907
Community service programs	25,809	25,809	25,520	289
Capital outlay	381,000	381,000	362,132	18,868
Debt service				
Principal retirement	1,099,000	1,099,000	1,099,000	-
Interest and fiscal charges	109,455	109,455	109,350	105
Total Expenditures	<u>183,688,968</u>	<u>181,617,868</u>	<u>181,158,080</u>	<u>459,786</u>
Excess (Deficiency) of Revenues Over Expenditures	(13,245,012)	(13,467,011)	(11,172,824)	2,294,187
Other Financing Sources (Uses)				
Transfers in	23,280,239	23,882,239	22,631,915	(1,250,324)
Transfers out	(9,969,240)	(10,369,240)	(9,049,965)	1,319,275
Proceeds from sale of capital assets	-	-	11,181	11,181
Total Other Financing Sources (Uses)	<u>13,310,999</u>	<u>13,512,999</u>	<u>13,593,131</u>	<u>80,132</u>
Net Change in Fund Balance	65,987	45,988	2,420,307	2,374,319
Fund Balance - Beginning of Year	15,218,318	15,218,318	15,218,318	-
Fund Balance - End of Year	\$ 15,284,305	\$ 15,264,306	\$ 17,638,625	\$ 2,374,319

GAAP serves as the budgetary basis of accounting.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
School Lunch/Breakfast Fund
Year Ended June 30, 2011**

Statement H-2

	Budget		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		(Negative)
Revenues				
Local sources				
Interest earnings	\$ 3,000	\$ 3,000	\$ 4,063	\$ 1,063
Food services	2,090,000	2,090,000	2,128,482	38,482
State sources				
Equalization	202,219	202,219	202,219	-
Federal sources	9,650,000	9,650,000	9,462,786	(187,214)
Total Revenues	<u>11,945,219</u>	<u>11,945,219</u>	<u>11,797,550</u>	<u>(147,669)</u>
Expenditures				
Current				
Food services	15,559,593	15,559,593	13,202,605	2,356,988
Capital outlay	100,000	100,000	102,959	(2,959)
Total Expenditures	<u>15,659,593</u>	<u>15,659,593</u>	<u>13,305,564</u>	<u>2,354,029</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,714,374)	(3,714,374)	(1,508,014)	2,206,360
Other Financing Sources (Uses)				
Transfers in	<u>2,705,215</u>	<u>2,705,215</u>	<u>2,760,790</u>	<u>55,575</u>
Net Change in Fund Balance	(1,009,159)	(1,009,159)	1,252,776	2,261,935
Fund Balance - Beginning of Year	<u>2,353,614</u>	<u>2,353,614</u>	<u>2,353,614</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 1,344,455</u>	<u>\$ 1,344,455</u>	<u>\$ 3,606,390</u>	<u>\$ 2,261,935</u>

GAAP serves as the budgetary basis of accounting.

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

Statement I

Postemployment Health Care and Life Insurance Benefits

Actuarial Valuation Date	6/30/2008	6/30/2009	6/30/2010	6/30/2011
Actuarial Value of Assets (a)	\$ -	\$ -	\$ -	\$ -
Actuarial Accrued Liability (AAL) (b) -- Medical*	134,676,170	134,676,170	196,141,042	212,146,151
Actuarial Accrued Liability (AAL) (b) -- Life*	6,529,022	6,529,022	7,113,870	7,694,362
Unfunded AAL (UAAL) (b-a)	\$ 141,205,192	\$ 141,205,192	\$ 203,254,912	\$ 219,840,513
Funded Ratio (a/b)	0.00%	0.00%	0.00%	0.00%
Covered Payroll (c)	\$ 101,093,222	\$ 101,093,222	\$ 131,665,054	\$ 126,649,850
Unfunded AAL (Funding Excess) as a Percentage of Covered Payroll ((b-a)/c)	139.68%	139.68%	154.37%	173.58%

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

Supplemental Information

**Rapides Parish School Board
Nonmajor Governmental Funds**

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

Rapides Foundation Fund

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

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

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

Vocational Education Fund

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

21st Century Community Learning Centers Fund

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

Adult Education Fund

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

Buckeye Food Preservation Fund

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

Poland Food Preservation Fund

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

Sales Tax Funds

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

**Rapides Parish School Board
Nonmajor Governmental Funds**

Technology Fund

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

Interest Fund

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

NCLB Homeless Assistance Act Title I Fund

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

NCLB Title I Migrant Fund

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

Indian Education Fund

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

NCLB Title I Fund

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

NCLB Title II Fund

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

NCLB Title III Fund

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

Miscellaneous Fund

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

**Rapides Parish School Board
Nonmajor Governmental Funds**

Special Education Fund

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

NCLB Title IV Drug Free Schools Fund

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

8-G Grants Fund

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

K-3 Reading and Math Fund

K-3 Reading and Math Fund accounts for state funds to improve reading and math skills of students in grades K-3 and to increase the number of K-3 students reading on grade level.

Classroom Based Technology Fund

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

TANF Fund

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

RIF Fund

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

Education Excellence Fund

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

**Rapides Parish School Board
Nonmajor Governmental Funds**

Superintendent Incentive Program Fund

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

TAP Forest Hill Elementary Fund

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

High School Redesign Fund

High School Redesign Fund accounts for state funds received through the Louisiana Department of Education to be used at Alexandria Senior High School and Tioga High School to support professional development and to assist and build capacity for effective redesign.

Arts Council Fund

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

Positive Behavior Support Fund

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

Cecil Picard LA 4 Early Childhood Fund

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

C&T Fund

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

Coughlin Saunders Alexandria Museum Project Fund

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

**Rapides Parish School Board
Nonmajor Governmental Funds**

Virginia Howard Musical Fund

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

Title II-D Education Technology State Grants – ARRA Fund

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

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

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

1003(g) School Improvement Grants – ARRA Fund

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

Title I Grants to Local Education Agencies – ARRA Fund

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

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

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

IDEA Preschool Special Education – Preschool Grants – ARRA Fund

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

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

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

**Rapides Parish School Board
Nonmajor Governmental Funds**

Line Appropriation Account No. 122 Fund

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

Education Jobs Fund

Education Jobs Fund accounts for federal assistance to save and create education jobs for 2010-2011 school year for early childhood, elementary, and secondary education.

Homeless Donations Fund

Homeless Donations Fund accounts for donations given by local sources to aid in homeless intervention for Rapides Parish School students.

Drug Free Schools Donations Fund

Drug Free Schools Donations Fund accounts for local donations given to support the Drug Free Schools program for the Rapides Parish School Board.

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

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

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

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

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

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

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

**Rapides Parish School Board
Nonmajor Governmental Funds**

F. P. Joseph Memorial Fund

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

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2011

Statement J-1
 (Continued)

Special Revenue Funds

	Rapides Foundation	Parishwide Repair	School Districts Maintenance	Vocational Education	21st Century Community Learning Centers	Adult Education	Buckeye Food Preservation	Poland Food Preservation	Sales Tax No. 1
Assets									
Cash and cash equivalents	\$ 110,408	\$ 922,964	\$ 7,844,376	\$ -	\$ -	\$ -	\$ 152,631	\$ 5,888	\$ 13,914
Certificate of deposit	-	-	-	-	-	-	-	-	-
Receivables	-	3,044	144,103	29,890	61,237	95,357	3,172	665	2,068,336
Due from other funds	-	-	9,070	-	-	539	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Other assets	-	-	26,417	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
Total Assets	\$ 110,408	\$ 926,008	\$ 8,022,965	\$ 29,890	\$ 61,237	\$ 95,896	\$ 155,803	\$ 6,513	\$ 2,083,250
Liabilities and Fund Balances									
Liabilities									
Salaries and employee benefits payable	\$ 6,608	\$ 38,335	\$ 489,258	\$ -	\$ -	\$ -	\$ 260	\$ 1,171	\$ -
Accounts payable	-	-	-	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	268	10,664	-	61,237	45,174	-	-	-
Interfund payables	-	-	87,500	29,890	-	50,722	-	-	1,750,000
Deferred revenues	-	-	-	-	-	-	-	-	-
Total Liabilities	6,608	38,603	597,342	29,890	61,237	95,896	260	1,171	1,750,000
Fund balances									
Nonspendable									
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	333,250
Restricted	-	-	-	-	-	-	-	-	-
Salaries and related benefits	-	-	-	-	-	-	-	-	-
National forest educational opportunity	-	-	-	-	-	-	-	-	-
Other special purposes	103,800	887,405	7,477,690	-	-	-	155,463	5,342	-
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Assigned	-	-	(62,087)	-	-	-	-	-	-
Unassigned	103,800	887,405	7,425,623	-	-	-	155,453	5,342	333,250
Total Fund Balances (Deficit)	103,800	887,405	7,425,623	-	-	-	155,453	5,342	333,250
Total Liabilities and Fund Balances	\$ 110,408	\$ 926,008	\$ 8,022,965	\$ 29,890	\$ 61,237	\$ 95,896	\$ 155,703	\$ 6,513	\$ 2,083,250

- See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2011

Statement J-1
 (Continued)

Special Revenue Funds

	Sales Tax No. 2	Technology	Interest	NCLB Assistance Act Title I	NCLB Title I Migrant	Indian Education	NCLB Title I	NCLB Title II	NCLB Title III
Assets									
Cash and cash equivalents	\$ 28,228	\$ 874	\$ -	\$ 271	\$ 21,652	\$ -	\$ -	\$ -	\$ -
Certificates of deposit	-	-	-	-	-	-	-	-	-
Receivables	2,089,338	-	-	20,407	-	10,101	2,085,503	370,851	44,030
Due from other funds	-	-	-	-	-	-	3,994	294	-
Interfund receivables	-	-	130,909	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	2,950	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
Total Assets	\$ 2,087,564	\$ 874	\$ 130,909	\$ 20,878	\$ 21,652	\$ 10,101	\$ 2,072,347	\$ 371,145	\$ 44,030
Liabilities and Fund Balances									
Liabilities									
Salaries and employee benefits payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,766	\$ -	\$ -
Accounts payable	-	-	-	-	-	-	146,847	1,803	-
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	1,738	-	-	17,351	115	7,375	866,732	229,838	20,586
Interfund payables	1,623,000	-	-	3,327	-	2,728	1,056,012	138,708	14,444
Deferred revenue	-	-	-	-	21,537	-	-	-	-
Total Liabilities	1,628,738	-	-	20,878	21,652	10,101	2,072,347	371,145	44,030
Fund balances									
Nonspendable	-	-	-	-	-	-	-	-	-
Permanent fund - nonspendable	-	-	-	-	-	-	-	-	-
Restricted	470,825	-	-	-	-	-	-	-	-
Salaries and related benefits	-	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	-	-
Other special purposes	-	-	130,909	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	874	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	470,825	874	130,909	-	-	-	-	-	-
Total Fund Balances (Deficit)	470,825	874	130,909	-	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 2,087,564	\$ 874	\$ 130,909	\$ 20,878	\$ 21,652	\$ 10,101	\$ 2,072,347	\$ 371,145	\$ 44,030

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2011

Statement J-1
 (Continued)

Special Revenue Funds

	Miscellaneous	Special Education	NCLB Title IV Drug Free Schools	S-G Grants	K-3 Reading and Math	Classroom Based Technology	TANF	RIF	Education Excellence
Assets									
Cash and cash equivalents	\$ -	\$ 130,321	\$ -	\$ -	\$ -	\$ -	\$ 1,372	\$ 1,800	\$ 154,185
Certificates of deposit	-	-	-	-	-	-	-	-	-
Receivables	-	691,722	-	96,938	-	29,417	189,056	-	-
Due from other funds	-	1,364	-	-	-	300	-	-	-
Interfund receivables	1,781,771	235,478	-	-	-	-	196,514	-	-
Other assets	-	2,970	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	1,748,698
Total Assets	\$ 1,781,771	\$ 1,061,853	\$ -	\$ 96,938	\$ -	\$ 29,728	\$ 385,942	\$ 1,800	\$ 1,900,881
Liabilities and Fund Balances									
Liabilities									
Salaries and employee benefits payable	\$ -	\$ 830	\$ -	\$ -	\$ -	\$ 4,612	\$ -	\$ -	\$ -
Accounts payable	-	17,840	-	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	555,638	-	64,451	-	11,667	355,942	-	10,002
Interfund payables	1,500,000	160,228	-	32,487	-	13,447	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	1,748,698
Total Liabilities	1,500,000	734,234	-	96,938	-	29,728	385,942	-	1,756,698
Fund balances									
Nonspendable	-	-	-	-	-	-	-	-	-
Permanent fund - nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Salaries and related benefits	-	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	-	-
Other special purposes	261,771	327,618	-	-	-	-	-	1,800	144,183
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	261,771	327,619	-	-	-	-	-	1,800	144,183
Total Fund Balances (Deficit)	261,771	327,619	-	-	-	-	-	1,800	144,183
Total Liabilities and Fund Balances	\$ 1,781,771	\$ 1,061,853	\$ -	\$ 96,938	\$ -	\$ 29,728	\$ 385,942	\$ 1,800	\$ 1,900,881

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2011

Statement J-1
 (Continued)

	Special Revenue Funds								
	Superintendent Incentive Program	TAP Forest Hill Elementary	High School Redesign	Arts Council	Positive Behavior Support	Cecil Picard LA 4 Early Childhood	C&T	Coughlin Saunders Alexandria Museum Project	Virginia Howard Musical
Assets									
Cash and cash equivalents	\$ 3,051	\$ 8,257	\$ -	\$ 1,189	\$ -	\$ -	\$ -	\$ 4,400	\$ 22,530
Certificate of deposit	-	-	-	-	21,247	100,339	-	-	-
Receivables	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
Total Assets	\$ 3,051	\$ 8,257	\$ -	\$ 1,189	\$ 21,247	\$ 100,339	\$ -	\$ 4,400	\$ 22,530
Liabilities and Fund Balances									
Liabilities									
Salaries and employee benefits payable	-	-	-	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	1,424	-	-	-	-
Interfund payables	-	-	-	-	19,823	100,339	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	21,247	100,339	-	-	-
Fund balances									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Salaries and related benefits	-	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	-	-
Other special purposes	3,051	8,257	-	1,189	-	-	-	4,400	22,530
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	3,051	8,257	-	1,189	-	-	-	4,400	22,530
Total Liabilities and Fund Balances	\$ 3,051	\$ 8,257	\$ -	\$ 1,189	\$ 21,247	\$ 100,339	\$ -	\$ 4,400	\$ 22,530

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2011

Statement J-1
 (Continued)

Special Revenue Funds

	Title II-D Education Technology State Grants - ARRA	McKinney-Vento Homeless Assistance Act - Education for Homeless Children/Youth - ARRA	1003(g) School Improvement Grants - ARRA	Title I Grants to Local Education Agencies - ARRA	IDEA Part B Special Education - Grants to States - ARRA	IDEA Preschool Special Education - Preschool Grants - ARRA	NSLP - Equipment Assistance Grant - ARRA	Line Appropriation Account No. 122	Education Jobs Fund
Cash and cash equivalents									
Certificate of deposit									
Receivables	37,804	7,554		688,753	1,113,444	17,589			
Due from other funds	2,731			790					
Interfund receivables				186,813					
Other assets									
Restricted assets									
Total Assets	\$ 40,295	\$ 7,554	\$ 888,150	\$ 1,113,444	\$ 1,113,444	\$ 17,589	\$ -	\$ -	\$ -
Liabilities and Fund Balances									
Salaries and employee benefits payable	4,444			451		85			
Accounts payable									
Contracts payable									
Due to other funds	5,483	5,511		685,705	264,650	10,895			
Interfund payables	30,388	2,043			848,694	5,909			
Deferred revenue									
Total Liabilities	\$ 40,295	\$ 7,554	\$ 888,150	\$ 1,113,444	\$ 1,113,444	\$ 17,589	\$ -	\$ -	\$ -
Fund balances									
Nonspendable									
Permanent fund - nonspendable									
Restricted									
Salaries and related benefits									
National forest education opportunity									
Other special purposes									
Debt service									
Capital projects									
Permanent fund - expendable									
Assigned									
Unassigned									
Total Fund Balances (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities and Fund Balances	\$ 40,295	\$ 7,554	\$ 888,150	\$ 1,113,444	\$ 1,113,444	\$ 17,589	\$ -	\$ -	\$ -

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2011

Statement J-1
 (Continued)

Special Revenue Funds

Debt Service Funds

	Riplette No. 11	Forest Hill No. 15	Cottie No. 22A	Glennora No. 27	Big Island No. 50
\$	\$	\$	\$	\$	\$
6,192	35			1	241
1,837,987	127,993	40,623	4,136		777,205
\$ 1,844,079	\$ 127,993	\$ 40,623	\$ 4,136	\$	\$ 777,445

	Homeless Donations	Drug Free Schools Donations	Total
\$	\$ 4,360	\$ 155	\$ 4,515
			9,432,606
			8,989,645
			18,991
			2,811,283
			31,337
			1,746,899
\$ 4,360	\$ 155	\$ 23,730,647	

Assets

Cash and cash equivalents
 Certificate of deposit
 Receivables
 Due from other funds
 Interfund receivables
 Other assets
 Restricted assets
Total Assets

Liabilities and Fund Balances

Salaries and employees benefits payable
 Accounts payable
 Contracts payable
 Due to other funds
 Interfund payables
 Deferred revenue
Total Liabilities

Fund balances

Nonspendable
 Permanent fund - nonexpendable
 Restricted
 Salaries and related benefits
 National forest education opportunity
 Other special purposes
 Debt service
 Capital projects
 Permanent fund - expendable
 Assigned
 Unassigned
Total Fund Balances (Deficit)

Total Liabilities and Fund Balances

\$ 4,360 \$ 155 \$ 23,730,647

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2011

Statement J-1
 (Continued)

	Debt Service Funds					Total
	Fifth Ward No. 51	Pineville No. 52	Ruby-Wise No. 56	Lecompte-Lamourie Woodworth No. 57	Sixth Ward No. 58	
Assets						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificate of deposit	-	-	-	-	-	-
Receivables	5	840	16	-	-	1,352
Due from other funds	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Restricted assets	105,228	1,977,761	172,416	500,132	8,535	2,520,123
Total Assets	\$ 105,231	\$ 1,978,601	\$ 172,432	\$ 500,132	\$ 8,535	\$ 2,521,475
Liabilities and Fund Balances						
Liabilities						
Salaries and employee benefits payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	260	-	-	147	-	752
Contracts payable	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-
Total Liabilities	250			147		752
Fund balances						
Nonspendable	-	-	-	-	-	-
Permanent fund - nonexpendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Salaries and related benefits	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-
Other special purposes	-	-	-	-	-	-
Debt service	104,081	1,978,601	172,432	499,985	8,535	2,521,475
Capital projects	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances (Deficit)	104,081	1,978,601	172,432	499,985	8,535	2,521,475
Total Liabilities and Fund Balances	\$ 105,231	\$ 1,978,601	\$ 172,432	\$ 500,132	\$ 8,535	\$ 2,521,475

See independent auditor's report.

Replais Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2011

Statement J-1
 (Continued)

Capital Project Funds

	Rigoletto No. 11	Forest Hill No. 18	Pineville No. 52	Lecompte-Lamourie Woodworth No. 87	Consolidated No. 62	Energy	QSCB Bonds	Total
Assets								
Cash and cash equivalents	\$ 75,272	\$ 2,814,962	\$ 308,082	\$ 7,468,663	\$ 161,850	\$ 30,455	\$ 7,837,713	\$ 16,697,997
Certificate of deposit	-	-	-	-	-	-	-	-
Receivables	-	-	-	37	-	-	-	37
Due from other funds	-	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-
Total Assets	\$ 75,272	\$ 2,814,962	\$ 308,082	\$ 7,468,700	\$ 161,850	\$ 30,455	\$ 7,837,713	\$ 16,698,034
Liabilities and Fund Balances								
Liabilities								
Salaries and employee benefits payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-	-	-	-	-
Contracts payable	1,101	294,507	-	136,261	-	-	61,397	493,266
Due to other funds	-	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total Liabilities	1,101	294,507	-	136,261	-	-	61,397	493,266
Fund balances								
Nonspendable	-	-	-	-	-	-	-	-
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Salaries and related benefits	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	-
Other special purposes	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Capital projects	74,171	2,520,455	308,082	7,333,439	161,850	30,455	7,776,316	16,204,768
Permanent fund - expendable	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	74,171	2,520,455	308,082	7,333,439	161,850	30,455	7,776,316	16,204,768
Total Liabilities and Fund Balances	\$ 75,272	\$ 2,814,962	\$ 308,082	\$ 7,468,700	\$ 161,850	\$ 30,455	\$ 7,837,713	\$ 16,698,034

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2011

Statement J-1
 (Concluded)

Assets	Permanent Fund	Total Nonmajor Governmental Funds
Cash and cash equivalents	187	28,130,879
Certificate of deposit	15,064	15,064
Receivables	32	9,968,366
Due from other funds	-	18,991
Interfund receivables	-	2,611,283
Other assets	-	31,337
Restricted assets	-	9,918,666
Total Assets	15,283	50,624,646

Liabilities and Fund Balances	Permanent Fund	Total Nonmajor Governmental Funds
Liabilities		
Salaries and employee benefits payable	-	3,586
Accounts payable	-	722,056
Contracts payable	-	463,288
Due to other funds	-	3,470,945
Interfund payables	-	7,473,783
Deferred revenue	-	1,269,233
Total Liabilities	-	13,951,886
Fund balances		
Nonspendable	-	-
Permanent fund - nonspendable	3,000	3,000
Restricted	-	804,076
Salaries and related benefits	-	281,771
National forest education opportunity	-	9,276,143
Other special purposes	-	8,179,930
Debt service	-	18,204,768
Capital projects	-	12,283
Permanent fund - expendable	12,283	-
Assigned	-	874
Unassigned	-	152,067
Total Fund Balances (Deficit)	15,283	38,662,777
Total Liabilities and Fund Balances	15,283	50,624,646

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended June 30, 2011

Statement J-2
 (Continued)

		Special Revenue Funds								
		Repides Foundation	Perishwide Repair	School Districts Maintenance	Vocational Education	21st Century Community Learning Centers	Adult Education	Buckeye Food Preservation	Poland Food Preservation	Sales Tax No. 1
Revenues										
Local sources										
Taxes										
Ad valorem taxes			\$ 1,280,665	\$ 6,482,951	\$ -	\$ -	\$ -	\$ 58,017	\$ 34,882	\$ -
State and miscellaneous taxes										11,523,191
Interest earnings			1,535	7,593				194	21	3,914
Other		646,240	213,273	102,598				11,465	8,600	-
State sources										
Other			58,854	205,911			129,037			
Federal sources					372,482	312,874	168,538			
Total Revenues		646,240	1,584,017	6,789,051	372,482	312,874	297,575	69,678	41,483	11,527,105
Expenditures										
Current										
Instruction										
Regular programs				195,741		173,382				
Special education programs										
Vocational programs					271,048					
Other instructional programs		25,245								
Special programs										
Adult and continuing education programs							304,907			
Support services										
Student services		52,489								
Instructional staff support		685,152			101,414	89,476	14,480	1,990	1,139	2,710
General administration			40,771	206,791			156	(143)		
School administration		104,248					316			
Business services							2,704			
Plant services			1,697,219	10,477,693				5		
Student transportation services		1,371				19,025				
Central services										
Community service programs								52,895	44,835	
Capital outlay										
Debt services			2,328	422,882						
Principal retirement			13,529	310,470						
Interest and fiscal charges			7,484	95,625						
Total Expenditures		843,485	1,671,329	11,713,202	372,482	291,853	322,553	94,747	45,974	2,710
Excess (Deficiency) of Revenues Over Expenditures		(202,245)	(117,312)	(4,914,151)	-	20,991	(24,988)	14,929	(4,491)	11,524,396
Other Financing Sources (Uses)										
Transfers in			692,210	6,790,320			24,988	8,021	8,971	-
Transfers out						(20,991)				(11,507,847)
Issuance of debt										
Total Other Financing Sources (Uses)			692,210	6,790,320		(20,991)	24,988	8,021	8,971	(11,507,847)
Net Change in Fund Balances		(202,245)	574,898	1,876,169				22,950	1,480	16,448
Fund Balances (Deficit) - Beginning of Year		306,045	312,507	5,549,454				132,503	3,662	316,802
Fund Balances (Deficit) - End of Year		\$ 103,800	\$ 887,405	\$ 7,425,623	\$ -	\$ -	\$ -	\$ 155,453	\$ 5,342	\$ 333,250

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended June 30, 2011

Statement J-2
 (Continued)

Special Revenue Funds

	Sales Tax No. 2	Technology	Interest	NCLB Homeless Assistance Act Title I	NCLB Title I Migrant	Indian Education	NCLB Title I	NCLB Title I	NCLB Title B
Revenues									
Local sources									
Taxes									
Ad veteran taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	11,623,413	-	-	-	-	-	-	-	-
Interest earnings	3,677	2	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	105,531	74,392	21,845	7,859,019	1,720,439	128,540
Total Revenues	11,627,090	2	-	105,531	74,392	21,845	7,859,019	1,720,439	128,540
Expenditures									
Current									
Instruction									
Regular programs	-	3,250	-	-	-	-	85	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	57,527	33,989	17,352	8,217,794	1,350,861	124,869
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	40,882	40,370	200	1,314,262	263,208	-
General administration	2,844	-	-	-	33	12	5,083	1,109	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	2,900	51,027	-	-
Student transportation services	-	-	-	-	-	-	179,747	-	-
Central services	-	-	-	-	-	-	18,949	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	2,844	3,250	-	95,409	74,392	20,364	7,786,947	1,605,279	124,869
Excess (Deficiency) of Revenues Over Expenditures	11,624,246	(3,248)	-	7,122	-	1,481	72,072	115,160	3,671
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	450,588	1,457	-
Transfers out	(11,485,382)	-	-	(7,122)	-	(1,481)	(532,660)	(116,617)	(3,671)
Issuance of debt	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(11,485,382)	-	-	(7,122)	-	(1,481)	(72,072)	(115,160)	(3,671)
Net Change in Fund Balances	38,864	(3,248)	-	-	-	-	-	-	-
Fund Balances (Deficit) - Beginning of Year	431,961	4,122	130,909	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	\$ 470,825	\$ 874	\$ 130,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended June 30, 2011

Statement J-2
 (Continued)

	Special Revenue Funds							Education Escalance		
	Miscellaneous	Special Education	NCLB Title IV Drug Free Schools	6-6 Grants	K-3 Reading and Math	Classroom Based Technology	TAMF		RF	
Revenues										
Local sources										
Taxes										
Ad valorem taxes										
Sales and miscellaneous taxes										
Interest earnings										
Other		321,516			26,781				1,700	
State sources				419,441						
Other		101,785					34,010			335,000
Federal sources		5,824,543	24,921			234,039	2,385,273			
Total Revenue		6,247,824	24,921	419,441	26,781	234,039	2,419,283		1,700	335,000
Expenditures										
Current										
Instruction										
Regular programs	3,875									
Special education programs		2,601,435								
Vocational programs							46,910			
Other instructional programs					8,430					
Social programs				414,783						
Adult and continuing education programs										
Support services										
Student services		1,668,536	24,335		11,600					355,943
Instructional staff support		1,697,739		2,500	5,661	219,739				
General administration		3,453								
School administration										
Business services		39,078								
Plant services										
Student transportation services	2,770	57,472		2,158						
Central services										
Community service programs		22,865								
Capital outlay										
Debt service										
Principal retirement										
Interest and fiscal charges										
Total Expenditures	6,945	5,104,855	24,335	419,441	26,781	219,739	2,257,653			355,943
Excess (Deficiency) of Revenues Over Expenditures	(6,945)	143,226	486			14,300	161,420		1,700	(20,943)
Other Financing Sources (Uses)										
Transfers in		273,605				1,529				
Transfers out		(392,684)	(486)			(15,829)	(161,420)			
Issuance of debt										
Total Other Financing Sources (Uses)		(119,079)	(486)			(14,300)	(161,420)			
Net Change in Fund Balances	(6,945)	24,147							1,700	(20,943)
Fund Balances (Deficit) - Beginning of Year	268,415	303,472							100	165,126
Fund Balances (Deficit) - End of Year	\$ 261,470	\$ 327,619	\$	\$	\$	\$	\$	\$	\$ 1,800	\$ 144,183

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balance
 Nonmajor Governmental Funds
 Year Ended June 30, 2011

Statement J-2
 (Continued)

	Special Revenue Funds									
	Superintendent Incentive Program	T&P Forest Hill Elementary	High School Redesign	Arts Council	Positive Behavior Support	Cecil Picard LA 4 Early Childhood	C&T	Coughlin Saunders Alexandria Museum Project	Virginia Howard	Musical
Revenue										
Local sources										
Taxes										
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-	-
Other	25,000	-	-	-	-	-	-	-	-	-
State sources	-	-	40,000	-	-	170,987	5,964	-	-	-
Other	39,289	-	-	-	-	-	-	-	-	-
Federal sources	64,289	-	40,000	-	72,250	170,987	5,964	-	-	-
Total Revenue	138,578	40,000	40,000	-	72,250	170,987	5,964	-	-	-
Expenditures										
Current										
Instruction										
Regular programs	42,283	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	5,964	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	160,948	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-	-
Support services										
Student services										
Instructional staff support	17,152	-	40,000	-	67,369	-	-	-	-	-
General administration	29	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	10,051	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
Total Expenditures	59,464	40,000	40,000	-	67,369	170,937	5,964	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	4,846	-	-	-	4,881	-	-	-	-	-
Other Financing Sources (Uses)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(4,881)	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	(4,881)	-	-	-	-	-
Net Change in Fund Balance	4,846	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - Beginning of Year	3,051	3,412	-	1,189	-	-	-	4,400	-	22,530
Fund Balances (Deficit) - End of Year	3,051	3,257	-	1,189	-	-	-	4,400	-	22,530

See Independent auditor's report

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended June 30, 2011

Statement J-2
 (Continued)

		Special Revenue Funds											
		McKinney-Vento Homeless Assistance Act - Education for Homeless Children/Youth - ARRA		Title I Grants to Local Education Agencies - ARRA		IDEA Part B Special Education - Grants to States - ARRA		IDEA Preschool Special Education - Preschool Grants - ARRA		NSLP - Equipment Assistance Grant - ARRA		Education Jobs Fund	
		ARRA	ARRA	ARRA	ARRA	ARRA	ARRA	ARRA	ARRA	ARRA	ARRA	ARRA	ARRA
Revenues													
Local sources													
Taxes													
Ad valorem taxes													
Sales and miscellaneous taxes													
Interest earnings													
Other													
State sources													
Other													
Federal sources													
Total Revenues		68,480	21,770	25,421	2,140,837	2,992,150	89,924	2,173	20,000			3,970,918	
		68,480	21,770	25,421	2,140,837	2,992,150	89,924	2,173	20,000			3,970,918	
Expenditures													
Current													
Instruction													
Regular programs													
Special education programs						2,103,063	24,668						3,970,918
Vocational programs													
Other instructional programs													
Special programs			9,293	9,363	1,380,225								
Adult and continuing education programs													
Support services													
Student services													
Instructional staff support			11,001	19,300	805,593	140,065	60,312						
General administration					2,035	539,107							
School administration						1,820	64						
Business services													
Plant services													
Student transportation services						13,637						20,000	
Central services													
Community service programs													
Capital outlay													
Debt service													
Principal retirement													
Interest and fiscal charges													
Total Expenditures		63,858	20,294	24,653	2,001,480	2,783,995	85,044	2,173	20,000			3,970,918	
		63,858	20,294	24,653	2,001,480	2,783,995	85,044	2,173	20,000			3,970,918	
Excess (Deficiency) of Revenues Over Expenditures		4,622	1,476	1,768	139,357	198,155	4,880						
Other Financing Sources (Uses)													
Transfers in													
Transfers out													
Issuance of debt													
Total Other Financing Sources (Uses)		(4,622)	(1,476)	(1,768)	(143,289)	(198,972)	(4,880)						
		(4,622)	(1,476)	(1,768)	(139,357)	(198,155)	(4,880)						
Net Change in Fund Balances													
Fund Balances (Deficit) - Beginning of Year													
Fund Balances (Deficit) - End of Year													

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2011

Statement J-2
(Continued)

	Special Revenue Funds		Debt Service Funds					
	Homeless Donations	Drug Free Schools Donations	Total	Rigoletta No. 11	Forest Hill No. 18	Cottle No. 22A	Glanmorra No. 27	Big Island No. 50
Revenues								
Local sources								
Taxes								
AD veteran taxes	\$ -	\$ -	\$ 7,886,485	\$ -	\$ -	\$ 48	\$ 17,819	\$ 831,573
Sales and miscellaneous taxes	-	-	23,046,504	-	-	-	-	-
Interest earnings	-	-	18,936	3,748	87	54	185	1,405
Other	5,530	-	1,360,701	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Other	-	-	1,559,968	-	-	-	-	-
Federal sources	-	-	28,507,239	-	-	-	-	-
Total Revenue	5,530	-	62,447,933	1,289,919	219,076	100	17,804	833,976
Expenditures								
Current								
Instruction								
Regular programs	-	-	4,393,514	-	-	-	-	-
Special education programs	-	-	4,729,186	-	-	-	-	-
Vocational programs	-	-	323,922	-	-	-	-	-
Other instructional programs	-	-	34,675	-	-	-	-	-
Special programs	2,398	-	11,979,104	-	-	-	-	-
Adult and continuing education programs	-	-	304,907	-	-	-	-	-
Support services								
Student services	-	-	1,977,157	-	-	-	-	-
Instructional staff support	450	-	6,188,601	40,841	7,045	-	547	28,528
General administration	-	-	270,039	-	-	-	-	-
School administration	-	-	104,421	-	-	-	-	-
Business services	-	-	41,762	-	-	-	-	-
Plant services	1,634	-	12,184,068	-	-	-	-	-
Student transportation services	-	-	270,318	-	-	-	-	-
Central services	-	-	18,949	-	-	-	-	-
Community service programs	-	-	97,730	-	-	-	-	-
Capital outlay	-	-	450,246	-	-	-	-	-
Debt service								
Principal retirement	-	-	323,999	-	-	-	175,000	515,000
Interest and local charges	-	-	193,109	-	-	-	9,225	303,261
Total Expenditures	4,482	-	43,775,725	1,184,792	93,951	-	184,772	846,789
Excess (Deficiency) of Revenue Over Expenditures	1,048	-	18,672,208	105,127	125,127	100	(166,968)	(13,811)
Other Financing Sources (Uses)								
Transfers in	-	-	8,264,016	-	-	-	-	-
Transfers out	-	-	(24,606,793)	-	-	-	-	-
Issuance of debt	-	-	(15,342,740)	-	-	-	-	-
Total Other Financing Sources (Uses)	1,048	-	2,329,469	105,127	125,127	100	(166,968)	(13,811)
Net Change in Fund Balances	3,312	155	7,963,328	1,839,837	2,666	40,523	171,104	791,016
Fund Balances (Deficit) - Beginning of Year	\$ 4,360	\$ 155	\$ 10,292,796	\$ 1,943,964	\$ 127,593	\$ 40,823	\$ 4,136	\$ 777,205
Fund Balances (Deficit) - End of Year								

See independent auditor's report.

Rapides Parish School Board
 Atchoula, Louisiana
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year ended June 30, 2011

Statement J-2
 (Continued)

	Debt Service Funds					Total
	Fifth Ward No. 51	Pineville No. 52	Ruby-Wise No. 58	Sixth Ward No. 58	Consolidated No. 62	
Revenue						
Local sources						
Taxes						
Ad valorem taxes	\$ 89,152	\$ 1,696,271	\$ 84,012	\$ 659,696	\$ -	\$ 6,575,411
Sales and miscellaneous taxes	-	-	-	-	-	-
Interest earnings	256	4,511	238	802	60	16,637
Other	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Other	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Total Revenue	\$ 89,408	\$ 1,700,782	\$ 84,250	\$ 660,297	\$ 60	\$ 6,591,048
Expenditures						
Current						
Instruction						
Regular programs	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-
Special programs	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-
Support services						
Student services						
Instructional staff support	-	-	-	-	-	-
General administration	2,980	53,349	2,859	20,870	12	115,621
School administration	-	-	-	-	-	-
Business services	-	-	-	-	-	-
Plant services	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-
Central services	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	170,000	1,265,000	50,000	230,000	50,000	5,705,000
Interest and fees charges	20,744	539,185	38,076	349,396	2,700	2,934,493
Total Expenditures	183,724	1,877,554	90,935	630,266	52,712	6,911,955
Excess (Deficiency) of Revenue Over Expenditures	(104,316)	(176,772)	(8,685)	60,041	(62,682)	(320,907)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	(104,316)	(176,772)	(8,685)	60,041	(62,682)	(320,907)
Fund Balances (Deficit) - Beginning of Year	209,287	2,153,373	179,117	439,844	61,187	6,500,837
Fund Balances (Deficit) - End of Year	\$ 104,971	\$ 1,976,601	\$ 170,432	\$ 499,885	\$ 3,535	\$ 6,179,930

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Normal Governmental Funds
 Year ended June 30, 2011

Statement J-3
 (Continued)

	Capital Project Funds						Total
	Regulate No. 11	Forest Mill No. 16	Pineville No. 52	Lacombe- Lemoult Woodworth No. 57	Consolidated No. 62	Energy	
Revenues							
Local sources							
Taxes							
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes							
Interest earnings	240	4,005	444	15,438	235	68	23,835
Other							3,405
State sources							
Other							
Federal sources							
Total Revenues	240	4,005	444	15,438	235	68	23,835
Expenditures							
Current							
Instruction	1,887						1,887
Regular programs							
Special education programs							
Vocational programs							
Other instructional programs							
Special programs							
Adult and continuing education programs							
Support services							
Student services							
Instructional staff support							
Central administration	32			30	3		396
School administration							
Business services							
Plant services			6,001				6,001
Student transportation services							
Central services							
Community service programs							
Capital outlay	168,618	603,089	42,217	664,817	75,189	92	2,165,816
Debt service							
Principal retirement							
Interest and fiscal charges							
Total Expenditures	160,437	603,089	48,218	654,847	75,172	92	2,174,060
Excess (Deficiency) of Revenues Over Expenditures	(160,197)	(499,084)	(47,774)	(639,409)	(74,937)	(24)	(2,150,225)
Other Financing Sources (Uses)							
Transfers in							
Transfers out							
Balance of debt							7,000,000
Total Other Financing Sources (Uses)							7,000,000
Net Change in Fund Balances	(160,197)	(499,084)	(47,774)	(639,409)	(74,937)	(24)	4,849,775
Fund Balances (Deficit) - Beginning of Year	234,363	3,019,539	355,856	7,872,845	236,787	30,479	13,354,893
Fund Balances (Deficit) - End of Year	\$ 74,171	\$ 2,520,455	\$ 308,082	\$ 7,233,436	\$ 161,850	\$ 30,455	\$ 18,204,768

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year ended June 30, 2011

Statement J-2
 (Concluded)

	Permanent Fund	Total Nonmajor Governmental Funds
	F. P. Joseph Matroffs]	
Revenues		
Local sources		
Taxes	\$ -	\$ 16,431,886
Ad veteran taxes	-	23,046,604
Sales and miscellaneous taxes	-	56,656
Interest earnings	148	1,360,701
Other	-	-
State sources	-	1,558,968
Other	-	26,607,239
Federal sources	-	71,962,564
Total Revenues	148	111,967,962
Expenditures		
Current		
Instruction		
Regular programs	-	4,395,401
Special education programs	-	4,729,166
Vocational programs	-	323,922
Other instructional programs	-	34,675
Special programs	-	11,976,104
Adult and continuing education programs	-	304,907
Support services		
Student services	100	1,977,257
Instructional staff support	-	6,168,601
General administration	-	542,857
School administration	-	104,421
Business services	-	41,762
Plant services	-	12,190,067
Student transportation services	-	276,318
Central services	-	18,949
Community service programs	-	97,730
Capital outlay	-	2,616,062
Debt service		
Principal retirement	-	6,028,899
Interest and fiscal charges	-	3,037,602
Total Expenditures	100	64,861,640
Excess (Deficiency) of Revenues Over Expenditures	48	16,201,124
Other Financing Sources (Uses)		
Transfers in	-	6,284,018
Transfers out	-	(24,606,756)
Issuance of debt	-	7,000,000
Total Other Financing Sources (Uses)	-	(9,322,740)
Net Change in Fund Balances	48	6,878,384
Fund Balances (Deficit) - Beginning of Year	15,235	29,534,393
Fund Balances (Deficit) - End of Year	\$ 15,283	\$ 36,412,777

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
June 30, 2011

	<u>Rigolette No. 11</u>	<u>Forest Hill No. 16</u>	<u>Cotile No. 22A</u>	<u>Glenmora No. 27</u>	<u>Big Island No. 50</u>	<u>Fifth Ward No. 51</u>	<u>Pineville No. 52</u>
Assets							
Cash and cash equivalents	\$ 2,318,918	\$ 83,164	\$ 257,735	\$ 467,380	\$ 469,550	\$ 250,064	\$ 621,765
Receivables	20,513	2,588	5,250	3,897	10,400	4,402	18,037
Due from other funds	22	-	-	-	-	-	-
Other assets	5,890	-	-	-	-	-	-
Total Assets	\$ 2,345,141	\$ 85,730	\$ 262,985	\$ 471,277	\$ 479,950	\$ 254,466	\$ 639,802
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ 85,103	\$ 157	\$ 29,275	\$ 9,289	\$ 14,979	\$ 2,287	\$ 46,301
Due to other funds	1,087	119	268	402	714	238	1,057
Interfund payables	-	-	-	-	-	-	-
Total Liabilities	86,190	276	29,543	9,691	15,693	2,525	47,358
Fund balances							
Restricted							
Other special purposes	2,258,951	85,454	233,442	461,586	464,257	251,941	592,444
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	2,258,951	85,454	233,442	461,586	464,257	251,941	592,444
Total Liabilities and Fund Balances	\$ 2,345,141	\$ 85,730	\$ 262,985	\$ 471,277	\$ 479,950	\$ 254,466	\$ 639,802

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

Statement J-3

Poland No. 55	Ruby-Wise No. 56	Lecompte-Lamourie Woodworth No. 57	Sixth Ward No. 58	Consolidated No. 61	Consolidated No. 62	Pineville Technology No. 52	Total
\$ 5,007	\$ 45,173	\$ 164,395	\$ 212,569	\$ 288,678	\$ 2,477,831	\$ 182,148	\$ 7,844,375
2,415	2,886	1,405	1,475	1,504	69,520	33	144,103
-	-	-	-	-	9,048	-	9,070
-	-	-	-	5,690	14,037	-	25,417
<u>\$ 7,422</u>	<u>\$ 47,859</u>	<u>\$ 165,800</u>	<u>\$ 214,044</u>	<u>\$ 295,872</u>	<u>\$ 2,570,436</u>	<u>\$ 182,181</u>	<u>\$ 8,022,965</u>
\$ 10,422	\$ 8,950	\$ 8,363	\$ 5,330	\$ 28,016	\$ 250,647	\$ 139	\$ 499,258
238	238	134	238	238	5,613	-	10,584
10,000	77,500	-	-	-	-	-	87,500
20,660	86,688	8,497	5,568	28,254	256,260	139	597,342
-	-	157,303	208,476	267,618	2,314,176	182,042	7,477,690
(13,238)	(38,829)	-	-	-	-	-	(52,067)
(13,238)	(38,829)	157,303	208,476	267,618	2,314,176	182,042	7,425,623
<u>\$ 7,422</u>	<u>\$ 47,859</u>	<u>\$ 165,800</u>	<u>\$ 214,044</u>	<u>\$ 295,872</u>	<u>\$ 2,570,436</u>	<u>\$ 182,181</u>	<u>\$ 8,022,965</u>

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year ended June 30, 2011

	<u>Rigolette No. 11</u>	<u>Forest Hill No.18</u>	<u>Cottle No. 22A</u>	<u>Glenmora No. 27</u>	<u>Big Island No. 50</u>	<u>Fifth Ward No. 51</u>
Revenues						
Local sources						
Taxes						
Ad valorem taxes	\$ 1,379,161	\$ 40,731	\$ 327,965	\$ 128,411	\$ 328,039	\$ 109,815
Interest earnings	2,495	73	259	475	735	283
Other	84	-	-	-	89,502	25
State sources						
Other	38,498	1,882	2,466	2,680	16,804	16,943
Total Revenues	<u>1,420,238</u>	<u>42,696</u>	<u>330,690</u>	<u>131,546</u>	<u>434,880</u>	<u>127,066</u>
Expenditures						
Current						
Instruction						
Regular programs	10,964	-	-	-	8,750	-
Support services						
General administration	44,087	1,334	10,260	4,137	11,329	3,916
Plant services	1,631,259	89,391	457,515	220,472	747,529	310,670
Capital outlay	235,862	-	-	-	-	7,274
Debt service						
Principal retirement	-	1,367	7,954	9,244	20,731	5,027
Interest and fiscal charges	260	756	4,493	5,148	11,771	2,816
Total Expenditures	<u>1,922,452</u>	<u>102,648</u>	<u>480,222</u>	<u>239,001</u>	<u>800,110</u>	<u>329,603</u>
Excess (Deficiency) of Revenues Over Expenditures	(502,214)	(60,152)	(149,532)	(107,455)	(365,230)	(202,537)
Other Financing Sources						
Transfers in	<u>933,546</u>	<u>103,500</u>	<u>252,381</u>	<u>190,772</u>	<u>519,103</u>	<u>250,371</u>
Net Change in Fund Balances	431,332	43,348	102,829	83,317	153,873	47,834
Fund Balances (Deficit) - Beginning of Year	1,827,819	42,108	130,613	378,269	310,384	204,107
Fund Balances (Deficit) - End of Year	\$ 2,258,951	\$ 85,454	\$ 233,442	\$ 461,586	\$ 464,257	\$ 251,941

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

Statement J-4

Pineville No. 52	Poland No. 55	Ruby-Wise No. 56	Lecompte-Lamourie Woodworth No. 57	Sixth Ward No. 58	Consolidated No. 61	Consolidated No. 62	Pineville Technology No. 52	Total
\$ 614,975	\$ 37,584	\$ 47,710	\$ 91,659	\$ 69,032	\$ 146,290	\$ 2,947,342	\$ 214,247	\$ 6,482,951
485	33	81	150	227	297	1,766	234	7,593
(1,581)	-	-	-	93	30	14,443	-	102,596
16,168	1,495	3,672	2,098	697	3,354	99,164	-	205,911
<u>630,047</u>	<u>39,112</u>	<u>51,463</u>	<u>93,907</u>	<u>70,249</u>	<u>149,981</u>	<u>3,062,715</u>	<u>214,481</u>	<u>6,799,051</u>
22,761	-	-	-	-	-	39,117	118,149	199,741
19,490	1,251	1,647	2,896	2,226	4,658	92,904	6,756	206,791
1,209,311	191,372	171,276	175,606	167,960	232,724	4,662,608	-	10,477,693
-	-	-	-	-	7,274	54,628	117,844	422,882
31,638	5,132	7,382	-	2,987	21,516	197,492	-	310,470
5,497	2,839	4,083	-	1,899	4,216	52,027	-	95,625
<u>1,288,697</u>	<u>200,594</u>	<u>184,388</u>	<u>178,502</u>	<u>174,872</u>	<u>270,388</u>	<u>5,298,776</u>	<u>242,749</u>	<u>11,713,202</u>
(658,650)	(161,482)	(132,925)	(84,595)	(104,623)	(120,427)	(2,236,081)	(28,268)	(4,914,151)
<u>856,909</u>	<u>150,188</u>	<u>144,070</u>	<u>119,921</u>	<u>104,576</u>	<u>160,262</u>	<u>3,004,741</u>	<u>-</u>	<u>6,790,320</u>
188,259	(11,294)	11,146	35,326	(47)	39,835	768,680	(28,268)	1,876,169
394,185	(1,944)	(49,974)	121,977	208,523	227,783	1,545,496	210,310	5,549,454
<u>\$ 592,444</u>	<u>\$ (13,238)</u>	<u>\$ (38,829)</u>	<u>\$ 157,303</u>	<u>\$ 208,476</u>	<u>\$ 287,618</u>	<u>\$ 2,314,176</u>	<u>\$ 182,042</u>	<u>\$ 7,425,623</u>

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2011

Statement J-5
(Continued)

	Rapides Foundation			Parishwide Repair			School Districts Maintenance		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Admission taxes									
Sales and miscellaneous taxes									
Interest earnings									
Other									
State sources									
Other	646,240	646,240	-	1,250,000	1,260,655	30,655	6,361,000	6,492,951	121,951
Federal sources									
Other				215,000	213,273	(1,727)	8,220	7,593	(627)
Total				215,000	213,273	(1,727)	8,220	7,593	(627)
Total Revenues	646,240	646,240	-	1,527,860	1,554,017	26,157	6,369,220	6,799,051	429,831
Expenditures									
Current									
Instruction									
Regular programs							328,139	199,741	128,398
Special education programs									
Vocational programs									
Other instructional programs	68,250	25,245	41,005						
Special programs									
Adult and continuing education programs									
Support services									
Student services	58,750	52,489	6,261						
Instructional staff support	663,481	665,152	(1,671)						
General administration				40,375	40,771	(396)	217,065	206,781	10,274
School administration	104,248	104,248	-						
Business services									
Plant services				1,923,568	1,807,219	316,349	12,437,069	10,477,893	1,959,176
Student transportation services									
Central services	1,371	1,371	-						
Community services programs									
Capital outlay									
Debt service				10,000	2,326	7,674	1,087,323	422,882	664,441
Principals retirement									
Interest and fiscal charges									
Total Expenditures	884,100	848,485	35,615	1,934,976	1,871,535	323,441	14,471,204	11,713,202	2,758,002
Excess (Deficiency) of Revenues Over Expenditures	(237,860)	(202,245)	45,615	(487,128)	(117,512)	349,616	(7,799,394)	(4,914,151)	2,885,233
Other Financing Sources (Uses)									
Transfers in									
Transfers out									
Total Other Financing Sources (Uses)				638,947	692,210	(146,737)	6,810,739	6,790,320	(20,419)
Net Change in Fund Balances	(247,560)	(202,245)	45,315	(180,000)	692,210	326,379	(1,988,655)	(1,876,169)	1,068,814
Fund Balances (Deficit) - Beginning of Year	306,045	306,045	-	312,507	312,507	-	5,549,454	6,549,454	-
Fund Balances (Deficit) - End of Year	\$ 58,485	\$ 103,800	\$ 45,315	\$ 534,328	\$ 887,405	\$ 353,077	\$ 4,560,800	\$ 7,425,823	\$ 2,866,514

See independent auditor's report.

Rapides Parish School Board
 Alexandria, Louisiana
 Combining Schedule of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 Nonmajor Special Revenue Funds
 Year ended June 30, 2011

Statement J-5
 (Continued)

	Vocational Education			21st Century Community Learning Centers			Adult Education		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes									
Sales and miscellaneous taxes									
Infrared earnings									
Other									
State sources									
Other									
Federal sources									
Total Revenues	321,745	372,462	50,717	626,637	312,674	(313,963)	303,252	297,578	(4,876)
	321,745	372,462	50,717	626,637	312,674	(313,963)	303,252	297,578	(4,876)
Expenditures									
Current									
Instruction									
Regular programs				295,965	173,382	122,583			
Special education programs									
Vocational programs	214,154	271,048	(56,894)						
Other instructional programs				4,058		4,058			
Special programs									
Adult and continuing education programs							272,530	304,907	(32,377)
Support services									
Student services									
Instructional staff support	107,591	101,414	6,177						
General administration				233,395	99,476	133,919			
School administration									
Business services									
Plant services									
Student transportation services				50,960	19,025	31,935			
Central services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	321,745	372,462	(50,717)	584,378	281,833	292,495	303,252	322,563	(19,311)
				42,259	20,991	(21,268)		(24,968)	(24,968)
Excess (Deficiency) of Revenues Over Expenditures									
Other Financing Sources (Uses)									
Transfers in									
Transfers out				(42,259)	(20,991)	21,268		24,968	24,968
Total Other Financing Sources (Uses)				(42,259)	(20,991)	21,268		24,968	24,968
Net Change in Fund Balances									
Fund Balances (Deficit) - Beginning of Year									
Fund Balances (Deficit) - End of Year									

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2011

Statement J-5
(Continued)

	Bucleye Food Preservation			Poland Food Preservation			Sales Tax No. 1		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 56,500	\$ 58,017	\$ 1,517	\$ 33,000	\$ 34,862	\$ 1,862	\$ -	\$ -	\$ -
State and miscellaneous taxes									
Interest earnings	250	194	(56)	-	21	21	11,000,000	11,523,191	523,191
Other	6,500	11,465	2,965	8,000	6,600	(1,400)	5,000	3,914	(1,086)
State sources									
Other									
Federal sources									
Total Revenues	63,250	89,676	4,426	41,000	41,483	483	11,006,000	11,927,105	921,105
Expenditures									
Current									
Instruction									
Regular programs									
Special education programs									
Vocational programs									
Other instructional programs									
Special programs									
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support									
General administration	1,915	1,890	(25)	1,080	1,139	(79)	2,800	2,710	(90)
School administration	750	(143)	893						
Business services									
Plant services	1,100	5	1,095						
Student transportation services									
Central services									
Community service programs	50,000	92,885	(1,995)	46,763	44,835	928			
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	54,665	54,747	(82)	46,823	45,974	849	2,800	2,710	90
Excess (Deficiency) of Revenues Over Expenditures	10,585	14,929	4,344	(5,823)	(4,491)	1,332	11,002,200	11,924,395	922,195
Other Financing Sources (Uses)									
Transfers in	7,800	8,021	221	5,800	5,971	171	(13,300,000)	(11,507,947)	(207,947)
Transfers out									
Total Other Financing Sources (Uses)	7,800	8,021	221	5,800	5,971	171	(13,300,000)	(11,507,947)	(207,947)
Net Change in Fund Balances	18,385	22,950	4,565	(23)	1,480	1,503	(297,800)	16,448	314,248
Fund Balances (Deficit) - Beginning of Year	132,503	132,503	-	3,862	3,862	-	316,802	316,802	-
Fund Balances (Deficit) - End of Year	\$ 150,888	\$ 165,453	\$ 4,565	\$ 3,839	\$ 5,342	\$ 1,503	\$ 19,002	\$ 303,250	\$ 314,248

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2011

Statement J-5
(Continued)

	Sales Tax No. 2		Technology		Interest	
	Budget	Actual	Budget	Actual	Budget	Actual
Revenues						
Local sources						
Taxes						
Ad valorem taxes	\$ 11,000,000	\$ 11,523,413	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	5,000	3,677	2	2	-	-
Interest earnings	-	-	-	-	-	-
Other	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Other	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Total Revenues	11,005,000	11,527,090	2	2	2	2
Expenditures						
Current						
Instruction						
Regular programs	-	-	4,122	3,250	-	-
Special education programs	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-
Special programs	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-
Support services						
Student services	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-
General administration	2,500	2,844	-	-	-	-
School administration	-	-	-	-	-	-
Business services	-	-	-	-	-	-
Plant services	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-
Central services	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	2,500	2,844	5,122	3,250	874	874
	11,002,500	11,524,246	(4,122)	(3,243)	874	-
Excess (Deficiency) of Revenues Over Expenditures						
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(11,400,000)	(11,485,382)	-	-	-	-
Total Other Financing Sources (Uses)	(11,400,000)	(11,485,382)	-	-	-	-
	(597,500)	36,864	(4,122)	(3,249)	874	-
Net Change in Fund Balances	431,961	431,961	4,122	4,122	130,909	130,909
Fund Balances (Deficit) - Beginning of Year	\$ 34,481	\$ 470,826	\$ -	\$ 874	\$ 130,909	\$ 130,909
Fund Balances (Deficit) - End of Year						

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Statement J-5
 (Continued)

	NCLB Homeless Assistance Act Title I			NCLB Title I Migrant			Indian Education		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Sales and miscellaneous taxes									
Interest earnings									
Other									
State sources									
Other									
Federal sources	128,278	105,031	(22,745)	108,492	74,392	(34,100)	21,845	21,845	-
Total Revenues	128,278	105,031	(22,745)	108,492	74,392	(34,100)	21,845	21,845	-
Expenditures									
Current									
Instruction									
Regular programs									
Special education programs									
Vocational programs									
Other instructional programs									
Special programs	88,790	57,527	11,263	40,721	33,989	6,732	17,304	17,362	(48)
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support	50,747	40,882	9,865	67,683	40,370	27,313	200	200	-
General administration	76		76	88	33	55	20	12	8
School administration									
Business services									
Plant services							2,840	2,800	40
Student transportation services									
Central services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	119,612	99,409	21,203	105,492	74,392	34,100	20,364	20,364	-
Excess (Deficiency) of Revenues Over Expenditures	8,664	7,122	(1,542)				1,481	1,481	-
Other Financing Sources (Uses)									
Transfers in									
Transfers out	(8,664)	(7,122)	1,542				(1,481)	(1,481)	-
Total Other Financing Sources (Uses)	(8,664)	(7,122)	1,542				(1,481)	(1,481)	-
Net Change in Fund Balances									
Fund Balances (Deficit) - Beginning of Year									
Fund Balances (Deficit) - End of Year									

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Statement J-5
 (Continued)

	NCLB Title I			NCLB Title II			NCLB Title III			Variance Positive (Negative)
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	
Revenues										
Local sources										
Taxes										
Ad valorem taxes			\$ -			\$ -				\$ -
Sales and miscellaneous taxes										
Interest earnings										
Chief										
State sources										
Other										
Federal sources										
Total Revenues	7,859,019	7,859,019	-	1,720,439	1,720,439	-	167,688	128,540	39,158	(39,158)
	7,859,019	7,859,019	-	1,720,439	1,720,439	-	167,688	128,540	39,158	(39,158)
Expenditures										
Current										
Instruction										
Regular programs		86	(86)							
Special education programs										
Vocational programs										
Other instructional programs										
Special programs		6,217,794	(354,384)	1,323,157	1,350,961	(27,804)	160,206	124,869	35,337	
Adult and continuing education programs										
Support services										
Student services										
Instructional staff support	1,812,800	1,314,282	298,538	281,013	253,209	27,804	2,500		2,500	
General administration	5,083	5,083	-	1,109	1,109	-				
School administration										
Business services										
Plant services	94,726	51,027	43,699							
Student transportation services	205,570	179,747	26,223							
Central services	16,684	18,949	(3,265)							
Community service programs										
Capital outlay										
Debt service										
Principal retirement										
Interest and fiscal charges										
Total Expenditures	7,787,673	7,186,947	726	1,605,279	1,605,279	-	162,705	124,869	37,837	
	71,346	72,072	726	115,160	115,160	-	4,992	3,671	(1,321)	
Excess (Deficiency) of Revenues Over Expenditures										
Other Financing Sources (Uses)										
Transfers in	460,586	460,586	-	1,457	1,457	-				
Transfers out	(632,660)	(632,660)		(116,617)	(116,617)		(4,992)			1,321
Total Other Financing Sources (Uses)	(172,072)	(172,072)		(115,160)	(115,160)		(4,992)			(1,321)
	(172,072)	(172,072)		(115,160)	(115,160)		(4,992)			(1,321)
Net Change in Fund Balances										
	(726)		726							
Fund Balances (Deficit) - Beginning of Year										
Fund Balances (Deficit) - End of Year	\$ (726)	\$ -	\$ 726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Statement J-5
(Continued)

	Miscellaneous			Special Education			NCLB Title IV Drug Free Schools		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes									
Sales and miscellaneous taxes									
Interest earnings									
Other				267,500	321,516	54,016			
State sources									
Other				98,254	101,765	3,511			
Federal sources				5,822,035	5,824,543	2,508	29,401	24,821	(4,580)
Total Revenues				6,187,789	6,247,824	60,035	29,401	24,821	(4,580)
Expenditures									
Current									
Instruction									
Regular programs	225	3,875	(3,650)						
Special education programs				2,611,144	2,601,455	9,689			
Vocational programs									
Other instructional programs									
Special programs									
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support				1,699,381	1,698,536	845	28,825	24,335	4,490
General administration				1,691,133	1,691,739	(606)			
School administration				3,463	3,453	10			
Business services									
Plant services				36,704	39,078	(2,374)			
Student transportation services									
Central services				58,226	57,472	754			
Community service programs									
Capital outlay									
Debt service				6,066	22,865	(16,799)			
Principal retirement									
Interest and fiscal charges									
Total Expenditures	2,739	5,645	(2,906)	6,104,107	6,104,559	(452)	28,825	24,335	4,490
Excess (Deficiency) of Revenues Over Expenditures	(2,739)	(6,645)	(3,906)	83,682	143,265	59,583	576	486	(90)
Other Financing Sources (Uses)									
Transfers in									
Transfers out	27,835		(27,835)	268,854	273,605	4,751			
Total Other Financing Sources (Uses)	27,835		(27,835)	(393,013)	(392,684)	329	(576)	(486)	90
Net Change in Fund Balances	25,096	(6,645)	(31,741)	(40,477)	24,147	64,624			
Fund Balances (Deficit) - Beginning of Year	269,416	269,416		303,472	303,472				
Fund Balances (Deficit) - End of Year	\$ 293,512	\$ 261,771	\$ (31,741)	\$ 262,995	\$ 327,619	\$ 64,624	\$ -	\$ -	\$ -

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Statement J-5
 (Continued)

	9-G Grants			K-3 Reading and Math			Classroom Based Technology		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
AG voter levies		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Sales and miscellaneous taxes									
Interest earnings									
Other				57,500	28,781	(30,719)			
State sources									
Other	478,884	419,441	(59,513)						
Federal sources									
Total Revenues	478,884	419,441	(59,513)	57,500	28,781	(30,719)	271,921	219,739	(40,882)
Expenditures									
Current									
Instruction									
Regular programs									
Special education programs									
Vocational programs									
Other instructional programs				18,300	9,430	8,870			
Special programs	467,827	414,783	(53,044)						
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support				10,000	11,500	(1,500)			
General administration	2,500	2,900	400	28,200	5,851	23,349	257,852	219,739	38,113
School administration									
Business services									
Plant services									
Student transportation services	8,627	2,158	6,469						
Central services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	478,954	419,441	(59,513)	57,500	28,781	(30,719)	257,852	219,739	38,113
Excess (Deficiency) of Revenues Over Expenditures							17,069	14,300	(2,769)
Other Financing Sources (Uses)									
Transfers in							1,529	1,529	-
Transfers out							(18,598)	(18,598)	2,789
Total Other Financing Sources (Uses)							(17,069)	(14,300)	2,789
Net Change in Fund Balances									
Fund Balances (Deficit) - Beginning of Year									
Fund Balances (Deficit) - End of Year									

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Statement J-3
(Continued)

	TANF			RIF			Education Excellence		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes									
Sales and miscellaneous taxes									
Interest earnings									
Other									
State sources									
Other	34,010	34,010	-				335,000	335,000	-
Federal sources	2,952,470	2,385,273	2,803				335,000	335,000	-
Total Revenues	2,416,480	2,413,283	2,803	3,000	1,700	(1,300)	335,000	335,000	-
Expenditures									
Current									
Instruction									
Regular programs									
Special education programs									
Vocational programs	46,661	46,910	(229)						
Other instructional programs				3,000		3,000			
Special programs	2,189,296	2,199,614	(10,316)						
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support	991	3,564	(2,573)				349,689	355,943	(6,254)
General administration									
School administration									
Business services									
Plant services									
Student transportation services	18,090	7,775	10,315						
Central services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	2,265,080	2,257,653	(2,803)	3,000		3,000	349,689	355,943	(6,254)
Excess (Deficiency) of Revenues Over Expenditures	161,420	161,420	-	-	1,700	1,700	(14,689)	(20,943)	(6,254)
Other Financing Sources (Uses)									
Transfers in									
Transfers out	(161,420)	(161,420)	-						
Total Other Financing Sources (Uses)	(161,420)	(161,420)	-	-	-	-	-	-	-
Net Change in Fund Balances	-	-	-	-	1,700	1,700	(14,689)	(20,943)	(6,254)
Fund Balances (Deficit) - Beginning of Year				100	100	-	165,125	165,125	-
Fund Balances (Deficit) - End of Year	\$ -	\$ -	\$ -	\$ 100	\$ 1,800	\$ 1,700	\$ 150,437	\$ 144,183	\$ (6,254)

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Statement J-5
(Continued)

	Superintendent Incentive Program			TAP Forest Hill Elementary			High School Redesign		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State sources				25,000					
Other	-	-	-	25,000					
Federal sources				40,280	39,289	(971)	40,000	40,000	
Total Revenues	-	-	-	65,280	64,289	(971)	40,000	40,000	-
Expenditures									
Current									
Instruction									
Regular programs				40,260	42,263	(2,003)			
Special education programs									
Vocational programs									
Other instructional programs									
Special programs									
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support				24,971	17,052	7,819	40,000	40,000	
General administration				29	29				
School administration									
Business services									
Plant services									
Student transportation services									
Central services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures				65,260	59,444	5,816	40,000	40,000	
Excess (Deficiency) of Revenues Over Expenditures					4,845	4,845			
Other Financing Sources (Uses)									
Transfers in									
Transfers out									
Total Other Financing Sources (Uses)									
Net Change in Fund Balances					4,845	4,845			
Fund Balances (Deficit) - Beginning of Year	3,051	3,051		3,412	3,412				
Fund Balances (Deficit) - End of Year	\$ 3,051	\$ 3,051		\$ 3,412	\$ 8,257	\$ 4,845	\$ -	\$ -	\$ -

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Statement J-5
 (Continued)

	Arts Council			Positive Behavior Support			Cecil Pizard LA 4 Early Childhood		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Texas									
Ad valorem taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Sales and miscellaneous taxes									
Interest earnings									
Other									
State sources									
Other				72,250			170,997		170,997
Federal sources				72,250			170,997		170,997
Total Revenues				72,250			170,997		170,997
Expenditures									
Current									
Instruction									
Regular programs									
Special education programs									
Vocational programs									
Other instructional programs	1,189		1,189				160,946		160,946
Special programs									
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support				67,369		(16)			
General administration									
School administration									
Business services									
Plant services							10,051		10,051
Student transportation services									
Central services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	1,189		1,189	67,369		(16)	170,997		170,997
	(1,189)		1,189	4,897		(16)			
Excess (Deficiency) of Revenues Over Expenditures									
Other Financing Sources (Uses)									
Transfers in									
Transfers out				(4,897)		16			
Total Other Financing Sources (Uses)				(4,897)		16			
Net Change in Fund Balances									
	(1,189)		1,189						
Fund Balances (Deficit) - Beginning of Year	1,189	1,189							
Fund Balances (Deficit) - End of Year	\$ -	\$ 1,189	\$ 1,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Statement J-5
(Continued)

	C&T			Coughlin Saunders Alexandria Museum Project			Virginia Howard Musical		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Sales and miscellaneous taxes									
Interest earnings									
Other									
State sources									
Other	5,964	5,964	-						
Federal sources									
Total Revenues	5,964	5,964	-						
Expenditures									
Current									
Instruction									
Regular programs									
Special education programs									
Vocational programs									
Other instructional programs									
Special programs	5,964	5,964	-	2,709	2,709	2,709	5,000	5,000	5,000
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support									
General administration									
School administration									
Business services									
Plant services									
Student transportation services				1,691	1,691	1,691			
Central services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	5,964	5,964	-	4,400	4,400	4,400	5,000	5,000	5,000
Excess (Deficiency) of Revenues Over Expenditures				(1,400)	(1,400)	4,400	(9,000)	-	9,000
Other Financing Sources (Uses)									
Transfers in									
Transfers out									
Total Other Financing Sources (Uses)									
Net Change in Fund Balances				(1,400)	(1,400)	4,400	(5,000)	-	5,000
Fund Balances (Deficit) - Beginning of Year				4,400	4,400	4,400	22,530	22,530	22,530
Fund Balances (Deficit) - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400	\$ 17,530	\$ 22,530	\$ 5,000

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Statement J-5
 (Continued)

	Title II-D Education Technology State Grants - ARRA			McKinney-Vento Homeless Assistance Act - Education for Homeless Children/Youth			1002(g) School Improvement Grants - ARRA			Variance Positive (Negative)
	Budget	Actual	Variance (Negative)	Budget	Actual	Variance (Negative)	Budget	Actual	Variance (Negative)	
Revenues										
Local sources										
Taxes										
Ad valorem taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Sales and miscellaneous taxes										
Interest earnings										
Other										
State sources										
Other		68,480	165		21,770	21,770		26,421	26,421	26,421
Federal sources		68,316	185		21,770	21,770		26,421	26,421	26,421
Total Revenues										
Expenditures										
Current										
Instruction										
Regular programs										
Special education programs										
Vocational programs										
Other instructional programs										
Special programs				9,387	9,293	94		8,595	9,363	(768)
Adult and continuing education programs										
Support services										
Student services										
Instructional staff support	63,704	63,658	(154)	10,907	11,001	(94)		16,058	15,300	758
General administration										
School administration										
Business services										
Plant services										
Student transportation services										
Central services										
Community service programs										
Capital outlay										
Debt service										
Principal retirement										
Interest and fiscal charges										
Total Expenditures	63,704	63,658	(154)	20,294	20,294		24,653	24,653	24,653	
Excess (Deficiency) of Revenues Over Expenditures	4,611	4,622	11	1,476	1,476		1,766	1,766	1,766	
Other Financing Sources (Uses)										
Transfers in										
Transfers out	(4,611)	(4,622)	(11)	(1,476)	(1,476)		(1,766)	(1,766)	(1,766)	
Total Other Financing Sources (Uses)	(4,611)	(4,622)	(11)	(1,476)	(1,476)		(1,766)	(1,766)	(1,766)	
Net Change in Fund Balances										
Fund Balances (Deficit) - Beginning of Year										
Fund Balances (Deficit) - End of Year										

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Statement J-5
 (Continued)

	IDEA Part B Special Education - Grants to States - ARRA			IDEA Preschool Special Education - Preschool Grants - ARRA		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues						
Local sources						
Taxes						
Ad valorem taxes						
Sales and miscellaneous taxes						
Interest earnings						
Other						
Sale sources						
Other						
Federal sources	2,140,837	2,140,837	-	2,992,150	2,992,150	-
Total Revenues	2,140,837	2,140,837	-	2,992,150	2,992,150	-
Expenditures						
Current						
Instruction						
Regular programs						
Special education programs						
Vocational programs						
Other instructional programs						
Special programs						
Adult and continuing education programs						
Support services						
Student services						
Instructional staff support	751,749	605,583	146,166	1,156,420	539,107	617,313
General administration		2,036	(2,036)		1,820	(1,820)
School administration						
Business services						
Plant services						
Student transportation services	9,889	13,837	(3,748)			
Central services						
Community service programs						
Capital outlay	332		332			
Debt service						
Principal retirement						
Interest and fiscal charges						
Total Expenditures	1,977,580	2,007,480	(3,890)	2,784,811	2,763,995	20,816
Excess (Deficiency) of Revenues Over Expenditures	143,247	139,357	(3,890)	196,138	196,155	16
Other Financing Sources (Uses)						
Transfers in						
Transfers out						
Total Other Financing Sources (Uses)	(143,247)	3,912	3,912	(196,139)	1,417	1,417
Net Change in Fund Balances	(143,247)	(143,247)	(22)	(196,139)	(196,153)	(16)
Fund Balances (Deficit) - Beginning of Year						
Fund Balances (Deficit) - End of Year						
See independent auditor's report.						

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nominal Special Revenue Funds
Year ended June 30, 2011

Statement J-5
(Continued)

	ARRA				Line Appropriation Account No. 122				Education Jobs Fund			
	Budget	Actual	Variance Positive (Negative)		Budget	Actual	Variance Positive (Negative)		Budget	Actual	Variance Positive (Negative)	
Revenues												
Local sources												
Taxes												
Ad valorem taxes		\$ -	\$ -	\$ -								
Sales and miscellaneous taxes												
Interest earnings												
Other												
State sources												
Other		2,173	2,173	20,000								
Federal sources		2,173	2,173	20,000								
Total Revenues		4,346	4,346	40,000					3,970,918	3,970,918		
Expenditures												
Current												
Instruction												
Regular programs												
Special education programs									3,970,918	3,970,918		
Vocational programs												
Other instructional programs												
Special programs												
Adult and continuing education programs												
Support services												
Student services												
Instructional staff support												
General administration												
School administration												
Business services												
Plant services												
Student transportation services					20,000	20,000						
Central services												
Community service programs												
Capital outlay		2,173	(2,173)									
Debt service												
Principal retirement												
Interest and fiscal charges												
Total Expenditures		2,173	(2,173)	20,000					3,970,918	3,970,918		
Excess (Deficiency) of Revenues Over Expenditures												
Other Financing Sources (Uses)												
Transfers in												
Transfers out												
Total Other Financing Sources (Uses)												
Net Change in Fund Balances												
Fund Balances (Deficit) - Beginning of Year												
Fund Balances (Deficit) - End of Year												

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2011

Statement J-5
(Concluded)

	Homeless Donations			Drug Free Schools Donations			Total		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes									
Sales and miscellaneous taxes									
Interest earnings									
Other									
State sources	10,000	5,530	(4,470)						
Other									
Federal sources									
Total Revenues	10,000	5,530	(4,470)						
Expenditures									
Current									
Instruction									
Regular programs									
Special education programs									
Vocational programs									
Other instructional programs									
Special programs	9,000	2,398	6,602						
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support									
General administration		450	(450)			155			
School administration									
Business services									
Plant services									
Student transportation services	1,000	1,634	(634)						
Central services									
Community services programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	10,000	4,482	5,518	155		155	47,357,797	43,775,725	3,582,072
Excess (Deficiency) of Revenues Over Expenditures							14,329,817	18,672,208	4,342,391
Other Financing Sources (Uses)									
Transfers in									
Transfers out									
Total Other Financing Sources (Uses)							8,423,549	8,284,018	(139,531)
Net Change in Fund Balances							(24,890,850)	(24,606,755)	(284,095)
Fund Balances (Deficit) - Beginning of Year							(16,955,907)	(16,342,749)	(613,158)
Fund Balances (Deficit) - End of Year	3,312	4,360	(1,048)	155		155	7,863,328	7,963,328	100,000
	\$ 3,312	\$ 4,360	\$ (1,048)	\$ 155	\$ -	\$ 155	\$ 6,226,044	\$ 10,292,796	\$ 4,066,752

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year Ended June 30, 2011

Statement J-4
(Continued)

	Rigolette No. 11			Forest Hill No. 16			Cotile No. 22A		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
- Ad valorem taxes	\$ 1,330,000	\$ 1,379,161	\$ 49,161	\$ 43,500	\$ 40,731	\$ (2,769)	\$ 325,000	\$ 327,965	\$ 2,965
Interest earnings	3,200	2,495	(705)	70	73	3	200	259	59
Other		84	84						
State sources									
Other	39,000	38,498	(502)	2,000	1,892	(108)	2,500	2,468	(34)
- Total Revenues	<u>1,372,200</u>	<u>1,420,238</u>	<u>48,038</u>	<u>45,570</u>	<u>42,696</u>	<u>(2,874)</u>	<u>327,700</u>	<u>330,690</u>	<u>2,990</u>
Expenditures									
Current									
Instruction									
Regular programs	38,798	10,964	27,832						
Support services									
General administration	53,910	44,097	9,823	1,455	1,334	121	8,765	10,280	(1,495)
Plant services	2,913,227	1,631,259	1,281,968	140,500	98,391	41,109	451,500	457,515	(6,015)
Capital outlay	457,323	235,992	221,461						
Debt service									
Principal retirement				1,367	1,367		7,954	7,954	
Interest and fiscal charges		280	(280)	756	756		4,400	4,493	(93)
Total Expenditures	<u>3,463,258</u>	<u>1,922,452</u>	<u>1,540,806</u>	<u>144,076</u>	<u>102,849</u>	<u>41,230</u>	<u>472,618</u>	<u>480,222</u>	<u>(7,803)</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,091,058)	(602,214)	1,588,842	(98,508)	(60,152)	36,386	(144,919)	(149,532)	(4,613)
Other Financing Sources (Uses)									
Transfers in (out)	933,546	933,546		106,021	103,500	(2,521)	252,381	252,381	
Net Change in Fund Balances	(1,157,510)	431,332	1,588,842	7,513	43,348	35,635	107,442	102,829	(4,613)
Fund Balances (Deficit) - Beginning of Year	1,827,619	1,827,619		42,106	42,108		130,613	130,613	
Fund Balances (Deficit) - End of Year	\$ 670,109	\$ 2,258,951	\$ 1,588,842	\$ 49,619	\$ 95,454	\$ 35,635	\$ 238,055	\$ 233,442	\$ (4,613)

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

Rapides Parish School Board
Alexandria, Louisiana

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year Ended June 30, 2011

Statement J-6
(Continued)

	Glennora No. 27			Big Island No. 50			Fifth Ward No. 51		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
- Ad valorem taxes	\$ 140,000	\$ 128,411	\$ (11,589)	\$ 320,000	\$ 328,039	\$ 8,039	\$ 110,000	\$ 109,815	\$ (185)
Interest earnings	500	475	(25)	600	735	135	300	283	(17)
Other				89,480	89,502	12		25	25
State sources									
Other	2,700	2,660	(40)	17,000	16,854	(388)	7,000	16,843	9,843
Total Revenues	143,200	131,546	(11,654)	427,080	434,680	7,790	117,300	127,066	9,766
Expenditures									
Current									
Instruction				2,000	8,750	(6,750)			
Regular programs									
Support services	4,550	4,137	413	11,175	11,329	(154)	4,065	3,818	249
General administration	271,500	220,472	51,028	796,710	747,529	49,181	320,070	310,870	9,400
Plant services	2,500		2,500				2,500	7,274	(4,774)
Capital outlay									
Debt service	9,244	9,244		20,731	20,731		5,027	5,027	
Principal retirement	5,113	5,148	(35)	11,468	11,771	(303)	2,761	2,816	(55)
Interest and fiscal charges	292,997	239,001	59,996	842,094	800,110	41,974	334,443	329,953	4,490
Total Expenditures	(149,707)	(107,455)	42,252	(414,994)	(365,230)	49,764	(217,143)	(202,537)	14,606
Excess (Deficiency) of Revenues Over Expenditures									
Other Financing Sources (Uses)									
Transfers in (out)	193,759	190,772	(2,987)	520,000	519,103	(897)	261,138	250,371	(10,767)
Net Change in Fund Balances	44,052	83,317	39,265	105,006	153,873	48,867	43,995	47,834	3,839
Fund Balances (Deficit) - Beginning of Year	378,269	378,269		310,384	310,384		204,107	204,107	
Fund Balances (Deficit) - End of Year	\$ 422,321	\$ 461,586	\$ 39,265	\$ 415,390	\$ 464,257	\$ 48,867	\$ 248,102	\$ 251,941	\$ 3,839

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

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year Ended June 30, 2011

Statement J-6
(Continued)

	Pineville No. 52			Poland No. 55			Ruby-Wise No. 58		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 603,000	\$ 614,975	\$ 11,975	\$ 36,000	\$ 37,584	\$ 1,584	\$ 47,000	\$ 47,710	\$ 710
Interest earnings	500	485	(15)	50	33	(17)	100	81	(19)
Other	1,000	(1,581)	(2,581)	-	-	-	3,000	-	(3,000)
State sources									
Other	17,000	18,188	(832)	1,510	1,485	(15)	4,000	3,872	(328)
Total Revenues	\$21,500	\$30,047	\$8,547	\$37,560	\$39,112	\$1,552	\$54,100	\$51,453	\$(2,637)
Expenditures									
Current									
Instruction									
Regular programs	10,000	22,761	(12,761)	-	-	-	-	-	-
Support services									
General administration	19,050	19,490	(440)	1,200	1,251	(51)	1,608	1,647	(39)
Plant services	1,395,000	1,209,311	185,689	189,200	181,372	(23,172)	141,042	171,276	(30,234)
Capital outlay									
Debt service									
Principal retirement	31,638	31,638	-	5,132	5,132	-	7,382	7,382	-
Interest and fiscal charges	4,746	5,497	(751)	2,839	2,839	-	4,083	4,083	-
Total Expenditures	1,450,434	1,299,697	171,737	177,371	200,584	(23,213)	154,115	184,388	(30,273)
Excess (Deficiency) of Revenues Over Expenditures	(838,934)	(658,650)	180,284	(139,811)	(161,482)	(21,671)	(100,015)	(132,825)	(32,910)
Other Financing Sources (Uses)									
Transfers in (out)	856,900	856,909	9	141,773	150,188	8,415	150,022	144,070	(5,952)
Net Change in Fund Balances	17,966	198,259	180,293	1,962	(11,294)	(13,256)	50,007	11,145	(38,862)
Fund Balances (Deficit) - Beginning of Year	394,185	394,185	-	(1,944)	(1,944)	-	(49,974)	(49,974)	-
Fund Balances (Deficit) - End of Year	\$ 412,151	\$ 592,444	\$ 180,293	\$ 18	\$ (13,238)	\$ (13,256)	\$ 33	\$ (38,829)	\$ (38,862)

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

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year Ended June 30, 2011

Statement J-6
(Continued)

	Lecompte-Lamourie Woodworth No. 57			Sixth Ward No. 58			Consolidated No. 61		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 88,500	\$ 91,659	\$ 6,169	\$ 70,000	\$ 69,032	\$ (968)	\$ 140,000	\$ 146,280	\$ 6,280
Interest earnings	200	150	(50)	300	227	(73)	300	287	(13)
Other	-	-	-	-	93	93	-	30	30
State sources									
Other	2,100	2,098	(2)	500	897	(3)	3,400	3,354	(46)
Total Revenues	<u>88,800</u>	<u>93,907</u>	<u>6,107</u>	<u>71,200</u>	<u>70,249</u>	<u>(951)</u>	<u>143,700</u>	<u>149,861</u>	<u>6,261</u>
Expenditures									
Current									
Instruction									
Regular programs									
Support services									
General administration	2,800	2,896	(96)	3,525	2,226	1,299	4,525	4,658	(133)
Plant services	173,000	175,606	(2,606)	195,500	167,960	27,540	266,000	232,724	33,276
Capital outlay								7,274	(7,274)
Debt service								21,516	21,516
Principal retirement				2,987	2,987	-	21,516	21,516	-
Interest and fiscal charges				1,652	1,696	(44)	4,095	4,216	(121)
Total Expenditures	<u>175,800</u>	<u>178,502</u>	<u>(2,702)</u>	<u>203,664</u>	<u>174,872</u>	<u>28,792</u>	<u>286,138</u>	<u>270,388</u>	<u>25,748</u>
Excess (Deficiency) of Revenues Over Expenditures	(87,000)	(84,595)	2,405	(132,464)	(104,623)	27,841	(152,436)	(120,427)	32,009
Other Financing Sources (Uses)									
Transfers in (out)	119,921	119,921	-	107,598	104,576	(3,022)	182,700	180,262	(2,438)
Net Change in Fund Balances	32,921	35,326	2,405	(24,866)	(47)	24,819	10,264	39,835	29,571
Fund Balances (Deficit) - Beginning of Year	121,977	121,977	-	208,523	208,523	-	227,783	227,783	-
Fund Balances (Deficit) - End of Year	<u>\$ 154,898</u>	<u>\$ 157,303</u>	<u>\$ 2,405</u>	<u>\$ 183,657</u>	<u>\$ 208,476</u>	<u>\$ 24,819</u>	<u>\$ 238,047</u>	<u>\$ 267,618</u>	<u>\$ 29,571</u>

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

Rapides Parish School Board
Alexandria, Louisiana

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

Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year Ended June 30, 2011

Statement J-6
(Concluded)

	Consolidated No. 62			Pineville Technology No. 52			Total		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 2,800,000	\$ 2,847,342	\$ 47,342	\$ 210,000	\$ 214,247	\$ 4,247	\$ 8,361,000	\$ 8,482,951	\$ 121,951
Interest earnings	1,500	1,766	166	300	234	(66)	8,220	7,593	(627)
Other	10,000	14,443	4,443	-	-	-	103,490	102,986	(694)
State sources									
Other	100,000	98,184	(636)	-	-	-	195,110	205,911	6,801
Total Revenues	<u>3,011,500</u>	<u>3,062,715</u>	<u>51,115</u>	<u>210,300</u>	<u>214,481</u>	<u>4,181</u>	<u>6,671,820</u>	<u>6,799,051</u>	<u>127,231</u>
Expenditures									
Current									
Instruction									
Regular programs	20,000	39,117	(19,117)	257,343	118,149	139,194	326,139	199,741	128,398
Support services									
General administration	93,200	92,904	286	7,237	6,756	481	217,065	206,791	10,274
Plant services	5,204,650	4,862,608	342,242	-	-	-	12,437,099	10,477,693	1,959,406
Capital outlay	550,000	54,628	495,372	75,000	117,844	(42,844)	1,087,323	422,862	664,441
Debt service									
Principal retirement	197,482	197,482	-	-	-	-	310,470	310,470	-
Interest and fiscal charges	49,175	62,027	(2,852)	-	-	-	91,108	95,629	(4,517)
Total Expenditures	<u>6,114,717</u>	<u>5,269,776</u>	<u>815,941</u>	<u>339,590</u>	<u>242,749</u>	<u>96,831</u>	<u>14,471,204</u>	<u>11,713,202</u>	<u>2,758,002</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,103,117)	(2,236,061)	867,056	(129,290)	(28,268)	101,012	(7,799,384)	(4,914,151)	2,885,233
Other Financing Sources (Uses)									
Transfers in (out)	3,005,000	3,004,741	(259)	-	-	-	6,810,739	6,790,320	(20,419)
Net Change in Fund Balances	(98,117)	768,680	866,797	(129,290)	(28,268)	101,012	(988,645)	1,876,169	2,864,814
Fund Balances (Deficit) - Beginning of Year	1,545,456	1,545,456	-	210,310	210,310	-	5,549,454	5,549,454	-
Fund Balances (Deficit) - End of Year	<u>\$ 1,447,379</u>	<u>\$ 2,314,176</u>	<u>\$ 866,797</u>	<u>\$ 81,030</u>	<u>\$ 182,042</u>	<u>\$ 101,012</u>	<u>\$ 4,560,809</u>	<u>\$ 7,425,623</u>	<u>\$ 2,864,814</u>

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

**Rapides Parish School Board
Alexandria, Louisiana
Statement of Changes in Fiduciary Assets and Liabilities
School Activity Agency Fund
Year Ended June 30, 2011**

Statement K-1

	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
Assets				
Cash and cash equivalents	\$ 2,366,490	\$ 7,508,951	\$ 7,470,790	\$ 2,404,651
Certificates of deposit	128,743	1,289	-	130,032
Investments	221,489	2,174	61,228	162,435
Receivables	39,961	9,452	2,109	47,304
Total Assets	\$ 2,756,683	\$ 7,521,866	\$ 7,534,127	\$ 2,744,422
Liabilities				
Deposits due others	\$ 2,756,683	\$ 7,521,866	\$ 7,534,127	\$ 2,744,422
Total Liabilities	\$ 2,756,683	\$ 7,521,866	\$ 7,534,127	\$ 2,744,422

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Statement of Changes in Deposits Due Others
School Activity Agency Fund
Year Ended June 30, 2011

Statement K-2

School	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
Acadian Elementary	\$ 6,548	\$ 32,453	\$ 33,603	\$ 5,398
Adult Education	121,484	44	121,528	-
Ewell S. Aiken Optional	16,259	56,553	49,872	22,940
Alexandria Middle Magnet	23,246	111,310	100,284	34,272
Alexandria Senior High	125,440	736,515	753,080	108,875
Alma Redwine Elementary	7,146	33,373	36,225	4,294
Arthur F. Smith Middle Magnet	5,835	82,849	71,718	18,966
Ball Elementary	57,371	44,030	38,751	62,650
Barron Elementary	60,101	142,113	149,633	52,581
Bolton High	93,811	411,586	429,582	75,795
Scott M. Brame Middle	110,822	334,310	335,600	109,532
Mabel Brasher Elementary	34,059	50,076	47,608	36,527
Buckeye Elementary	43,793	86,219	93,720	36,292
Buckeye High	114,366	452,179	445,906	120,639
C. C. Raymond Middle	10,868	26,937	24,210	13,595
Cherokee Elementary	21,751	84,815	90,379	16,187
Forest Hill Elementary	33,484	69,784	71,833	31,435
Glenmora Elementary	46,492	45,151	44,029	47,614
Glenmora High	79,768	111,457	98,177	93,048
H. R. Lawrence Middle	13,748	58,296	63,483	8,561
Hadnot/Hayes Elementary	4,189	30,966	30,879	4,276
Horseshoe Drive Elementary	16,210	75,928	72,297	19,841
Huddle Elementary	2,814	30,341	31,040	2,115
Job Training Center	90,404	1,189	91,593	-
Julius Patrick Elementary	3,405	27,307	20,391	10,321
L. S. Rugg Elementary	24,163	37,648	40,611	21,200
L.E.A.D. Center	5,555	2,786	1,065	7,276
Lessie Moore Elementary	17,445	55,566	62,366	10,647
Martin Park Elementary	53,774	33,409	31,388	55,795
Mary Goff Elementary	5,180	51,721	52,594	5,307
J. B. Nachman Elementary	95,308	213,010	222,620	85,698
North Bayou Rapides Elementary	31,012	21,546	20,037	32,521
Northwood High	116,750	263,730	249,803	130,677
Oak Hill Elementary	37,831	62,620	60,786	39,765
Oak Hill High	50,478	152,167	155,477	47,168
Paradise Elementary	78,639	66,426	54,632	90,633
Peabody Magnet High	242,947	318,142	285,080	278,009
Peabody Montessori Elementary	29,332	113,369	114,954	27,747
Phoenix Magnet Elementary	68,095	217,926	207,168	78,853
Pineville Elementary	17,269	45,644	46,045	16,868
Pineville High	108,025	1,033,374	983,173	158,226
Pineville Junior High	86,240	239,505	252,211	73,534
Plainview High	120,893	133,177	127,038	127,032
Poland Junior High	16,440	97,803	81,524	32,719
Rapides High	66,440	134,412	122,264	80,588
Rapides Training Academy	11,334	13,008	9,146	15,196
Rosenthal Montessori	39,133	78,846	67,065	50,914
Ruby-Wise Elementary	10,930	113,877	103,202	21,605
Slocum Learning Center	-	9,984	5,685	4,299
Tioga Elementary	66,366	150,138	143,854	74,650
Tioga High	112,372	517,167	492,610	136,929
Tioga Junior High	47,965	168,854	160,844	56,975
W. O. Hall Elementary	50,033	39,248	35,464	53,817
Totals	\$ 2,756,683	\$ 7,521,866	\$ 7,534,127	\$ 2,744,422

See independent auditor's report.

Compensation Paid Board Members

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

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Compensation Paid Board Members
Year Ended June 30, 2011**

Statement L

<u>Board Member</u>	<u>Amount</u>
John Allen, Jr.	\$ 8,900
Wilton Barrios, Jr.	8,700
Steve Berry	9,000
William Breazeale	4,200
Stephen Chapman	8,400
Paul Dautat	4,200
Alfred Davis	4,200
Janet Dixon	8,400
Julie McConathy	4,200
Elmer Paulk	4,400
James Rodriguez	4,200
Pamela Webb	8,900
Total	<u>\$ 77,700</u>

See independent auditor's report.

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

Table I

Fiscal Year Ended June 30,	Invested in Capital Assets Net of Related Debt	Restricted	Unrestricted	Total Net Assets
2011	\$ 35,656,214	\$36,743,970	\$ (14,871,298)	\$ 57,528,886
2010	35,504,909	9,533,251	12,376,901	57,415,061
2009	36,582,095	10,277,184	4,498,184	51,357,463
2008	36,297,377	10,615,634	(1,026,667)	45,886,344
2007	36,133,192	12,592,998	1,191,076	49,917,266
2006	47,573,105	14,151,822	(7,156,485)	54,568,442
2005	44,537,836	14,337,401	(3,533,582)	55,341,655
2004	46,191,938	15,533,087	(5,004,405)	56,720,620
2003	50,092,383	15,590,444	(7,415,900)	58,266,927
2002	48,712,534	13,527,789	(2,790,549)	59,449,774

Source: Rapides Parish School Board, CAFR Exhibit A: June 30, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003 and 2002.

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

Table II
Table III

	Fiscal Year Ended June 30,									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Expenses:										
Instruction:										
Regular programs	\$ 84,828,453	\$ 80,144,283	\$ 80,581,808	\$ 78,849,282	\$ 69,470,503	\$ 66,598,975	\$ 57,773,260	\$ 58,878,315	\$ 58,621,004	\$ 54,993,239
Special education programs	33,847,194	33,362,801	31,999,663	34,156,325	31,146,737	29,353,153	27,113,752	25,560,239	24,977,276	22,779,670
Vocational programs	3,637,220	4,202,633	4,109,245	3,892,587	4,107,367	3,662,587	3,544,096	3,236,946	3,260,824	3,352,034
Other instructional programs	1,795,831	1,691,631	1,364,585	1,828,285	2,248,316	3,436,282	2,312,174	1,988,605	2,764,169	2,320,917
Special programs	14,475,037	17,519,800	13,903,164	13,337,811	13,841,069	12,766,600	11,058,844	11,116,989	9,795,410	9,603,380
Adult and continuing education programs	397,140	385,571	526,276	593,711	523,653	549,378	523,637	539,403	539,927	480,260
Support services										
Student services	10,013,661	9,170,218	9,968,786	8,044,517	7,655,643	6,859,558	6,299,174	6,119,862	6,627,513	6,453,738
Instructional staff support	11,027,494	11,303,765	10,082,542	11,068,080	9,251,017	8,970,422	9,084,747	8,996,285	8,092,095	7,720,703
General administration	9,291,419	5,125,339	4,106,611	4,027,475	5,088,990	4,801,068	4,632,807	3,933,958	3,632,664	8,427,601
School administration	11,720,611	12,057,418	12,045,908	11,584,471	10,402,049	8,869,559	8,651,768	8,120,384	8,184,486	7,961,348
Business services	1,306,024	1,221,302	1,211,107	1,211,269	1,088,481	1,772,543	1,043,458	987,773	1,100,783	885,408
Plant services	20,394,046	20,081,625	21,765,191	20,114,373	21,110,373	21,085,087	19,657,634	19,712,641	15,234,947	13,742,878
Student transportation services	11,301,682	10,555,418	11,547,081	12,042,545	11,535,888	10,437,981	10,267,219	9,909,610	9,678,936	10,874,747
Central services	1,704,016	1,458,302	1,833,685	1,480,884	1,488,340	1,318,435	1,489,374	1,284,239	1,210,172	1,266,737
Other support services	974,731	193,611	202,688	184,877	159,060	180,838	137,088	124,139	103,605	83,439
Food services	13,742,660	16,383,486	15,543,783	15,029,133	14,226,528	14,392,871	12,939,002	12,599,807	13,248,716	12,006,574
Community service programs	123,746	118,226	138,892	120,105	107,644	389,440	230,809	292,031	71,041	65,704
Interest and fiscal charges	3,143,166	3,168,546	3,302,603	3,581,268	3,727,197	4,128,563	4,684,541	4,192,564	3,983,502	4,147,297
Total expenses	232,622,033	227,669,643	222,929,566	221,207,608	207,172,442	189,263,216	181,448,180	172,946,760	171,106,962	187,168,073
Revenues:										
Changes for services:										
Instruction	162,043	120,520	175,221	497,617	291,637	382,381	409,105	-	-	-
Supporting services	473,534	299,101	232,217	351,086	232,539	97,787	77,989	-	-	-
Food services	2,128,482	2,235,761	2,334,055	2,101,951	2,148,608	2,065,246	1,844,098	1,762,149	1,635,743	1,619,093
Community service program	18,065	16,874	21,437	21,871	12,371	11,639	10,817	6,308	-	-
Operating grants and contributions	42,161,741	46,574,595	36,759,598	34,569,352	33,805,936	41,917,923	31,862,361	30,025,184	28,824,127	25,595,274
Capital grants and contributions	2,173	94,728	-	5,500	25,000	-	-	-	-	-
Total program revenues	44,956,038	49,341,279	39,522,626	37,548,187	36,514,091	44,483,076	34,204,370	31,793,641	30,459,870	27,214,367
Net (expense)/revenue	(187,665,985)	(178,328,364)	(183,406,940)	(183,661,421)	(170,658,351)	(154,808,140)	(147,244,810)	(141,153,139)	(140,647,112)	(139,951,706)
General revenues and other changes in net assets:										
Taxes	66,621,919	64,485,688	66,141,251	64,712,815	60,890,552	58,639,195	54,920,894	52,649,647	53,268,579	51,783,314
Grants and contributions not restricted to specific programs	120,562,991	119,167,386	121,320,633	113,309,275	102,284,065	93,042,747	88,483,014	86,218,981	84,180,783	79,967,505
Rentals, leases and royalties	829	-	-	2,000	10,677	-	-	886	481	2,058
Unrestricted investment earnings	110,215	148,540	359,609	1,357,378	2,314,142	1,983,982	1,133,885	473,860	730,558	1,732,050
Miscellaneous	304,710	588,128	976,922	156,176	271	369,623	322,115	263,446	1,283,666	1,346,773
Special items	(109,912)	442,075	-	-	-	-	1,005,838	-	-	-
Gain (Loss) on Sale of Asset	268,068	428,495	77,445	92,855	19,192	-	-	-	-	-
Federal e-rate	-	-	-	-	130,000	-	-	-	-	-
Reimbursement of bond overpayment	-	-	-	-	-	-	-	-	-	-
Total general and other changes in net assets	187,779,820	185,270,310	186,878,080	179,630,499	165,659,899	154,034,927	145,665,846	139,606,832	139,464,265	134,631,700
Extraordinary item	-	-	-	-	-	-	-	-	-	-
Legal Settlement	-	-	-	-	348,278	-	-	-	-	-
Change in net assets, governmental activities	\$ 113,825	\$ 6,941,746	\$ 5,471,120	\$ (4,030,922)	\$ (4,651,178)	\$ (773,213)	\$ (1,378,964)	\$ (1,548,307)	\$ (1,182,847)	\$ (5,120,006)

Source: Rapides Parish School Board, CAFR Exhibit B: June 30, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003 and 2002

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

Fiscal Year Ended June 30,	General Fund				
	Reserved	Designated	Undesignated	Assigned	Unassigned
2011	\$ -	\$ -	\$ -	\$ 1,078,170	\$ 16,560,455
2010	149,800	12,786,680	2,271,838	-	17,638,625
2009	-	6,223,978	1,862,834	-	15,216,318
2008	-	7,512,201	-	-	10,086,812
2007	-	7,101,731	1,766,478	-	7,512,201
2006	-	4,303,803	4,110,084	-	8,868,207
2005	-	3,217,468	628,394	-	8,413,897
2004	-	-	(363,677)	-	3,845,862
2003	-	1,346,069	-	-	1,396,069
2002	-	5,397,391	-	-	5,397,391

School Lunch/Breakfast Fund

Fiscal Year Ended June 30,	Unreserved			Assigned	Total
	Reserved	Special Revenue	Nonspendable		
2011	\$ -	\$ -	\$ 160,741	\$ 3,445,849	\$ 3,606,590
2010	82,812	2,281,002	-	-	2,363,814
2009	85,817	1,340,317	-	-	1,426,234
2008	85,834	895,323	-	-	980,957
2007	68,010	808,438	-	-	875,448
2006	-	331,048	-	-	331,048
2005	-	188,175	-	-	188,175
2004	-	200,048	-	-	200,048
2003	-	593,827	-	-	593,827
2002	-	897,288	-	-	897,288

All Other Governmental Funds

Fiscal Year Ended June 30,	Unreserved					Assigned	Restricted	Total
	Reserved	Special Revenue	Capital Projects	Permanent Endowment	Nonspendable			
2011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 874	\$ 38,740,970	\$ 36,892,777
2010	10,543,874	6,776,724	12,513,795	-	-	-	-	29,834,393
2009	10,449,762	3,692,094	1,024,349	-	-	-	-	15,166,205
2008	10,850,578	2,116,231	1,034,770	-	-	-	-	14,001,577
2007	18,177,364	2,488,154	1,293,037	-	-	-	-	21,959,575
2006	17,140,308	5,078,157	3,268,024	-	-	-	-	25,584,487
2005	22,875,492	3,780,437	8,178,781	10,839	-	-	-	34,845,349
2004	17,360,063	4,803,293	5,262,369	10,528	-	-	-	27,296,251
2003	17,010,402	3,938,066	13,422,546	10,431	-	-	-	34,381,445
2002	19,828,034	4,362,491	10,632,326	10,218	-	-	-	34,531,069

Source: Rapides Parish School Board, CAFR Exhibit C: June 30, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, and 2002

Note: GASB 54 was implemented in 2011. Conversion of prior year data to new categories is not possible at this time.

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

Table V
 Table VI
 Table VII

	Fiscal Year Ended June 30,									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Revenues:										
Local sources										
Taxes										
Ad valorem taxes	\$ 31,843,336	\$ 31,081,917	\$ 29,341,523	\$ 27,400,114	\$ 25,743,833	\$ 24,431,743	\$ 24,383,063	\$ 23,847,443	\$ 26,734,211	\$ 25,319,274
Sales and miscellaneous taxes	34,870,017	33,171,800	36,536,006	36,963,432	34,912,811	33,682,429	30,256,718	28,484,866	26,534,369	26,464,040
Rentals, leases, royalties, and charges for services	826	33,300	-	2,000	10,786	10,341	324	886	481	2,058
Interest earnings	110,215	148,940	359,889	1,357,378	2,314,053	1,983,362	1,133,885	473,960	730,566	1,732,650
Food service	2,128,462	2,298,191	2,534,055	2,101,951	2,146,608	2,095,248	1,844,008	1,763,160	1,635,743	1,619,083
Other	2,633,363	2,467,871	2,976,560	2,003,995	1,522,358	1,966,356	1,554,200	1,275,412	1,277,222	1,317,870
State sources										
Equalization	119,628,948	118,228,828	120,350,462	112,338,034	101,378,071	92,157,673	87,588,355	85,334,841	83,297,371	79,082,294
Other	3,265,796	4,720,462	6,842,234	7,724,607	6,064,164	6,584,517	4,718,982	4,732,281	5,996,704	4,533,801
Federal sources	38,666,684	42,077,397	27,690,037	27,263,703	28,284,711	30,957,633	26,974,444	26,998,782	24,334,955	21,945,884
Total Revenues	232,845,770	234,164,326	238,400,698	217,176,414	202,287,376	190,169,200	178,487,000	171,811,643	169,841,811	162,017,173
Expenditures:										
Current										
Instruction										
Regular programs	81,448,001	78,850,934	77,975,254	75,385,059	66,455,185	61,682,583	58,009,163	56,746,700	55,009,850	55,328,797
Special education programs	32,087,980	32,680,804	31,528,280	33,307,416	30,459,703	29,204,324	26,592,370	25,291,908	24,521,247	22,775,257
Vocational programs	3,651,562	4,083,367	4,003,103	3,919,712	3,634,270	3,568,114	3,261,348	3,030,725	3,181,269	3,363,500
Other instructional programs	1,720,181	1,823,252	1,703,194	1,769,414	2,058,682	2,263,803	2,253,803	1,975,849	2,724,263	2,410,506
Special programs	14,222,084	17,232,975	13,775,380	13,018,148	13,479,865	12,262,386	10,703,802	10,746,971	9,666,462	9,680,001
Adult and continuing education programs	344,973	353,105	476,984	537,347	472,059	421,008	483,440	456,348	502,465	460,260
Support Services										
Student services	6,045,373	9,136,999	9,018,469	8,007,299	7,636,911	6,854,287	6,298,341	6,116,029	6,025,727	6,453,739
Instructional staff support	10,811,068	11,375,251	10,023,569	10,259,737	9,211,284	8,580,494	8,933,288	8,229,240	8,016,921	7,704,963
General administration	3,410,964	4,372,001	3,567,597	3,764,583	3,906,451	3,732,967	3,756,481	3,459,165	4,001,732	3,299,065
School administration	11,403,437	11,761,032	11,853,662	11,282,828	10,346,281	8,949,781	9,429,730	7,825,189	7,856,838	7,942,093
Business services	1,201,940	1,211,778	1,211,768	1,200,013	1,076,785	1,104,362	1,036,932	981,172	1,097,084	883,266
Plant services	16,532,276	17,727,440	20,416,581	17,263,950	18,006,914	17,826,683	15,026,182	14,020,438	14,685,897	13,778,045
Student transportation services	10,861,948	10,355,600	10,028,085	11,319,077	10,867,322	10,404,530	9,822,405	9,342,229	9,342,703	11,530,286
Central services	1,986,705	1,435,538	1,324,451	1,467,359	1,466,960	1,303,737	1,470,961	1,271,246	1,187,375	1,181,761
Other support services	98,073	182,642	201,710	183,698	157,729	180,638	135,897	122,948	102,035	91,438
Food services	13,695,961	14,490,635	14,635,047	13,962,963	13,432,523	13,054,151	12,699,974	12,033,382	12,516,859	11,888,628
Community service programs	123,250	115,981	137,358	119,756	107,644	81,835	76,433	66,273	71,040	65,704
Capital outlay	3,081,153	2,851,981	1,588,422	9,287,387	10,420,559	12,919,028	9,912,965	8,577,262	9,545,027	17,794,750
Debt service										
Principal retirement	7,127,998	6,393,001	6,580,989	6,387,989	5,894,001	5,010,000	6,075,000	6,288,517	6,060,132	5,834,792
Interest and fiscal charges	3,140,985	3,112,078	3,502,536	3,690,290	3,706,459	4,241,248	4,546,734	4,254,079	4,013,809	4,230,423
Total Expenditures	229,325,054	227,667,442	224,226,168	226,465,181	212,947,101	203,699,648	187,247,362	181,195,781	182,217,865	186,801,633
Excess (deficiency) of revenues over expenditures	3,520,716	9,001,884	4,174,518	(9,228,767)	(10,669,726)	(4,530,596)	(8,780,262)	(9,386,239)	(12,576,054)	(24,564,460)
Other Financing Sources (Uses):										
Transfers in	33,658,723	34,066,577	35,337,122	35,265,617	36,941,007	35,718,659	26,898,680	20,786,483	20,944,688	22,161,517
Transfers out	(33,658,723)	(34,066,577)	(35,337,122)	(35,265,617)	(36,941,007)	(35,718,659)	(26,898,680)	(20,786,483)	(20,944,688)	(22,161,517)
Debt proceeds	-	-	-	-	7,885,000	7,320,000	13,585,000	3,070,000	8,105,000	3,425,000
Issuance of debt	7,000,000	14,120,000	19,450,000	-	-	(7,320,000)	(12,835,000)	(2,970,483)	-	870,000
Payments to refund escrow agent	-	-	(19,420,001)	-	-	-	-	-	-	(850,000)
Proceeds from sale of capital assets	11,181	5,188	-	272	250	600	2,102,019	99,517	6,544	36,088
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	7,011,181	14,125,188	21,999	272	7,885,250	600	20,367,019	99,517	6,111,044	3,475,088
Extraordinary item - Legal Settlement										
					348,276					
Net Change in Fund Balance	\$ 10,531,467	\$ 20,727,072	\$ 4,204,517	\$ (9,228,495)	\$ (2,826,200)	\$ (4,529,956)	\$ 11,786,787	\$ (9,289,721)	\$ (4,464,410)	\$ (21,109,392)
Debt service as a percentage of noncapital expenditures	4.54%	4.23%	4.53%	4.02%	4.74%	4.85%	6.33%	6.10%	5.84%	5.96%

Source: Rapides Parish School Board, CAFR Exhibit E: June 30, 2011, 2010, 2008, 2006, 2007, 2008, 2009, 2004, 2003, and 2002

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

Table VIII

<i>Fiscal Year</i>	<i>Actual Value</i>		<i>Less: Exemptions</i>	<i>Total Taxable Value</i>	<i>Total Direct Rate</i>
	<i>Real Estate Property</i>	<i>Commercial/Other Property</i>			
2011	\$ 531,301,099	\$ 268,700,131	\$ 174,606,415	\$ 625,394,815	385.04
2010	520,618,143	264,172,797	172,984,319	611,806,621	362.04
2009	499,121,660	263,912,313	170,890,294	592,143,679	333.04
2008	457,580,541	256,791,213	165,283,885	549,087,869	366.96
2007	432,377,607	240,374,328	162,345,081	510,406,854	384.46
2006	406,518,198	237,221,755	158,393,249	485,346,704	387.46
2005	382,068,975	225,331,844	155,441,656	451,959,163	402.00
2004	358,863,874	225,157,304	147,563,272	436,457,906	487.04
2003	346,155,311	219,201,805	144,848,778	420,508,338	596.04
2002	335,863,469	218,971,990	142,058,878	412,776,581	606.04

Source: Rapides Parish Assessor's Office

Table IX

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

Fiscal Year	District Direct Rates**			Overlapping Rates											
	General Purposes	Capital Purposes	Total	City of Alexandria		City of Pineville		Other Cities *		Parish	Road	Drainage	Fire Protection	Sheriff	Library
2011	179.04	206.00	385.04	20.23	15.75	51.55	5.85	258.23	1.02	405.36	16.97	7.09	43.47		
2010	179.04	183.00	362.04	20.23	15.75	63.18	5.85	259.54	1.02	405.88	16.97	7.09	47.47		
2009	169.04	164.00	333.04	20.23	15.75	63.18	5.85	259.54	1.02	405.88	16.97	7.09	49.97		
2008	166.96	200.00	366.96	20.23	17.75	55.53	5.82	252.72	1.01	391.90	16.93	7.08	49.78		
2007	166.96	217.50	384.46	20.23	18.85	55.53	5.82	252.72	1.01	391.90	16.93	6.08	52.03		
2006	166.96	220.50	387.46	20.23	19.05	55.53	5.82	277.38	1.01	403.85	16.93	6.08	52.30		
2005	-	-	402.00	20.23	19.05	55.53	5.82	277.56	1.01	424.55	16.93	6.08	49.08		
2004	-	-	487.04	20.23	19.21	54.94	5.79	275.53	1.01	412.02	16.88	6.08	49.12		
2003	-	-	596.04	20.22	19.31	54.94	5.79	271.62	1.01	403.77	16.88	6.08	46.97		
2002	-	-	606.04	20.22	19.31	54.94	5.79	271.62	1.01	400.25	16.88	6.08	27.92		

Source: Rapides Parish Assessor's Office

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

** Rate not currently available for previous years data.

Rapides Parish School Board
Alexandria, Louisiana

Table X

Parish of Rapides
Principal Taxpayers
Current Year and Nine Years Ago

Taxpayers	Type of Business	2011			2002		
		2010 Assessed Valuation	Ranking	Percentage of Total Assessed Valuation	2001 Assessed Valuation	Ranking	Percentage of Total Assessed Valuation
Central Louisiana Electric Co.	Electric Utility	\$ 35,385,230	1	5.66%	\$ 41,069,220	1	9.96%
Central Louisiana Healthcare System	Healthcare Provider	12,912,978	2	2.06%	7,607,450	4	1.84%
Procter & Gamble	Mfg. Laundry Cleaning Products	12,862,291	3	2.06%	5,497,771	5	1.33%
International Paper	Mfg. Paper Products	12,240,815	4	1.96%	9,007,668	3	2.18%
Bell South Telecommunications	Telephone Utility	10,568,390	5	1.69%	14,081,930	2	3.41%
Union Pacific Railroad	Railroad Company	9,415,310	6	1.51%	5,238,700	6	1.27%
Red River Bank	Bank	5,622,766	7	0.90%	-	-	-
Dresser, Inc.	Mfg. Oilfield Valves	4,992,831	8	0.80%	-	-	-
Indigo Minerals, LLC	Mfg. Oil and Gas	4,099,377	9	0.66%	-	-	-
Texas Gas Transmission Corporation	Pipeline	3,403,530	10	0.54%	-	-	-
Boise Cascade Corporation	Mfg. Wood Products	-	-	-	3,219,853	10	0.78%
Hibernia National Bank	Bank	-	-	-	4,401,697	7	1.07%
Rapides Regional Medical Center	Healthcare Provider	-	-	-	4,099,375	9	0.99%
WXI/Z Southwest Mails	Shopping Malls	-	-	-	4,165,529	8	1.01%
		<u>\$111,503,318</u>		<u>17.84%</u>	<u>\$ 98,387,193</u>		<u>23.84%</u>

Source: Rapides Parish Assessor's Office

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

Table XI

Fiscal Year Ended December 31,	Taxes Levied for the Calendar Year	Collected within the Calendar Year of the Levy		Collections in Subsequent Years*	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2010	\$ 31,485,554	\$ 31,843,336	101.14%	-	\$ 31,843,336	101.14%
2009	30,609,680	31,081,917	101.54%	-	31,081,917	101.54%
2008	29,055,678	29,341,523	100.98%	-	29,341,523	100.98%
2007	27,206,785	27,400,114	100.71%	-	27,400,114	100.71%
2006	25,459,890	25,743,833	101.12%	-	25,743,833	101.12%
2005	24,138,295	24,431,743	101.22%	-	24,431,743	101.22%
2004	24,056,502	24,383,083	101.36%	-	24,383,083	101.36%
2003	24,014,508	23,847,443	99.30%	-	23,847,443	99.30%
2002	25,977,104	26,734,211	102.91%	-	26,734,211	102.91%
2001	25,536,690	25,319,274	99.15%	-	25,319,274	99.15%

Source: Rapides Parish Assessor's Office

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

*Collections in subsequent years data not currently available.

Table XII

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

Fiscal Year Ended June 30,	Outstanding General Obligation Bonds	Net General		Net		Capital Leases	Total Debt	Debt As	
		Bonded Percentage of Taxable Value	Bonded Debt Per Capita	Bonded Debt Per Student	Percentage of Taxable Value			Debt Per Capita	Debt Per Student
2011	\$ 81,615,000	13.05%	\$ 622	\$ 3,447	-	\$ 81,615,000	13.05%	\$ 622	\$ 3,447
2010	81,743,000	10.42%	616	3,473	-	81,743,000	10.42%	616	3,473
2009	74,016,000	9.70%	558	3,145	-	74,016,000	9.70%	558	3,145
2008	80,567,000	11.28%	616	3,484	-	80,567,000	11.28%	616	3,484
2007	86,935,000	12.92%	665	3,697	-	86,935,000	12.92%	665	3,697
2006	85,144,000	13.23%	663	3,608	-	85,144,000	13.23%	663	3,608
2005	82,280,000	13.55%	643	3,697	-	82,280,000	13.55%	643	3,697
2004	72,640,000	12.44%	571	3,284	-	72,640,000	12.44%	571	3,284
2003	78,090,000	13.81%	615	3,367	-	78,090,000	13.81%	615	3,367
2002	77,454,000	13.96%	612	3,428	-	77,454,000	13.96%	612	3,428

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

**Rapides Parish School Board
 Direct and Overlapping Governmental Activities Debt
 As of June 30, 2011**

Table XIII

<u>Governmental Unit</u>	<u>Debt Outstanding</u>
Rapides Parish Police Jury	
Public Improvement	\$ 166,000
Road Districts	662,000
Fire Protection	187,000
Communication	-
Subtotal, overlapping debt	<u>1,015,000</u>
Rapides Parish School Board	<u>81,615,000</u>
Total Direct and Overlapping Debt	<u><u>\$ 82,630,000</u></u>

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

Rapides Parish School Board
 Legal Debt Margin Information
 Last Ten Years

Table XIV

Legal Debt Margin Calculation for Fiscal Year 2011
 Assessed Value \$ 800,001,230
 Debt limit (35% of assessment value) 280,000,431
 Debt applicability to limit 81,615,000
 Legal debt margin \$ 198,385,431

	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Debt limit	\$ 280,000,431	\$ 274,676,829	\$ 267,061,891	\$ 250,030,114	\$ 235,463,177	\$ 225,308,984	\$ 212,590,287	\$ 204,407,412	\$ 197,874,991	\$ 194,192,411
Total net debt applicable to limit	81,815,000	81,743,000	74,018,000	80,567,000	88,935,000	85,144,000	92,280,000	72,640,000	78,090,000	77,454,000
Legal debt margin	\$ 198,385,431	\$ 192,933,829	\$ 193,043,891	\$ 169,463,114	\$ 148,528,177	\$ 140,154,984	\$ 130,310,287	\$ 131,767,412	\$ 119,784,991	\$ 116,738,411
Total net debt applicable to the limit as a percentage of debt limit	29.15%	29.76%	27.71%	32.22%	36.92%	37.79%	36.70%	35.54%	39.46%	39.89%

Source: Rapides Parish Assessor's Office, Statement of Condition Rapides Parish June 30, 2011

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

Table XV

<u>Year</u>	<u>Population (1)</u>	<u>Per Capita Income (1)</u>	<u>Public School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
2011	131,613	\$ 38,872	23,737	7.7%
2010	134,011	35,189	23,636	7.8%
2009	132,732	32,687	23,535	7.2%
2008	130,829	31,977	23,128	4.9%
2007	130,726	30,203	23,515	4.7%
2006	128,383	28,505	23,597	5.1%
2005	128,035	26,934	22,253	6.8%
2004	127,184	26,827	22,116	5.9%
2003	126,979	26,053	23,195	7.5%
2002	126,542	23,777	22,592	5.9%

Sources:

- (1) Research Division, Louisiana Tech University
- (2) MFP student count, End of Year
- (3) Office of Occupational Information Services, Civilian Labor Force, June 2011

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

Table XVI

<u>Name of Employer</u>	<u>Type of Business</u>	<u>2011</u>			<u>2002</u>		
		<u>Approximate Number of Employees</u>	<u>Ranking</u>	<u>Percentage of Total Employment</u>	<u>Approximate Number of Employees</u>	<u>Ranking</u>	<u>Percentage of Total Employment</u>
Rapides Parish School Board	Education	3,303	1	5.79%	3,300	1	6.22%
Christus St. Francis Cabrini Hospital	Medical	1,900	2	3.33%	1,200	4	2.26%
Rapides Regional Medical Center	Medical	1,650	3	2.89%	1,764	2	3.32%
Wal-Mart Stores/Sam's Club	Retail	1,356	4	2.38%	930	5	1.75%
Pinecrest State School	Medical	1,288	5	2.26%	1,650	3	3.11%
Veterans Affairs Medical Center	Medical	1,237	6	2.17%	890	6	1.68%
City of Alexandria	City Government	881	7	1.54%	888	7	1.67%
Central La. Electric Co.	Electric Company	647	8	1.13%	639	9	1.20%
Huey P. Long Medical Center	Medical	545	9	0.95%	686	8	1.29%
Rapides Parish Sheriff's Department	Law Enforcement	463	10	0.81%	-	-	-
Cotton Bros. Baking Co.	Baking	-	-	-	600	10	1.13%

Source: Central Louisiana Chamber of Commerce

Functional Groupings	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
A. Instructional:										
Supervising Instructors	1	1	0	0	0	0	0	0	0	0
Classroom Teachers - Regular Programs	1,164	1,169	1,165	1,160	1,105	1,077	1,027	1,000	1,050	1,028
Classroom Teachers - Special Education	327	324	325	336	345	348	337	358	355	334
Classroom Teachers - Vocational Education	45	53	53	52	60	61	59	56	61	64
Classroom Teachers - Other Instructional Programs	0	0	0	8	9	8	7	8	11	15
Classroom Teachers - Special Programs	127	134	128	128	142	143	132	144	134	136
Classroom Teachers - Adult/Continuing Ed. Programs	4	4	5	5	4	5	5	6	8	5
Classroom Teachers - ROTC Instructors	12	12	10	10	10	10	10	11	11	0
Total Classroom Teachers	1,680	1,697	1,686	1,699	1,675	1,652	1,577	1,583	1,628	1,582
Therapist/Specialist/Counselor - Instructional Programs	0	0	1	24	26	27	28	27	27	30
Sabbatical Leave - Instructional Programs	14	16	16	16	11	27	17	15	14	13
Total Certificated - Instructional Programs	1,694	1,713	1,703	1,739	1,712	1,706	1,622	1,625	1,669	1,625
B. Instructional Support:										
Supervisors - Instructional Support Functions	46	41	43	33	41	28	32	31	32	31
Librarians/Media-based Teachers/Staff Instructors - Instr. Spl.	40	40	40	40	36	38	41	41	50	50
Therapist/Specialist/Counselor - Instructional Support Functions	114	115	112	92	93	88	85	93	100	102
Sabbatical Leave - Instructional Support Functions	5	3	1	3	0	1	1	0	0	4
Total Certificated - Instructional Support	205	199	196	168	170	153	159	165	182	187
C. Support Services:										
Superintendents	1	1	1	1	1	1	1	1	1	1
Assistant/Associate/Deputy Superintendents	2	2	2	2	2	2	2	2	2	2
School Principals	50	53	53	51	52	51	50	53	54	53
School Assistant Principals	44	51	48	42	39	33	31	30	33	29
Other School Administrators	0	0	0	0	0	0	0	0	0	0
Non-Classroom Teachers - Support Services	0	0	0	0	0	0	0	0	0	0
Sabbatical Leave - Support Services	1	2	2	2	1	2	0	0	0	0
Total Certificated - Support Services	98	109	106	98	95	89	84	86	90	85
Total Certificated	1,997	2,021	2,005	2,005	1,977	1,948	1,865	1,876	1,941	1,897
A. Instructional:										
Aide - Instructional Programs	491	487	500	492	484	446	400	433	441	400
Total Non-Certificated - Instructional Programs	491	487	500	492	484	446	400	433	441	400
B. Instructional Support:										
Supervisors - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Therapist/Specialist/Counselor - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Clerical/Secretarial - Instructional Support Functions	27	30	33	34	31	32	32	33	32	31
Aide - Instructional Support Functions	7	8	8	9	12	11	12	13	12	13
Service Worker - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Skilled Craftsman - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Degreed Professional - Instructional Support Functions	19	17	17	21	22	22	19	21	21	21
Other Personnel - Instructional Support Functions	14	26	18	9	14	22	20	13	20	13
Total Non-Certificated - Instructional Support	67	81	76	73	79	87	83	80	85	78
C. Support Services:										
Supervisors/Managers/Administrators - Support Services	63	67	61	62	63	59	63	68	67	69
Clerical/Secretarial - Support Services	82	95	97	101	92	89	89	91	92	94
Aide - Support Services	34	35	35	37	35	37	37	37	39	36
Service Worker - Support Services	547	550	563	572	579	568	582	608	636	627
Skilled Craftsman - Support Services	37	39	38	39	31	28	27	25	28	25
Degreed Professional - Support Services	7	7	7	9	11	11	10	13	12	3
Other Personnel - Support Services	25	24	24	21	22	24	24	23	27	32
Total Non-Certificated - Support Services	805	817	825	841	833	816	832	865	899	888
Total Non-Certificated	1,363	1,385	1,401	1,406	1,376	1,349	1,315	1,378	1,425	1,368
Total Regular Employees (Certificated and Non-Certificated)	3,360	3,406	3,406	3,411	3,353	3,297	3,180	3,254	3,366	3,263
School Board Member	9	9	9	9	9	9	9	9	9	9
Total Other Reported Personnel	9									
Grand Total	3,369	3,415	3,415	3,420	3,362	3,306	3,189	3,263	3,375	3,272

Rapides Parish School Board
Operating Statistics
Last Ten Years

Table XVIII

Fiscal Year	Enrollment	Operating Expenditures	Cost per Pupil*	Percentage Change	Expenses	Cost per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Students Receiving Free or Reduced Lunch
2011	23,737	\$218,239,469	\$ 9,194	-0.04%	\$232,619,628	\$ 9,800	1.54%	3,360	7.06	62.93%
2010	23,636	217,392,354	9,198	0.66%	228,111,918	9,551	1.89%	3,406	6.94	60.97%
2009	23,535	215,070,281	9,138	-0.03%	222,929,566	9,472	-0.97%	3,406	6.91	61.93%
2008	23,128	211,423,495	9,141	29.88%	221,207,608	9,564	8.56%	3,411	6.78	62.84%
2007	23,515	165,492,484	7,038	-10.06%	207,172,442	8,810	4.31%	3,353	7.01	66.23%
2006	23,597	184,695,628	7,827	6.16%	199,293,216	8,446	6.44%	3,296	7.16	70.80%
2005	22,849	168,432,470	7,372	1.78%	181,293,216	7,934	3.89%	3,126	7.31	68.60%
2004	22,646	164,010,236	7,242	1.93%	172,946,780	7,637	2.08%	3,144	7.20	67.00%
2003	22,872	162,502,834	7,105	3.57%	171,106,982	7,481	2.91%	3,323	6.88	66.90%
2002	22,996	157,748,139	6,860	N/A	167,166,073	7,269	N/A	3,304	6.96	66.50%

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Source: Louisiana Department of Education PEP and SIS Reports
Rapides Parish School Board, CAFR Exhibit B & E and Statement J-2: June 30, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003 and 2002
*Nonfinancial information from district records

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

Table XIX

<i>Fiscal Year</i>	<i>Minimum Salary*</i>	<i>Maximum Salary*</i>	<i>Rapides Parish Average Salary**</i>	<i>Statewide Average Salary**</i>
2011	\$ 35,928	\$ 49,042	\$ 42,086	\$ 47,949
2010	35,928	49,042	44,557	48,205
2009	35,928	49,042	41,802	46,878
2008	34,696	47,810	43,954	46,260
2007	31,321	44,435	40,856	42,048
2006	28,833	41,947	37,861	39,218
2005	28,609	41,723	36,939	38,439
2004	27,910	41,024	35,840	37,288
2003	27,054	40,168	35,078	36,499
2002	27,054	40,168	35,511	35,631

Sources:

* District records

** State Department of Education

Rapides Parish School Board
School Building Information
Last Ten Fiscal Years

Table IX
(Continued)

School	2011**	2010**	2009**	2008**	2007**	2006**	2005**	2004**	2003**	2002**
Acadian Elementary										
Square feet	51,270	51,270	51,270	50,420	41,800	50,420	50,420	50,420	50,420	50,420
Capacity	346	365	365	365	365	365	365	365	365	365
Enrollment	290	312	336	359	321	317	312	331	344	338
Aiken Optional/Motivational										
Square feet	28,748	50,777	50,777	50,777	44,019	49,957	49,957	49,957	49,957	49,957
Capacity	16	343	343	343	343	343	343	343	343	343
Enrollment	-	204	494	314	322	312	392	392	321	419
Alexandria Middle Magnel										
Square feet	122,336	122,336	122,336	123,176	102,552	118,796	118,796	118,796	118,796	118,796
Capacity	594	687	687	667	667	667	667	667	667	687
Enrollment	514	509	545	563	644	608	550	582	572	606
Alexandria Sr High										
Square feet	202,160	202,160	202,160	202,160	175,351	202,160	202,160	202,160	202,160	202,160
Capacity	1,182	962	962	962	962	962	962	962	962	962
Enrollment	1,053	990	962	961	1,012	1,046	963	1,005	925	929
Alma Redwine Elementary										
Square feet	50,777	29,586	29,586	29,586	28,578	28,748	28,748	28,748	28,748	28,748
Capacity	352	220	220	220	220	220	220	220	220	220
Enrollment	295	299	291	300	260	258	162	175	193	178
Arthur F Smith Middle										
Square feet	102,673	102,673	102,673	102,673	82,802	102,673	102,673	102,673	102,673	102,673
Capacity	508	606	606	606	606	606	606	608	608	608
Enrollment	439	452	421	514	474	399	558	582	558	613
Ball Elementary										
Square feet	56,562	56,562	56,562	56,562	53,547	56,562	56,562	56,562	56,562	56,562
Capacity	384	382	382	382	382	382	382	382	382	382
Enrollment	349	362	343	334	353	388	431	332	344	357
Bolton High										
Square feet	222,447	222,447	222,447	222,447	219,521	222,447	222,447	222,447	222,447	222,447
Capacity	750	915	915	915	915	915	915	915	915	915
Enrollment	629	541	499	506	521	563	559	689	791	842
Brame Middle School										
Square feet	114,396	114,396	114,396	114,396	89,153	112,296	112,296	112,296	112,296	112,296
Capacity	911	853	853	853	853	853	853	853	853	853
Enrollment	829	786	797	771	784	752	755	769	770	669
Buckeye Elementary										
Square feet	63,739	63,739	63,739	65,275	47,702	59,359	59,359	59,359	59,359	59,359
Capacity	600	604	604	604	604	604	604	604	604	604
Enrollment	525	540	560	704	684	661	612	592	556	505
Buckeye High School										
Square feet	191,877	191,877	191,877	128,853	112,372	128,953	128,953	128,953	128,953	128,953
Capacity	1,091	853	853	853	853	853	853	853	853	853
Enrollment	969	937	930	740	720	732	728	797	777	728
C C Raymond Jr High										
Square feet	61,737	61,737	61,737	61,737	58,019	61,737	61,737	61,737	61,737	61,737
Capacity	205	180	180	180	180	180	180	180	180	180
Enrollment	173	181	170	186	179	187	184	149	154	172
Cherokee Elementary										
Square feet	70,165	62,229	62,229	50,074	42,905	47,734	47,734	47,734	47,734	47,734
Capacity	818	572	572	572	572	572	572	572	572	572
Enrollment	738	788	753	737	744	707	639	542	528	530
D F Huddle Elementary										
Square feet	48,738	48,318	48,318	48,318	40,628	41,902	41,902	41,902	41,902	41,902
Capacity	514	321	321	321	321	321	321	321	321	321
Enrollment	465	467	466	441	423	441	403	303	279	272
Hadnot/Hayes Elementary (E C Hayes)										
Square feet	50,543	50,543	50,543	50,543	43,487	50,543	50,543	50,543	50,543	50,543
Capacity	302	236	236	236	236	236	236	236	236	236
Enrollment	263	279	295	280	-	-	-	161	177	183
Forest Hill Elementary										
Square feet	44,918	45,758	45,758	45,758	35,618	42,638	42,638	42,638	42,638	42,638
Capacity	455	447	447	447	447	447	447	447	447	447
Enrollment	401	389	359	415	419	408	385	382	411	388
Glenmora Elementary										
Square feet	51,333	51,333	51,333	51,333	41,800	51,333	51,333	51,333	51,333	51,333
Capacity	439	398	398	398	398	398	398	398	398	398
Enrollment	405	370	373	381	381	358	337	351	372	393
Glenmora High School										
Square feet	62,888	62,888	62,888	62,888	57,211	62,888	62,888	62,888	62,888	62,888
Capacity	292	323	323	323	323	323	323	323	323	323
Enrollment	237	228	234	271	284	314	313	310	285	269
H R Lawrence										
Square feet	51,762	51,762	51,762	51,762	41,418	51,762	51,762	51,762	51,762	51,762
Capacity	504	397	397	397	397	397	397	397	397	397
Enrollment	469	453	439	416	414	368	355	340	358	391
Horseshoe Drive Elementary										
Square feet	53,160	53,160	53,160	53,160	47,484	52,320	52,320	52,320	52,320	52,320
Capacity	438	404	404	404	404	404	404	404	404	404
Enrollment	361	382	355	349	328	381	367	364	366	345

Rapides Parish School Board
School Building Information
Last Ten Fiscal Years

Table XX
(Continued)

School	2011**	2010**	2009**	2008**	2007*	2006**	2005**	2004**	2003**	2002**
J I Barron Elementary										
Square feet	68,288	67,898	67,898	67,898	69,858	61,858	61,858	61,858	61,858	61,858
Capacity	909	721	721	721	721	721	721	721	721	721
Enrollment	800	764	769	757	736	758	670	520	662	593
J S Stocum Elementary										
Square feet	51,364	50,914	50,914	50,914	45,892	50,074	50,074	50,074	50,074	50,074
Capacity	197	393	393	393	393	393	393	393	393	393
Enrollment	117	88	117	81	45	63	-	336	355	370
Julius Patrick Elementary										
Square feet	34,682	34,262	34,262	35,788	30,898	31,838	31,838	31,838	31,838	31,838
Capacity	268	307	307	307	307	307	307	307	307	307
Enrollment	223	253	219	282	264	281	267	291	282	227
LS Rugg Elementary										
Square feet	71,753	71,753	71,753	65,033	68,411	65,033	65,033	65,033	65,033	65,033
Capacity	412	401	401	401	401	401	401	401	401	401
Enrollment	353	330	348	344	333	334	360	360	379	368
Lessie Moore										
Square feet	63,471	63,471	63,471	63,471	50,647	57,831	57,831	57,831	57,831	57,831
Capacity	508	440	440	440	440	440	440	440	440	440
Enrollment	456	431	421	441	479	465	431	388	393	405
Mabel Brasher Elementary										
Square feet	49,235	48,815	48,815	48,815	53,251	48,815	48,815	48,815	48,815	48,815
Capacity	444	554	554	554	554	554	554	554	554	554
Enrollment	393	324	333	339	354	351	376	464	481	494
Martin Park Elementary										
Square feet	53,414	53,414	53,414	52,994	48,830	52,994	52,994	52,994	52,994	52,994
Capacity	346	319	319	319	319	319	319	319	319	319
Enrollment	298	323	346	339	309	320	290	276	254	279
Mary Goff Elementary										
Square feet	57,836	58,356	58,356	58,356	45,256	58,356	58,356	58,356	58,356	58,356
Capacity	391	377	377	377	377	377	377	377	377	377
Enrollment	346	329	357	340	312	330	364	335	351	344
Nachman Elementary										
Square feet	68,782	68,782	68,782	68,782	55,673	74,239	74,239	74,239	74,239	74,239
Capacity	729	667	667	667	667	667	667	667	667	667
Enrollment	685	712	723	648	638	619	605	579	583	637
North Bayou Elementary										
Square feet	44,065	44,065	44,065	44,065	38,001	44,065	44,065	44,065	44,065	44,065
Capacity	414	419	419	419	419	419	419	419	419	419
Enrollment	380	333	314	330	270	321	317	306	370	368
Northwood High School										
Square feet	137,791	137,791	137,791	137,791	126,139	137,791	137,791	137,791	137,791	137,791
Capacity	878	899	899	899	899	899	899	899	899	899
Enrollment	803	788	746	665	688	742	708	752	802	781
Oak Hill Elem & High School										
Square feet	115,281	115,281	115,281	115,281	101,926	115,281	115,281	115,281	115,281	115,281
Capacity	857	878	878	878	878	878	878	878	878	878
Enrollment	845	864	877	812	829	845	830	819	794	768
Paradise Elementary										
Square feet	65,009	65,009	65,009	65,009	57,984	64,169	64,169	64,169	64,169	64,169
Capacity	555	357	357	357	357	357	357	357	357	357
Enrollment	514	481	469	460	475	435	432	392	327	297
Peabody Magnet High										
Square feet	251,039	251,039	251,039	251,039	240,000	244,688	244,688	175,577	175,577	17,577
Capacity	826	707	707	707	707	707	707	-	-	-
Enrollment	710	683	678	636	713	726	680	704	665	698
Peabody Montessori Elementary										
Square feet	50,623	50,623	50,623	50,623	40,839	50,623	50,623	50,623	50,623	50,623
Capacity	472	339	339	339	339	339	339	339	339	339
Enrollment	423	413	426	408	394	390	393	384	282	260
Phoenix Magnet Elementary										
Square feet	73,233	73,233	73,233	73,233	62,829	78,233	78,233	78,233	78,233	78,233
Capacity	699	606	606	606	606	606	606	606	606	606
Enrollment	646	657	644	631	586	632	516	559	543	518
Pineville Elementary										
Square feet	54,850	54,850	54,850	54,850	49,780	54,850	54,850	54,850	54,850	54,850
Capacity	371	346	346	346	346	346	346	346	346	346
Enrollment	324	330	325	348	395	393	369	308	296	315
Pineville High School										
Square feet	252,218	252,218	252,218	252,218	243,301	243,301	243,301	243,301	178,600	178,600
Capacity	1,311	1,130	1,130	1,130	1,130	1,130	1,130	1,130	-	-
Enrollment	1,158	1,145	1,073	1,042	1,102	1,104	999	1,050	1,023	1,025
Pineville Jr High										
Square feet	121,002	121,002	121,002	121,002	78,174	92,978	92,978	92,978	92,978	92,978
Capacity	668	631	631	631	631	631	631	631	631	631
Enrollment	610	629	647	581	617	607	581	565	578	546
Plainview High School										
Square feet	56,578	56,578	56,578	56,578	46,652	56,578	56,578	56,578	56,578	56,578
Capacity	302	313	313	313	313	313	313	313	313	313
Enrollment	259	285	284	283	276	287	271	264	262	268

Rapides Parish School Board
 School Building Information
 Last Ten Fiscal Years

Table XX
 (Concluded)

School	2011**	2010**	2009**	2008**	2007*	2006**	2005**	2004**	2003**	2002**
Poland Jr. High										
Square feet	60,147	60,147	60,147	60,147	49,308	60,147	60,147	60,147	60,147	60,147
Capacity	420	356	356	356	356	356	356	356	356	356
Enrollment	351	356	333	329	348	314	283	295	321	315
Rapides High School										
Square feet	78,083	78,083	78,083	77,243	70,795	77,243	77,243	77,243	77,243	77,243
Capacity	390	308	308	308	308	308	308	308	308	308
Enrollment	335	328	302	167	189	225	255	260	276	276
Rapides Motivational/Aiken Optional										
Square feet	-	50,777	50,777	50,777	21,943	49,953	49,953	49,953	49,953	49,953
Capacity	-	232	232	232	232	232	232	232	232	232
Enrollment	-	-	-	208	292	325	269	87	-	-
Rosenthal Elementary										
Square feet	44,156	44,156	44,156	44,156	42,816	44,156	44,156	44,156	44,156	44,156
Capacity	380	377	377	377	377	377	377	377	377	377
Enrollment	317	327	325	341	314	322	318	332	311	384
Ruby Wise Elementary										
Square feet	53,722	53,722	53,722	53,722	54,549	61,975	61,975	61,975	61,975	61,975
Capacity	477	399	399	399	399	399	399	399	399	399
Enrollment	430	408	418	422	447	441	416	421	347	375
Tioga Elementary										
Square feet	57,946	57,946	57,946	57,946	52,707	56,266	56,266	56,266	56,266	56,266
Capacity	711	460	460	460	460	460	460	460	460	460
Enrollment	648	626	594	572	564	578	509	430	402	418
Tioga High School										
Square feet	174,461	173,981	173,981	173,981	177,946	173,981	173,981	173,981	173,981	173,981
Capacity	947	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054
Enrollment	817	777	735	899	748	779	785	877	936	917
Tioga Jr High										
Square feet	109,639	109,639	109,639	109,639	105,414	109,639	109,639	109,639	109,639	109,639
Capacity	549	624	624	624	624	624	624	624	624	624
Enrollment	480	511	542	543	547	533	498	544	552	554
W O Hall										
Square feet	42,194	42,194	42,194	42,194	41,714	42,194	42,194	42,194	42,194	42,194
Capacity	333	263	263	263	263	263	263	263	263	263
Enrollment	286	306	275	291	283	290	298	206	218	195
Lead Center/Food Service (Walter Hadnot Elementary)										
Square feet	43,184	43,184	43,184	43,184	42,144	43,184	43,184	43,184	43,184	43,184
Capacity	148	405	405	405	405	405	405	405	405	405
Enrollment	133	200	228	280	313	278	283	331	389	340

* Does not include covered walkways and portables
 ** Includes covered walkways and portables

Source: Rapides Parish Maintenance Department

Note: Capacity for 2011 was updated based on information obtained from the Rapides Parish Maintenance Department.

Rapides Parish School Board

Alexandria, Louisiana

June 30, 2011

**Rapides Parish School Board
Alexandria, Louisiana
June 30, 2011**

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and OMB Circular A-133**

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

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

Rapides Parish School Board
Alexandria, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board as of and for the year ended June 30, 2011, which collectively comprise the Rapides Parish School Board's basic financial statements and have issued our report thereon dated November 23, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control over financial reporting, identified as Finding 2011-01. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

MARVIN A. JUNEAN, C.P.A. MICHAEL A. JUNEAN, C.P.A.
ERNEST F. SASSER, C.P.A. JAMES H. BALLARD, C.P.A.
ROBERT W. DYORAK, C.P.A. EINDY L. HUMPHRIES, C.P.A.
REBECCA B. MORRIS, C.P.A. GEOFFRAY R. DORN, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board
Alexandria, Louisiana

Compliance and Other Matters

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

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

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

Payne, Moore & Herrington, LLP

Certified Public Accountants

November 23, 2011



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

Rapides Parish School Board
Alexandria, Louisiana

Compliance

We have audited Rapides Parish School Board's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the Rapides Parish School Board's major federal programs for the year ended June 30, 2011. The School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major programs is the responsibility of the Rapides Parish School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

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

In our opinion, the Rapides Parish School Board complied, in all material respects, with the 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, 2011.

MORVEN A. JONIAN, C.P.A.
ERNEST F. SASSER, C.P.A.
ROBERT W. DYORAL, C.P.A.
REBECCA R. MORRIS, C.P.A.

MICHAEL A. TOUREAU, C.P.A.
JAMES N. BALLARD, C.P.A.
CINDY L. HOMPHERIES, C.P.A.
REGORAD R. DUNN, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board
Alexandria, Louisiana

Internal Control Over Compliance

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

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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rapides Parish School Board as of and for the year ended June 30, 2011, and have issued our report thereon dated November 23, 2011, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such



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Rapides Parish School Board
Alexandria, Louisiana

information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

Payne, Moore & Herrington, LLP

Certified Public Accountants

November 23, 2011

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2011

Federal Grantor/ Pass-Through Grantor/ Program Name	CFDA Number	Pass-through Grant Number	Expenditures
United States Department of Agriculture			
Passed through Louisiana Department of Education			
School Breakfast Program	10.553	N/A	\$ 2,262,623
National School Lunch Program	10.555	N/A	6,251,105
Summer Food Service Program for Children	10.559	N/A	202,531
ARRA - Child Nutrition Discretionary Grants Limited Availability	10.579	N/A	2,173
Passed through Louisiana Department of Agriculture and Forestry			
Commodity Supplemental Food Program	10.565	N/A	746,527
Passed through Louisiana Department of Treasury			
Schools and Roads - Grants to States	10.665	N/A	\$ 20,000
		N/A	<u>208,566</u>
Total United States Department of Agriculture			<u>9,693,525</u>
United States Department of Defense			
Direct Assistance			
Air Force Junior Officers Training Corps	12.000	N/A	46,615
Amy Junior Officers Training Corps	12.000	N/A	251,427
Marines Junior Officers Training Corps	12.000	N/A	70,031
Total United States Department of Defense			<u>368,073</u>
United States Department of Education			
Direct Assistance			
Indian Education - Grants to Local Educational Agencies	84.060	N/A	21,845
Passed through Louisiana Community and Technical College System			
Adult Education - Basic Grants to States	84.002	482110	164,513
		482150	<u>4,025</u>
Total United States Department of Education			168,538
Passed through Louisiana Department of Education			
Title I Grants to Local Educational Agencies	84.010	28-11-T1-40	7,801,739
		28-09-TA-40	<u>57,280</u>
Total United States Department of Education			7,859,019
Migrant Education - State Grant Program	84.011	28-10-M1-35	16,072
		28-11-M1-35	<u>58,320</u>
Total United States Department of Education			74,392
Special Education			
Grants to States	84.027	28-11-B1-40	5,577,426
		28-11-PB-40	72,250
		28-10-PD-40	<u>79,000</u>
Total United States Department of Education			5,728,676
Preschool Grants	84.173	28-10-P1-40	134,617
ARRA - Grants to States	84.391	28-09-A1-40	2,982,150
ARRA - Preschool Grants	84.392	28-09-AP-40	89,924
Total United States Department of Education			3,206,691
Career and Technical Education - Basic Grants to States			
Safe and Drug-Free Schools and Communities - State Grants	84.048	28-11-02-40	372,462
Education for Homeless Children and Youth	84.186	28-10-70-40	24,821
	84.186	28-11-H1-40	60,016
		28-10-H1-40-C	9,980
		28-10-H1-40	<u>35,535</u>
Total United States Department of Education			105,531
Twenty-First Century Community Learning Centers	84.267	28-11-C6-40	61,237
		28-10-C6-40	<u>251,637</u>
Total United States Department of Education			312,874
Educational Technology State Grants			
	84.318	28-10-14-40	37,399
		28-11-14-40	192,885
		28-10-49-40	<u>3,755</u>
Total United States Department of Education			234,039

(Continued)

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2011**

Federal Grantor/ Pass-Through Grantor/ Program Name	CFDA Number	Pass-through Grant Number	Expenditures
Special Education - State Personnel Development	84.323	28-11-P2-40	25,000
English Language Acquisition Grants	84.365	28-10-60-40	96,361
		28-11-S3-40	26,294
		28-10-S3-40	5,885
			128,540
Improving Teacher Quality State Grants	84.367	28-11-50-40	1,720,439
ARRA - Education Technology State Grants	84.386	28-09-69-40	5,653
		28-09-EH-40	45,940
		28-09-S6-40	16,887
			68,480
ARRA - Education for Homeless Children and Youth	84.387	28-09-H2-40	21,770
ARRA - Title I Grants to Local Educational Agencies	84.389	28-09-A1-40	2,140,837
ARRA - School Improvement Grants	84.388	28-09-TC-40	26,421
Education Jobs Fund	84.410	28-11-EJ-40	2,473,101
		28-11-EM-40	1,497,817
			3,970,918
Total United States Department of Education			26,211,293
United States Department of Health and Human Services			
Passed through Louisiana Department of Social Services and Louisiana State University			
Temporary Assistance for Needy Families	93.558	28-11-36-40	2,331,409
		28-10-JS-40	50,000
Passed through Louisiana Community and Technical College System			
Temporary Assistance for Needy Families	93.558	482350	3,864
			2,385,273
Passed through Louisiana School Board Association			
ARRA - Prevention and Wellness - State, Territories and Pacific Islands	93.723	N/A	8,500
			8,500
Total United States Department of Health and Human Services			2,393,773
Total Expenditures of Federal Awards			\$ 38,666,664

Notes:

The schedule of expenditures of federal awards was prepared on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the Rapides Parish School Board's accounting policies.

No federal funds were awarded to subrecipients during the year ended June 30, 2011.

See Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.

**Rapides Parish School Board
 Alexandria, Louisiana
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2011**

Section I – Summary of Auditor’s Results

Financial Statements

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

Federal Awards

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

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
Year Ended June 30, 2011**

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, and 10.559	School Lunch and Breakfast Cluster
84.027, 84.173, 84.391, and 84.392	Special Education Cluster
84.010 and 84.389	Title I Cluster
84.367	Improving Teacher Quality State Grants
84.410	ARRA - Education Jobs Fund
93.558	Temporary Assistance for Needy Families

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 1,160,000

Auditee qualified as low-risk auditee? Yes No

Section II – Financial Statement Findings

Finding 2011-01: Inadequate Control of School Activity Funds

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

Condition and Context: Three schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual for the fiscal year ended June 30, 2011. These three schools were found to be noncompliant with some of the School Board's policies and procedures. The following is a brief description of the findings noted while testing samples of transactions at the respective school locations:

1) Peabody Montessori

- Two of the fifty-seven Teacher Daily Deposit Slips tested did not have student initials by the amount collected from them.
- Five of the fifty-seven Teacher Daily Deposit Slips tested did not have the teacher's signature.
- Four of the fifty-seven receipts were not deposited in a timely fashion.
- Three of the six credit card statements tested had sales tax paid on purchases.
- Of the four fundraisers tested, three fundraisers had incomplete supporting documentation available for review.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
Year Ended June 30, 2011**

2) Pineville Junior High

- The canteen program is not being run according to School Board policy.
- Six of the twenty-one debit card receipts tested paid sales tax.
- Two of the twenty-one debit card purchases did not have proper supporting documentation.
- One of the four fundraisers tested did not have a Fundraiser Approval Form.

3) Oak Hill High

- Nineteen of the fifty-three Teacher Daily Deposit Slips tested did not have student initials by the amount collected from them.
- Game tickets were not sold and collected by two individuals at the gate. Also, the individuals at the gate did not properly complete the Game Ticket Reconciliation forms.

Recommendation: We recommend the following:

- 1) Teachers and activity sponsors should receive instruction annually from school principals on how to correctly maintain logs and other financial reporting forms.
- 2) All reconciliation reports and teacher daily deposit slips should be properly completed, initialed, signed, and reviewed as applicable.
- 3) All funds collected should be deposited in a timely manner.
- 4) All disbursements should be accompanied by proper supporting documentation.
- 5) Sales tax should not be paid.
- 6) Canteen collections and inventory should be reconciled according to School Board policy.
- 7) Fundraiser forms should be completed properly and approved by the principal prior to the fundraiser, and supporting documentation should be retained.
- 8) Game tickets sales and collections should be completed by two individuals.
- 9) The School Board should consider revising the policy manual to prohibit the use of debit cards.

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

**Rapides Parish School Board
Alexandria, Louisiana
Management's Corrective Action Plan
Year Ended June 30, 2011**

The Rapides Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 2011.

Independent Public Accounting Firm:

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

Audit Period: July 01, 2010 - June 30, 2011

Finding 2011-01: Inadequate Control of School Activity Funds

Condition: Three schools were found to be noncompliant with some of the School Board's policies and procedures as presented in our School Activity Funds - Policies and Procedures Manual.

Recommendation: It was recommended that staff receive instruction annually from administration on completing financial reporting forms and follow policies established in the School Activity Funds - Policies and Procedures Manual. It was also recommended that we consider revising the policy manual.

Corrective action planned: In an effort to emphasize the importance of following the guidelines as listed in the School Activity Funds – Policies and Procedures, a copy of this Audit Finding will be given to each principal at the January principals' meeting. The Central Office Staff will continue to conduct training meetings for new principals and secretaries. In these training meetings, the audit results will be discussed and guidance will be given on how to prevent these audit findings in future years. The Central Office staff is in the process of gathering information and suggestions for any changes which need to be made in order to update the School Activity Funds Manual. A committee of principals will be selected to meet with the staff to discuss any necessary changes and suggestions. In addition, each principal and secretary will be informed that any violations of these policies and procedures listed in the manual could result in disciplinary action.

Anticipated completion date: The staff will address the current audit findings with the principals at the January principals' meeting. The committee of principals will be selected by March 1. The Policies and Procedures Manual will be reviewed by the committee and revised if necessary by the end of April. The mandatory training session to go over the revised manual for both principals and school secretaries will be in June.

Respectfully submitted,

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

**Rapides Parish School Board
Alexandria, Louisiana
Management's Summary Schedule of Prior Audit Findings
Year Ended June 30, 2011**

Finding 2010-01: Inadequate Control of School Activity Funds

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

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

Status: Resolved for these schools.

Finding 2010-02: Inadequate Verification of Vendors

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

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

Status: Resolved.

Rapides Parish School Board

Agreed-Upon Procedures Report on School Board Performance Measures

June 30, 2011

Rapides Parish School Board

June 30, 2011

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CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

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

Rapides Parish School Board
Alexandria, Louisiana

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

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

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

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

MARVIN A. JUREAU, C.P.A.
ERNEST F. SASSER, C.P.A.
ROBERT W. DVORAK, C.P.A.
REBECCA B. MORRIS, C.P.A.

MICHAEL A. JUREAU, C.P.A.
JAMES N. BALLARD, C.P.A.
CINDY L. BOWPHRIES, C.P.A.
DEBORAH R. DURN, C.P.A.





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Rapides Parish School Board
Alexandria, Louisiana

- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

The following differences were noted:

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

Account:	<u>Amount</u>	<u>General Fund Instructional Expense Account per RPSB</u>	<u>Proper Instructional Expense Account per Definition</u>
Regular Program Salaries - Stipends	\$ 6,325	Other Instructional Activities	Other Instructional Staff Activities
Gifted and Talented Coordinator	3,537	Classroom Teacher Salaries	Other Instructional Staff Activities
Gifted and Talented Coordinator	13,301	Other Instructional Activities	Other Instructional Staff Activities
Stipend Pay - Gifted and Talented	6,565	Other Instructional Activities	Other Instructional Staff Activities
Other Instructional Program Textbooks	2,162	Employee Benefits	Instructional Materials and Supplies

Education Levels of Public School Staff (Schedule 2)

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to the School Board supporting payroll records as of October 1, 2010.



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Rapides Parish School Board
Alexandria, Louisiana

No differences were noted.

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

No differences were noted.

We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2010, and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

No differences were noted.

Number and Type of Public Schools (Schedule 3)

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

No differences were noted.

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

5. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2010, and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

No differences were noted.



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Rapides Parish School Board
Alexandria, Louisiana

Public School Staff Data: Average Salaries (Schedule 5)

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

No differences were noted.

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

No differences were noted.

Class Size Characteristics (Schedule 6)

8. 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, 2010, roll books for those classes and determined if the class was properly classified on the schedule.

All classes in the sample tested above were properly classified on Schedule 6. However, one elementary class reported on Schedule 6 and reported to the State Department of Education was incorrectly reported. In examining the data used to compile this schedule, it was brought to our attention that a Kindergarten class had 31 students. Upon further investigation, we discovered that this class was actually composed of Pre-kindergarten and Kindergarten students. No classrooms in Rapides Parish combine Pre-kindergarten and Kindergarten students, and these students should have been reported as two different classes. As a result, this elementary class as reported on Schedule 6 shows more students than the maximum enrollment limit for grades K-3 (26 students). In actuality, neither the Pre-kindergarten class nor the Kindergarten class is over the maximum student enrollment. Also, three high school classes were over the maximum enrollment limit for grades 4-12 (33 students).

Louisiana Educational Assessment Program (LEAP) (Schedule 7)

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



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Rapides Parish School Board
Alexandria, Louisiana

No differences were noted.

Graduation Exit Examination (GEE) (Schedule 8)

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

No differences were noted.

ILEAP Tests (Schedule 9)

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

No differences were noted.

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

Payne, Moore & Herrington, LLP

Certified Public Accountants

November 23, 2011

**Rapides Parish School Board
Alexandria, Louisiana
Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)
As of and for the Year Ended June 30, 2011**

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

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

Schedule 2 - Education Levels of Public School Staff

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

Schedule 3 - Number and Type of Public Schools

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

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

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

Schedule 5 - Public School Staff Data: Average Salaries

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

Schedule 6 - Class Size Characteristics

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

Schedule 7 - Louisiana Educational Assessment Program (LEAP)

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

**Rapides Parish School Board
Alexandria, Louisiana
Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)
As of and for the Year Ended June 30, 2011**

Schedule 8 - Graduation Exit Examination (GEE)

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

Schedule 9 - /LEAP Tests

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

**Rapides Parish School Board
Alexandria, Louisiana
General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2011**

	Column A	Schedule 1 Column B
<u>General Fund Instructional and Equipment Expenditures</u>		
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$ 68,078,624	
Other Instructional Staff Activities	7,583,756	
Instructional Staff Employee Benefits	35,061,288	
Purchased Professional and Technical Services	230,199	
Instructional Materials and Supplies	1,090,831	
Instructional Equipment	-	
Total Teacher and Student Interaction Activities	-	\$ 112,044,698
Other Instructional Activities		346,427
Pupil Support Services	7,968,116	
Less: Equipment for Pupil Support Services	-	
Net Pupil Support Services	-	7,968,116
Instructional Staff Services	4,743,069	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services	-	4,743,069
School Administration	11,299,006	
Less: Equipment for School Administration	-	
Net School Administration	-	11,299,006
Total General Fund Instructional Expenditures (Total of Column B)		<u>\$ 136,401,316</u>
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		<u>\$ 65,353</u>
<u>Certain Local Revenue Sources</u>		
Local Taxation Revenue:		
Constitutional Ad Valorem Taxes		\$ 2,963,191
Renewable Ad Valorem Tax		19,585,679
Debt Service Ad Valorem Tax		8,575,411
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		719,066
Sales and Use Taxes		34,570,017
Total Local Taxation Revenue		<u>\$ 66,413,354</u>
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		\$ -
Earnings from Other Real Property		829
Total Local Earnings on Investment in Real Property		<u>\$ 829</u>
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		\$ 135,477
Revenue Sharing - Other Taxes		800,667
Revenue Sharing - Excess Portion		-
Other Revenue in Lieu of Taxes		-
Total State Revenue in Lieu of Taxes		<u>\$ 936,144</u>
Nonpublic Textbook Revenue		<u>\$ 59,145</u>
Nonpublic Transportation Revenue		<u>\$ -</u>

Rapides Parish School Board
Alexandria, Louisiana
Education Levels of Public School Staff
As of October 1, 2010

Schedule 2

Category	Full-Time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	-	- %	12	38.70 %	-	- %	-	- %
Bachelor's Degree	1,241	73.95	15	48.39	-	-	-	-
Master's Degree	302	18.00	3	9.68	58	56.87	-	-
Master's Degree + 30	121	7.21	1	3.23	36	35.29	-	-
Specialist in Education	10	0.60	-	-	5	4.90	-	-
Ph. D or Ed. D	4	0.24	-	-	3	2.94	-	-
Total	1,678	100.00 %	31	100.00 %	102	100.00 %	-	- %

**Rapides Parish School Board
Alexandria, Louisiana
Number and Type of Public Schools
For the Year Ended June 30, 2011**

Schedule 3

<u>Type</u>	<u>Number</u>
Elementary	31
Middle/Jr. High	5
Secondary	10
Combination	4
Total	50

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

**Rapides Parish School Board
 Alexandria, Louisiana
 Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers
 As of October 1, 2010**

Schedule 4

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	-	-	6	5	11	10	20	52
Principals	-	-	2	2	7	12	27	50
Classroom Teachers	129	163	434	234	247	165	337	1,709
Total	129	163	442	241	265	187	384	1,811

**Rapides Parish School Board
Alexandria, Louisiana
Public School Staff Data: Average Salaries
For the Year Ended June 30, 2011**

Schedule 5

	<u>All Classroom Teachers</u>	<u>Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions</u>
Average Classroom Teachers Salary Including Extra Compensation	\$ 44,002	\$ 43,785
Average Classroom Teachers Salary Excluding Extra Compensation	\$ 40,238	\$ 39,895
Number of Teacher Full-Time Equivalents (FTE's) used in Computation of Average Salaries	1,782	1,646

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

**Rapides Parish School Board
Alexandria, Louisiana
Class Size Characteristics
As of October 1, 2010**

Schedule 6

<u>School Type</u>	<u>Class Size Range</u>							
	<u>1-20</u>		<u>21-26</u>		<u>27-33</u>		<u>34+</u>	
	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>
Elementary	64.33 %	2,496	30.18 %	1,171	5.46 %	212	0.03 %	1
Elementary Activity Classes	55.64	306	36.18	199	6.18	34	2.00	11
Middle/Jr. High	41.22	364	35.22	311	23.56	208	-	-
Middle/Jr. High Activity Classes	29.25	43	17.69	26	31.29	46	21.77	32
High	56.10	1,489	22.12	587	21.70	576	0.08	2
High Activity Classes	82.54	416	7.34	37	4.56	23	5.55	28
Combination	68.50	374	20.88	114	10.44	57	0.18	1
Combination Activity Classes	60.32	38	20.63	13	12.70	8	6.36	4

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

Rapides Parish School Board
Alexandria, Louisiana
Louisiana Educational Assessment Program (LEAP)
For the Year Ended June 30, 2011

Schedule 7

District Achievement Level Results	English Language Arts					
	2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent
Students Grade 4						
Advanced	126	6.02 %	103	5.14 %	90	4.84 %
Mastery	466	22.26	356	17.75	466	25.19
Basic	945	46.17	930	46.36	887	47.74
Approaching Basic	381	18.21	376	18.74	289	16.08
Unsatisfactory	174	8.32	241	12.01	114	6.14
Total	2,092	100.00 %	2,006	100.00 %	1,858	100.00 %

District Achievement Level Results	Mathematics					
	2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent
Students Grade 4						
Advanced	184	8.80 %	131	6.53 %	85	4.57 %
Mastery	418	19.99	448	22.23	308	16.47
Basic	948	45.34	898	44.77	950	51.13
Approaching Basic	316	15.11	310	15.45	322	17.33
Unsatisfactory	225	10.76	221	11.02	195	10.50
Total	2,091	100.00 %	2,006	100.00 %	1,858	100.00 %

District Achievement Level Results	Science					
	2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent
Students Grade 4						
Advanced	80	3.83 %	77	3.82 %	136	7.33 %
Mastery	329	15.74	326	16.15	334	18.00
Basic	963	47.51	905	44.85	844	45.47
Approaching Basic	514	24.59	508	25.17	390	21.01
Unsatisfactory	174	8.33	202	10.01	152	8.19
Total	2,060	100.00 %	2,018	100.00 %	1,856	100.00 %

District Achievement Level Results	Social Studies					
	2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent
Students Grade 4						
Advanced	108	5.17 %	71	3.52 %	78	4.20 %
Mastery	368	17.62	384	18.84	382	20.56
Basic	1,081	51.75	1,010	50.10	962	48.06
Approaching Basic	339	16.23	317	15.72	301	16.22
Unsatisfactory	183	9.23	224	11.12	203	10.84
Total	2,069	100.00 %	2,016	100.00 %	1,856	100.00 %

District Achievement Level Results	English Language Arts					
	2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent
Students Grade 8						
Advanced	64	5.30 %	51	3.01 %	11	0.83 %
Mastery	290	16.31	260	15.33	226	13.02
Basic	645	40.72	682	40.21	608	46.54
Approaching Basic	449	28.35	584	34.43	549	31.82
Unsatisfactory	116	7.32	119	7.02	142	8.18
Total	1,564	100.00 %	1,686	100.00 %	1,736	100.00 %

District Achievement Level Results	Mathematics					
	2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent
Students Grade 8						
Advanced	47	2.97 %	53	3.13 %	82	4.74 %
Mastery	63	3.98	70	4.13	87	5.03
Basic	807	50.85	770	45.45	758	43.70
Approaching Basic	378	23.83	500	29.52	488	27.11
Unsatisfactory	288	18.17	301	17.77	338	19.42
Total	1,564	100.00 %	1,694	100.00 %	1,730	100.00 %

District Achievement Level Results	Science					
	2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent
Students Grade 8						
Advanced	19	1.20 %	25	1.45 %	58	3.41 %
Mastery	253	15.98	192	11.16	219	12.88
Basic	580	37.27	633	36.82	584	33.78
Approaching Basic	428	27.04	584	34.55	608	35.20
Unsatisfactory	283	18.51	275	16.00	258	14.87
Total	1,583	100.00 %	1,719	100.00 %	1,730	100.00 %

District Achievement Level Results	Social Studies					
	2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent
Students Grade 8						
Advanced	26	1.84 %	17	0.89 %	24	1.38 %
Mastery	158	9.99	165	9.61	183	10.81
Basic	727	45.85	752	43.80	758	43.83
Approaching Basic	418	26.42	431	25.10	488	27.13
Unsatisfactory	253	16.00	352	20.50	284	17.04
Total	1,582	100.00 %	1,717	100.00 %	1,725	100.00 %

Rapides Parish School Board
 Alexandria, Louisiana
 Graduation Exit Examination (GEE)
 For the Year Ended June 30, 2011

Schedule B

District Achievement Level Results Students	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced	18	1.08 %	25	1.84 %	9	0.74 %	126	8.54 %	157	11.54 %	136	11.16 %
Mastery	156	10.56	216	16.03	144	11.81	205	13.89	235	17.28	156	12.80
Basic	691	46.78	661	48.60	652	53.49	578	39.16	563	41.40	612	50.21
Approaching Basic	361	24.44	306	22.50	305	25.02	265	17.95	217	15.96	202	16.57
Unsatisfactory	253	17.14	150	11.03	109	8.94	302	20.46	188	13.82	113	9.26
Total	1,477	100.00 %	1,360	100.00 %	1,219	100.00 %	1,476	100.00 %	1,360	100.00 %	1,219	100.00 %

District Achievement Level Results Students	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced	56	4.41 %	34	3.01 %	55	4.55 %	15	1.18 %	7	0.52 %	13	1.08 %
Mastery	240	18.91	186	16.45	221	18.26	129	10.16	107	9.46	97	8.02
Basic	515	40.58	516	45.62	497	41.07	637	50.16	626	55.40	638	52.77
Approaching Basic	264	20.80	265	23.43	272	22.48	276	21.73	262	23.19	250	20.68
Unsatisfactory	184	15.30	130	11.49	165	13.64	213	16.77	128	11.33	211	17.45
Total	1,269	100.00 %	1,131	100.00 %	1,210	100.00 %	1,270	100.00 %	1,130	100.00 %	1,209	100.00 %

**Rapides Parish School Board
Alexandria, Louisiana
/LEAP Tests
For the Year Ended June 30, 2011**

Schedule 9
(Continued)

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	82	4.27 %	158	8.22 %	69	3.59 %	18	0.94 %
Mastery	462	24.05	396	20.09	326	16.98	370	19.29
Basic	813	42.32	828	43.10	788	41.04	884	46.09
Approaching Basic	348	18.12	302	15.72	531	27.66	406	21.17
Unsatisfactory	216	11.24	247	12.87	208	10.73	240	12.51
Total	1,921	100.00 %	1,921	100.00 %	1,920	100.00 %	1,918	100.00 %

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

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	55	3.58 %	92	5.99 %	37	2.41 %	111	7.26 %
Mastery	285	18.57	210	13.87	228	14.88	167	10.92
Basic	793	51.68	808	52.60	678	44.26	744	48.66
Approaching Basic	270	17.59	215	14.00	432	28.20	360	23.54
Unsatisfactory	132	8.60	211	13.74	157	10.25	147	9.62
Total	1,535	100.00 %	1,536	100.00 %	1,532	100.00 %	1,529	100.00 %

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

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

Rapides Parish School Board
Alexandria, Louisiana
(LEAP Tests)
For the Year Ended June 30, 2011

Schedule 9
(Continued)

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	103	5.27 %	133	6.80 %	72	3.68 %	57	2.92 %
Mastery	421	21.53	387	18.77	341	17.44	337	17.24
Basic	763	39.03	769	39.34	793	40.56	852	43.58
Approaching Basic	388	18.82	394	20.15	496	25.37	393	20.10
Unsatisfactory	300	15.35	292	14.94	253	12.95	316	16.16
Total	1,955	100.00 %	1,955	100.00 %	1,955	100.00 %	1,955	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	99	5.81 %	179	10.49 %	72	4.22 %	156	9.15 %
Mastery	413	24.24	291	17.07	379	22.23	300	17.61
Basic	799	46.89	779	45.69	753	44.16	815	47.83
Approaching Basic	286	16.78	238	13.98	389	22.82	281	16.49
Unsatisfactory	107	6.28	218	12.79	112	6.57	152	8.92
Total	1,704	100.00 %	1,705	100.00 %	1,705	100.00 %	1,704	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	89	5.46 %	78	4.79 %	38	2.33 %	167	10.26 %
Mastery	361	22.15	245	15.02	318	19.52	217	13.33
Basic	810	49.69	809	49.60	742	45.55	744	45.70
Approaching Basic	269	16.50	296	18.33	411	25.23	318	19.53
Unsatisfactory	101	6.20	200	12.26	120	7.37	182	11.18
Total	1,630	100.00 %	1,631	100.00 %	1,628	100.00 %	1,628	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	84	5.50 %	63	4.12 %	40	2.62 %	28	1.71 %
Mastery	239	15.63	150	9.80	227	14.88	178	11.71
Basic	720	47.09	772	50.48	633	41.48	768	50.53
Approaching Basic	358	23.41	321	20.98	460	30.14	332	21.84
Unsatisfactory	128	8.37	224	14.84	166	10.88	216	14.21
Total	1,529	100.00 %	1,530	100.00 %	1,528	100.00 %	1,520	100.00 %

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

**Rapides Parish School Board
Alexandria, Louisiana
ILEAP Tests
For the Year Ended June 30, 2011**

Schedule 9
(Concluded)

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 3								
Advanced	91	4.90 %	127	6.85 %	81	4.37 %	72	3.89 %
Mastery	387	20.85	315	16.99	280	15.12	293	15.62
Basic	779	41.97	787	42.45	745	40.23	778	42.01
Approaching Basic	355	19.13	313	16.88	518	27.97	381	20.57
Unsatisfactory	244	13.15	312	16.83	228	12.31	328	17.71
Total	1,858	100.00 %	1,854	100.00 %	1,852	100.00 %	1,852	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 5								
Advanced	80	4.51 %	148	8.33 %	114	6.42 %	106	5.97 %
Mastery	388	21.87	246	13.86	356	20.03	327	18.40
Basic	783	44.14	841	47.38	718	40.41	795	44.74
Approaching Basic	358	20.18	277	15.61	418	23.52	323	18.18
Unsatisfactory	185	9.30	263	14.82	171	9.82	226	12.71
Total	1,774	100.00 %	1,775	100.00 %	1,777	100.00 %	1,777	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 6								
Advanced	85	3.79 %	150	8.77 %	73	4.26 %	186	10.85 %
Mastery	344	20.08	184	10.74	271	15.81	281	16.39
Basic	898	52.42	872	50.90	845	49.30	755	44.05
Approaching Basic	288	16.81	275	16.05	407	23.75	308	17.85
Unsatisfactory	118	6.90	232	13.54	118	6.88	186	10.86
Total	1,713	100.00 %	1,713	100.00 %	1,714	100.00 %	1,714	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 7								
Advanced	88	5.39 %	60	3.68 %	26	1.59 %	32	1.98 %
Mastery	285	17.46	154	9.45	235	14.40	196	12.01
Basic	806	49.39	822	50.43	755	46.26	850	52.08
Approaching Basic	343	21.02	373	22.88	431	26.41	333	20.40
Unsatisfactory	110	6.74	221	13.56	185	11.34	221	13.56
Total	1,632	100.00 %	1,630	100.00 %	1,632	100.00 %	1,632	100.00 %

District Achievement Level Results	English Language Arts		Mathematics	
	2011		2011	
	Number	Percent	Number	Percent
Students				
Grade 9				
Advanced				
Mastery				
Basic				
Approaching Basic				
Unsatisfactory				
Total				

Please note that the grade 9 ILEAP has been dropped by the Department of Education; everything at that level was moved to the end of course testing. The Department of Education will be reviewing End of Course Testing and its potential inclusion for Assurance purposes in time for Assurance submissions next year.

**Rapides Parish School Board
Alexandria, Louisiana
Management's Corrective Action Plan
Year Ended June 30, 2011**

The Rapides Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 2011.

Independent Public Accounting Firm:

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

Audit Period: July 1, 2010 - June 30, 2011

Finding 2011-01: Inadequate Control of School Activity Funds

Corrective action planned: In an effort to emphasize the importance of following the guidelines as listed in the School Activity Funds – Policies and Procedures, a copy of this Audit Finding will be given to each principal at the January Principals' meeting. The Central Office Staff will continue to conduct training meetings for new principals and secretaries. In these training meetings, the audit results will be discussed and guidance will be given on how to prevent these audit findings in future years. The Central Office Staff is in the process of gathering information and suggestions for any changes which need to be made in order to update the School Activity Funds Manual. A committee of principals will be selected to meet with the staff to discuss any necessary changes and suggestions. In addition, each principal and secretary will be informed that any violations of these policies and procedures listed in this manual could result in disciplinary action.

Anticipated completion date: The staff will address the current audit findings with the principals at the January principal's meeting. The committee of principals will be selected by March 1. The Policies and Procedures Manual will be reviewed by the committee and revised if necessary by the end of April. The mandatory training session to go over the revised manual for both principals and school secretaries will be in June.

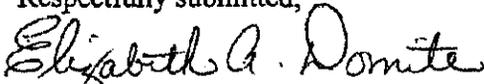
Agreed – Upon Procedures Report – Schedule 1

The accounting staff has been informed of the improper classification of the expenditures listed in Schedule 1 and has been instructed to refer to the new LAUGH handbook to assure that expenditures are properly classified and charged to the proper accounting code. The District has implemented the new LAUGH guide for the 2011-2012 year and staff is constantly reviewing expenditures for proper coding in an effort to eliminate the subjective decisions in recording expenditures.

Agreed – Upon Procedures Report – Schedule 6

The Central Office will continue to monitor the size of classes at all schools in order to prevent classes from exceeding the maximum number of students. At the time that the Central Office becomes aware that a class exceeds the limit, the District will add an additional class to reduce the number of students or ask the Department of Education for a waiver of the class size maximum. However, the addition of a new class will be based on availability of funds. Over the past several years, the District has improved on identifying classes over the size limit and will continue to monitor classroom size in an effort to eliminate this issue.

Respectfully submitted,



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