

**Bienville Parish School Board
Arcadia, Louisiana**

**Annual Financial Report
As of and for the Year Ended June 30, 2009**

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

Release Date 1/20/10

**Bienville Parish School Board
Table of Contents**

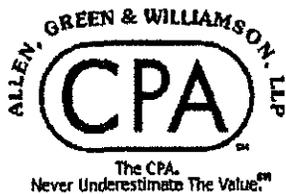
	<u>Statement</u>	<u>Page</u>
FINANCIAL SECTION		
Independent Auditors' Report		1-2
Required Supplemental Information		3
Management's Discussion and Analysis (MD&A)		4-11
Basic Financial Statements		12
Government-wide Financial Statements (GWFS)		
Statement of Net Assets	A	13
Statement of Activities	B	14
Fund Financial Statements (FFS)		15
Governmental Funds:		
Balance Sheet	C	16-17
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	D	19
Statement of Revenues, Expenditures, and Changes in Fund Balances	E	20-23
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	F	24
Fiduciary Funds:		
Statement of Fiduciary Assets and Liabilities	G	25
Notes to the Basic Financial Statements		
Index		26
Notes		27-44
	<u>Exhibit</u>	
REQUIRED SUPPLEMENTAL INFORMATION		45
Schedule of Funding Progress for Other Post Employment Benefit Plan		46
Budgetary Comparison Schedules		47
General Fund	1-1	48
23 Mill	1-2	49
Special Sales Tax	1-3	50
Notes to the Budgetary Comparison Schedules		51-52
SUPPLEMENTAL INFORMATION		53
Combining Nonmajor Governmental Funds - by Fund Type		55
Combining Balance Sheet	2	56
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	3	57
Nonmajor Special Revenue Funds		58-59
Combining Balance Sheet	4	60-63
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	5	64-67
Nonmajor Debt Service Funds		69
Combining Balance Sheet	6	70-71
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	7	72-73
Nonmajor Capital Projects Funds		74
Combining Balance Sheet	8	75
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	9	76
Agency Funds		77
Combining Schedule of Assets and Liabilities	10	78
Schedule of Changes in Deposits Due Others		
School Activities Agency Fund	11	79
Sales Tax Agency Fund	12	80

(Continued)

**Bienville Parish School Board
Table of Contents**

	<u>Exhibit</u>	<u>Page</u>
General		
Schedule of Compensation Paid Board Members	13	81
 OTHER REPORTS REQUIRED BY <u>GOVERNMENT AUDITING STANDARDS AND BY OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133</u>		
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <u>Government Auditing Standards</u>		82-83
Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With <u>OMB Circular A-133</u>		84-85
Schedule of Expenditures of Federal Awards		86
Notes to the Schedule of Expenditures of Federal Awards		87
Schedule of Findings and Questioned Costs		88-92
 OTHER INFORMATION		 93
Summary Schedule of Prior Audit Findings		94-95
Corrective Action for Findings and Questioned Costs		96-98
Management Letter		99-100
Status of Prior Year Management Letter Items		101
Agreed-upon Procedures		
Independent Accountants' Report on Applying Agreed-upon Procedures		102-105
School Board Prepared Performance and Statistical Data Schedules		106-118

(Concluded)



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Independent Auditors' Report

Board Members
Bienville Parish School Board
Arcadia, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Bienville Parish School Board, as of and for the year ended June 30, 2009, which collectively comprise the Bienville Parish School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Bienville 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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 Bienville Parish School Board as of June 30, 2009, 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 December 31, 2009, on our consideration of the School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis, the Schedule of Funding Progress, and the Budgetary Comparison Schedules, as listed in the table of contents, are not a required part of the basic financial statements but are supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Board's basic financial statements. The accompanying supplemental information, as listed in the table of contents and the Schedule of Expenditures of Federal Awards, as required by OMB Circular A-133, are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The accompanying other information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements of the School Board. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 31, 2009

REQUIRED SUPPLEMENTAL INFORMATION:

**MANAGEMENT'S DISCUSSION
AND ANALYSIS (MD&A)**

Bienville Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2009

Our discussion and analysis of Bienville Parish School Board's financial performance provides an overview of the School Board's financial activities for the fiscal year ended June 30, 2009. Please read it in conjunction with the School Board's financial statements, which follow this Management's Discussion and Analysis.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999.

FINANCIAL HIGHLIGHTS The primary resources available to the Bienville Parish School Board are local revenues which are primarily tax receipts, state revenues which are primarily minimum foundation funding and cost reimbursement grants, and federal revenues which are primarily cost reimbursement grants.

The governmental activities changes are as follows:

Total revenues for all funds increased \$1.9 million due mainly to the increase in ad valorem taxes.

Total expenditures for all funds increased \$4.0 million mainly due to implementation of GASB 45 for OPEB liability.

Total ending fund balance of governmental funds for the year ended June 30, 2009 was \$32.2 million, this is an increase of \$6.4 million, or 24.8% from the year ended June 30, 2008 restated amount of \$25.8 million. An analysis of this increase follows with a glance at the individual fund balances:

- The General Fund's ending fund balance decreased \$1.9 million or 51.9% from the previous year's restated amount. This decrease was mainly due to a reduction in MFP of \$1.7 million. However, there was a prior period adjustment of \$1.6 million due to the application of TRSL credit.
- The 23 Mill Fund's ending fund balance increased \$4.9 million or 61.6% from the previous year. This increase was mainly due to an increase in the assessed value for ad valorem tax.
- The Special Sales Tax Fund's ending fund balance increased \$2.9 million or 40.7% from the previous year. This was due to an increase in sales tax.
- The Other Governmental Fund's ending fund balance increased \$.4 million or 5.3% from the previous year mainly due to an increase in ad valorem tax in the Repair and Upkeep Fund.

USING THIS ANNUAL REPORT The School Board's annual report consists of a series of financial statements that show information for the School Board as a whole, its funds, and its fiduciary responsibilities. The Statement of Net Assets and the Statement of Activities provide information about the activities of the School Board as a whole and present a longer-term view of the School Board's finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements also may give you some insights into the School Board's overall financial health. Fund financial statements also report the School Board's operations in more detail than the governmental-wide financial statements by providing information about the School board's most significant funds: General fund, 23 Mill, and Special Sales Tax fund. The remaining statement-the Statement of Fiduciary Assets and Liabilities presents financial information about activities for which the school Board acts solely as an agent for the benefit of students and parents, and other governments in Bienville Parish.

**Bienville Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2009**

Required Supplemental Information

Management's Discussion & Analysis (MD&A)

Basic Financial Statements

**Government-wide
Financial Statements**



**Fund
Financial Statements**

Notes to the Basic Financial Statements

Required Supplemental Information

**Schedule of Funding Progress
Budgetary Information for Major Funds**

Supplemental Information

**Nonmajor Funds Combining Statements
Agency Funds Statements/Schedules
Schedule of Compensation Paid Board Members**

Our auditor has provided assurance in his independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance is being provided by the auditor regarding the Required Supplemental Information and the Supplemental Information identified above. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Reporting the School Board as a Whole

The Statement of Net Assets and the Statement of Activities

Our analysis of the School Board as a whole begins with the government-wide financial statements. One of the most important questions asked about the School Board is, "Is the School Board as a whole better off or worse off financially as a result of the year's activities?" 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 way that helps you answer this question. We prepare these statements to include all assets and liabilities, using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Bienville Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2009

These two statements report the School Board's net assets - the difference between assets and liabilities, as reported in the Statement of Net Assets - as one way to measure the School Board's financial health, or financial position. Over time, increases or decreases in the School Board's net assets - as reported in the Statement of Activities - are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses is the School Board's operating results. However, the School Board's goal is to provide services to our students, not to generate profits as commercial entities do. One must consider many other non-financial factors, such as the quality of the education provided and the safety of the schools to assess the overall health of the School Board.

The Statement of Net Assets and Statement of Activities report the following activity for the School Board:

Governmental activities - all of the School Board's services are reported here, including instruction, plant services, transportation, and food services. Property taxes, sales taxes, Minimum Foundation Program funds, and state and federal grants finance most of these activities.

Reporting the School Board's Most Significant Funds

Fund Financial Statements

The School Board's fund financial statements provide detailed information about the 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 (like the school food service) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants the School Board receives from the U.S. Department of Education). The School Board's governmental funds use the following accounting approach:

Governmental funds - All of the School Board's services are reported in governmental funds. Governmental fund reporting focuses 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 you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School Board's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation on Statements D and F.

The School Board as Trustee

Reporting the School Board's Fiduciary Responsibilities

The School Board is the trustee, or fiduciary, for its student activities funds, and the sales tax collection fund. All of the School Board's fiduciary activities are reported in the Statements of Fiduciary Assets and Liabilities. We exclude these activities 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.

Bienville Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2009

THE SCHOOL BOARD AS A WHOLE The School Board's net assets were \$35.0 million at June 30, 2009. Of this amount \$10.4 million was unrestricted. Restricted net assets are reported separately to show legal constraints from debt covenants and enabling legislation that limit the School Board's ability to use those net assets for day-to-day operations. Our analysis below focuses on the net assets, (Table 1) and the change in net assets (Table 2) of the School Board's governmental activities.

Table 1
Net Assets (in millions)
June 30,

	2009	2008	Percentage of Change
Assets			
Current and other assets	\$ 35.0	\$ 28.4	23.2%
Capital assets	15.6	16.4	-4.9%
Total assets	<u>50.6</u>	<u>44.8</u>	12.9%
Liabilities			
Current and other liabilities	2.9	4.6	-37.0%
Long-term liabilities	12.7	9.5	33.7%
Total liabilities	<u>15.6</u>	<u>14.1</u>	10.6%
Net assets			
Invested in capital assets, net of debt	8.2	8.0	2.5%
Restricted	16.4	11.5	42.6%
Unrestricted	10.4	11.2	-7.2%
Total net assets	<u>\$ 35.0</u>	<u>\$ 30.7</u>	14.0%

The \$10.4 million in unrestricted net assets of governmental activities represents accumulated results of all past year's operations. The results of this year's operations for the School Board as a whole are reported in the Statement of Activities. Table 2 on the next page, takes the information from that statement and rearranges it slightly so that readers can see total revenues for the year.

Bienville Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2009

Table 2
Changes in Net Assets (in millions)
For the Years Ended June 30,

	<u>2009</u>	<u>2008</u>	<u>Percentage of Change</u>
Revenues:			
Program revenues			
Charges for services	\$ 0.1	\$ 0.2	-50.0%
Federal grants	3.3	3.5	-5.7%
State grants and entitlements	1.0	0.8	25.0%
General revenue:			
Ad valorem taxes	15.5	12.4	25.0%
Sales taxes	8.3	7.6	9.2%
State minimum foundation program	8.7	10.4	-16.3%
Other general revenues	1.2	1.3	-7.7%
Total revenues	<u>38.1</u>	<u>36.2</u>	5.2%
Function/Program Expenses			
Instruction:			
Regular programs	13.6	12.1	12.4%
Special programs	3.3	2.8	17.9%
Other instructional program	4.0	3.7	8.1%
Support services:			
Student service	0.9	0.5	80.0%
Instructional staff support	1.6	1.4	14.3%
General administration	1.3	1.1	18.2%
School administration	1.8	1.6	12.5%
Business services	0.5	0.5	0.0%
Plant services	2.8	2.5	12.0%
Student transportation services	3.0	2.8	7.1%
Central services	0.2	0.2	0.0%
Food services	2.2	1.9	15.8%
Interest on long-term debt	0.2	0.3	-33.3%
Total expenses	<u>35.4</u>	<u>31.4</u>	12.7%
Increase (decrease) in net assets	2.7	4.8	-43.8%
Net assets - beginning, as originally stated	30.7	25.9	18.5%
Prior Period Adjustment	1.6	-	100.0%
Net Asset-beginning, as restated	<u>32.3</u>	<u>25.9</u>	24.7%
Net assets-ending	<u>\$ 35.0</u>	<u>\$ 30.7</u>	14.0%

Governmental Activities As reported in the Statement of Activities, the cost of all governmental activities this year was \$35.4 million. The amount that taxpayers ultimately financed for these activities through School Board taxes was only \$23.8 million because some of the cost was paid by those who benefited from the programs \$.1 million or by other governments and organizations who subsidized certain programs with grants and contributions \$4.3 million. The School Board paid for the remaining public benefit portion of its governmental activities with \$8.7 million in Minimum Foundation Program funds and with other revenues such as interest and other local sources.

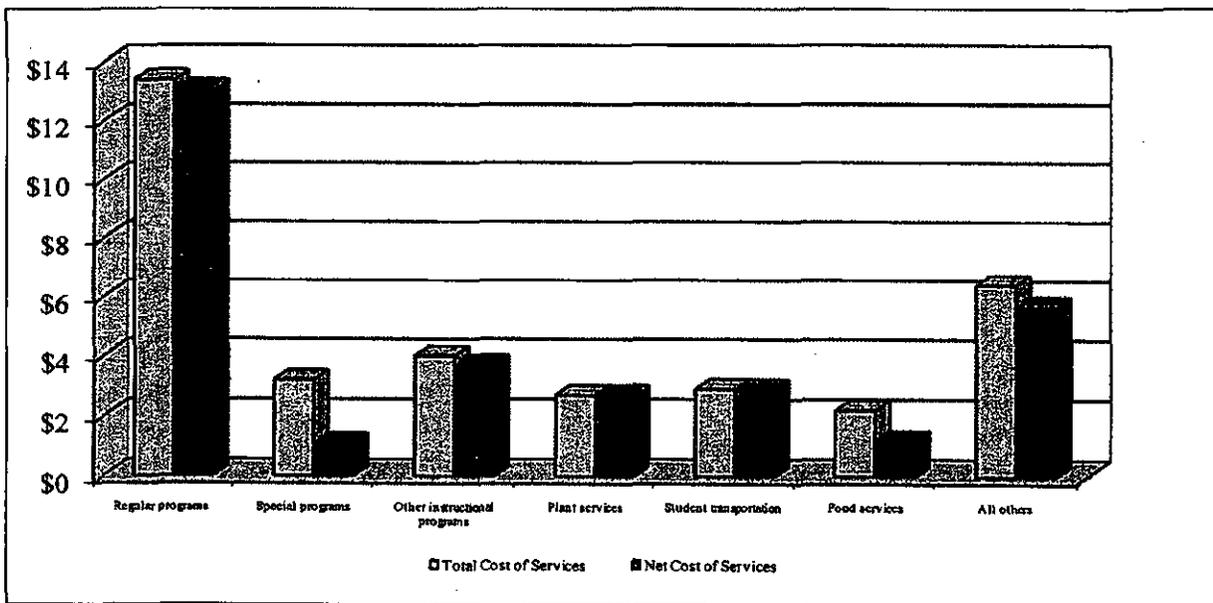
Bienville Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2009

In the table below we have presented the cost of each of the School Board's six largest functions - regular programs, special programs, other instructional programs, plant services, student transportation services, and food service as well as each program's net cost (total cost less revenues generated by the activities). Net cost shows the financial burden that was placed on the School Board's taxpayers by each of these functions. Providing this information allows citizens to consider the cost of each function in comparison to the benefits are provided by that function.

For Years Ended June 30,
(in millions)
Governmental Activities

	Total cost of services			Net costs of services		
	2009	2008	Percent of Change	2009	2008	Percent of Change
Regular programs	\$ 13.6	\$12.1	12.4%	\$13.3	\$12.0	10.8%
Special programs	3.3	2.8	17.9%	1.1	2.4	-54.2%
Other instructional programs	4.0	3.6	11.1%	3.8	1.6	137.5%
Plant services	2.8	2.5	12.0%	2.8	2.5	12.0%
Student transportation	3.0	2.8	7.1%	3.0	2.7	11.1%
Food services	2.2	1.9	15.8%	1.2	0.9	33.3%
All others	6.5	5.7	14.0%	5.8	4.8	20.8%
Totals	\$ 35.4	\$31.4	12.8%	\$31.0	\$26.9	15.2%

2009
Total Costs of Services
Versus
Net Costs of Services
(in millions)



Bienville Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2009

THE SCHOOL BOARD'S FUNDS As we noted earlier, the School Board uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the School Board is being accountable for the resources taxpayers and others provide to it but may also give you more insight into the School Board's overall financial health.

Budgetary Highlights As mentioned earlier the School Board revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. (A schedule showing the School Board's original and final budgets compared with actual results is provided in the required supplemental information section of this report. The general fund had increased revenues from the original budget to the final budget by \$1,762,782, which was due to an increase in ad valorem and sales tax.

Additionally, the expenditures increased \$272,328 from the original budget to the final budget due to the increase in sales tax paid.

The budgeted revenues in the general fund exceeded the actual revenues slightly by \$16,350.

However, the actual expenditures in the general fund exceeded the budgeted expenditures by \$518,010 which was due to the increase in the sales tax distributions.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets At June 30, 2009, the School Board had \$15.6 million invested in a broad range of capital assets, including land buildings, and furniture and equipment. This amount represents a net decrease (including additions, deductions, and depreciation) of just over \$.7 million, or less than 4.6 percent from last year. See Note 6 in the Notes to the Financial Statements for further detail.

Capital Assets

	Governmental activities	
	June 30,	
	2009	2008
Land	\$ 103,189	\$ 103,189
Buildings	13,498,500	13,925,820
Furniture and Equipment	1,056,227	1,466,327
Transportation Equipment	955,679	864,085
Total	\$ 15,613,595	\$ 16,359,421

DEBT ADMINISTRATION At June 30, 2009 the School Board had \$6.1 million in general obligation bonds outstanding with maturities from 2012 to 2018 with interest rates ranging from 2.45% to 10.00% percent. Under state statute, 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, 2009, the School Board's net bonded debt of \$4.3 million (total bonded debt of \$6.1 million less assets in debt service funds of \$1.8 million) was well below the legal limit of \$102.6 million. For more detailed information, please refer to the Notes to the Financial Statement (Note 12).

Bienville Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2009

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES *The consolidated budget for the 2009-10 year includes a 5% decrease in anticipated revenues with no change in budgeted expenditures. The decrease in budgeted revenues is primarily due to a decrease in Minimum Foundation Program (MFP). The decrease in MFP is due to a decrease in enrollment and increase in local wealth. Projections show that more than 93% of the School Board's General Fund budget for the 2009-10 year is consumed by salaries and benefits. Overall the School Board has budgeted an excess of revenues over expenditures in the amount of \$6 million for the 2009-10 fiscal year which is due to the growth in local wealth.*

CONTACTING THE SCHOOL BOARD'S FINANCIAL MANAGEMENT Our financial report is designed to provide our citizens, taxpayers, parents, students, and investors and creditors with a general overview of the School Board's finances and to show the School Board's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Jarvis Osborne, Business Manager, at Bienville Parish School Board, P. O. Box 418, Arcadia, Louisiana 71001-0418, telephone number (318) 263-9416.

Bienville Parish School Board

BASIC FINANCIAL STATEMENTS:

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

BIENVILLE PARISH SCHOOL BOARD

**STATEMENT OF NET ASSETS
June 30, 2009**

	Statement A	
	GOVERNMENTAL ACTIVITIES	
	<hr/>	
ASSETS		
Cash and cash equivalents	\$	13,942,406
Investments		18,300,003
Receivables (net)		1,656,212
Inventory		60,279
Prepaid items		1,060,644
Capital assets, not being depreciated		
Land		103,189
Capital assets being depreciated, net		<u>15,510,406</u>
TOTAL ASSETS		<u>50,633,139</u>
LIABILITIES		
Accounts, salaries and other payables		2,840,210
Interest payable		74,845
Unearned revenue		23,036
Long-term liabilities:		
Due within one year		1,687,948
Due in more than one year		<u>10,960,064</u>
TOTAL LIABILITIES		<u>15,586,103</u>
NET ASSETS		
Invested in capital assets, net of related debt		8,233,576
Restricted for:		
School food service		1,006,775
Debt service		1,782,696
Employee benefits and retiree insurance		12,943,974
Capital projects		713,142
Unrestricted		<u>10,366,873</u>
TOTAL NET ASSETS	\$	<u>35,047,036</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

BIENVILLE PARISH SCHOOL BOARD

**STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2009**

Statement B

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
<i>Governmental activities:</i>				
Instruction:				
Regular programs	\$ 13,617,723	\$ 0	\$ 282,988	\$ (13,334,735)
Special programs	3,252,847		2,122,592	(1,130,255)
Other instructional programs	4,043,439		288,529	(3,754,910)
Support services:				
Student services	859,871		146,737	(713,134)
Instructional staff support	1,607,375		339,638	(1,267,737)
General administration	1,269,366		162,633	(1,106,733)
School administration	1,788,340		0	(1,788,340)
Business services	498,055		2,249	(495,806)
Plant services	2,791,338		0	(2,791,338)
Student transportation services	3,026,801		36,266	(2,990,535)
Central services	202,019		4,273	(197,746)
Food services	2,170,828	136,917	869,659	(1,164,252)
Community service programs	12,608		0	(12,608)
Interest on long-term debt	247,716	0	0	(247,716)
Total Governmental Activities	35,388,326	136,917	4,255,564	(30,995,845)
General revenues:				
Taxes:				
Ad valorem taxes levied for general purposes				15,538,811
Sales taxes levied for maintenance and operation of a				8,278,524
Grants and contributions not restricted to specific programs				
State revenue sharing				138,636
Minimum Foundation Program				8,712,650
Interest and investment earnings				523,816
Miscellaneous				501,568
Total general revenues				33,694,005
Changes in net assets				2,698,160
Net assets - beginning, as originally stated				30,741,512
Prior Period Adjustment				1,607,364
Net assets - beginning, as restated				32,348,876
Net assets - ending				\$ 35,047,036

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Bienville Parish School Board

BASIC FINANCIAL STATEMENTS:

FUND FINANCIAL STATEMENTS (FFS)

BIENVILLE PARISH SCHOOL BOARD

**GOVERNMENTAL FUNDS
Balance Sheet
June 30, 2009**

	<u>GENERAL</u>	<u>23 MILL</u>	<u>SPECIAL SALES TAX</u>
ASSETS			
Cash and cash equivalents	\$ 1,482,305	\$ 2,683,183	\$ 6,233,650
Investments	300,000	10,400,001	3,500,000
Receivables	662,058	0	471,725
Interfund receivables	255,761	0	0
Inventory	0	0	0
Prepaid items	1,060,644	0	0
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	3,760,768	13,083,184	10,205,375
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries and other payables	2,038,642	139,210	30,259
Interfund payables	0	0	0
Unearned revenue	0	0	0
	<hr/>	<hr/>	<hr/>
Total Liabilities	2,038,642	139,210	30,259
Fund Balances:			
Reserved for:			
Inventory	0	0	0
Debt service	0	0	0
Employee benefits and retiree insurance	0	12,943,974	0
Unreserved, reported in:			
Designated for salaries and benefits	648,754	0	0
Special Revenue Funds	0	0	10,175,116
Capital Projects Funds	0	0	0
Undesignated	1,073,372	0	0
	<hr/>	<hr/>	<hr/>
Total Fund Balances	1,722,126	12,943,974	10,175,116
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,760,768	\$ 13,083,184	\$ 10,205,375

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement C

OTHER GOVERNMENTAL	TOTAL
\$ 3,543,268	\$ 13,942,406
4,100,002	18,300,003
522,429	1,656,212
0	255,761
60,279	60,279
0	1,060,644
<u>8,225,978</u>	<u>35,275,305</u>
632,099	2,840,210
255,761	255,761
23,036	23,036
<u>910,896</u>	<u>3,119,007</u>
37,243	37,243
1,782,696	1,782,696
0	12,943,974
0	648,754
4,782,001	14,957,117
713,142	713,142
0	1,073,372
<u>7,315,082</u>	<u>32,156,298</u>
<u>\$ 8,225,978</u>	<u>\$ 35,275,305</u>

Bienville Parish School Board

Aa Kk Gg
Ee Ff
Ii Jj Kk Ll
Nn Oo Pp
Rr Ss Tt Uu
Vv Xx Yy
3 4 5 6 7

BIENVILLE PARISH SCHOOL BOARD

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets
June 30, 2009**

Statement D

Total fund balances - governmental funds \$ 32,156,298

The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Assets includes those capital assets among the assets of the School Board as a whole. The cost of those capital assets allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.

Costs of capital assets	\$ 29,686,973	
Depreciation expense to date	<u>(14,073,378)</u>	15,613,595

Long-term liabilities applicable to the School Board's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Assets.

Balances at June 30, 2009 are:

Long-term liabilities

Bonds payable	(6,140,000)	
Workers' compensation payable	(171,378)	
QZAB payable	(1,240,019)	
Compensated absences payable	(1,223,446)	
OPEB liability	<u>(3,873,169)</u>	(12,648,012)

Interest payable		<u>(74,845)</u>
------------------	--	-----------------

Net Assets		<u><u>\$ 35,047,036</u></u>
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THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

BIENVILLE PARISH SCHOOL BOARD

**GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 2009**

	<u>GENERAL</u>	<u>23 MILL</u>	<u>SPECIAL SALES TAX</u>
REVENUES			
Local sources:			
Taxes:			
<i>Ad valorem</i>	\$ 3,950,226	\$ 5,672,715	\$ 0
Sales and use	4,139,267	0	4,139,257
Interest earnings	74,200	208,433	139,567
Food services	0	0	0
Other	275,524	0	0
State sources:			
Equalization	8,441,520	0	0
Other	688,456	0	0
Federal sources	0	0	0
 Total Revenues	 <u>17,569,193</u>	 <u>5,881,148</u>	 <u>4,278,824</u>
EXPENDITURES			
Current:			
Instruction:			
Regular programs	8,914,789	473,275	1,427
Special programs	2,049,281	119,960	0
Other instructional programs	1,840,645	57,766	0
Support services:			
Student services	531,205	28,705	0
Instructional staff support	928,414	42,536	0
General administration	479,954	7,024	131,344
School administration	1,213,645	61,078	0
Business services	378,590	14,448	0
Plant services	736,014	34,685	746,681
Student transportation services	1,873,017	102,744	454,883
Central services	0	0	0
Food services	324,207	5,031	0
Community service programs	12,608	0	0
Debt service:			
Principal retirement	144,618	0	0
Interest and bank charges	300	0	0
 Total Expenditures	 <u>19,427,287</u>	 <u>947,252</u>	 <u>1,334,335</u>
 EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	 <u>\$ (1,858,094)</u>	 <u>\$ 4,933,896</u>	 <u>\$ 2,944,489</u>

Statement E

<u>OTHER</u>	<u>TOTAL</u>
<u>GOVERNMENTAL</u>	
\$ 5,915,870	\$ 15,538,811
0	8,278,524
101,616	523,816
136,917	136,917
226,530	502,054
271,130	8,712,650
378,251	1,066,707
<u>3,327,493</u>	<u>3,327,493</u>
<u>10,357,807</u>	<u>38,086,972</u>
1,764,287	11,153,778
580,813	2,750,054
1,856,610	3,755,021
172,501	732,411
392,682	1,363,632
546,817	1,165,139
308,948	1,583,671
51,778	444,816
1,035,227	2,552,607
376,275	2,806,919
202,019	202,019
1,637,039	1,966,277
0	12,608
810,000	954,618
<u>256,467</u>	<u>256,767</u>
<u>9,991,463</u>	<u>31,700,337</u>
<u>\$ 366,344</u>	<u>\$ 6,386,635</u>

(CONTINUED)

BIENVILLE PARISH SCHOOL BOARD

**GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 2009**

	<u>GENERAL</u>	<u>23 MILL</u>	<u>SPECIAL SALES TAX</u>
FUND BALANCES - BEGINNING, AS ORIGINALLY STATED	\$ 1,972,856	\$ 8,010,078	\$ 7,230,627
Prior Period Adjustment	<u>1,607,364</u>	<u>0</u>	<u>0</u>
FUND BALANCES - BEGINNING, AS RESTATED	<u>3,580,220</u>	<u>8,010,078</u>	<u>7,230,627</u>
FUND BALANCES - ENDING	<u>\$ 1,722,126</u>	<u>\$ 12,943,974</u>	<u>\$ 10,175,116</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement E

<u>OTHER GOVERNMENTAL</u>	<u>TOTAL</u>
\$ 6,948,738	\$ 24,162,299
<u>0</u>	<u>1,607,364</u>
<u>6,948,738</u>	<u>25,769,663</u>
<u>\$ 7,315,082</u>	<u>\$ 32,156,298</u>

(CONCLUDED)

BIENVILLE PARISH SCHOOL BOARD

**Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the Year Ended June 30, 2009**

	Statement F	
Total net change in fund balances - governmental funds	\$	6,386,635
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation in the period:		
Depreciation expense	(1,061,520)	
Capital outlays	<u>316,180</u>	(745,340)
The issuance of long-term debt provides current financial resources of governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.		
Repayment of bond principal		954,618
Increase in OPEB liability, in which is reported in the Statement of Activities and not reported as expenditures in governmental funds.		
		(3,873,169)
In the Statement of Activities, certain operating expenses-compensated absences (vacations and sick leave) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation and sick time earned \$685,470 exceeded the amounts used (\$647,939) by \$37,531.		
		(37,531)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds		
Change in incurred but not reported workers' compensation claims		4,382
In the Statement of Activities, scrapping of assets are reported as a gain or loss net of the book value.		
Cost of assets scrapped	(150,809)	
Accumulated depreciation	<u>150,323</u>	
Net gain		(486)
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		
		<u>9,051</u>
Change in net assets of governmental activities.	\$	<u>2,698,160</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

BIENVILLE PARISH SCHOOL BOARD
FIDUCIARY FUND
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
June 30, 2009

	Statement G
	AGENCY FUND
ASSETS	
Cash and cash equivalents	\$ 837,583
Accounts receivable	1,344,392
RESTRICTED ASSETS	
Restricted cash for protested taxes	332,765
TOTAL ASSETS	2,514,740
LIABILITIES	
Deposits due others	2,181,975
Accounts payable	332,765
TOTAL LIABILITIES	\$ 2,514,740

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

INDEX

Page

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	27
A. REPORTING ENTITY	27
B. FUNDS	27
Governmental Funds	27
Fiduciary Funds	28
C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING	28
Governmental Funds	28
Fiduciary Funds	29
D. CASH AND CASH EQUIVALENTS	29
E. INVESTMENTS	29
F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES	31
G. ELIMINATION AND RECLASSIFICATIONS	31
H. INVENTORIES AND PREPAID EXPENSES	31
I. CAPITAL ASSETS	31
J. DEFERRED REVENUES	31
K. COMPENSATED ABSENCES	32
L. RESTRICTED NET ASSETS	33
M. FUND EQUITY	33
N. INTERFUND TRANSACTIONS	33
O. SALES TAXES	33
P. USE OF ESTIMATES	33
NOTE 2 - STEWARDSHIP, COMPLIANCE, & ACCOUNTABILITY	33
NOTE 3 - LEVIED TAXES	34
NOTE 4 - DEPOSITS AND INVESTMENTS	35
NOTE 5 - RECEIVABLES	36
NOTE 6 - CAPITAL ASSETS	36
NOTE 7 - RETIREMENT SYSTEMS	37
NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS	38
NOTE 9 - ACCOUNTS, SALARIES AND OTHER PAYABLES	40
NOTE 10 - COMPENSATED ABSENCES	41
NOTE 11 - AGENCY FUND DEPOSITS DUE OTHERS	41
NOTE 12 - LONG-TERM LIABILITIES	41
NOTE 13 - INTERFUND ASSETS/LIABILITIES (FFS LEVEL ONLY)	42
NOTE 14 - RESERVED FUND BALANCES (FFS LEVEL ONLY)	43
NOTE 15 - RISK MANAGEMENT	43
NOTE 16 - LITIGATION AND CLAIMS	43
NOTE 17 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES	44
NOTE 18 - ECONOMIC DEPENDENCY	44
NOTE 19 - PRIOR PERIOD ADJUSTMENT	44

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES The accompanying financial statements of the Bienville Parish 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.

A. REPORTING ENTITY The Bienville Parish School Board was created by Louisiana Revised Statute LSA-R.S. 17:51 to provide public education for the children within Bienville 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 School Board is comprised of seven members who are elected from seven districts for terms of four years.

The School Board operates eight schools within the parish with a total enrollment of approximately 2,127 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

GASB Statement 14 establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the School Board is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement 14, fiscally independent means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The School Board also has no component units, defined by GASB Statement 14 as other legally separate organizations for which the elected School Board members are financially accountable. There are no other primary governments with which the School Board has a significant relationship.

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

Funds of the School Board are classified into two categories: governmental and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds Governmental funds account for the School Board's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of long-term debt. The School Board reports the following major governmental funds:

General fund - the primary operating fund of the School Board. It accounts for all financial resources of the School Board, except those required to be accounted for in another fund.

23 Mill - The parish-wide school district of the parish of Bienville, state of Louisiana (the "District"), shall levy a twenty-three (23) mills tax on all property subject to taxation in the district for a period of ten (10) years, beginning with the year 2002 and ending with the year 2011, for the payment of costs of employee benefits and retiree insurance.

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

Special sales tax - This fund accounts for the proceeds of a one percent parish-wide sales and use tax for maintaining and operating the parish schools and for capital improvements.

Fiduciary Funds Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of outside parties, including other governments, or on behalf of other funds within the School Board. Agency funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. These funds are used to account for assets that the government holds for others in an agency capacity. These agency funds are as follows:

School activities agency fund - accounts for assets held by the School Board as an agent for the individual schools and school organizations.

Sales tax collection agency fund - accounts for monies collected on behalf of other taxing authorities within the parish.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS) The Statement of Net Assets and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Statement of Net Assets and the Statement of Activities was prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

Program revenues Program revenues include 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions; program revenues reduce the cost of the function to be financed from the School Board's general revenues. Charges for services are primarily derived from cafeteria sales. Operating grants and contributions consist of the many educational grants received from the federal and state government.

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

Fund Financial Statements (FFS)

Governmental Funds The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on long-term debt which is recognized when the obligations are expected to be liquidated with expendable available financial resources.

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and sales taxes are susceptible to accrual.

Entitlements and shared revenues (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Other receipts become measurable and available when cash is received by the School Board and are recognized as revenue at that time.

Expenditures

Salaries are recorded as paid. Salaries for nine-month employees are accrued at June 30.

Principal and interest on long-term debt is recognized when due.

Inventory items are expensed as purchased except for inventory of the school food service fund which is expensed as consumed.

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

Fiduciary Funds The agency fund is custodial in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting.

D. CASH AND CASH EQUIVALENTS Cash includes amounts in demand deposits and interest-bearing demand deposits and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the School Board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

The investments are reflected at fair value except for the following which are required/permitted as per GASB Statement No. 31:

1. Investments in *nonparticipating* interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.
2. The School Board reported at amortized cost money market investments and *participating* interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less.

Definitions:

Interest-earning investment contract include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations.

The School Board participates in the Louisiana Asset Management Pool, Inc. (LAMP) which is an external investment pool that is not SEC-registered. Because the LAMP is an arrangement sponsored by a type of governmental entity, it is exempt by statute from regulation by the SEC.

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 for 2a7-like investment pools:

- Credit risk: Lamp is rated AAAM by Standard & Poor's
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: 2a7-like investment pools are excluded from this disclosure requirement, per paragraph 15 of the GASB 40 statement.
- Foreign currency risk: Not applicable to 2a7-like pools.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

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.

An annual audit of LAMP is conducted by an independent certified public accountant. The Legislative Auditor of the state of Louisiana has full access to the records of the LAMP.

LAMP issues financial reports. These financial reports can be obtained by writing: LAMP, Inc., 228 St. Charles Avenue, Suite 1123, New Orleans, LA 70130.

F. 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 interfund receivables/payables on the balance sheet. Short-term interfund loans are also classified as interfund receivables/payables.

G. ELIMINATION AND RECLASSIFICATIONS In the process of aggregating data for the statement of net assets and the statement of activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

H. INVENTORIES AND PREPAID EXPENSES Inventories of the governmental fund-type are recorded as expenditures as purchased except for inventory of the School Food Service Fund. Inventory of the school food service special revenue fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received (issued); however, all inventory items are recorded as expenditures when consumed. Unused commodities at June 30 are reported as deferred revenue. All purchased inventory items are valued at cost (first-in, first-out). Commodities are assigned values based on information provided by the United States Department of Agriculture.

Certain payments to vendors reflect costs applicable to future accounting period and are recorded as prepaid items in both government-wide and fund financial statements.

I. CAPITAL ASSETS Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed and depreciated over their estimated useful lives (including salvage value). The capitalization threshold is \$5,000. Donated capital assets are recorded at their estimated fair value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight line depreciation is used based on the following estimated useful lives:

Buildings	10 - 40 years
Furniture and equipment	3 - 10 years

Interest during construction is not capitalized on capital assets.

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

J. DEFERRED REVENUES The School Board reports deferred revenues on its combined balance sheet. Deferred revenues arise when resources are received by the School Board before it has a legal claim to them, as when

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

grant monies 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 combined balance sheet and the revenue is recognized.

K. COMPENSATED ABSENCES The School Board has the following policy relating to sick and vacation leave:

All 12-month employees earn from 10 to 18 days of sick leave each year that 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. Under the Louisiana Teachers' Retirement System, and the Louisiana School Employees' Retirement System, all unpaid sick leave is used in the retirement benefit computation as earned service.

The 12-month employees earn 12 to 18 days of vacation leave each year. Employees hired before July 1, 1994 can accumulate without limitation. Upon separation of employment, employees are paid for vacation time. Employees hired on or after July 1, 1994 can not accumulate more than 50 annual leave days. Upon separation of employment, employees are paid for vacation time. Employees hired on or after July 1, 2005 can accumulate up to 25 annual leave days. The employee will be compensated at his/her daily rate of pay for unused days in excess of 25. Employees hired prior to July 1, 2005 may elect to remain under their current annual leave policy or move to the new policy for employees hired on or after July 1, 2005.

The School Board's recognition and measurement criteria for compensated absences follows:

GASB Statement 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- A. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- B. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments. The School Board uses this approach to accrue the liability for sick leave.

GASB Statement 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as liability as the benefits are earned by the employees if both of the following conditions are met:

- A. The employees' right to receive compensation is attributable to services already rendered.
- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

Only the current portion of the liability for compensated absences is reported in the fund. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources.

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

L. RESTRICTED NET ASSETS For the government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments;

Imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed. Restricted net assets reported on the Statement of Net Assets are restricted by law through constitutional provisions or enabling legislation.

M. FUND EQUITY Reserves of fund balance represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

Designations of fund balances represent tentative management plans that are subject to change.

N. INTERFUND TRANSACTIONS Quasi-external transactions are accounted for as revenues, expenditures, or expenses. 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, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

O. SALES TAXES The School Board is authorized to collect a one cent sales tax within Bienville Parish. The tax has no expiration date. The proceeds from the tax are used for salaries and retirement benefits for school teachers and other school employees and/or for maintaining and operating school buildings, facilities, and equipment, and is recorded in the general fund. The costs of collecting and administering the tax are paid from the sales tax fund.

On August 2, 1994, the voters of Bienville Parish approved the assessment of a one per cent parish-wide sales tax, which is recorded as revenue in the special sales tax fund, a special revenue fund. The net revenues from the tax are used to pay for the maintenance and operation of the parish schools and for capital improvements to the parish schools. The tax is collected by the School Board and has no expiration date.

P. USE OF 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 and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Excess of Expenditures Over Appropriations in Individual Funds. The following individual funds had actual expenditures over budgeted expenditures for the year ended June 30, 2009:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund	\$18,316,482	\$834,492	\$(518,010)

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

Actual expenditures exceeded appropriations as a result of unanticipated expenditures occurring in the month of June after the last revision.

NOTE 3 - LEVIED TAXES The School Board levies taxes on real and business personal property located within Bienville Parish's boundaries. Property taxes are levied by the School Board on property values assessed by the Bienville Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Bienville Parish Sheriff's Office bills and collects property taxes for the School Board. Collections are remitted to the School Board monthly.

Millage rates adopted	November 15, 2008
Levy date	April 1, 2008
Tax bills mailed	November 15, 2008
Due date	December 31, 2008
Lien date	February 1, 2009
Tax sales date – 2008 delinquent property	May 15, 2009

Assessed values are established by the Bienville Parish Tax Assessor each year on a uniform basis at the following ratios of assessed value to fair market value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land

A revaluation of all property is required after 1978 to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2007. Total assessed value was \$293,160,390 in calendar year 2008. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$14,791,963 of the assessed value in calendar year 2008.

State law requires the sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of 1.25% per month until the taxes are paid. After notice is given to the delinquent taxpayers, the sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed.

All property taxes are recorded in the general, special revenue funds and debt service funds on the basis explained in Note 1. Revenues in such funds are recognized in the accounting period in which they become measurable and available. Property taxes are considered measurable in the calendar year of the tax levy. Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. Available means due, or past due, and receivable within the current period and collected with the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. The remaining property taxes receivable are considered because they are substantially collected within 60 days subsequent to year-end.

The tax roll is prepared by the parish tax assessor in November of each year. The collection of the 2008 property taxes occurs in December, and January and February of the next year. The School Board considers the lien date (January 1, 2009) for 2008 property taxes as the legally enforceable date for recognition of property taxes. Accordingly, the 2008 property taxes are recognized in the 2008-2009 fiscal year.

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

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

The following is a summary of authorized and levied (tax rate per \$1,000 Assessed Value) ad valorem taxes:

	<u>Authorized</u> <u>Millage</u>	<u>Levied</u> <u>Millage</u>
Parish-wide taxes:		
Constitutional	5.74	5.74
Maintenance	7.25	7.25
Repair and upkeep	7.25	7.25
Employee benefit	10.61	10.61
Employee benefit & retirees insurance	21.22	21.22
District sinking fund taxes:		
School district # 2	variable	6.30
School district # 4 & 5	variable	7.32
School district # 33	variable	26.37

NOTE 4 - DEPOSITS AND INVESTMENTS At June 30, 2009, the School Board has deposits as follows:

Interest Rate Risk: The School Board's policy does not address interest rate risk.

Credit Risk: The School Board's current year investments were in certificates of deposit which do not have credit ratings. The School Board's policy does not address credit rate risk.

Custodial Credit Risk-Deposits: In the case of deposits, this is the risk that in the event of a bank failure, the School Board's deposits may not be returned to it. At year end, the School Board's carrying amount of deposits was \$33,412,757 (Statement A -Cash and cash equivalents of \$13,942,406, Investments of \$18,300,003 and Statement G - \$837,583 as Cash and cash equivalents and \$332,765 as Restricted cash) and the bank balance was \$34,629,196. Of the bank balance, \$20,268,076 was covered by federal depository insurance or by collateral held by the School Board's agent in the School Board's name (GASB Category 1). The remaining \$14,361,120 of the bank balance was collateralized with securities held by the pledging financial institution's trust department or agent but not in the School Board's name (GASB Category 3). Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell pledged securities within 10 days of being notified by the School Board that the fiscal agent has failed to pay deposited funds upon demand. The School Board's policy does not address custodial credit risk.

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

NOTE 5 - RECEIVABLES The receivables at June 30, 2009, are as follows:

Class of Receivables	General	Special Sales Tax	Other Governmental	Total
Taxes:				
Sales and use	\$471,727	\$471,725	\$ -	\$ 943,452
Intergovernmental - grants:				
Federal	-	-	486,398	486,398
State	189,639	-	6,982	196,621
Other	692	-	29,049	29,741
Total	<u>\$662,058</u>	<u>\$471,725</u>	<u>\$ 522,429</u>	<u>\$1,656,212</u>

The School Board expects to collect these balances in full; therefore, no allowance for doubtful accounts was established.

NOTE 6 - CAPITAL ASSETS Capital asset balances and activity for the year ended June 30, 2009 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 103,189	\$ -	\$ -	\$ 103,189
Total capital assets, not being depreciated	<u>103,189</u>	<u>-</u>	<u>-</u>	<u>103,189</u>
Capital assets, being depreciated:				
Buildings	22,242,177	-	-	22,242,177
Furniture and equipment	4,410,999	37,762	42,553	4,406,208
Transportation equipment	2,765,237	278,418	108,256	2,935,399
Total capital assets being depreciated	<u>29,418,413</u>	<u>316,180</u>	<u>150,809</u>	<u>29,583,784</u>
Less accumulated depreciation				
Buildings	8,316,357	427,320	-	8,743,677
Furniture and equipment	2,944,672	447,376	42,067	3,349,981
Transportation equipment	1,901,152	186,824	108,256	1,979,720
Total accumulated depreciation	<u>13,162,181</u>	<u>1,061,520</u>	<u>150,323</u>	<u>14,073,378</u>
Total capital assets, being depreciated, net	<u>16,256,232</u>	<u>(745,340)</u>	<u>486</u>	<u>15,510,406</u>
Governmental activities capital assets, net	<u>\$ 16,359,421</u>	<u>\$ (745,340)</u>	<u>\$ 486</u>	<u>\$ 15,613,595</u>
Depreciation				

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

Depreciation expense was charged to governmental activities as follows:

Regular programs	\$ 512,570
Special programs	95,860
	38,140
Other instructional programs	4,586
Pupil support	5,983
Instructional staff support	25,363
General administration	15,465
Business services	3,572
Operations and maintenance	167,792
Student transportation	179,079
Food services	13,110
Total	<u>\$ 1,061,520</u>

NOTE 7 - RETIREMENT SYSTEMS

Plan description Substantially all School Board employees participate in either the Teachers' Retirement System or the School Employees' Retirement System (the Systems), which are cost-sharing, multiple-employer public employee retirement systems (PERS). Benefit provisions are ultimately approved and amended by the Louisiana Legislature.

Participation in the Teachers' Retirement System is divided into two plans – the Teachers' Regular Plan and the Teachers' Plan A. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Louisiana Teachers' Retirement System (TRS); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees' Retirement System (LSERS). Generally, all full-time employees are eligible to participate in the system.

With respect to the Teachers' Retirement System Regular Plan, normal retirement is at age sixty with ten years of service, or at any age with twenty years of service. The formula for annual maximum retirement benefits is generally two percent (with less than twenty-five years of service) or 2.5 percent (with twenty-five or more years of service) times the years of creditable service times the average salary of the thirty-six highest successive months (plus \$300 applicable to persons becoming members prior to July 1, 1986).

Under the Teachers' Retirement System Plan A, normal retirement is generally at any age with 30 or more years of creditable service, at age fifty-five with at least twenty-five years of creditable service and at age sixty with at least ten years of creditable service. The retirement benefit formula is generally three percent times the years of creditable service times the average salary of the thirty-six highest successive months plus \$24 per year of service.

Employees participating in the School Employees' Retirement System are eligible for normal retirement after thirty years of service, or after twenty-five years of service at age fifty-five or after ten years of service at age sixty. The maximum retirement allowance is computed at 2.5 percent times the highest thirty-six months of average salary, times the years of service plus a supplement of \$2.00 per month times the years of service.

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

Both TRS and LSERS issue annual financial reports. The reports can be obtained by telephoning or writing to the following:

Teachers' Retirement System of Louisiana Post Office Box 94123 Baton Rouge, Louisiana 70804-9123 (225) 925-6446	Louisiana School Employees' Retirement System Post Office Box 44516 Baton Rouge, Louisiana 70804 (225) 925-6484
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Funding Policy Each system is administered and controlled at the state level by a separate board of trustees, with contribution rates approved and amended by the Louisiana Legislature. Benefits of the systems are funded by employee and employer contributions. Benefits granted by the retirement systems are guaranteed by the state of Louisiana under provisions of the Louisiana Constitution of 1974. The School Board's employer contribution for the TRS, as provided by state law, is funded by deductions from local ad valorem taxes, and by remittances from the School Board. For the LSERS, the School Board's employer contribution is funded by annual appropriations.

The School Board does not remit to the Teachers' Retirement System, Regular Plan or Plan A, the employer's contribution for the professional improvement program (PIP) portion of payroll. The PIP contribution is made directly to the Retirement System by the state of Louisiana.

Contribution rates (as a percentage of covered salaries) for active plan members as established by the Louisiana Legislature for the year ended June 30, 2009, are as follows:

	Employee	Employer
Louisiana Teachers' Retirement System:		
Regular	8.00%	15.5%
Plan A	9.10%	15.5%
Louisiana School Employees' Retirement System	7.50%	17.8%

Total covered payroll of the School Board for TRS - Regular Plan, and LSERS for the year ended June 30, 2009, amounted to \$14,889,139 and \$1,975,696, respectively. Employer contributions for the year ended June 30, 2009 and each of the two preceding years are as follows:

<u>Fiscal Year Ended</u>	<u>TRSL</u>	<u>LSERS</u>
June 30, 2007	\$1,846,988	\$306,607
June 30, 2008	2,320,139	345,336
June 30, 2009	2,306,750	350,134

The employer contributed the annual actuarially required contributions.

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS Effective with the fiscal year ended June 30, 2009, the School Board implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post Employment Benefits Other than Pensions (GASB 45)*. The School Board implemented GASB 45 prospectively.

Plan description - In accordance with state statutes, the School Board provides certain continuing health care and life insurance benefits for its retired employees on a pay-as-you-go basis. The School Board's OPEB plan is a single employer defined benefit "substantive plan" as understood by past practices of the School Board and its employees. Although no written plan or trust currently exists or is sanctioned by law, the OPEB plan is reported based on

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

communication to plan members. Also, no stand-alone financial report was prepared. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits and similar benefits for active employees are provided through an insurance program, whose monthly premiums are paid jointly by the employee and the School Board.

Funding Policy - The contribution requirements of plan members and the School Board are established and may be amended by LRS 42:801-883. Employees do not contribute to their post employment benefits cost until they become retirees and begin receiving those benefits. The retirees contribute to the cost of retiree healthcare based on a rate schedule. Contribution amounts are determined by years of service and years of participation in the health care plan.

The plan is currently financed on a "pay as you go basis", with the School Board contributing \$2,040,543 for 276 retirees for the year ended June 30, 2009.

Annual Other Post Employment Benefit Cost and Liability - The School Board's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45, which is being implemented for the year ended June 30, 2009. The ARC represents a level of funding that, if paid on an ongoing basis, would cover normal cost each year and amortize any unfunded actuarial liabilities (UAL) over a period of thirty years. A 30 year amortization period (the maximum amortization period allowed by GASB 45) was used for post employment benefits. The level dollar amortization method was used. The total ARC for fiscal year 2009 is \$5,913,712 as set forth below:

Normal Cost	\$2,343,956
30-year UAL amortization amount	<u>3,342,306</u>
	5,686,262
1 + Discount rate (4.00%)	<u>x 1.04</u>
Annual required contribution (ARC)	<u>\$5,913,712</u>

Since this fiscal year is the first fiscal year for which GASB 45 is applicable for the School Board, no information for prior years is presented. In future reports prior year information will be incorporated in the Required Schedule of Funding Progress presented as required supplemental information.

The following table presents the School Board's OPEB Obligation for fiscal year 2009:

Beginning Net OPEB Obligation July 1, 2008	\$ None
Annual required contribution	5,686,262
Interest on prior year Net OPEB Obligation	227,450
Adjustment to ARC	-
Annual OPEB Cost	<u>\$5,913,712</u>
Less current year retiree premiums	<u>2,040,543</u>
Increase in Net OPEB Obligation	<u>3,873,169</u>
Ending Net OPEB Obligation at June 30, 2009	<u>\$3,873,169</u>

Utilizing the pay as you go method, the School Board contributed 35% of the annual post employment benefits cost during 2009.

Funded Status and Funding Progress - Since the plan is not funded, the School Board's entire actuarial accrued liability of \$60,107,081 was unfunded.

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

The funded status of the plan, as determined by an actuary as of July 1, 2008, was as follows:

Actuarial accrued liability (AAL)	\$60,107,081
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>60,107,081</u>
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll	\$17,019,358
UAAL as a percentage of covered payroll	353.17%

Actuarial Methods and Assumptions - Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities consistent with the long-term perspective of the calculations. The employer offers several healthcare plans: PPO, EPO, and HMO for employees to select from.

In the July 1, 2008, Bienville Parish School Board actuarial valuation, the frozen attained age actuarial cost method was used. The actuarial assumptions included a 4% rate of return on investments. The expected rate on increase in healthcare costs was based on Pre-Medicare and Medicare eligible graduated down from 10% to an ultimate annual rate of 5%. The RP 2000 system table was used in making actuarial assumptions in regards to mortality rates.

For teachers:

The withdrawal rate assumptions range from 10% at age 20 to 4% at age 70. Disability rates range from 0% at age 20 to .2% at age 70. The retirement assumption ranges from 0% at age 20 to 100% at age 70.

For school employees:

The withdrawal rates range from 15% at age 20 to 4% at age 70. The disability rates range from 0% at age 20 to .4% at age 70. The retirement assumptions range from 0% at age 20 to 100% at age 70.

The remaining amortization period at June 30, 2009 for other post employment benefits (OPEB) was twenty-nine years.

NOTE 9 - ACCOUNTS, SALARIES AND OTHER PAYABLES The payables at June 30, 2009 are as follows:

	General	23 Mill	Special Sales Tax	Other	Total
Salaries and benefits	\$1,877,146	\$ 139,210	\$ -	\$ 561,203	\$2,577,559
Accounts	161,496	-	30,259	70,896	262,651
Total	<u>\$2,038,642</u>	<u>\$ 139,210</u>	<u>\$ 30,259</u>	<u>\$ 632,099</u>	<u>\$2,840,210</u>

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

NOTE 10 - COMPENSATED ABSENCES At June 30, 2009 employees of the School Board have accumulated and vested \$1,223,446 of employee leave benefits, including \$13,333 of salary-related benefits. These employee benefits were computed in accordance with GASB Codification Section C60.

NOTE 11- AGENCY FUND DEPOSITS DUE OTHERS A summary of changes in agency fund deposits due others for the year ended June 30, 2009, follows:

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance Ending</u>
Agency funds:				
School activities agency	\$ 267,441	\$ 721,663	\$ 717,207	\$ 271,897
Sales tax agency	<u>1,244,688</u>	<u>14,540,904</u>	<u>13,875,514</u>	<u>1,910,078</u>
Total	<u>\$1,512,129</u>	<u>\$15,262,567</u>	<u>\$14,592,721</u>	<u>\$2,181,975</u>

The beginning balance for the sales tax agency fund was restated due to a duplication of protested taxes.

NOTE 12 - LONG-TERM LIABILITIES The following is a summary of the long-term obligation transactions for the year ended June 30, 2009:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One year</u>
Governmental Activities					
Bonds payable:					
General Obligation debt	\$6,950,000	\$ -	\$ 810,000	\$ 6,140,000	\$ 850,000
Other liabilities:					
Claims payable	175,760	41,009	45,391	171,378	45,391
QZAB payable	1,384,637	-	144,618	1,240,019	144,618
Compensated absences	1,185,915	685,470	647,939	1,223,446	647,939
OPEB liability	-	5,913,712	2,040,543	3,873,169	-
Governmental activities					
Long-term liabilities	<u>\$9,696,312</u>	<u>\$6,640,191</u>	<u>\$ 3,688,491</u>	<u>\$12,648,012</u>	<u>\$ 1,687,948</u>

The compensated absences liability, claims payable, and the Qualified Zone Academy Bond liability attributable to the governmental activities will be liquidated 100% by the General Fund.

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

All School Board bonds outstanding at June 30, 2009, are general obligation bonds. Individual obligation issues are as follows:

Bond	Bond Issue Date	Original Issue	Interest Rates	Final Payment	Interest to Maturity	Principal Outstanding
District #2	Mar. 1, 1997	\$ 2,500,000	4.50% - 10.00%	Mar. 1, 2012	\$ 68,850	\$ 750,000
District #33	Mar. 1, 1998	2,525,000	4.00% - 9.00%	Mar. 1, 2013	89,400	870,000
District #4 & 5	Nov. 1, 2003	6,700,000	2.45% - 7.00%	Mar. 1, 2018	872,103	4,520,000
Total general obligation bonds					\$ 1,030,353	\$ 6,140,000

<u>Loan Payable</u>						
QZAB	Feb. 1, 2002	338,500	0%	Nov. 1, 2015	-	160,019
QZAB	Oct. 31, 2007	1,200,000	0%	Oct. 31, 2017	-	1,080,000
Total QZAB loans payable						<u>1,240,019</u>

Total Principal outstanding \$ 7,380,019

In October 2007 the School Board received \$1,200,000 from Qualified Zone Academy Bonds and in February 2002 received \$338,500. The Qualified Zone Academy Bond Program is a federal program offered to school districts to acquire interest-free debt for selected projects. The federal government covers all the interest on the bonds.

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. At year end, the School Board has accumulated \$1,782,696 in the debt service funds for future debt requirements. The bonds are due as follows:

Year Ending June 30,	QZAB Loan Principal Payments	Bonds Principal Payments	Interest Payments	Total
2010	\$ 144,618	\$ 850,000	\$ 225,762	\$1,220,380
2011	144,618	895,000	195,568	1,235,186
2012	144,618	945,000	162,650	1,252,268
2013	144,618	710,000	126,938	981,556
2014	144,618	500,000	101,625	746,243
2015-2019	516,929	2,240,000	217,810	2,974,739
Total	<u>\$1,240,019</u>	<u>\$6,140,000</u>	<u>\$1,030,353</u>	<u>\$8,410,372</u>

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 year-end, the statutory limit is \$102,606,137 and outstanding net bonded debt totals \$4,359,304.

NOTE 13 - INTERFUND ASSETS / LIABILITIES (FFS LEVEL ONLY)

<u>Receivable Fund</u>	Amount	<u>Payable Fund</u>	Amount
General fund	\$255,761	Other Governmental	\$ 255,761
Total	<u>\$255,761</u>		<u>\$ 255,761</u>

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

The purpose of interfund assets/liabilities was to cover expenses in cost reimbursement programs until the reimbursement requisitions are deposited.

NOTE 14 - RESERVED FUND BALANCES (FFS LEVEL ONLY)

Reservations:

Inventory This amount represents the portion of fund balance relating to inventory on hand which is therefore unavailable to be expended for other purposes.

Debt Service This amount represents the portion of fund balance that has been reserved in the debt service fund for future payment of principal and interest on bonded debt.

Employee Benefits and Retiree Insurance This amount represents the portion of fund balance that is reserved for the payment of benefits and insurance.

NOTE 15 - RISK MANAGEMENT The School Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. A risk management program for workers' compensation insurance was established by the School Board several years ago. Premiums are paid into the general fund by all other funds and are available to pay claims, claim reserves and administrative costs of the program. As of June 30, 2009, such interfund premiums did not exceed reimbursable expenditures. Interfund premiums are based primarily upon the individual funds' payroll and are reported as expenditures in the individual funds.

An insurance policy covers individual claims in excess of \$250,000. Maximum retention exposure for aggregate claims amounts to \$1,000,000. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. This liability is the School Board's best estimate based on available information and does not include incremental costs. The total liability at June 30, 2009, was \$171,378.

<u>Years Ended June 30,</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Benefit Payment and Claims</u>	<u>Ending of Fiscal Year Liability</u>
2007	\$ 31,322	\$ 43,623	\$ 74,945	\$ -
2008	-	249,212	73,452	175,760
2009	175,760	41,009	45,391	171,378

The School Board continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 16 - LITIGATION AND CLAIMS

Litigation The School Board is a defendant in one lawsuit. Management and legal council for the School Board believe that the potential claims, if not covered by insurance, would not materially affect the School Board's combined financial position.

Bienville Parish School Board
Notes to the Basic Financial Statements
June 30, 2009

Self-Insurance The School Board is partially self-insured for workers' compensation. The School Board maintains stop-loss coverage with an insurance company for claims in excess of \$250,000 per occurrence for each employee. All known claims filed and an estimate of incurred but not reported claims based on experience of the School Board are made and accrued as necessary in the financial statements.

Grant Disallowances The School Board participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. The School Board's management believes that the amount of disallowances, if any, which may arise from future audits will not be material.

Tax Arbitrage Rebate Under the Tax Reform Act of 1986, interest earned on the debt proceeds in excess of interest expense prior to the disbursement of the proceeds must be rebated to the Internal Revenue Service (IRS). Management believes there is no tax arbitrage rebate liability at year end.

NOTE 17 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES On-behalf payments for fringe benefits and salaries are direct payments made by an entity (the paying agent) to a third-party recipient for the employees of another, legally separate entity (the employer entity). GASB Statement No. 24 requires employer governments to recognize revenue and expenditures or expenses for these on-behalf payments.

The state of Louisiana made pension contributions (regarding Professional Improvement Program) directly to the Teachers' Retirement System of Louisiana on behalf of the School Board in the amount of \$8,379. This amount was recognized as state revenue and a corresponding expenditure in the applicable fund from which the salary was paid.

NOTE 18 - ECONOMIC DEPENDENCY Statement of Financial Accounting Standards (SFAS) No. 14 requires disclosure in financial statements of a situation where one entity provides more than 10% of the audited entity's revenue. The Minimum Foundation funding provided by the state to all public school systems in Louisiana is primarily based on October 1 student count. The state provided \$8,712,650 to the School Board, which represents approximately 23% of the School Board's total revenue for the year.

NOTE 19 - PRIOR PERIOD ADJUSTMENT Each year the Bienville Parish Sheriff's Office remits payment to the Teachers' Retirement System of Louisiana in the behalf of the School Board. At the time of payment by the Sheriff's Office, the School Board records this transaction as ad valorem revenue with a corresponding pension expense, which has a net effect of zero on the School Board's financials. However, due to the payment to the Teachers' Retirement System, the School Board is able to take a credit on future retirement costs. In fiscal year ended June 30, 2009, the School Board recorded two entries dealing with the credit at Teachers' Retirement System of Louisiana. One entry was to correct the recording of a credit that was applied yet never properly recorded of \$794,387 which increased fund balance and decreased wages payable. The second entry of \$812,977 was to record the amount of credit still remaining at the Teachers' Retirement System in behalf of the School Board as of June 30, 2008. This entry increased fund balance and increased prepaid expenses. The current year's credit amount of \$247,667 was posted through current year expenditures and increased prepaid expenses.

Bienville Parish School Board

REQUIRED SUPPLEMENTAL INFORMATION

Bienville Parish School Board

**SCHEDULE OF FUNDING PROGRESS FOR OTHER POST EMPLOYMENT BENEFIT PLAN
JUNE 30, 2009**

<u>Fiscal Year End</u>	<u>Actuarial Valuation Date</u>	<u>(a) Actuarial Value of Assets</u>	<u>(b) Actuarial Accrued Liability (AAL)</u>	<u>(b-a) Unfunded AAL (UAAL)</u>	<u>(a/b) Funded Ratio</u>	<u>(c) Covered Payroll</u>	<u>(b-a/c) UAAL as a Percentage of Covered Payroll</u>
6/30/2009	7/1/2008	\$ -	\$60,107,081	\$ 60,107,081	0%	\$17,019,358	353.17%

**Bienville Parish School Board
Budgetary Comparison Schedules**

General Fund and Major Special Revenue Funds With Legally Adopted Annual Budgets

GENERAL FUND The general fund accounts for all activities of the School Board except those that are accounted for in other funds.

23 MILL The parish-wide school district of the parish of Bienville, state of Louisiana (the "District"), shall levy a twenty-three (23) mills tax on all property subject to taxation in the district for a period of ten (10) years, beginning with the year 2002 and ending with the year 2011, for the payment of costs of employee benefits and retiree insurance.

SPECIAL SALES TAX accounts for the proceeds of a one percent parish-wide sales and use tax for maintaining and operating the parish schools and for capital improvements.

BIENVILLE PARISH SCHOOL BOARD

**GENERAL FUND
Budgetary Comparison Schedule
For the Year Ended June 30, 2009**

Exhibit 1-1

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
			(Budgetary Basis)	POSITIVE (NEGATIVE)
BUDGETARY FUND BALANCES, BEGINNING	\$ 2,872,676	\$ 1,972,859	\$ 1,972,856	\$ (3)
Resources (inflows)				
Local sources:				
Taxes:				
Ad valorem	3,099,363	3,940,577	3,950,226	9,649
Sales taxes	3,500,000	4,300,000	4,139,267	(160,733)
Interest earnings	186,800	59,365	74,200	14,835
Other	108,957	321,287	275,524	(45,763)
State sources:				
Equalization	8,445,483	8,441,522	8,441,520	(2)
Other	482,155	522,789	688,456	165,667
Amounts available for appropriations	<u>18,695,434</u>	<u>19,558,399</u>	<u>19,542,049</u>	<u>(16,350)</u>
Charges to appropriations (outflows)				
General government:				
Instruction:				
Regular programs	8,807,702	8,747,848	8,691,381	56,467
Special programs	2,174,134	2,053,667	2,019,281	34,386
Other instructional programs	1,117,947	1,603,520	1,820,645	(217,125)
Support services:				
Student services	367,797	514,693	531,205	(16,512)
Instructional staff support	734,048	865,100	908,414	(43,314)
General administration	452,085	291,578	466,554	(174,976)
School administration	1,166,839	1,079,289	1,145,645	(66,356)
Business services	411,481	365,221	368,603	(3,382)
Plant services	679,385	645,802	641,014	4,788
Student transportation services	1,699,995	1,670,564	1,768,017	(97,453)
Central services	5,000	0	0	0
Food services	276,973	309,612	316,207	(6,595)
Community service programs	6,150	6,150	12,608	(6,458)
Debt service:				
Principal retirement	144,618	163,438	144,618	18,820
Interest and bank charges	0	0	300	(300)
Total charges to appropriations	<u>18,044,154</u>	<u>18,316,482</u>	<u>18,834,492</u>	<u>(518,010)</u>
BUDGETARY FUND BALANCES, ENDING	<u>\$ 651,280</u>	<u>\$ 1,241,917</u>	<u>\$ 707,557</u>	<u>\$ (534,360)</u>

BIENVILLE PARISH SCHOOL BOARD

23 MILL

**Budgetary Comparison Schedule
For the Year Ended June 30, 2009**

Exhibit 1-2

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
			(Budgetary Basis)	POSITIVE (NEGATIVE)
BUDGETARY FUND BALANCES, BEGINNING	\$ 8,298,360	\$ 8,010,078	\$ 8,010,078	\$ 0
Resources (inflows)				
Local sources:				
Taxes:				
Ad valorem	4,372,467	5,656,954	5,672,715	15,761
Interest earnings	260,000	215,000	208,433	(6,567)
Amounts available for appropriations	<u>12,930,827</u>	<u>13,882,032</u>	<u>13,891,226</u>	<u>9,194</u>
Charges to appropriations (outflows)				
General government:				
Instruction:				
Regular programs	1,038,070	473,543	473,275	268
Special programs	234,503	120,476	119,960	516
Other instructional programs	58,720	59,913	57,766	2,147
Support services:				
Student services	22,287	29,655	28,705	950
Instructional staff support	93,053	42,095	42,536	(441)
General administration	76,550	8,342	7,024	1,318
School administration	166,608	59,533	61,078	(1,545)
Business services	29,391	14,253	14,448	(195)
Plant services	68,524	36,984	34,685	2,299
Student transportation services	250,500	103,648	102,744	904
Food services	100,719	4,882	5,031	(149)
Total charges to appropriations	<u>2,138,925</u>	<u>953,324</u>	<u>947,252</u>	<u>6,072</u>
BUDGETARY FUND BALANCES, ENDING	<u>\$ 10,791,902</u>	<u>\$ 12,928,708</u>	<u>\$ 12,943,974</u>	<u>\$ 15,266</u>

BIENVILLE PARISH SCHOOL BOARD

**SPECIAL SALES TAX
Budgetary Comparison Schedule
For the Year Ended June 30, 2009**

Exhibit 1-3

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS (Budgetary Basis)	FINAL BUDGET POSITIVE (NEGATIVE)
BUDGETARY FUND BALANCES, BEGINNING	\$ 6,745,884	\$ 7,230,627	\$ 7,230,627	\$ 0
Resources (inflows)				
Local sources:				
Taxes:				
Sales tax	3,500,000	4,300,000	4,139,257	(160,743)
Interest earnings	215,000	143,000	139,567	(3,433)
Amounts available for appropriations	<u>10,460,884</u>	<u>11,673,627</u>	<u>11,509,451</u>	<u>(164,176)</u>
Charges to appropriations (outflows)				
General government:				
Instruction:				
Regular programs	6,100	1,012	1,427	(415)
Support services:				
General administration	58,167	87,019	131,344	(44,325)
Plant services	965,500	772,789	746,681	26,108
Student transportation services	455,660	511,019	454,883	56,136
Total charges to appropriations	<u>1,485,427</u>	<u>1,371,839</u>	<u>1,334,335</u>	<u>37,504</u>
BUDGETARY FUND BALANCES, ENDING	<u>\$ 8,975,457</u>	<u>\$ 10,301,788</u>	<u>\$ 10,175,116</u>	<u>\$ (126,672)</u>

Bienville Parish School Board

**Notes to the Budgetary Comparison Schedules
For the Year Ended June 30, 2009**

A. BUDGETS

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

State statute requires budgets to be adopted for the general fund and all special revenue funds.

Each year prior to September, the Superintendent submits to the Board proposed annual budgets for the general fund and special revenue funds' budgets that are not grant oriented. Public hearings are conducted, prior to the Board's approval, to obtain taxpayer comments. Grant funds are included in special revenue funds and their budgets are adopted at the time the grant applications are approved by the governor. The operating budgets include proposed expenditures and the means of financing them.

Appropriations (unexpended budget balances) lapse at year-end.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the function level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered insignificant by the Board.

Encumbrances Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

Budget Basis of Accounting All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP), except for the correction of the prior period adjustment and prepaid expenses at Teachers' Retirement System. Budgeted amounts are originally adopted or amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School Board approves budgets at the function level and management can transfer amounts between line items within a function.

B. EXCESS EXPENDITURES OVER APPROPRIATIONS

The following individual funds had actual expenditures over budgeted expenditures for the year ended June 30, 2009:

	<u>Fund Budget</u>	<u>Actual</u>	<u>Variance</u>
General Fund	\$18,316,482	\$18,834,492	\$(518,010)

Actual expenditures exceeded appropriations as a result of unanticipated expenditures occurring in the month of June after the last revision.

BIENVILLE PARISH SCHOOL BOARD

**Notes to the Budgetary Comparison Schedules
For the Year Ended June 30, 2009**

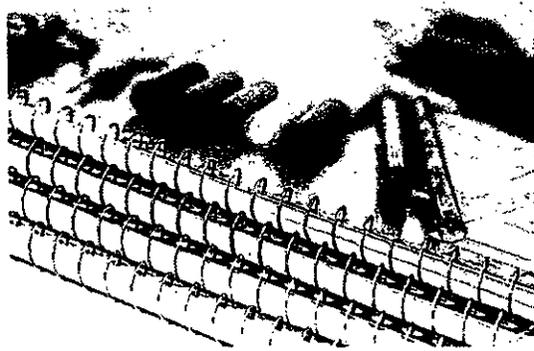
Note C - Budget to GAAP Reconciliation - Explanation of differences between budgetary inflows and outflows and GAAP revenues and expenditures

	<u>GENERAL</u> <u>FUND</u>	<u>23.00</u> <u>MILL</u>	<u>SPECIAL</u> <u>SALES</u> <u>TAX</u>
<u>Sources/inflows of resources:</u>			
Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	\$ 19,542,049	\$ 13,891,226	\$ 11,509,451
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial purposes	<u>(1,972,856)</u>	<u>(8,010,078)</u>	<u>(7,230,627)</u>
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 17,569,193</u>	<u>\$ 5,881,148</u>	<u>\$ 4,278,824</u>
<u>Uses/outflows of resources:</u>			
Actual amounts (budgetary basis) "Total charges to appropriations" from the Budgetary Comparison Schedule	\$ 18,834,492	\$ 947,252	\$ 1,334,335
Difference due to the posting of the credit at Teacher's Retirement System that was not on a budgetary basis.	<u>592,795</u>	<u>0</u>	<u>0</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 19,427,287</u>	<u>\$ 947,252</u>	<u>\$ 1,334,335</u>

Bienville Parish School Board

SUPPLEMENTAL INFORMATION

Bienville Parish School Board



Bienville Parish School Board

**NONMAJOR GOVERNMENTAL FUNDS -
BY FUND TYPE**

BIENVILLE PARISH SCHOOL BOARD
NONMAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet - By Fund Type
June 30, 2009

Exhibit 2

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
ASSETS				
Cash and cash equivalents	\$ 2,347,431	\$ 482,695	\$ 713,142	\$ 3,543,268
Investments	2,600,001	1,300,001	0	4,100,002
Receivables	522,429	0	0	522,429
Inventory	60,279	0	0	60,279
TOTAL ASSETS	<u>5,730,140</u>	<u>1,782,696</u>	<u>713,142</u>	<u>8,225,978</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries and other payables	632,099	0	0	632,099
Interfund payables	255,761	0	0	255,761
Unearned revenue	23,036	0	0	23,036
Total Liabilities	<u>910,896</u>	<u>0</u>	<u>0</u>	<u>910,896</u>
Fund Balances:				
Reserved for:				
Inventory	37,243	0	0	37,243
Debt Service	0	1,782,696	0	1,782,696
Unreserved, reported in				
Special Revenue	4,782,001	0	0	4,782,001
Capital Projects	0	0	713,142	713,142
Total Fund Balances	<u>4,819,244</u>	<u>1,782,696</u>	<u>713,142</u>	<u>7,315,082</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,730,140</u>	<u>\$ 1,782,696</u>	<u>\$ 713,142</u>	<u>\$ 8,225,978</u>

BIENVILLE PARISH SCHOOL BOARD

NONMAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - By Fund Type
For the Year Ended June 30, 2009

Exhibit 3

	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL</u>
REVENUES				
Local sources:				
Taxes:				
Ad valorem	\$ 4,774,490	\$ 1,141,380	\$ 0	\$ 5,915,870
Interest earnings	64,516	27,601	9,499	101,616
Food services	136,917	0	0	136,917
Other	226,530	0	0	226,530
State sources:				
Equalization	271,130	0	0	271,130
Other	378,251	0	0	378,251
Federal sources	3,327,493	0	0	3,327,493
 Total Revenues	 <u>9,179,327</u>	 <u>1,168,981</u>	 <u>9,499</u>	 <u>10,357,807</u>
 EXPENDITURES				
Current:				
Instruction:				
Regular programs	1,748,574	0	15,713	1,764,287
Special programs	580,813	0	0	580,813
Other instructional programs	1,856,610	0	0	1,856,610
Support services:				
Student services	172,501	0	0	172,501
Instructional staff support	392,682	0	0	392,682
General administration	546,817	0	0	546,817
School administration	308,948	0	0	308,948
Business services	51,778	0	0	51,778
Plant services	1,035,227	0	0	1,035,227
Student transportation services	376,275	0	0	376,275
Central services	202,019	0	0	202,019
Food services	1,637,039	0	0	1,637,039
Debt service:				
Principal retirement	0	810,000	0	810,000
Interest and bank charges	0	256,467	0	256,467
 Total Expenditures	 <u>8,909,283</u>	 <u>1,066,467</u>	 <u>15,713</u>	 <u>9,991,463</u>
 EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	 270,044	 102,514	 (6,214)	 366,344
 FUND BALANCES - BEGINNING	 <u>4,549,200</u>	 <u>1,680,182</u>	 <u>719,356</u>	 <u>6,948,738</u>
 FUND BALANCES - ENDING	 <u>\$ 4,819,244</u>	 <u>\$ 1,782,696</u>	 <u>\$ 713,142</u>	 <u>\$ 7,315,082</u>

**Bienville Parish School Board
Nonmajor Special Revenue Funds**

TITLE I This program was designed to improve the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency and improve achievement in basic and more advanced skills. Primarily for provision of compensatory instructional activities to educationally deprived children that reside in low-income areas and have been selected on the basis of a needs assessment, services supplement, not supplant, those normally provided by state and local educational agencies.

TITLE II This program was designed to improve the skills of teachers and the quality of instruction in mathematics and science, also to increase the accessibility of such instruction to all students.

TITLE IV This program was designed to assist state and local educational agencies to improve elementary and secondary education. Grants are awarded for student; at risk of failure in school; instructional materials; school-wide improvements and effective school programs; training and professional development; early identification of children with reading disabilities, personal excellence of students and student achievements; innovative enhancement projects to the educational program and climate of the school; and additional teaching staff in grades 1-3 to reduce instructional class size.

SPECIAL EDUCATION

STATE GRANTS These grants to states to assist them in providing a free appropriate public education to all children with disabilities.

SUMMER SCHOOL PROGRAM The summer school program fund is a state program that provides a summer school program for exceptional students.

PRESCHOOL

PRESCHOOL GRANTS The preschool incentive is a federally financed program designed to initiate early intervention techniques on identified preschool students so as to reduce learning problems these students will encounter upon entering school and to provide a continuum of services from the infant program up to the regular kindergarten program.

STARTING POINTS The purpose of this program is to increase the availability, affordability, and quality of child care and to increase the availability of early childhood development and before- and after-school programs.

ADULT AND VOCATIONAL EDUCATION

ADULT EDUCATION - STATE-ADMINISTERED BASIC GRANT PROGRAM This program was designed to improve educational opportunities for adults and to encourage the establishment of adult education programs that will enable all adults to acquire basic educational skills necessary to function in a literate society, enable adults who so desire to complete secondary school, and enable adults to benefit from job training and retraining programs and obtain productive employment to more fully enjoy the benefits and responsibilities of citizenship.

Special emphasis is given to programs of instruction in computational skills and in speaking, reading, or writing English for those adults who are educationally disadvantaged.

**Bienville Parish School Board
Nonmajor Special Revenue Funds**

VOCATIONAL EDUCATION - BASIC GRANTS TO STATES The purpose of these grants are to make the United States more competitive in the world economy by developing more fully the academic and occupational skills of all segments of the population, principally through concentrating resources on improving educational programs leading to academic and occupational skills needed to work in a technologically advanced society.

CONSOLIDATED SALES TAX EXPENSE The consolidated sales tax expense fund accounts for fees earned from the collection of sales taxes by the sales tax department on behalf of the six taxing authorities located within Bienville Parish for the operation of the sales tax department.

EMPLOYEE BENEFITS The employees benefit fund accounts for a parish-wide ad valorem tax received for the purpose of paying salaries and benefits for employees and retirees of the Bienville Parish School Board.

MISCELLANEOUS FUNDS

21st CENTURY COMMUNITY LEARNING CENTER To provide assistance and targeted remediation, academics such as arts and technology, and recreational activities in an effort to provide safe, enriched environments to school communities servicing large numbers of Title I Children.

SPECIAL OLYMPICS To send children with disabilities to a Special Olympic meets.

ENHANCING EDUCATION THRU TECHNOLOGY The purpose of these funds is to integrate educational technology into classrooms to improve teaching and student achievement.

MEDICAID Medicaid provides financial assistance to states for payments of medical assistance on behalf of cash assistance recipients, children, pregnant women, the aged who meet income and resource requirements, and other categorically-eligible groups.

RURAL EDUCATION ACHIEVEMENT To provide financial assistance to rural districts to carry out activities to help improve the quality of teaching and learning.

REPAIR AND UPKEEP The repair and upkeep fund accounts for a parish-wide ad valorem tax levy and related state revenue sharing received for the repair and maintenance of the School Board's existing facilities.

SCHOOL FOOD SERVICE Through cash grants and food donations, the school food service fund assists in providing a nutritious breakfast and lunch service for school students and to encourage the domestic consumption of nutritious agricultural commodities.

BIENVILLE PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS

Combining Balance Sheet

June 30, 2009

	<u>TITLE I</u>	<u>TITLE II</u>	<u>TITLE IV</u>	<u>SPECIAL EDUCATION</u>
ASSETS				
Cash and cash equivalents	\$ 0	\$ 45,599	\$ 0	\$ 0
Investments	0	0	0	0
Receivables	220,802	0	1,023	115,284
Inventory	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u><u>220,802</u></u>	<u><u>45,599</u></u>	<u><u>1,023</u></u>	<u><u>115,284</u></u>
 LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts, salaries and other payables	124,232	45,599	0	33,458
Interfund payables	96,570	0	1,023	81,826
Unearned revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u><u>220,802</u></u>	<u><u>45,599</u></u>	<u><u>1,023</u></u>	<u><u>115,284</u></u>
 Fund Balances:				
Reserved for inventory	0	0	0	0
Unreserved and undesignated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u><u>\$ 220,802</u></u>	 <u><u>\$ 45,599</u></u>	 <u><u>\$ 1,023</u></u>	 <u><u>\$ 115,284</u></u>

Exhibit 4

<u>PRESCHOOL</u>	<u>ADULT AND VOCATIONAL EDUCATION</u>	<u>CONSOLIDATED SALES TAX EXPENSE</u>	<u>EMPLOYEE BENEFITS</u>	<u>MISCELLANEOUS FUNDS</u>
\$ 64,679	\$ 0	\$ 137,637	\$ 1,213,765	\$ 207
0	0	0	0	0
2,530	0	29,049	0	137,460
0	0	0	0	0
<u>67,209</u>	<u>0</u>	<u>166,686</u>	<u>1,213,765</u>	<u>137,667</u>
65,246	0	5,357	118,160	69,446
1,963	0	0	0	68,014
0	0	0	0	0
<u>67,209</u>	<u>0</u>	<u>5,357</u>	<u>118,160</u>	<u>137,460</u>
0	0	0	0	0
0	0	161,329	1,095,605	207
0	0	161,329	1,095,605	207
<u>\$ 67,209</u>	<u>\$ 0</u>	<u>\$ 166,686</u>	<u>\$ 1,213,765</u>	<u>\$ 137,667</u>

(CONTINUED)

BIENVILLE PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS

Combining Balance Sheet

June 30, 2009

	<u>ENHANCING EDUCATION THRU TECHNOLOGY</u>	<u>MEDICAID</u>	<u>RURAL EDUCATION ACHIEVEMENT</u>	<u>REPAIR AND UPKEEP</u>
ASSETS				
Cash and cash equivalents	\$ 0	\$ 138,178	\$ 0	\$ 481,177
Investments	0	0	0	2,000,001
Receivables	6,365	0	0	0
Inventory	0	0	0	0
TOTAL ASSETS	<u>6,365</u>	<u>138,178</u>	<u>0</u>	<u>2,481,178</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts, salaries and other payables	0	0	0	64,028
Interfund payables	6,365	0	0	0
Unearned revenue	0	0	0	0
Total Liabilities	<u>6,365</u>	<u>0</u>	<u>0</u>	<u>64,028</u>
Fund Balances:				
Reserved for inventory	0	0	0	0
Unreserved and undesignated	0	138,178	0	2,417,150
Total Fund Balances	<u>0</u>	<u>138,178</u>	<u>0</u>	<u>2,417,150</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,365</u>	<u>\$ 138,178</u>	<u>\$ 0</u>	<u>\$ 2,481,178</u>

Exhibit 4

<u>SCHOOL FOOD SERVICE</u>	<u>TOTAL</u>
\$ 266,189	\$ 2,347,431
800,000	2,800,001
9,916	522,429
<u>60,279</u>	<u>60,279</u>
<u>1,136,384</u>	<u>5,730,140</u>
106,573	632,099
0	255,761
<u>23,036</u>	<u>23,036</u>
<u>129,609</u>	<u>910,896</u>
37,243	37,243
<u>969,532</u>	<u>4,782,001</u>
<u>1,006,775</u>	<u>4,819,244</u>
<u>\$ 1,136,384</u>	<u>\$ 5,730,140</u>

(CONCLUDED)

BIENVILLE PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 2009

	<u>TITLE I</u>	<u>TITLE II</u>	<u>TITLE IV</u>	<u>SPECIAL EDUCATION</u>
REVENUES				
Local sources:				
Taxes:				
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 0
Interest earnings	0	0	0	0
Food services	0	0	0	0
Other	0	0	0	0
State sources:				
Equalization	0	0	0	0
Other	0	0	0	6,982
Federal sources	<u>1,158,948</u>	<u>256,375</u>	<u>21,456</u>	<u>478,224</u>
Total Revenues	<u>1,158,948</u>	<u>256,375</u>	<u>21,456</u>	<u>485,206</u>
EXPENDITURES				
Current:				
Instruction:				
Regular programs	0	0	0	0
Special programs	0	0	0	275,647
Other instructional programs	954,705	234,454	0	0
Support services:				
Student services	0	0	21,035	125,702
Instructional staff support	103,344	0	0	41,414
General administration	97,171	21,921	421	41,301
School administration	0	0	0	0
Business services	2,249	0	0	0
Plant services	0	0	0	0
Student transportation services	0	0	0	1,142
Central services	1,479	0	0	0
Food services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>1,158,948</u>	<u>256,375</u>	<u>21,456</u>	<u>485,206</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	0	0	0	0
FUND BALANCES - BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCES - ENDING	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Exhibit 5

<u>PRESCHOOL</u>	<u>ADULT AND VOCATIONAL EDUCATION</u>	<u>CONSOLIDATED SALES TAX EXPENSE</u>	<u>EMPLOYEE BENEFITS</u>	<u>MISCELLANEOUS FUNDS</u>
\$ 0	\$ 0	\$ 0	\$ 2,836,357	\$ 0
0	0	1,259	10,486	0
0	0	0	0	0
0	0	224,672	0	0
0	0	0	0	0
280,000	0	0	0	0
20,888	44,295	0	0	413,230
<u>300,888</u>	<u>44,295</u>	<u>225,931</u>	<u>2,846,843</u>	<u>413,230</u>
0	0	0	1,286,122	0
18,381	0	0	270,470	0
280,000	44,295	0	89,944	253,212
0	0	0	25,764	0
0	0	0	122,873	122,685
1,819	0	203,799	127,655	0
0	0	0	264,136	0
0	0	0	44,124	0
0	0	0	80,887	0
688	0	0	339,906	34,539
0	0	0	0	2,794
0	0	0	199,371	0
<u>300,888</u>	<u>44,295</u>	<u>203,799</u>	<u>2,851,252</u>	<u>413,230</u>
0	0	22,132	(4,409)	0
0	0	139,197	1,100,014	207
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 161,329</u>	<u>\$ 1,095,605</u>	<u>\$ 207</u>

(CONTINUED)

BIENVILLE PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 2009

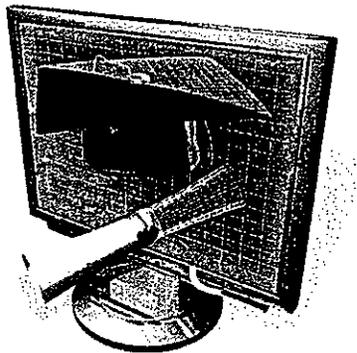
	ENCHANCING EDUCATION THRU TECHNOLOGY	MEDICAID	RURAL EDUCATION ACHIEVEMENT	REPAIR AND UPKEEP
REVENUES				
Local sources:				
Taxes:				
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 1,938,133
Interest earnings	0	0	0	34,478
Food service	0	0	0	0
Other	0	0	0	0
State sources:				
Equalization	0	0	0	0
Other	24,500	34,259	0	32,510
Federal sources	8,306	0	56,112	0
Total Revenues	32,806	34,259	56,112	2,005,121
EXPENDITURES				
Current:				
Instruction:				
Regular programs	32,806	0	56,112	373,534
Special programs	0	16,315	0	0
Other instructional programs	0	0	0	0
Support services:				
Student services	0	0	0	0
Instructional staff support	0	0	0	2,366
General administration	0	0	0	52,730
School administration	0	0	0	44,812
Business services	0	0	0	5,405
Plant services	0	0	0	954,340
Student transportation services	0	0	0	0
Central services	0	0	0	197,746
Food services	0	0	0	0
Total Expenditures	32,806	16,315	56,112	1,630,933
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	0	17,944	0	374,188
FUND BALANCES - BEGINNING	0	120,234	0	2,042,962
FUND BALANCES - ENDING	\$ 0	\$ 138,178	\$ 0	\$ 2,417,150

Exhibit 5

<u>SCHOOL FOOD SERVICE</u>	<u>TOTAL</u>
\$ 0	\$ 4,774,490
18,293	84,516
136,917	136,917
1,858	226,530
271,130	271,130
0	378,251
869,659	3,327,493
<u>1,297,857</u>	<u>9,179,327</u>
0	1,748,574
0	580,813
0	1,856,810
0	172,501
0	392,682
0	546,817
0	308,948
0	51,778
0	1,035,227
0	376,275
0	202,019
<u>1,437,668</u>	<u>1,637,039</u>
<u>1,437,668</u>	<u>8,909,283</u>
(139,811)	270,044
<u>1,146,586</u>	<u>4,549,200</u>
<u>\$ 1,006,775</u>	<u>\$ 4,819,244</u>

(CONCLUDED)

Bienville Parish School Board



**Bienville Parish School Board
Nonmajor Debt Service Funds**

School District #1
School District #2
School District #4 and 5
School District #16-37
School District #28
School District #33

The debt service funds are used to accumulate monies to pay outstanding bond issues. The bonds were issued by the respective school districts to acquire lands for building sites and to purchase, erect, and improve school buildings, equipment, and furnishings. The bond issues are financed by an ad valorem tax on property within the territorial boundaries of the respective wards.

BIENVILLE PARISH SCHOOL BOARD

NONMAJOR DEBT SERVICE FUNDS

Combining Balance Sheet

June 30, 2009

	<u>DISTRICT #1</u>	<u>DISTRICT #2</u>	<u>DISTRICT #4 & 5</u>	<u>DISTRICT #16-37</u>
ASSETS				
Cash and cash equivalents	\$ 25,132	\$ 67,255	\$ 240,885	\$ 7
Investments	0	250,000	800,001	0
TOTAL ASSETS	<u>25,132</u>	<u>317,255</u>	<u>1,040,886</u>	<u>7</u>
Fund balances				
Reserved for debt service	25,132	317,255	1,040,886	7
Total fund balances	25,132	317,255	1,040,886	7
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 25,132</u>	<u>\$ 317,255</u>	<u>\$ 1,040,886</u>	<u>\$ 7</u>

Exhibit 6

<u>DISTRICT #28</u>	<u>DISTRICT #33</u>	<u>TOTAL</u>
\$ 92,851	\$ 56,565	\$ 482,695
0	250,000	1,300,001
<u>92,851</u>	<u>306,565</u>	<u>1,782,696</u>
<u>92,851</u>	<u>306,565</u>	<u>1,782,696</u>
<u>92,851</u>	<u>306,565</u>	<u>1,782,696</u>
<u>\$ 92,851</u>	<u>\$ 306,565</u>	<u>\$ 1,782,696</u>

BIENVILLE PARISH SCHOOL BOARD

**NONMAJOR DEBT SERVICE FUNDS
Combining Statement of Revenues, Expenditures,
and Change in Fund Balances
For the Year Ended June 30, 2009**

	<u>DISTRICT #1</u>	<u>DISTRICT #2</u>	<u>DISTRICT #4 & 5</u>	<u>DISTRICT #16-37</u>
REVENUES				
Local sources:				
Taxes:				
Ad valorem	\$ 0	\$ 260,091	\$ 646,537	\$ 0
Interest earnings	266	5,025	16,129	0
Total Revenues	<u>266</u>	<u>265,116</u>	<u>662,666</u>	<u>0</u>
EXPENDITURES				
Debt Service:				
Principal retirement	0	220,000	400,000	0
Interest and bank charges	0	44,785	168,147	0
Total Expenditures	<u>0</u>	<u>264,785</u>	<u>568,147</u>	<u>0</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	266	331	94,519	0
FUND BALANCES - BEGINNING	<u>24,866</u>	<u>316,924</u>	<u>946,367</u>	<u>7</u>
FUND BALANCES - ENDING	<u>\$ 25,132</u>	<u>\$ 317,255</u>	<u>\$ 1,040,886</u>	<u>\$ 7</u>

Exhibit 7

<u>DISTRICT #28</u>	<u>DISTRICT #33</u>	<u>TOTAL</u>
\$ 0	\$ 234,752	\$ 1,141,380
949	5,232	27,601
<u>949</u>	<u>239,984</u>	<u>1,168,981</u>
0	190,000	810,000
0	43,535	256,467
<u>0</u>	<u>233,535</u>	<u>1,066,467</u>
949	6,449	102,514
<u>91,902</u>	<u>300,116</u>	<u>1,680,182</u>
<u>\$ 92,851</u>	<u>\$ 306,565</u>	<u>\$ 1,782,696</u>

**Bienville Parish School Board
Nonmajor Capital Projects Fund**

Consolidated School District #1 Sales Tax This fund is used to account for financial resources to be used to acquire, construct, or improve facilities within School District #1.

School District #2 Building Fund This fund is used to account for financial resources to be used to acquire, construct, or improve facilities within School District #2.

School District #4 & 5 Building Fund This fund is used to account for financial resources to be used to acquire, construct, or improve facilities within School District #4 & 5.

BIENVILLE PARISH SCHOOL BOARD
NONMAJOR CAPITAL PROJECTS FUNDS
Combining Balance Sheet
June 30, 2009

Exhibit 8

	<u>CONSOLIDATED SCHOOL DISTRICT #1 SALES TAX</u>	<u>SCHOOL DISTRICT #2 BUILDING FUND</u>	<u>SCHOOL DISTRICT #4 & 5 BUILDING FUND</u>	<u>TOTAL</u>
ASSETS				
Cash and cash equivalents	\$ 1,009	\$ 115,915	\$ 596,218	\$ 713,142
TOTAL ASSETS	<u>1,009</u>	<u>115,915</u>	<u>596,218</u>	<u>713,142</u>
FUND BALANCES				
Unreserved and undesignated	1,009	115,915	596,218	713,142
TOTAL FUND BALANCES	<u>\$ 1,009</u>	<u>\$ 115,915</u>	<u>\$ 596,218</u>	<u>\$ 713,142</u>

BIENVILLE PARISH SCHOOL BOARD

NONMAJOR CAPITAL PROJECTS FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 2009

Exhibit 9

	<u>CONSOLIDATED SCHOOL DISTRICT #1 SALES TAX</u>	<u>SCHOOL DISTRICT #2 BUILDING FUND</u>	<u>SCHOOL DISTRICT #4 & 5 BUILDING FUND</u>	<u>TOTAL</u>
REVENUES				
Local sources:				
Interest earnings	\$ 10	\$ 811	\$ 8,678	\$ 9,499
Total Revenues	<u>10</u>	<u>811</u>	<u>8,678</u>	<u>9,499</u>
EXPENDITURES				
Current:				
Instruction:				
Regular programs	<u>0</u>	<u>0</u>	<u>15,713</u>	<u>15,713</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>15,713</u>	<u>15,713</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	10	811	(7,035)	(6,214)
FUND BALANCES - BEGINNING	<u>999</u>	<u>115,104</u>	<u>603,253</u>	<u>719,356</u>
FUND BALANCES - ENDING	<u>\$ 1,009</u>	<u>\$ 115,915</u>	<u>\$ 596,218</u>	<u>\$ 713,142</u>

**Bienville Parish School Board
Agency Funds**

SCHOOL ACTIVITIES AGENCY FUND The activities of the various individual school accounts are accounted for in the school activities agencies fund. While the accounts are under the supervision of the School Board, they belong to the individual schools or their student bodies and are not available for use by the School Board.

SALES TAX AGENCY FUND The sales tax agency fund accounts for the collection and distribution of sales taxes by the sales tax department of the Bienville Parish School Board on behalf of the seven taxing authorities located within Bienville Parish.

BIENVILLE PARISH SCHOOL BOARD

AGENCY FUNDS

**Combining Schedule of Fiduciary Assets and Liabilities
June 30, 2009**

Exhibit 10

	SCHOOL ACTIVITIES AGENCY FUND	SALES TAX AGENCY FUND	TOTAL
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 271,897	\$ 565,686	\$ 837,583
Accounts receivable	0	1,344,392	1,344,392
RESTRICTED ASSETS			
Restricted cash for protested taxes	<u>0</u>	<u>332,765</u>	<u>332,765</u>
Total Assets	<u><u>271,897</u></u>	<u><u>2,242,843</u></u>	<u><u>2,514,740</u></u>
LIABILITIES			
Deposits due others	271,897	1,910,076	2,181,975
Accounts payable	<u>0</u>	<u>332,765</u>	<u>332,765</u>
Total Liabilities	<u><u>\$ 271,897</u></u>	<u><u>\$ 2,242,843</u></u>	<u><u>\$ 2,514,740</u></u>

BIENVILLE PARISH SCHOOL BOARD
SCHOOL ACTIVITIES AGENCY FUND
Schedule of Changes in Deposits Due Others
For the Year Ended June 30, 2009

Exhibit 11

SCHOOL	Balance, Beginning	Additions	Deductions	Balance, Ending
Arcadia High School	\$ 15,458	\$ 109,481	\$ 111,450	\$ 13,489
Bienville High School	3,794	35,557	35,638	3,713
Castor High School	88,838	217,291	208,783	97,346
Crawford Elementary School	11,723	45,974	48,843	8,854
Gibsland-Coleman High School	31,378	65,950	70,021	27,307
Ringgold Elementary School	11,977	43,237	40,735	14,479
Ringgold High School	28,932	91,978	88,097	32,813
Saline High School	<u>75,341</u>	<u>112,195</u>	<u>113,640</u>	<u>73,896</u>
Total	<u>\$ 267,441</u>	<u>\$ 721,663</u>	<u>\$ 717,207</u>	<u>\$ 271,897</u>

BIENVILLE PARISH SCHOOL BOARD
SALES TAX AGENCY FUND
Schedule of Changes in Deposits Due Others
For the Year Ended June 30, 2009

Exhibit 12

DEPOSIT BALANCE AT BEGINNING OF YEAR	\$	1,509,974
Less prior period adjustment		<u>(265,286)</u>
DEPOSIT BALANCE AT BEGINNING OF YEAR, RESTATED		1,244,688
ADDITIONS		
Sales tax collections		<u>14,540,904</u>
DEDUCTIONS		
Payments to:		
Bienville Parish School Board		4,032,364
Bienville Parish School Board Special		4,036,144
Bienville Parish Police Jury		4,036,146
City of Arcadia		1,349,578
Town of Gibsland		68,236
Town of Ringgold		316,041
Village of Castor		<u>37,005</u>
Total deductions		<u>13,875,514</u>
DEPOSIT BALANCE AT END OF YEAR	\$	<u><u>1,910,078</u></u>

Note: The prior period adjustment was made to adjust for the protested taxes which were duplicated in the prior year's asset total.

**Bienville Parish School Board
General**

**Schedule of Compensation Paid Board Members
For the Year Ended June 30, 2009**

Exhibit 13

The schedule of compensation paid to the School Board members is presented in compliance with House Concurrent Resolutions No.54 of the 1979 Session of the Louisiana Legislature. Compensation of the School Board members is included in the general administrative expenditures of the general fund. In accordance with the Louisiana Revised Statute 17:56, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the School Board receives \$600 per month, members of the executive committee receive an additional \$50 per month and the president receives an additional \$100 per month for performing the duties of his office. In December 2007, the board voted to use the maximum pay rate allowed under Louisiana Revised Statutes 17:56. This changed the monthly compensation to \$800 per month. All additional payments remained the same.

<u>Board Member</u>	<u>District</u>	<u>Amount</u>
Bonita J. Reliford, President	7	\$10,800
Martha B. Grigg, Vice President	4	9,600
Dan K. Loe	2	10,200
Anthony Jenkins	6	9,600
Esther Sullivan	3	9,600
Kenneth L. Knotts	5	<u>10,200</u>
Total		<u>\$60,000</u>

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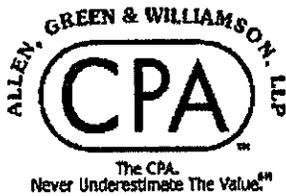
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Brian McBride, CPA
Cindy Thomason, CPA
Angie Williamson, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000



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

Board Members
Bienville Parish School Board
Arcadia, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Bienville Parish School Board, as of and for the year ended June 30, 2009, which collectively comprise the School Board's basic financial statements, and have issued our report thereon dated December 31, 2009.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 09-F2 and 09-F3 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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 an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as item 09-F1.

We noted a certain matter that we reported to management of the School Board in a separate letter dated December 31, 2009.

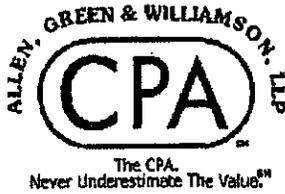
The School Board's response to the findings identified in our audit are described in the accompanying corrective action for current year findings and questioned costs. We did not audit the School Board's response and, accordingly we express no opinion on it.

This report is intended solely for the information and use of the Board, management, others within the entity, 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. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 31, 2009



ALLEN, GREEN & WILLIAMSON, LLP

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(Retired) 1963 - 2000

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

Board Members
Bienville Parish School Board
Arcadia, Louisiana

Compliance

We have audited the compliance of the Bienville Parish School Board with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. The Bienville Parish School Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

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

In our opinion, the School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. However, the results of our procedures disclosed an instance of noncompliance with those requirements, which is to be reported in accordance with OMB Circular A-133 and which is describe in the accompanying schedule of findings and questioned costs as item 09-F4.

Internal Control Over Compliance

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

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

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We considered the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 09-F4 to be a significant deficiency.

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

The School Board's response to the findings identified in our audit are described in the accompanying corrective action plan for current year findings and questioned costs. We did not audit the School Board's response and accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board, management, others within the entity, 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. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 31, 2009

**Bienville Parish School Board
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009**

FEDERAL GRANTOR/ <u>PASS-THROUGH GRANTOR/PROGRAM NAME</u>	<u>Number</u>	CFDA <u>Grantor No.</u>	Pass-Through <u>Expenditures</u>
United States Department of Agriculture			
Passed Through Louisiana Department of Education:			
Child Nutrition Cluster:			
Non cash assistance (Commodities):			
National School Lunch Program	10.555	N/A	\$ 78,835
Cash assistance:			
National School Lunch Program	10.555	N/A	580,583
School Breakfast Program	10.553	N/A	<u>210,241</u>
Total cash assistance:			790,824
Total United States Department of Agriculture			<u>869,659</u>
United States Department of Education			
Passed Through Louisiana Department of Education:			
Title I	84.010A	28-09-51-07	1,158,948
Special Education Cluster:			
Grants – (Part B)	84.027A	28-09-B1-07	478,224
Preschool Grants	84.173	28-09-P1-07	<u>20,888</u>
Total Special Education Cluster			499,112
Vocational Education:			
Basic Grants to States	84.048	28-09-02-07	44,295
Title II (Improving Teacher Quality State Grants)	84.367A	28-09-50-07	256,375
Title IV (Safe and Drug-Free Schools –State Grant)	84.186	28-09-70-07	21,456
Rural Education Achievement Program	84.358B	28-09-RE-07	56,112
LA 21st Century Community Learning Centers	84.287C	28-09-CC-07	413,230
Enhancing Education Through Technology (Ed-Tech) State	84.318X	28-09-49-07	<u>8,306</u>
Total United States Department of Education			<u>2,457,834</u>
TOTAL FEDERAL AWARDS			<u>\$ 3,327,493</u>

Bienville Parish School Board
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

NOTE 1 - GENERAL The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the Bienville Parish School Board, Arcadia, Louisiana. The Bienville Parish School Board (the School Board) reporting entity is defined in Note 1 to the School Board's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is included in the schedule.

NOTE 2 - BASIS OF ACCOUNTING The accompanying schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the School Board's basic financial statements.

NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS Federal awards revenues are reported in the School Board's basic financial statements as follows:

	<u>Federal</u>
Nonmajor:	
Title I	\$ 1,158,948
Title II	256,375
Title IV	21,456
Special Education	478,224
Preschool	20,888
Adult & Vocational	44,295
Miscellaneous Funds	413,230
Enhancing Education Through Technology	8,306
Rural Education Achievement	56,112
School food Service	<u>869,659</u>
Total	<u>\$ 3,327,493</u>

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

NOTE 5 - MATCHING REVENUES For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

NOTE 6 - NONCASH PROGRAMS The commodities received, which are noncash revenues, are valued using prices provided by the United States Department of Agriculture.

**Bienville Parish School Board
Schedule of Findings and Questioned Costs
For Year Ended June 30, 2009**

PART I - Summary of the Auditors' Results

Financial Statement Audit

- i. The type of audit report issued was unqualified.
- ii. There were two significant deficiencies required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States of America.

These significant deficiencies were not considered to be material weaknesses.

- iii. There was one instance of noncompliance considered material, as defined by the Government Auditing Standards, to the financial statement.

Audit of Federal Awards

- iv. There was one significant deficiency required to be disclosed by OMB Circular A-133. This significant deficiency was not considered to be a material weakness.
- v. The type of report the auditor issued on compliance for major programs was unqualified.
- vi. The audit disclosed one audit finding which the auditor is required to report under OMB Circular A-133, Section .510(a).
- vii. The major federal programs are:

Child Nutrition Cluster	
National School Lunch Program	CFDA#10.555
School Breakfast Program	CFDA#10.553
 Title II	 CFDA#84.367A

- viii. The dollar threshold used to distinguish between Type A and Type B programs as described in OMB Circular A-133, Section .520(b) was \$300,000.
- ix. The auditee does qualify as a low-risk auditee under OMB Circular A-133, Section .530.

**Bienville Parish School Board
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Part II – Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards generally accepted in the United States of America.

Reference # and title: **09-F1** **Budget**

Entity wide or program/department specific: This finding is entity wide.

Criteria or specific requirement: Louisiana R.S. 17:88 requires that each School Board adopt no later than September fifteenth of each year a budget for the general fund and each special revenue fund for the fiscal year.

Also, Louisiana R.S. 39:1307 requires that the School Board publish a notice stating that the proposed budget is available for public inspection.

Condition found: The School Board did not submit their budget to the Louisiana Department of Education until October 14, 2008. The budget should have been submitted by September 15, 2008.

Also, the School Board could not locate any evidence that they had ran an advertisement in the paper stating that the proposed budget was available for public inspection.

Possible asserted effect (cause and effect):

Cause: Unknown.

Effect: The School Board is not in compliance with two laws concerning their budget.

Recommendations to prevent future occurrences: The School Board should more closely monitor its budget to help ensure compliance with state laws concerning the budget.

Reference # and title: **09-F2** **Capital Assets**

Entity wide or program/department specific: This finding is entity wide.

Criteria or specific requirement: The School Board should keep a complete and accurate listing of all capital assets that it has in its possession. All capital assets should be safeguarded to avoid theft or other loss of the assets.

Condition found: The capital asset listing and safeguarding of capital assets were tested at two locations. To test capital assets, assets were chosen from the capital asset listing and traced to the assets, and assets were chosen and traced back to the listing. The results were as follows:

Of the 20 items chosen to be traced to the listing, three items were not tagged and could not be traced to the current year's capital asset listing. Also, three items were tagged as food service equipment and could not be traced to the current year's capital asset listing.

**Bienville Parish School Board
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Part II – Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards generally accepted in the United States of America.

Possible asserted effect (cause and effect):

Cause: Unknown

Effect: The capital asset listing does not appear to be complete and accurate.

Recommendations to prevent future occurrences: The School Board should take steps to ensure that their capital asset listing is complete and accurate and that capital assets are properly safeguarded.

Reference # and title: **09-F3** **School Activity Funds**

Entity wide or program/department specific: This finding is entity wide.

Criteria or specific requirement: Good internal controls state that all receipts taken up at the school include supporting documentation that shows the purpose of the receipt. The school should keep a copy of receipts to document each deposit. Also, all receipts should be deposited in the bank within three business days.

Good internal controls state that each invoice paid should match the check amount, there should be support for each disbursement, all invoices should be paid on a timely basis, charges should be reasonable and necessary for the operation of the school, charges should be in compliance with the financial policies of the School Board, charges should be posted correctly in the school's general ledger, invoices that are paid should be marked as being cancelled, all checks should contain the proper amount of signatures, and all charges should have evidence of the goods that were order being received.

Good internal controls also state that all funds collected should be deposited on a timely basis and not left on the school premises. Also any old outstanding checks should be investigated and voided, if necessary.

Condition found: Receipts and deposits, invoices and checks, bank reconciliations, and amounts of cash at school premises were tested at five schools. Of the seventy five receipts that were tested, fourteen deposits were not made timely, twenty four deposits did not have proper support, receipts did not match the deposits in twenty eight instances, and twenty five receipts could not be traced to a validated deposit slip.

Of the one hundred twenty five disbursements that were tested, two invoices did not match the check amount, fourteen disbursements did not have proper supporting documentation, eleven invoices were not paid timely, three charges were not reasonable or necessary for the operation of the school, thirty charges did not match the financial policies of the School Board, sixteen charges were not posted correctly in the school's general ledger, one invoice was not cancelled after being paid, two checks did not contain the proper signatures, and seven checks did not have evidence of goods being received.

Of the ten bank reconciliations that were tested, we noted two old outstanding checks that were still on the school's bank reconciliations.

Of the five schools that we reviewed the amount of cash on the school premises, two had amounts that were left on the school premises and not deposited timely.

**Bienville Parish School Board
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Part II – Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards generally accepted in the United States of America.

Possible asserted effect (cause and effect):

Cause: Unknown.

Effect: Internal controls at the schools are not sufficient.

Recommendations to prevent future occurrences: The School Board should take steps to more closely monitor the financial activities of its schools.

**Bienville Parish School Board
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Part III – Findings and questioned costs for federal awards which are required to be reported under OMB Circular A-133 Section(a):

Reference # and title: **09-F4** **School-wide Plans**

Federal Program and specific federal award identification: This finding relates to Title II, CFDA# 84.367A, for the Federal Award year 2009 received from the U.S. Department of Education passed through the Louisiana Department of Education.

Entity wide or program/department specific: This applies only to the federal program noted above.

Criteria or specific requirement: The Code of Federal Regulations (CFR) reads, in part, that a school-wide plan also must include the following components in addition to the three core components; 1) school-wide reform strategies, 2) instruction by highly qualified professional staff, 3) strategies to increase parental involvement, 4) additional support to students experiencing difficulty, 5) transition plans for assisting preschool children in the successful transition to the school-wide program.

Condition found: In examining school-wide plans to two schools in the district, it was noted that neither plan included a strategy to get all teachers highly qualified. One of the plans did not include strategies to increase parental involvement.

Possible asserted effect (cause and effect):

Cause: Unknown.

Effect: The school-wide plans for the schools being served did not include all the required elements as stated by the Code of Federal Regulation (CFR).

Recommendations to prevent future occurrences: The School Board should review all school-wide plans to ensure all necessary components are provided in accordance with federal regulations.

Bienville Parish School Board

OTHER INFORMATION

**Bienville Parish School Board
Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2009**

Reference # and title: **08-F1** **Capital Assets**

Year of origination: June 30, 2002.

Condition found: The entity should keep a complete and accurate listing of all capital assets that it has in its possession. All capital assets should be safeguarded to avoid theft or other loss of the assets.

The capital asset listing and safeguarding of capital assets were tested at two locations. To test capital assets, assets were chosen from the capital asset listing and traced to the assets, and assets were chosen and traced back to the listing. The results were as follows:

1. Of the 10 items chosen from the listing to be traced to the physical assets, one item had been transferred to another location without notifying the School Board.
2. Of the 20 items chosen to be traced to the listing, four could not be traced to the current year's capital asset listing.
3. We also noted that several videoconferencing televisions purchased by the School Board during the year did not have asset tags on them.

Corrective action planned: See current year finding 09-F2.

Reference # and title: **08-F2** **Five Percent Budget Variances**

Year of origination: June 30, 2002.

Condition found: LSA-R.S. 39:1311 requires the chief executive or administrative officer to advise the governing authority or independently elected official in writing when total expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more and when total revenue and other sources for the remainder of the year, within a fund, are failing to meet budgeted revenues and other sources by five percent or more.

Expenditures exceeded total budgeted expenditures by five percent or more in the following fund:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
23 Mill	\$2,138,925	\$2,491,369	\$352,444

Corrective action taken: Budgets have been monitored closely and amended to remain in compliance. This item is considered to be cleared.

Reference # and title: **08-F3** **School Activity Funds**

Year of origination: June 30, 2007.

Condition found: Good internal controls state that all receipts taken up at the school include supporting documentation that shows the purpose of the receipt. Also, all receipts should be deposited in the bank within three business days.

**Bienville Parish School Board
Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2009**

Receipts and deposits were tested at two schools. Of the thirty receipts that were tested, ten did not include supporting documentation that showed the purpose of the receipt and four receipts were not deposited in the bank within three business days.

Corrective action planned: See current year finding 09-F3.

Reference # and title: **08-F4** **Bank Reconciliations**

Year of origination: June 30, 2008.

Condition found: Good internal controls state that all bank reconciliations should be reconciled on a monthly basis.

While testing the cash file, we noted that both bank accounts for the Sales and Use Tax Agency Fund are not being reconciled.

Corrective action taken: Bank reconciliations are being prepared for all bank accounts. This item is considered to be cleared.

Bienville Parish School Board
Corrective Action for Current Year Findings and Questioned Costs
For the Year Ended June 30, 2009

Reference # and title: **09-F1** **Budget**

Entity wide or program/department specific: This finding is entity wide.

Condition: Louisiana R.S. 17:88 requires that each School Board adopt no later than September fifteenth of each year a budget for the general fund and each special revenue fund for the fiscal year.

Also, Louisiana R.S. 39:1307 requires that the School Board publish a notice stating that the proposed budget is available for public inspection.

The School Board did not submit their budget to the Louisiana Department of Education until October 14, 2008. The budget should have been submitted by September 15, 2008.

Also, the School Board could not locate any evidence that they had ran an advertisement in the paper stating that the proposed budget was available for public inspection.

Corrective action planned: Budget was submitted timely and advertisement was run in the paper for the June 30, 2010 fiscal year ended.

Person responsible for corrective action:

Mr. Jarvis Osborne, Business Manager	Telephone: (318) 263-9416
Bienville Parish School Board	Fax: (318) 263-3100
P. O Box 418	
Arcadia, LA 71001-0418	

Anticipated completion date: Immediately.

Reference # and title: **09-F2** **Capital Assets**

Entity wide or program/department specific: This finding is entity wide.

Condition: The School Board should keep a complete and accurate listing of all capital assets that it has in its possession. All capital assets should be safeguarded to avoid theft or other loss of the assets.

The capital asset listing and safeguarding of capital assets were tested at two locations. To test capital assets, assets were chosen from the capital asset listing and traced to the assets, and assets were chosen and traced back to the listing. The results were as follows:

Of the 20 items chosen to be traced to the listing, three items were not tagged and could not be traced to the current year's capital asset listing. Also, three items were tagged as food service equipment and could not be traced to the current year's capital asset listing.

Corrective action planned: The School Board will inventory and prepare a complete capital asset listing.

**Bienville Parish School Board
Corrective Action for Current Year Findings and Questioned Costs
For the Year Ended June 30, 2009**

Person responsible for corrective action:

Mr. Jarvis Osborne, Business Manager
Bienville Parish School Board
P. O Box 418
Arcadia, LA 71001-0418

Telephone: (318) 263-9416
Fax: (318) 263-3100

Anticipated completion date: Immediately.

Reference # and title: **09-F3** **School Activity Funds**

Entity wide or program/department specific: *This finding is entity wide.*

Condition: Good internal controls state that all receipts taken up at the school include supporting documentation that shows the purpose of the receipt. The school should keep a copy of receipts to document each deposit. Also, all receipts should be deposited in the bank within three business days.

Good internal controls state that each invoice paid should match the check amount, there should be support for each disbursement, all invoices should be paid on a timely basis, charges should be reasonable and necessary for the operation of the school, charges should be in compliance with the financial policies of the School Board, charges should be posted correctly in the school's general ledger, invoices that are paid should be marked as being cancelled, all check should contain the proper amount of signatures, and all charges should have evidence of the goods that were order being received.

Good internal controls also state that all funds collected should be deposited on a timely basis and not left on the school premises. Also any old outstanding checks should be investigated and voided, if necessary.

Receipts and deposits, invoices and checks, bank reconciliations, and amounts of cash at school premises were tested at five schools. Of the seventy five receipts that were tested, fourteen deposits were not made timely, twenty four deposits did not have proper support, receipts did not match the deposits in twenty eight instances, and twenty five receipts could not be traced to a validated deposit slip.

Of the one hundred twenty five disbursements that were tested, two invoices did not match the check amount, fourteen disbursements did not have proper supporting documentation, eleven invoices were not paid timely, three charges were not reasonable or necessary for the operation of the school, thirty charges did not match the financial policies of the School Board, sixteen charges were not posted correctly in the school's general ledger, one invoice was not cancelled after being paid, two checks did not contain the proper signatures, and seven checks did not have evidence of goods being received.

Of the ten bank reconciliations that were tested, we noted two old outstanding checks that were still on the school's bank reconciliations.

Of the five schools that we reviewed the amount of cash on the school premises, two had amounts that were left on the school premises and not deposited timely.

Corrective action planned: The School Board will address the findings with principals at the next administrative meeting.

**Bienville Parish School Board
Corrective Action for Current Year Findings and Questioned Costs
For the Year Ended June 30, 2009**

Person responsible for corrective action:

Mr. Jarvis Osborne, Business Manager
Bienville Parish School Board
P. O Box 418
Arcadia, LA 71001-0418

Telephone: (318) 263-9416
Fax: (318) 263-3100

Anticipated completion date: Immediately.

Reference # and title: **09-F4** **School-wide Plans**

Federal Program and specific federal award identification: This finding relates to Title II, CFDA# 84.367A, for the Federal Award year 2009 received from the U.S. Department of Education passed through the Louisiana Department of Education.

Condition: The Code of Federal Regulations (CFR) reads, in part, that a school-wide plan also must include the following components in addition to the three core components; 1) school-wide reform strategies, 2) instruction by highly qualified professional staff, 3) strategies to increase parental involvement, 4) additional support to students experiencing difficulty, 5) transition plans for assisting preschool children in the successful transition to the school-wide program.

In examining school-wide plans to two schools in the district, it was noted that neither plan included a strategy to get all teachers highly qualified. One of the plans did not include strategies to increase parental involvement.

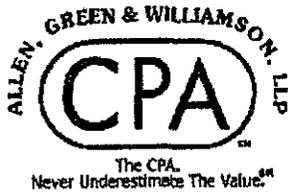
Corrective action planned: The School-wide Plans will be monitored to make sure that all components are included in the plan.

Person responsible for corrective action:

Mr. Jarvis Osborne, Business Manager
Bienville Parish School Board
P. O Box 418
Arcadia, LA 71001-0418

Telephone: (318) 263-9416
Fax: (318) 263-3100

Anticipated completion date: Immediately.



ALLEN, GREEN & WILLIAMSON, LLP

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Management Letter

Board Members
Bienville Parish School Board
Arcadia, Louisiana

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate fund information of the Bienville Parish School Board, for the year ended June 30, 2009, we considered the School Board's internal control to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit, we noted a certain matter involving internal control that is presented for your consideration. This letter does not affect our report dated December 31, 2009, on the financial statements of the School Board. We will review the status of this comment during our next audit engagement. Our comment and recommendation, which has been discussed with appropriate members of management, is intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss this comment in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation. Management's response has also been included. We have performed no audit work to verify the content of the response.

09-M1 Internal Controls in the Payroll Department

Comment: Good internal controls state that the employee who prepares the payroll checks and/or direct deposits should not be the same employee who signs the checks or transmits the direct deposits. If, because of staff size, this is not possible, there should be some documentation of another control that is used to offset this weakness. We noted in our testing that the two employees in the payroll department both prepare the checks and/or direct deposits and sign the checks or transmit the direct deposits. This is due to the small staff size in the payroll department. The School Board has a control to offset this weakness. However, there is no documentation of this control being performed. During testing of 64 payroll files it was noted that one employee did not have evidence of an employer/employee relationship in their personnel file and three non-salaried employees did not have proper supporting documentation for their time worked.

Recommendation: The School Board should take steps to help ensure that the control used to offset the weakness associated with payroll preparations and signatures or transmission is properly documented. The School Board should check its personnel files more closely to help ensure that all employees have proof of the employee/employer relationship in their files. The School Board should also review documentation for non-salaried employees more closely to ensure all payments have proper supporting documentation.

Management's response: The School Board will monitor to make sure that controls are properly documented and that payments have proper supporting documentation.

Included immediately following this letter is a Status of Prior Management Letter Item. This information has not been audited by *Allen, Green & Williamson, LLP*, and no opinion is expressed. However, we did follow-up on the prior management letter item and performed procedures to assess the reasonableness of the Status of Prior Management Letter Item prepared by Management, and we would report, as a current-year management letter item when Allen, Green & Williamson, LLP, concludes that the Status of Prior Management Letter Item materially misrepresents the status of any prior management letter item.

This report is intended solely for the information and use of the Board, management, 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. Although the intended use of this letter may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Allen, Green & Williamson, LLP
ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 31, 2009

**Bienville Parish School Board
Status of Prior Year Management Letter Items
For the Year Ended June 30, 2009**

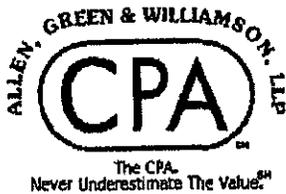
08-M1

Payroll Files

Comment: Good internal controls state that all payroll files should have proof of each employee's existence in them. This proof can be in the form of a driver's license, social security card, or other official government document. We tested twenty-five payroll files and noted that four of the files did not contain proof of the employee's existence.

Recommendation: The School Board should take steps to help ensure that all payroll files contain proof of the employee's existence.

Management's response: See current year management letter item 09-M1.



ALLEN, GREEN & WILLIAMSON, LLP

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Angie Williamson, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board Members
Bienville Parish School Board
Arcadia, Louisiana

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

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

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

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

Comment: One transaction was found to be improperly classified according to the Louisiana Accounting and Uniform Governmental Handbook guidelines.

Management's Response: We will monitor the coding of all transactions to ensure that they are classified according to LAUGH guidelines.

Education Levels of Public School Staff (Schedule 2)

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

Comment: There were no exceptions noted as a result of applying agreed upon procedures.

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

Comment: There were no exceptions noted as a result of applying agreed upon procedures.

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

Comment: There were no exceptions noted as a result of applying agreed upon procedures.

Number and Type of Public Schools (Schedule 3)

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

Comment: One school was found to be improperly classified on Schedule 3. Also, one school's grade span was found to be improperly reported on the Title 1 application.

Management's Response: We will monitor how the state classifies our schools on their reports.

Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)

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

Comment: There were no exceptions noted as a result of applying agreed upon procedures.

Public Staff Data (Schedule 5)

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

Comment: Exceptions were noted on all employees tested due to sales tax payments being classified as extra compensation instead of base pay.

Management's Response: Sales Tax will be included with regular pay.

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

Comment: There were no exceptions noted as a result of applying agreed upon procedures.

Class Size Characteristics (Schedule 6)

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

Comment: One school was found to be improperly classified on Schedule 6. Also, upon review of the roll books, it was noted that the class size was improperly classified for three classes.

Management's Response: School classification will be monitored. Also, class sizes will properly reflect the enrollment.

Louisiana Educational Assessment Program (LEAP) for the 21st century (Schedule 7)

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

Comment: There were no exceptions noted as a result of applying agreed upon procedures.

The Graduation Exit Exam for the 21st Century (Schedule 8)

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

Comment: There were no exceptions noted as a result of applying agreed upon procedures.

The Iowa Tests (Schedule 9)

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

Comment: There were no exceptions noted as a result of applying agreed upon procedures.

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

This report is intended solely for the use of management of the Bienville 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. Although the intended use of this letter may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 31, 2009

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2009**

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	9,294,655	
Other Instructional Staff Activities	921,590	
Employee Benefits	4,160,417	
Purchased Professional and Technical Services	83,254	
Instructional Materials and Supplies	289,410	
Instructional Equipment	5,680	
Total Teacher and Student Interaction Activities		<u>\$14,755,006</u>

Other Instructional Activities	43,189.00	
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Pupil Support Activities	585,673	
Less: Equipment for Pupil Support Activities	0	
Net Pupil Support Activities		<u>585,673</u>

Instructional Staff Services	1,100,305	
Less: Equipment for Instructional Staff Services		
Net Instructional Staff Services		<u>1,100,305</u>

School Administration	1,470,862	
Less: Equipment for School Administration	0	
Net School Administration		<u>1,470,862</u>

Total General Fund Instructional Expenditures		<u>\$17,911,846</u>
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Total General Fund Equipment Expenditures		<u>\$5,680</u>
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Certain Local Revenue Sources

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$1,534,467
Renewable Ad Valorem Tax	12,385,339
Debt Service Ad Valorem Tax	1,141,381
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	477,626
Sales and Use Taxes	8,278,524
Total Local Taxation Revenue	<u>\$23,817,337</u>

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	\$0
Earnings from Other Real Property	22,538
Total Local Earnings on Investment in Real Property	<u>\$22,538</u>

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$41,104
Revenue Sharing - Other Taxes	97,532
Revenue Sharing - Excess Portion	0
Other Revenue in Lieu of Taxes	0
Total State Revenue in Lieu of Taxes	<u>\$138,636</u>

Nonpublic Textbook Revenue	<u>\$0</u>
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Nonpublic Transportation Revenue	<u>\$0</u>
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Schedule 2

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

Education Levels of Public School Staff
As of October 1, 2008

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	1	0.51%	0	0.00%	0	0.00%	0	0.00%
Bachelor's Degree	120	60.61%	0	0.00%	0	0.00%	0	0.00%
Master's Degree	37	18.69%	0	0.00%	1	10.00%	0	0.00%
Master's Degree + 30	37	18.69%	0	0.00%	9	90.00%	0	0.00%
Specialist in Education	1	0.51%	0	0.00%	0	0.00%	0	0.00%
Ph. D. or Ed. D.	2	1.01%	0	0.00%	0	0.00%	0	0.00%
Total	198	100.00%	0	0.00%	10	100.00%	0	0.00%

Schedule 3

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

Number and Type of Public Schools
For the Year Ended June 30, 2009

Type	Number
Elementary	2
Middle/Jr. High	0
Secondary	2
Combination	5
Total	9

BIENVILLE PARISH SCHOOL BOARD
 Arcadia, Louisiana

Experience of Public Principals and Full-time Classroom Teachers
 As of October 1, 2008

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	0	0	1	1	0	0	0	2
Principals	0	0	0	1	1	0	6	8
Classroom Teachers	10	9	52	20	30	26	51	198
Total	10	9	53	22	31	26	57	208

Schedule 5

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

Public School Staff Data
For the Year Ended June 30, 2009

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Rehired Retirees
Average Classroom Teachers' Salary Including Extra Compensation	\$54,299.00	\$53,541.00
Average Classroom Teachers' Salary Excluding Extra Compensation	\$44,534.00	\$43,666.00
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	196.5124	172.187

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

Class Size Characteristics
As of October 1, 2008

School Type	Class Size Range											
	1 - 20		21 - 26		27 - 33		34+					
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	75.0%	189	13.5%	34	0.4%	1	11.1%	28				
Elementary Activity Classes	8.3%	1	8.3%	1	8.3%	1	75.0%	9				
Middle/Jr. High	0.0%	0	0.0%	0	0.0%	0	0.0%	0				
Middle/Jr. High Activity Classes	0.0%	0	0.0%	0	0.0%	0	0.0%	0				
High	83.4%	201	15.4%	37	0.0%	0	1.5%	3				
High Activity Classes	87.8%	43	8.2%	4	4.1%	2	0.0%	0				
Combination	86.6%	525	10.1%	61	1.8%	11	1.5%	9				
Combination Activity Classes	77.5%	55	9.9%	7	5.6%	4	7.0%	5				

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

Louisiana Educational Assessment Program (LEAP) for the 21st Century
For the Year Ended June 30, 2009

District Achievement Level Results	English Language Arts						Mathematics					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	4	2.44%	2	0.91%	7	3.57%	7	4.27%	8	3.64%	5	2.58%
Mastery	27	16.46%	41	18.84%	28	14.29%	17	10.37%	24	10.91%	26	13.40%
Basic	66	40.24%	99	45.00%	83	42.35%	64	39.02%	89	40.45%	88	45.36%
Approaching Basic	43	26.22%	37	16.82%	48	24.49%	41	25.00%	53	24.09%	42	21.65%
Unsatisfactory	24	14.63%	41	18.64%	30	15.31%	35	21.34%	48	20.91%	33	17.01%
Total	164	100%	220	100%	196	100%	164	100%	220	100%	194	100%

District Achievement Level Results	Science						Social Studies					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	9	5.49%	6	2.73%	0	0.00%	8	4.91%	2	0.91%	0	0.00%
Mastery	22	13.41%	16	7.27%	15	7.73%	13	7.98%	19	8.64%	13	6.70%
Basic	65	39.63%	88	40.00%	83	42.78%	71	43.56%	81	36.82%	85	43.81%
Approaching Basic	41	25.00%	79	35.91%	65	33.51%	40	24.54%	61	27.73%	51	26.29%
Unsatisfactory	27	16.46%	31	14.09%	31	15.99%	31	19.02%	57	25.91%	45	23.20%
Total	164	100%	220	100%	194	100%	163	100%	220	100%	194	100%

District Achievement Level Results	English Language Arts						Mathematics						
	2009		2008		2007		2009		2008		2007		
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Grade 8													
Advanced	1	0.58%	2	1.25%	0	0.00%	9	5.26%	2	1.25%	5	2.55%	
Mastery	16	9.36%	8	5.00%	20	10.20%	8	4.68%	0	0.00%	9	4.59%	
Basic	85	49.71%	53	33.13%	76	38.78%	66	38.60%	77	48.13%	80	40.82%	
Approaching Basic	59	34.50%	74	46.25%	71	36.22%	55	32.16%	52	32.50%	49	25.00%	
Unsatisfactory	10	5.85%	23	14.38%	29	14.80%	33	19.30%	29	18.13%	53	27.04%	
Total	171	100%	160	100%	196	100%	171	100%	180	100%	196	100%	

District Achievement Level Results	Science						Social Studies					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6												
Advanced	4	2.34%	0	0.00%	3	1.53%	3	1.78%	0	0.00%	0	0.00%
Mastery	17	9.94%	15	9.38%	19	9.69%	17	10.06%	10	6.25%	20	10.20%
Basic	52	30.41%	42	26.25%	67	34.18%	73	43.20%	55	34.38%	74	37.76%
Approaching Basic	64	37.43%	52	32.50%	55	28.08%	50	29.59%	54	33.75%	49	25.00%
Unsatisfactory	34	19.88%	51	31.88%	52	26.53%	26	15.38%	41	25.63%	53	27.04%
Total	171	100%	160	100%	196	100%	169	100%	160	100%	196	100%

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

The Graduation Exit Exam for the 21st Century
For the Year Ended June 30, 2009

District Achievement Level Results	English Language Arts						Mathematics					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced	1	0.74%	2	1.32%	0	0.00%	5	3.65%	13	8.55%	7	4.19%
Mastery	14	10.29%	16	10.60%	12	7.19%	18	13.14%	22	14.47%	40	23.95%
Basic	68	50.00%	59	39.07%	95	56.89%	84	61.31%	54	35.53%	60	35.93%
Approaching Basic	40	29.41%	48	31.79%	36	21.56%	21	15.33%	33	21.71%	22	13.17%
Unsatisfactory	13	9.56%	26	17.22%	24	14.37%	9	6.57%	30	19.74%	38	22.75%
Total	136	100%	151	100%	167	100%	137	100%	152	100%	167	100%

District Achievement Level Results	Science						Social Studies					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced	4	2.90%	1	0.66%	2	1.46%	0	0.00%	0	0.00%	0	0.00%
Mastery	20	14.49%	13	8.78%	11	8.03%	8	5.80%	2	1.35%	2	1.47%
Basic	58	42.03%	47	31.76%	52	37.96%	78	56.52%	49	33.11%	67	49.26%
Approaching Basic	34	24.64%	43	29.06%	39	28.47%	33	23.91%	49	33.11%	42	30.88%
Unsatisfactory	22	15.94%	44	29.73%	33	24.09%	19	13.77%	48	32.43%	25	18.38%
Total	138	100%	148	100%	137	100%	138	100%	148	100%	136	100%

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

ilEAP Tests
For the Year Ended June 30, 2009

ilEAP Test

Students	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	4	2.00%	5	2.48%	2	1.00%	0	0.00%
Mastery	30	15.00%	29	14.43%	20	10.00%	18	9.00%
Basic	80	40.00%	68	33.83%	75	37.50%	78	39.00%
Approaching Basic	47	23.50%	59	29.35%	70	35.00%	59	29.50%
Unsatisfactory	39	19.50%	40	19.90%	33	16.50%	45	22.50%
Total	200	100%	201	100%	200	100%	200	100%

Students	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	3	1.76%	7	4.12%	0	0.00%	0	0.00%
Mastery	21	12.35%	14	8.24%	20	11.76%	5	2.94%
Basic	88	51.76%	84	49.41%	67	39.41%	92	54.12%
Approaching Basic	39	22.94%	34	20.00%	52	30.59%	54	31.76%
Unsatisfactory	19	11.18%	31	18.24%	31	18.24%	19	11.18%
Total	170	100%	170	100%	170	100%	170	100%

Students	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	3	1.81%	5	2.99%	2	1.20%	5	3.01%
Mastery	13	7.63%	11	6.59%	18	10.84%	7	4.22%
Basic	82	49.40%	87	62.10%	64	38.55%	65	38.16%
Approaching Basic	52	31.33%	37	22.16%	59	35.54%	58	34.94%
Unsatisfactory	16	9.64%	27	16.17%	23	13.86%	31	18.67%
Total	166	100%	167	100%	166	100%	166	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 7								
Advanced	4	2.68%	3	2.00%	1	0.67%	0	0.00%
Mastery	18	12.08%	8	5.33%	9	6.04%	12	8.05%
Basic	70	46.98%	73	48.67%	55	36.91%	64	42.95%
Approaching Basic	43	28.86%	50	33.33%	55	36.91%	51	34.23%
Unsatisfactory	14	9.40%	16	10.67%	29	19.46%	22	14.77%
Total	149	100%	150	100%	149	100%	149	100%

District Achievement Level Results	English Language Arts		Mathematics	
	2007		2007	
	Number	Percent	Number	Percent
Students				
Grade 9				
Advanced	1	0.61%	9	5.45%
Mastery	8	4.85%	14	8.48%
Basic	76	46.06%	76	46.06%
Approaching Basic	67	40.61%	34	20.61%
Unsatisfactory	13	7.88%	32	19.39%
Total	165	100%	165	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 3								
Advanced	6	4.14%	6	4.14%	2	1.38%	1	0.69%
Mastery	17	11.72%	13	8.97%	21	14.48%	16	11.03%
Basic	52	35.86%	53	36.55%	52	35.86%	53	36.55%
Approaching Basic	41	28.28%	36	24.83%	49	33.79%	39	26.90%
Unsatisfactory	29	20.00%	37	25.52%	21	14.48%	36	24.83%
Total	145	100%	145	100%	145	100%	145	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 5								
Advanced	2	1.32%	7	4.61%	1	0.66%	1	0.66%
Mastery	25	16.45%	14	9.21%	14	9.21%	18	11.84%
Basic	53	34.87%	67	44.08%	63	41.45%	70	46.05%
Approaching Basic	44	28.95%	31	20.39%	40	26.32%	41	26.87%
Unsatisfactory	28	18.42%	33	21.71%	34	22.37%	22	14.47%
Total	152	100%	152	100%	152	100%	152	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0.00%	3	1.89%	0	0.00%	1	0.63%
Mastery	22	13.84%	10	6.29%	19	11.95%	15	9.43%
Basic	89	55.97%	86	54.09%	73	45.91%	77	48.43%
Approaching Basic	36	22.64%	32	20.13%	54	33.96%	41	25.79%
Unsatisfactory	12	7.55%	28	17.91%	13	8.18%	25	15.72%
Total	159	100%	159	100%	159	100%	159	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	8	5.10%	3	1.91%	2	1.27%	0	0.00%
Mastery	15	9.55%	12	7.64%	10	6.37%	12	7.64%
Basic	68	43.31%	69	43.95%	63	40.13%	73	46.50%
Approaching Basic	49	31.21%	39	24.84%	53	33.76%	36	22.93%
Unsatisfactory	17	10.83%	34	21.66%	29	18.47%	36	22.93%
Total	157	100%	157	100%	157	100%	157	100%

District Achievement Level Results	English Language Arts		Mathematics	
	2008		2008	
	Number	Percent	Number	Percent
Grade 9				
Advanced	0	0.00%	2	1.36%
Mastery	15	10.20%	10	6.80%
Basic	68	46.28%	72	48.98%
Approaching Basic	54	36.73%	30	20.41%
Unsatisfactory	10	6.80%	33	22.45%
Total	147	100%	147	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	7	4.61%	12	7.89%	8	5.26%	1	0.66%
Mastery	35	23.03%	24	15.78%	28	18.42%	31	20.39%
Basic	63	41.45%	73	48.03%	58	38.16%	78	51.32%
Approaching Basic	32	21.05%	29	19.08%	43	28.29%	27	17.76%
Unsatisfactory	15	9.87%	14	9.22%	15	9.87%	15	9.87%
Total	152	100%	152	100%	152	100%	152	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	6	3.24%	7	3.78%	3	1.62%	3	1.62%
Mastery	28	15.14%	17	9.19%	23	12.43%	20	10.81%
Basic	96	51.89%	78	42.15%	83	44.86%	78	42.16%
Approaching Basic	35	18.93%	49	26.49%	51	27.57%	56	30.27%
Unsatisfactory	20	10.81%	34	18.38%	25	13.52%	28	15.14%
Total	185	100%	185	100%	185	100%	185	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0.00%	8	4.99%	1	0.63%	4	2.50%
Mastery	21	13.13%	15	9.38%	19	11.88%	12	7.50%
Basic	92	57.50%	92	57.50%	69	43.13%	70	43.75%
Approaching Basic	33	20.63%	19	11.88%	54	33.75%	48	30.00%
Unsatisfactory	14	8.75%	26	16.25%	17	10.63%	26	16.25%
Total	160	100%	160	100%	160	100%	160	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	6	3.97%	3	1.99%	1	0.66%	0	0.00%
Mastery	19	12.58%	12	7.95%	24	15.90%	23	15.23%
Basic	75	49.67%	92	60.93%	72	47.68%	88	58.28%
Approaching Basic	39	25.82%	30	19.86%	42	27.81%	30	19.87%
Unsatisfactory	12	7.95%	14	9.28%	12	7.95%	10	6.62%
Total	151	100%	151	100%	161	100%	151	100%

District Achievement Level Results	English Language Arts		Mathematics	
	2009		2009	
	Number	Percent	Number	Percent
Grade 9				
Advanced	0	0.00%	1	0.75%
Mastery	7	5.22%	10	7.41%
Basic	67	50.00%	62	45.93%
Approaching Basic	52	38.81%	34	25.19%
Unsatisfactory	8	5.97%	28	20.74%
Total	134	100%	135	100%