

Part I: Assessment of External Factors
Influencing Financial Behavior of School District
Fiscal Year 2013-2014

School / District: Acadia Parish School Board

External Factors Influencing Financial Condition of School System							LDE Follow-up
(A) Public School Enrollment	Positive Growth Over Last 5 Years	Loss of Students Over Last 5 Years			Number of Years with Continuous Decline in Student Enrollment		
		Between 0.1% and 4.9%	Between 5.0% and 9.9%	10.0% or more			
	7.11%				None		
(B) Non-Public School Enrollment	Percentage of Non-Public School Enrollment to Total Enrollment		Non-Public School Enrollment		Change in Non-Public School Enrollment Greater than 15% in Any One of the Last Five Years		
	16.51%		1,943		No		
(C) Local Property and Sales Tax Collections	Decline in Property and Sales Taxes Over Last 5 Years	Growth in Property and Sales Taxes Over Last 5 Years			Local Collections Per Pupil Relative to State Average	Local Tax Effort Index	
		Between 0.1% and 4.9%	Between 5.0% and 9.9%	10.0% or more			
				16.79%	46.02%	0.75197	
(D) Fiscal Conditions and District Performance	Expenditures Per Pupil				District Performance Score (DPS)		
	Less than 85% of State Average	Between 85.0% and 89.9% of State Average	Between 90.0% and 99.9% of State Average	100.0% or more of State Average			
	79.14%				87.3 B		
(E) Future Obligations	Percentage of Teachers with more than 15 years experience (State Average is 36%)						
	Less than 45.0%		Between 45.0% and 49.9%		50.0% or more		
	39.22%						
(F) Lead School Business Administrator / Chief Financial Officer / Business Manager Certification		Certified by LASBO :		Active CPA License :			
		No		No			

Part II: Assessment of Financial Factors
That Can Prompt BESE to Request Additional
Information from School District
Fiscal Year 2013-2014

School / District: Acadia Parish School Board

LEVEL 1 – Good Business Practices					Action
(G) Submittal of General Fund Budget Forms	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	On Time	1 - 14 Days Late	15 - 29 Days Late	30 or More Days Late	
	Yes				
(H) Submittal of Annual Financial Report (AFR)	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	On Time	1 - 29 Days Late	30 - 59 Days Late	60 or more Days Late	
	Yes				
(I) Audit Opinion on Internal Controls	Excellent	Good	Needs Improvement		No Action Necessary
	No Weakness	No Material Weakness	Material Weakness		
	None				
(J) Consecutive Audit Findings	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	None	Same Finding for 2 Years	Same Finding for 3 or 4 Years	Same Finding for 5 or more Years	
	None				
(K) Fraud	Excellent / Good		Needs Improvement	Unacceptable	No Action Necessary
	None		1 Case of Non-Material Fraud	2 or more Cases of Non-Material or 1 or more Cases of Material Fraud	
	No Fraud				

Part II: Assessment of Financial Factors
That Can Prompt BESE to Request Additional
Information from School District

Fiscal Year 2013-2014

School / District: Acadia Parish School Board

LEVEL 2 – Fiscal Management: Questioned Costs					Action
(L) Single Audit Report (A-133)	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	No Questioned Costs	Between 0.0% and 4.9% of NCLB Funds	Between 5.0% and 9.9% of NCLB Funds	10% or more of NCLB Funds	
	None				
(M) Program Monitoring	Excellent	Good	Needs Improvement	Unacceptable	Not Applicable
	No Questioned Costs	Between 0.0% and 4.9% of NCLB Funds	Between 5.0% and 9.9% of NCLB Funds	10% or more of NCLB Funds	
(N) Fiscal Monitoring	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	No Questioned Costs	Between 0.0% and 4.9% of NCLB Funds	Between 5.0% and 9.9% of NCLB Funds	10% or more of NCLB Funds	
	None				

Part II: Assessment of Financial Factors
That Can Prompt BESE to Request Additional
Information from School District

Fiscal Year 2013-2014

School / District: Acadia Parish School Board

LEVEL 3 – Auditing Outcomes					Action
(O) General Purpose Financial Statements	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	Unmodified Opinion	Modified Opinion	Disclaimer	Adverse Opinion	
	Unmodified Opinion				
(P) Expenditures of Federal Programs	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	Unmodified Opinion	Modified Opinion	Disclaimer	Adverse Opinion	
	Unmodified Opinion				
(Q) Compliance with Laws and Regulations on Federal Programs	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	Unmodified Opinion	Modified Opinion	Disclaimer	Adverse Opinion	
	Unmodified Opinion				

Part II: Assessment of Financial Factors
That Can Prompt BESE to Request Additional
Information from School District

Fiscal Year 2013-2014

School / District: Acadia Parish School Board

LEVEL 4 – Balanced Budgets and Fund Balances					Action
(R) General Fund Deficit Spending	Excellent / Good		Needs Improvement	Unacceptable	No Action Necessary
	None		1 or 2 Years of Latest 3 Years	3 or more Years of Latest 5 Years	
			1 Deficit(s)		
(S) General Fund Balance as a Percentage of General Fund Revenues	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	7.5% or more	Between 6.5% and 7.4%	Between 5.0% and 6.4%	Less than 5%	
	34.49%				

LEVEL 5 – Major Events			Action
New School System	Major Event	Going Concern Opinion	No Action Necessary