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TANGIPAHOA PARISH SCHOOL SYSTEM

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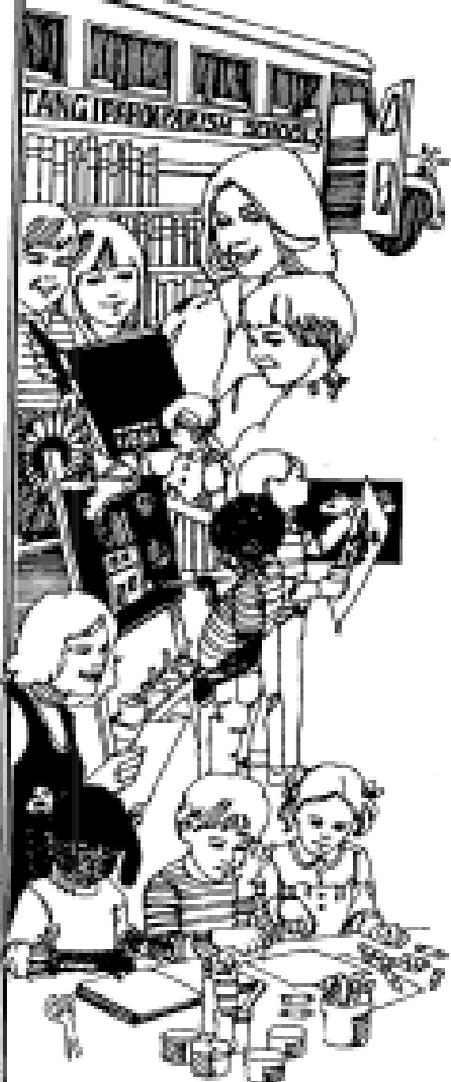
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COMPREHENSIVE ANNUAL FINANCIAL REPORT

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Release Date SEP 26 1983



TANGIPAHOA PARISH SCHOOL SYSTEM

**STATE OF LOUISIANA
AMITE CITY**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR
JULY 1, 1995 - JUNE 30, 1996**

Prepared by
Department of Accounting
Ronald J. Caruso, CPA, Supervisor of Accounting

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TANGIPAHOA PARISH SCHOOL SYSTEM



INTRODUCTION

**TANGIPAHOA PARISH SCHOOL SYSTEM
BOARD MEMBERS**



JIMMY RICHARDSON
District A



LEROY HART
District B
Past President



TONY F. ARDELLO, JR.
District C



HENRY BAILEY, B
District D



DONNIE WILLIAMS, SR.
District E
Past President



ROBERT CRAVES
District F
Past President



MAGGIE JORDAN
District G
Past President



ERIC F. BAILEY
District H



ARTHUR J. DESANE
District I
Past President

TANGIPAOHA PARISH SCHOOL SYSTEM PRINCIPAL OFFICERS

SCHOOL BOARD MEMBERS

PRESIDENT

Donnie Williams, Sr.

Tony P. Ardillo, Jr.

Leroy Hart

Erns F. Bailey

Jimmy Richardson

Robert Gaves

Henry Sibley, III

Maxine Dixon

Arthur Zieske

ADMINISTRATIVE OFFICIALS

Virgil Allen, Superintendent

Bette K. Laird, Assistant Superintendent

Leslie Mabry, Assistant Superintendent

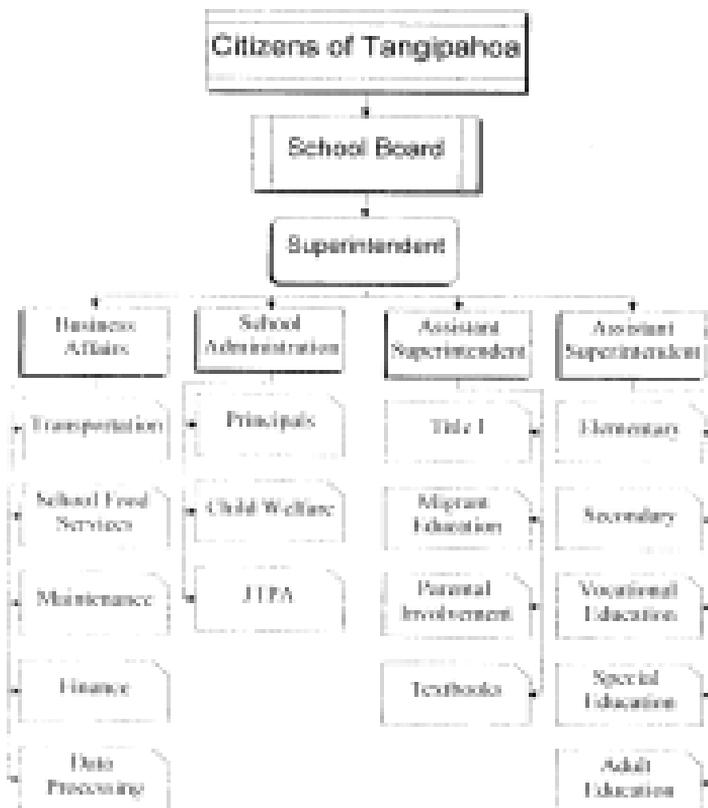
Mark Kolwe, Administrative Director of Business Affairs

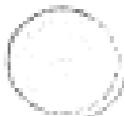
Louis L. Joseph, Administrative Director of School Administration

INDEPENDENT ACCOUNTANTS

Hender, Inc

**Tangipahoa Parish School System
Organizational Chart
1995-1996**





TANGIPAHOA PARISH SCHOOL SYSTEM

111 East Oak Street • P.O. Box 417 • Amite, Louisiana 70422
Telephone: (504) 748-7151 • Fax: (504) 748-0507

Met at Amite
September 28

Donald Williams, Sr.
President of the Board

December 30, 1995

To: The Board Members
Tangipahoa Parish School System
375 East Oak Street
Amite, Louisiana 70422

Dear System Board Members:

The Comprehensive Annual Financial Report (CAFR) of the Tangipahoa Parish School System (School System) for the fiscal year ended June 30, 1995 is hereby transmitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the School System. To the best of our knowledge and belief, the enclosed data are accurate in all material aspects, and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the School System. All disclosures necessary to enable the reader to gain an understanding of the School System's financial activities have been included.

The Comprehensive Annual Financial Report is presented in three sections: introductory, financial and statistical. The introductory section includes the formal letter, the School System's organizational chart, and a list of principal officials. The financial section includes the general purpose financial statements, including notes to financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditor's report on the financial statements and schedules. The statistical section includes selected financial and demographic data, generally presented on a multi-year basis.

The Reporting Entity and Services Provided

The School System is a political subdivision created under Louisiana State Statutes to govern the public education system of the Parish of Tangipahoa, Louisiana. It is the responsibility of the School System to make public education available to the residents of Tangipahoa Parish. These services include providing instructional personnel, instructional materials, instructional facilities, administrative support, business services, operation and maintenance and bus transportation. The School System has the power to sue and be sued, and to make rules and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana State System of Elementary and Secondary Education. The School System is authorized to establish public schools as it deems necessary in order to provide adequate school facilities for the children of the parish, to determine the number of teachers to be employed and to determine local supplements to their salaries. The School System is not included in any other governmental reporting entity since the members are elected by the public and have decision-making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters.

This report includes all fund and account groups of the School System.

The Tangipahoa Parish School System does not discriminate on the basis of race, color, national origin, sex, age, disability or marital status.

We are an equal opportunity employer.

ECONOMIC CONDITIONS AND OUTLOOK

Tangipahoa Parish (County) is geographically located in the Southeastern part of Louisiana, between New Orleans and the state's capital, Baton Rouge.

Located north to south by the Illinois Central Gulf Railroad and Interstate 55, which intersects Interstate 12, it has ready access to the east and west coasts as well as inland to the Gulf Coast. The South Tangipahoa Parish Port provides the parish with water access to both intercoastal and river transportation. These characteristics have distinguished Tangipahoa Parish as an important distribution-center of the south.

The economic growth in the New Orleans, Baton Rouge and areas along the Mississippi River has also contributed to the growth in Tangipahoa Parish.

The past year has been one of upward economic growth. Retail sales increased by 10.3%. The assessed value of taxable property increased by 14.3%. Per Capita income increased by 4.6%.

The last three years have shown continued economic growth. Retail sales increased an average rate of 5.8% per year. The assessed value of taxable property increased an average of 5.0% per year. The Per Capita income increased an average of 4.1% per year. It is expected that this moderate upward economic growth of the last three years will continue for the next four or five years.

This continuous moderate upward economic growth has enabled us to add and improve school facilities and the quality of education in the parish. For the last three years the student population average growth rate was less than 7%. This has enabled the general fund to increase per student expenditures by an average of 4% per year for the last three years and provide for a 10% increase in teacher salaries for the 1986-87 school year.

MAJOR INITIATIVES

For The Year

Capital outlay projects were completed or in progress in the Hammond and Ponchatoula areas. Hammond Westside completed a seven million dollar complex to house both Hammond Westside Primary and Hammond Westside Upper students. Construction for the over four million dollar Ponchatoula Jr. High School plant began on the site of the original building which was destroyed by fire. The former Ponchatoula High School building was renovated as a major component of the Ponchatoula Jr. High campus. Construction began at Woodland Park and a multi-purpose building was started at the Hammond Eastside School site.

In addition to the Feasibility Study completed in prior years, full implementation of system adoption initiatives was a high priority. The Board allocated funds to provide on a per pupil basis full implementation of reading, language/English, mathematics and social studies. Books for vocational subjects were provided per pupil or per class, as needed by course type.

After extensive testing of school level personnel all schools will be on-line with the mainframe computer system. The automated system completed 98% reporting and maintained records of student attendance and discipline. The school system established a master course code list for all grade levels to facilitate scheduling and to report student grades. All high schools and junior high schools issued student reports through the automated system.

Under the direction of the new Superintendent, Administrative Director of Business Affairs, and the Director of Maintenance, more efficient processes for handling school maintenance were developed and implemented.

A new science program for all grade levels and/or science courses was adopted per the system textbook selection process.

All federal programs will be in the initial phase of coordination of activities selected and planned by local schools. Title I (Statewide Programs) will be complemented by Title II mathematics professional development, by Title VI selection of library or curricular materials, and by Title IV certified teacher/peer mediation and other safe school activities.

Goals of the first year of the newly appointed Superintendent were completed and evidence of achievement presented to the Board.

For The Future

As a result of construction in prior years, students will occupy new school buildings in Hammond and Fochschule as Hammond Westside Middle and Ponceasau Jr. High are completed. Other sites as Louange Elementary, Louange Middle and McWay anticipate using portable classrooms to fill increases in student population.

System goals for improving instruction will focus on staff development and utilizing techniques for improved classroom organization and management. Coupled with a school-by-school plan for identifying specific skill areas in test scores and identifying processes for maximizing instructional time, student learning as reflected in improved test scores is expected.

Based on the results of an external study revised management plans and salary schedules are anticipated for all personnel. Per final distribution of MFP funds and setting of a long term benefit, salary increases are planned.

With the anticipated changes in curriculum standards for various subject areas, local curriculum revisions will begin. These will be coupled with the full implementation of a new science program for grades 7-12 with an estimated \$700,000.00 in student textbooks to be placed in the hands of students. Bringing recently adopted textbooks to a final 7 year implementation cycle, a detailed inventory accountability process will be in place in the fall.

The new state Collaborative Grant for Titles I, II, III, and IV will be implemented. Funding will expand Title I (statewide) programs to 20 schools. According to individual school needs and plans, various projects or programs will be added to include more computer labs, Reading Recovery, additional staff to reduce student/teacher ratios, and more site services or classes.

Continuing over a year of systemwide study and school planning, White High School will initiate an innovative schedule. A "4x4" alternative block schedule will offer students an opportunity to complete eight credits per year and will incorporate expanded curriculum components.

Expanded options for addressing and/or decreasing student behavior problems will focus on creating an improved school climate. A major component will be the establishment of Crystal Academy, an alternative school for selected students from the Hammond area. Other activities will include revising and expanding the in-school suspension program, expanding conflict resolution training for students, implementing a social services/coordinator program, training in safety procedures and safety audits, and completion of safety audits in selected schools.

The "partnership" school project will be expanded to provide assistance from the central office to selected schools. Two schools will be added and prior partner schools will be revisited.

FINANCIAL INFORMATION

Internal Control Structure

The management of the Yangiyoqoa Parish School System is responsible for establishing and maintaining an internal control structure. The objectives of an internal control structure are to provide reasonable, but not absolute, assurance that School System policy, administrative procedures, and accounting policies and procedures are fully implemented and are being adhered to. In addition, the internal control structure is designed to provide reasonable, but not absolute assurance concerning: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparation of financial statements and reports and maintenance of accountability for assets.

We believe the School System's internal control structure adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions.

Accounting System and Budgetary Control

An explanation of the School System's accounting policies is contained in the Notes to Financial Statements. Expanded in detail are the basis of accounting, fund structure, budgetary control, and other significant information on financial policy.

General Governmental Functions

The State has increased its funding from \$44 million to \$48 million. The overall increase in unrestricted funding is a result of growth of student enrollment in the parish.

In total, General Fund revenues increased from \$54.1 million to \$68.0 million, an increase of \$13.9 million or 25%. General Fund expenditures increased from \$63.5 million to \$68 million, an increase of \$4.5 million or 7.0%. Financing sources and uses resulted in net financing use of \$5.76 million. An increase in the State's unrestricted funding is the primary component of the increase in general fund revenues. This increase was directed to increased instructional activities. Total instructional expenditures in 1995 increased by \$1.5 million over 1994 while capital outlay expenditures increased in 1995 by \$10.773. As a result of increased local sales, general fund sales tax revenues increased by \$3.8 million over 1994 revenues which is an increase of 10%. Other 1995 revenues and expenditures remained relatively and materially constant with 1994 amounts. The General Fund completed the 1995 fiscal year with a fund balance of \$2.57 million, a decrease of \$1.08 million or 29% from 1994. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Total revenues received from all restricted sources for the year ended June 30, 1995 amounted to \$22.2 million, as compared to \$22.9 million for the prior year - a minimal decrease.

In 1995 sales and use tax revenues allocated to the maintenance fund, a special revenue fund, increased substantially due to the overall increase in sales and use tax revenues. Revenue from state and federal sources decreased from \$70.2 million in 1995 to \$17.8 million in 1996.

The Capital Projects Funds expended \$11.7 million during the fiscal year ended June 30, 1995, a 35% increase over 1994 due to several school bond and planned long term capital projects. These construction projects are still in progress and the continued fund balances of the Capital Projects Funds at year end totaled \$11.6 million, with \$5.1 million unreserved and undesignated.

During the year ended June 30, 1995, the Enterprise Fund referred to as the Sales Tax Collection Fund, changed collection fees to local governments amounting to 0.05% of total collections. This went unchanged compared to 1994.

Although the Sales Tax Collection Funds objective and its agreement with the governments it collects for is to cover its expenses or break-even, the Fund earned a net income of \$6,601. The local governments have not yet agreed to the ultimate disposition of this profit.

The Internal Service Fund is administered claims for workers compensation, lost, property and general property. The insurance policies for the above mentioned types of claims have a total deductible per claim of \$50,000 and a maximum annual deductible for all claims of \$600,000. The claims administered by the internal service fund are all individual claims under \$50,000 and aggregate claims under \$600,000.

The funds participating in this program pay this fund the insurance premium savings which resulted from the non-increased deductibles. In its first year, the fund earned revenues of almost \$800,000 and insured claims losses of nearly \$170,000.

A accrual has been made for claims incurred but not reported. As mentioned above this is the internal service funds third year.

Debt Administration

During the year ended June 30, 1996, the School Board issued bonds totaling \$7,130,000. These bonds bear interest of 4.4-8.0% per annum and require semi-annual interest payments with annual principal reductions.

Outstanding bonds at June 30, 1996 totaled \$20.44 million, an increase of \$5.4 million from the prior year. Total general long-term debt was \$52.8 million at June 30, 1996 as compared to \$47.3 million at June 30, 1995. The increase for the year totaled \$5.6 million or 11.8%.

The debt service fund ended the year with a fund balance of \$2.6 million. This is a decrease of 10.3% compared to 1995.

During the year, Moody's Investor Service rated the School System favorably with Aaa to Baa ratings.

Cash Management and Investments

It is the policy of the School System to invest cash temporarily idle during the year in commercial bank certificates of deposits, U.S. Treasury bills, and the Louisiana Asset Management Pool Inc. (LAMAP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Total interest income for all fund types was 5,035 million, a decrease of 3.95 million from 1995. This decrease is due primarily to lower interest rates. The average net yield on the average total cash balances, Treasury bills, cash with local agent, restricted cash and certificates of deposit for 1996 was 2.8% as compared to 3.47% in 1995.

Risk Management

As discussed in the general governmental functions segment above, the School System created an internal service fund to administer the deductible portion of their insurance policies. The deductibles were increased to individual claims less than \$50,000 with an aggregate maximum deductible of \$600,000 per year.

Each type of insurance policy carries the following maximum limit of coverage:

General Liability	\$2,000,000 (in excess of \$1,000,000)
Fleet	\$1,000,000
Property	\$75,000,000
Public Compensation	\$1,000,000
Machinery	\$10,000,000
Events and Concessions	\$1,000,000

Independent Audit

State statutes require an annual or biennial audit by independent certified public accountants. The School System has elected to have annual audits conducted. The accounting and auditing firm of Hender, Inc. was selected by the School System to perform the fiscal year 1995 audit. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the federal Single Audit Act of 1984 and related OMB Circular A-129. The auditor's report on the general purpose financial statements is included in the financial section of this report. The auditor's reports related specifically to the Single Audit Act and other requirements are included in a separate report.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tangipahoa Parish School System for our Comprehensive Annual Financial Report for the fiscal year ended June 30, 1995. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and are submitting it to GFOA for consideration again this year.

Certificate of Excellence

The Tangipahoa Parish School System has received the Association of School Business Officials International (ASBOI) Certificate of Excellence in Financial Reporting for the fiscal year ended June 30, 1995. This award certifies that the Comprehensive Annual Financial Report for the fiscal year ended June 30, 1995 substantially conforms to the principles and standards of financial reporting as recommended and adopted by the Association of School Business Officials International. The award is granted only after an intensive review of financial reports by an expert panel of certified public accountants and practicing school business officials.

Management believes that the Comprehensive Annual Financial Report for the fiscal year ended June 30, 1995, which will be submitted to ASBOI for review, also conforms to their principles and standards.

Acknowledgments

The preparation of this report could not have been accomplished without the dedicated services of the entire staff of the Finance Department whose extraordinary efforts contributed significantly in the preparation of this report. We would like to express our sincere appreciation to the staff of the Finance Department. We also wish to thank the Members of the Tangipahoa Parish School System and the Administration for their interest and support in our efforts for maintaining fiscal accountability and responsibility for the school system.

Respectfully Submitted,


Virgil Allen
Superintendent


Mark Kiser
Administrative Director
of Business Affairs

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Tangipahoa Parish School
System, Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1995

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers' Association of the United States and Canada to agencies whose comprehensive annual financial reports (CAFRs) achieve the highest standards in presentation, accuracy, and financial reporting.



Arthur R. Lynch
President

Jeffrey L. Eason
Executive Director

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS
INTERNATIONAL



This Certificate of Excellence in Financial Reporting is presented to
TANGIPAHOA PARISH SCHOOL SYSTEM

For its Comprehensive Annual Financial Report (CAFR)
For the Fiscal Year Ended June 30, 1995

Upon recommendation of the Association's Panel of Review which has judged that the Report substantially conforms to principles and standards of ASBO's Certificate of Excellence Program.

David J. Batten
President

John C. Kiser
Executive Director

TANGIPAHOA PARISH SCHOOL SYSTEM



FINANCIAL SECTION



HENDER, INC.

A Professional Accounting Corporation



INDEPENDENT AUDITORS' REPORT

The Board Members of the
Terrebonne Parish School System
Archie, Louisiana

We have audited the accompanying general purpose financial statements of the Terrebonne Parish School System, Louisiana, as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the School System's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office Management and Budget Circular A-129, Audits of State and Local Governments. Those standards and OMB Circular A-129 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes reviewing, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Terrebonne Parish School System, as of June 30, 1999, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules and statistical data listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Terrebonne Parish School System, Louisiana. Such information, except for that portions which are marked "unaudited" on which we cannot give an opinion, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, in our opinion, the information is fairly presented in all material respects in relation to the general purpose financial statements, taken as a whole.

Hender Inc.

December 19, 1999

TANGIPAHOA PARISH SCHOOL SYSTEM



GENERAL PURPOSE
FINANCIAL STATEMENTS

SANGIPARLA PARISH SCHOOL SYSTEM - ARMY, LOUISIANA

Combined Balance Sheet - All Fund Types and Account Groups

ASSETS

As of June 30, 1998 with Comparative Totals for June 30, 1997

	GOVERNMENTAL FUND TYPES				SECONDARY FUND TYPE
	GENERAL	SPECIAL REVENUE	SELF SERVICE	CAPITAL PROJECTS	AGENCY FUNDS
ASSETS AND OTHER DEBITS					
Cash	\$0	\$2,200,790	\$1,982,111	\$1,278,618	\$1,200,000
Restricted Cash and Cash Equivalents	140,500	0	508,880	0	0
Investments	14,000,887	2,000,884	883,000	11,680,074	0
Receivables					
Notes Receivable	0	0	0	172,458	0
All Other Receivables	483	0	14	0	0
Accrued Interest	21,721	21,264	0	1,208	0
Insurance Payables	0	0	0	0	0
Other	44,887	6,481	0	0	0
Due From Other Funds	1,599,072	878	0	40,000	0
Due From Other Governments	81,428	2,584,794	0	0	0
Inventory	42,722	224,588	0	0	0
Prepaid Expenditures/Expenses	687,888	0	0	0	0
Land	0	0	0	0	0
Buildings and Improvements	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0
Construction Work-in-Progress	0	0	0	0	0
Amount Available in Debt Service Fund	0	0	0	0	0
Amount to be Provided for Payment of Claims	0	0	0	0	0
Amount to be Provided for Payment of Capital Lease	0	0	0	0	0
Amount to be Provided for Payment of General Long-Term Bonds	0	0	0	0	0
Amount to be Provided for Contingent Liabilities	0	0	0	0	0
Amount to be Provided for Payment of Notes Payable	0	0	0	0	0
Amount to be Provided for Payment of Commitments of Indebtedness	0	0	0	0	0
TOTAL ASSETS AND OTHER DEBITS	\$17,418,078	\$6,004,046	\$2,642,689	\$14,731,040	\$1,200,000

The accompanying notes to financial statements form an integral part of this statement.

PROPRITARY FUND TYPES		ACCOUNT GROUPS		TOTALS	
GENERAL FUND	INTERNAL SERVICE FUND	GENERAL FUND ASSETS	GENERAL & DED. TRUST DEBT	MEMORANDUM BAL. P.	
				1999	2000
\$1,708,370	\$778,626	00	00	\$8,473,311	\$11,758,584
0	0	0	0	749,646	771,588
35,000	0	0	0	28,283,335	5,587,882
0	0	0	0	173,450	178,887
0	0	0	0	494	3,789
0	0	0	0	74,311	87,878
0	0	0	0	0	0
0	18,000	0	0	81,300	78,781
0	28,811	0	0	1,878,888	1,427,883
0	0	0	0	2,828,184	3,824,888
0	0	0	0	384,374	483,878
1,375	0	0	0	888,899	748,337
0	0	1,287,828	0	1,287,828	1,287,828
0	0	11,758,441	0	7,758,441	67,888,282
0	0	17,888,887	0	17,888,887	15,784,140
0	0	10,874,888	0	18,874,888	4,208,881
0	0		2,888,825	2,888,825	2,871,889
0	0	0	0	0	78,888
0	0	0	8,288	8,288	78,888
0	0	0	47,888,840	47,888,840	42,871,438
0	0	0	1,883,748	1,883,748	1,888,888
0	0	0	481,887	481,887	482,481
0	0	0	873,000	873,000	882,888
\$1,708,370	\$878,146	\$171,282,482	\$22,322,000	\$768,882,712	\$171,278,538

(Continued)

TERREBONA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Continued Balance Sheet - All Fund Types and Account Groups (Continued)

As of June 30, 1999 with Comparative Totals for June 30, 1998

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	AGENCY FUNDS
LIABILITIES, EQUITY AND OTHER CREDIT					
LIABILITIES					
Accounts Payable	\$1,407,182	\$750,240	\$0	\$1,208,724	\$0
Salaries Payable	200,880	824,744	0	172,408	0
Payroll Withholdings and Related Amounts	1,007,224	2,329	0	0	0
Due to Other Funds	0	1,000,729	9,100	99,127	0
Due to Other Governments	2,529,204	7,820	0	0	0
Amounts Held for Other Groups	0	0	0	0	1,200,000
Deferred Revenues	0	20,871	0	0	0
Claims Payable	0	0	0	0	0
Capital Lease Payable	0	0	0	0	0
Bonds Payable	0	0	0	0	0
Compensated Absences Payable	118,740	0	0	0	0
Certificates of Indenture Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	\$4,245,896	\$2,586,994	\$9,100	\$1,478,261	\$1,200,000
Equity and Other Credits					
Investment in External Fund Assets	\$0	\$0	\$0	\$0	\$0
Retained Savings Fund Balance	0	0	0	0	0
Reserve for Contingencies	0	0	0	0	0
Reserve for Debt Service	0	0	2,833,025	0	0
Reserve for Restricted Cash	740,133	0	0	0	0
Reserve for Program Expenditures	887,000	0	0	8,950,707	0
Investment - Intergovernmental	1,833,271	4,834,808	0	5,123,280	0
Total Equity and Other Credits	2,670,774	4,834,808	2,833,025	7180,196	0
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT	\$7,416,670	\$7,421,802	\$1,942,088	\$11,112,266	\$1,200,000

The accompanying notes to financial statements form an integral part of this statement.

PENSION FUND TYPE	ACCOUNT GROUP	TOTAL		MEMORANDUM BALANCE	
		GENERAL	GENERAL	1996	1995
		FIXED	LONG-TERM		
ASSETS	DEBT				
\$1,647,000	\$48,888	\$0	\$0	\$0,216,888	\$1,597,476
0	0	0	0	1,267,000	8,204,888
0	0	0	0	5,870,507	1,826,196
1,647,000	0	0	0	1,833,880	1,421,874
1,647,000	0	0	0	4,696,100	1,616,874
0	0	0	0	1,075,260	1,185,580
0	0	0	0	30,000	333,804
0	482,888	0	0	482,888	828,171
0	0	0	8,000	6,288	18,000
0	0	0	\$0,448,347	\$0,448,347	45,841,000
0	0	0	1,003,349	1,880,684	1,216,888
0	0	0	513,000	513,000	831,000
0	0	0	481,887	481,887	412,407
\$1,647,000	\$521,874	\$0	\$0,896,695	\$15,772,888	\$91,476,176
\$0	\$0	\$100,000,000	\$0	\$100,000,000	\$99,000,000
100,000	288,000	0	0	487,144	48,000
0	0	0	0	0	3,462,544
0	0	0	0	2,600,000	8,911,000
0	0	0	0	148,100	148,100
0	0	0	0	7,208,076	148,500
0	0	0	0	11,791,488	13,014,800
100,000	288,000	100,000,000	0	127,789,184	113,804,500
\$1,158,248	\$810,146	\$100,000,000	\$0,896,695	\$158,562,172	\$174,279,176

TERREBONA PARISH SCHOOL SYSTEM - MONTE, LOUISIANA

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
- All Governmental Fund Types

For the Year Ended June 30, 1999 with Comparative Totals for June 30, 1998

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
REVENUES				
Local Sources:				
Ad Valorem Taxes	\$279,643	\$0	\$1,400,783	\$0
State and Local Taxes	1,108,554	1,007,668	2,786,161	1,088,732
Other Taxes	713,470	\$0	\$0	\$99,864
Tuition	280,349	\$0	\$0	\$0,000
Interest Income	613,370	200,260	98,833	\$0
Legislative Appropriations	\$0	\$0	\$0	\$0
Other	104,320	\$0,000	\$0	\$0
State Sources:				
Unrestricted Grants-in-Aid	40,887,666	480,474	\$0	\$0
Restricted Grants-in-Aid	1,100,004	\$0	\$0	\$0
Federal Sources	\$0,000	17,200,084	\$0	\$0
TOTAL REVENUES	\$20,893,712	\$10,708,796	\$4,685,969	\$1,088,596
EXPENDITURES				
Current:				
Instruction:			\$0	\$50,000
Regular Programs	\$28,811,460	\$4,554,482	\$0	\$0
Special Programs	7,914,480	917,573	\$0	\$0
Adult Continuing Education	8,711	288,438	\$0	\$0
Support Services:				
Student Services	1,788,969	272,201	\$0	\$0
Instructional Staff Support	1,889,447	793,881	\$0	\$0,140
Central Administration	88,191	19,840	\$83,043	\$0
School Administration	2,263,846	114,871	\$0	\$0
Business Services	581,914	38,288	\$0	2,390
Plant Services	3,204,338	2,788,278	\$0	\$83,750
Central Services	471,085	\$0	\$0	\$0
Student Transportation	5,190,504	25,795	\$0	\$0
Food Services	49,211	3,872,248	\$0	\$0
Community Service Programs	1,650	1,888,281	\$0	\$0
Other	\$0	\$0	\$0	\$0
Capital Outlay	14,813	140,811	\$0	\$8,833,017
Debt Service:				
Principal Payments	338,745	\$0	1,338,627	\$0
Interest and Bond Charges	81,700	\$76	4,301,135	\$0
TOTAL EXPENDITURES	\$28,811,504	\$22,907,884	\$6,141,806	\$11,717,148
EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES, CARRIED FORWARD	(\$8,917,792)	(\$12,200)	(\$1,455,837)	(\$1,000,000)

The accompanying notes to financial statements form an integral part of this statement.

TOTALS
(AMOUNTS IN \$'S)

1992	1993
	(Amount)
\$2,524,725	\$2,054,462
18,273,040	14,704,790
838,208	111,885
260,240	130,790
883,254	1,482,761
0	2,289,278
1,221,644	987,871
26,814,878	42,249,977
1,120,064	2,478,881
17,497,288	18,748,878
225,271,068	247,748,822

\$25,868,847	\$26,227,890
5,487,883	8,132,140
274,828	278,124
2,181,840	1,800,088
2,871,434	2,849,288
828,800	650,487
3,278,848	3,292,207
628,408	848,128
8,482,457	5,245,717
471,024	702,288
5,235,329	8,328,888
5,821,271	5,632,108
8,873,040	7,734,848
0	2,888
11,070,726	5,828,487
1,888,420	1,888,422
4,355,454	4,758,630
225,020,270	248,871,894
(20,000,202)	(21,071,492)
	(20,000,000)

FOOTNOTES
UNEMPLOYMENT BENEFIT (IN \$)

1998	1999
(continued)	
(26,021,157)	(21,571,492)
22,012,075	20,192,832
14,891,118	12,878,170
11,287	3,527,860
3,190,588	4,774,914
0	2,927
<hr/> 27,190,588	<hr/> 26,554,628
(21,095,550)	(2,881,190)
22,000,000	15,711,000
<hr/>	<hr/>
(21,868,487)	(20,891,590)

TANGIPAHOLA PARISH SCHOOL SYSTEM - AMYLS, LOUISIANA

**Condensed Statement of Revenue, Expenditures, and Changes in Fund Balances
Budget (GAAP Basis) and Actual - General, Special Revenue and Capital Project Fund Types**

For the Year Ended June 30, 1998

	GENERAL FUND		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Local Sources:			
Ad Valorem Taxes	\$807,971	\$879,602	\$71,631
State and Int'l Taxes	6,091,359	6,199,523	10,164
Other Taxes	111,000	113,438	2,438
Tuition	390,888	399,248	8,360
Intergovernmental	455,915	517,378	61,463
Liigation Settlements	32,287	179,728	147,441
Other	0	0	0
State Sources			
Unrestricted Grants-in-Aid	49,027,288	49,027,288	0
Restricted Grants-in-Aid	1,099,827	1,126,894	26,067
Federal Sources	62,000	162,885	100,885
TOTAL REVENUES	<u>\$98,662,208</u>	<u>\$99,942,777</u>	<u>\$1,280,569</u>
EXPENDITURES			
Current			
Instruction:			
Regular Programs	\$38,046,400	\$37,041,488	\$1,004,912
Special Programs	7,321,028	7,044,488	276,540
Post-Compulsory Education	3,438	8,476	(5,038)
Support Services			
Student Services	1,839,609	1,798,889	40,720
Instructional Staff Support	1,899,387	1,899,407	(20)
Central Administration	898,788	927,374	(28,586)
School Administration	2,313,314	2,305,818	7,496
Business Services	984,178	987,374	(3,196)
Plant Services	3,829,332	3,224,288	(605,044)
Central Services	490,414	471,088	19,326
Business Transportation	5,041,006	5,169,004	(127,998)
Fund Services	82,390	89,221	(6,831)
Community Service Programs	4,666	4,666	0
Capital Outlay	75,000	14,875	60,125
Claims	0	0	0
Debt Service	0	0	0
Personnel Retirement	69,045	69,719	(674)
Interest and Bank Charges	86,111	87,130	(1,019)
TOTAL EXPENDITURES	<u>\$54,896,337</u>	<u>\$55,097,208</u>	<u>(200,871)</u>
(SURPLUS/DEFICIENCY) OF REVENUES OVER EXPENDITURES, CHANGED FORWARD			
	<u>\$43,765,871</u>	<u>\$44,845,569</u>	<u>\$77,698</u>

† For reconciling entries to financial statements form an integral part of this statement

REVENUE STATEMENT FOR THE YEAR ENDED 31/12/2019

SPECIAL RESERVE FUNDS			CAPITAL PROJECTS FUNDS		
Budget	Actual	Variance Favourable (Unfavourable)	Budget	Actual	Variance Favourable (Unfavourable)
50	50	50	50	50	50
2,783,398	2,227,640	555,758	1,281,219	1,288,752	7,533
0	0	0	783,880	822,858	38,978
0	0	0	50,000	58,880	8,880
757,800	282,342	475,458	0	0	0
0	0	0	0	0	0
591,550	595,895	(4,345)	0	0	0
591,550	487,414	104,136	0	0	0
0	0	0	0	0	0
16,821,302	17,226,284	(404,982)	0	0	0
\$24,545,271	\$22,758,229	(1,787,042)	\$1,257,170	\$1,654,950	\$397,780
25,000,190	25,224,420	(224,230)	21,217,797	22,000,000	(782,203)
1,280,888	873,812	407,076	0	0	0
714,221	285,455	428,766	0	0	0
754,888	212,224	542,664	0	0	0
1,020,221	723,025	297,196	0	0	0
228,282	29,645	198,637	0	78,140	(250,492)
120,221	121,221	(1,000)	0	0	0
95,221	95,221	0	0	0	0
1,227,885	2,122,221	(894,336)	0	482,150	(712,186)
12,221	0	12,221	0	0	0
27,221	24,221	3,000	0	0	0
2,221,221	2,221,221	0	0	0	0
1,122,122	2,222,221	(1,100,099)	0	0	0
28,221	142,221	(114,000)	12,221,221	12,222,221	(1,000,000)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
\$22,172,282	\$22,127,221	(45,061)	\$17,221,221	\$17,222,221	\$1,000,000
(122,122)	22,221	(144,343)	(22,221,221)	(22,222,221)	(1,000,000)

(Continued)

MANIPALIS PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget

PSAF (Basic) and Actual - General, Special Revenue and Capital Project Fund Types (Continued)

For the Year Ended June 30, 1994

	TOTALS (Millions of Dollars)		
	Budget	Actual	Variance Favorable (Adverse)
REVENUES			
Local Sources:			
Ad Valorem Taxes	\$507,811	\$579,540	\$71,729
Sales and Use Taxes	13,267,876	13,432,680	164,804
Other Taxes	991,956	919,297	(72,659)
Tuition	293,640	299,248	5,608
Interest Income	163,410	114,820	(48,590)
Logitech Settlements	52,387	124,776	72,389
Other	991,520	999,888	8,368
State Sources:			
Extended Grants-in-Aid	45,626,110	45,544,828	(81,282)
Reapportioned Grants-in-Aid	1,099,027	1,129,824	30,797
Federal Sources:	19,763,390	17,487,488	(2,275,902)
TOTAL REVENUES	992,134,677	109,897,891	(882,236,786)
EXPENDITURES			
Current:			
Instruction:			
Regular Programs	\$28,664,000	\$25,899,641	\$2,764,359
Special Programs	8,781,828	8,491,893	289,935
Adult Continuing Education	120,096	274,999	(154,903)
Support Services:			0
Student Services	1,990,719	2,181,240	(190,521)
Instructional Staff Support	2,942,618	2,882,638	59,980
Center of Administration	199,027	798,700	(599,673)
General Administration	2,482,400	2,379,049	103,351
Business Services	620,684	638,408	(17,724)
Plant Services	6,556,387	6,489,467	66,920
Central Services	800,478	411,026	389,452
Student Transportation	6,276,889	6,270,128	6,761
Food Services	5,622,388	5,621,521	867
Community Service Programs	1,127,788	3,073,047	(1,945,259)
Capital Outlay	10,142,813	11,020,128	(877,315)
Grants	0	0	0
Local Services:			
Principal Salaries	188,876	229,799	(40,923)
Interest and Bank Charges	85,171	85,218	(47)
TOTAL EXPENDITURES	107,528,891	201,897,512	(94,368,621)
RECONCILIATION OF VARIANCE OVER (A FAVORABLE, CARRIED FORWARD)	(215,494,184)	(215,494,421)	\$227,237

The accompanying notes to financial statements form an integral part of the statements. (Continued)

THANGIPARANGA PAMER SCHOOL SYSTEM - ARMY, LOUISIANA

Condensed Statement of Revenue, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General, Special Revenue and Capital Project Fund Types (Continued)
 CONDENSED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 1999

	GENERAL FUND		Variance Favorable (Unfavorable)
	Budget	Actual	
EXCESSIVE RECEIPTS OF REVENUES OVER EXPENDITURES INCURRED FORWARD	\$101,000	\$98,415	\$22,585
OTHER FINANCING SOURCES(USES)			
Operating Transfers - Out	\$401,000	\$441,540	(\$40,540)
Operating Transfers - In	11,111,000	11,211,000	(\$10,000)
Proceeds from Sale of Fixed Assets	3,000	3,000	0
Proceeds from Bonds Payable	0	0	0
Notes Payable/Collection	0	0	0
TOTAL OTHER FINANCING SOURCES(USES)	(\$790,000)	(\$790,000)	(\$0.00)
EXCESSIVE RECEIPTS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER LIAB	\$0	\$198,500	\$198,500
FUND BALANCE, Beginning of Year	2,588,000	2,588,000	0
FUND BALANCE, End of Year	\$2,588,000	\$2,786,500	\$198,500

The accompanying notes to financial statements form an integral part of this statement.

SPECIAL REVENUE FUNDS			CAPITAL PROJECT FUNDS		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$671,154	\$63,126	\$608,028	\$11,479,000	\$8,902,556	\$2,576,444
\$604,428	\$1,200,890	\$596,462	\$957,824	\$954,557	\$3,267
\$410,557	\$433,524	\$22,967	\$63,826	\$63,274	\$552
\$6,090	0	(\$6,090)	0	\$1,000	\$1,000
0	0	0	1,267,281	1,170,808	(\$96,473)
0	0	0	21,899	0	(\$21,899)
\$134,987	\$183,377	\$48,390	\$1,372,898	\$1,140,169	(\$232,729)
\$50,184	\$436,587	\$386,403	\$8,188,738	\$8,562,458	\$373,720
3,999,771	3,999,771	0	14,304,437	14,304,437	0
\$1,007,937	\$4,604,898	\$3,596,961	\$8,212,711	\$17,871,987	\$9,659,276

(Continued)

TANGIPAHGA PARISH SCHOOL SYSTEM - BRITZ, LOUISIANA

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General, Special Revenue and Capital Project Fund Types (Continued)

For the Year Ended June 30, 1998

	TOTALS (Memorandum Only)		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES, BROUGHT FORWARD	(\$1,064,880)	(\$1,014,021)	\$50,859
OTHER FINANCING SOURCES/USES:			
Operating Transfers In	\$1,750,000	\$1,043,000	\$707,000
Operating Transfers Out	(1,070,740)	(1,001,715)	\$68,925
Proceeds from Sales of Plant Assets	50,000	11,000	\$39,000
Proceeds from Bonds Payable	7,000,000	7,100,000	(\$100,000)
Notes Receivable Collection	20,000	0	\$20,000
TOTAL OTHER FINANCING SOURCES/USES:	<u>\$7,750,260</u>	<u>\$7,190,285</u>	<u>(\$559,975)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(\$1,064,880)	(\$1,007,500)	\$57,380
FUND BALANCES, Beginning of Year	20,024,807	20,024,807	0
FUND BALANCES, End of Year	<u>\$19,059,927</u>	<u>\$19,017,307</u>	<u>\$42,620</u>

The accompanying notes to financial statements form an integral part of this statement.

TANGIPAHOLA PARISH SCHOOL SYSTEM - ABITE, LOUISIANA

**Statement of Revenues, Expenses and Changes in Retained Earnings -
Proprietary Fund Types - Enterprise and Internal Service Funds**

For the Year Ended June 30, 1998 with Comparative Totals for June 30, 1997

	Enterprise Fund	Internal Service Fund	Totals (Memorandum Only)	
			1998	1997
REVENUES:				
Tax Collection Fees	\$226,138	\$0	\$226,138	\$211,884
Insurance Premiums	0	888,573	888,573	771,897
TOTAL REVENUES	\$226,138	\$888,573	\$1,114,711	\$983,781
OPERATING EXPENSES:				
Interest and Bank Charges	\$80	\$0	\$80	\$884
Claims	0	213,888	213,888	278,730
General Administration	188,083	278,403	466,486	587,800
Plant Services	17,880	0	17,880	147,234
TOTAL OPERATING EXPENSES	\$186,043	\$232,237	\$418,280	\$614,648
OPERATING INCOME	\$44,146	\$276,335	\$320,481	(\$30,868)
NONOPERATING REVENUES:				
Interest Income	26,524	26,487	53,011	41,453
INCOME BEFORE OPERATING TRANSFERS:	\$70,670	\$302,822	\$373,492	(\$109,415)
OPERATING TRANSFERS IN	0	3,738	3,738	
OPERATING TRANSFERS (OUT)	(19,839)	0	(19,839)	(\$19,755)
NET INCOME	\$54,831	\$306,560	\$361,391	(\$48,968)
RETAINED EARNINGS, Beginning of Year as previously reported	\$87,441	(\$20,468)	\$66,973	\$1,046,328
PRIOR PERIOD ADJUSTMENT	0	0	0	(\$28,288)
RETAINED EARNINGS, Beginning of Year As Adjusted	\$87,441	(\$20,468)	\$66,973	1,018,040
RETAINED EARNINGS, End of Year	\$119,372	\$286,092	\$405,464	\$969,072

The accompanying notes to financial statements form an integral part of this statement.

HAASPARGA PARISH SCHOOL SYSTEM - AMTE, LOUISIANA

Statement of Cash Flows - Proprietary Fund Types - Enterprise and Internal Service Funds

For the Year Ended June 30, 1998 with Comparative Totals for June 30, 1997

	Enterprise Fund	Internal Service Fund	Totals (Nonmajority Only)	
			1998	1997
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating Income	\$44,140	\$70,000	\$110,400	(\$70,000)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Changes in Controlling Current Assets and Liabilities:				
Increase/Decrease in Other Receivables	0	(10,000)	(10,000)	0
Increase/Decrease in Due From/Other Funds	0	(38,511)	(38,511)	44,888
Increase/Decrease in Prepaid Expenses	11,225	0	11,225	0
Increase/Decrease in Accounts Payable	3,042	41,080	50,720	(78,833)
Increase/Decrease in Other Payables	0	(225,404)	0	0
Increase in Due to Other Governments	118,000	0	118,000	148,415
Increase/Decrease in Due to Other Funds	0	(3,728)	(3,728)	1,501
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$164,360	\$45,979	\$408,979	\$81,900
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	\$0	\$0,728	\$0,728	(\$218,151)
Operating Transfers (Out)	(78,000)	0	(78,000)	0
NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES	(\$78,000)	\$0,728	\$0,728	(\$218,151)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income	\$30,504	\$28,487	\$54,891	\$41,433
(Purchases)/Sales of Investments	1,021,763	0	1,021,763	0
NET CASH FROM INVESTING ACTIVITIES	\$1,058,267	\$28,487	\$1,059,764	\$41,433
NET INCREASE (DECREASE) IN CASH	\$1,154,267	\$71,986	\$1,149,879	(\$238,244)
CASH, Beginning of Year	607,123	660,850	1,229,775	2,447,654
CASH, End of Year	\$1,228,229	\$779,828	\$2,028,448	\$2,209,410

The accompanying notes to financial statements form an integral part of this statement.

TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS

NOTE 1 - GENERAL INFORMATION

The Tangipahoa Parish School System (School System) is a corporate body created under Louisiana Revised Statute 17:51. A board consisting of nine members elected from legally established districts is charged with the management and operation of the school system.

The school system is composed of a central office, 34 schools and 8 support facilities. Student enrollment as of May, 1995 was approximately 17,645. The School System employs approximately 2,000 persons of which 1,100 are directly involved in the instructional process. The remainder provide auxiliary support such as general administration, repair and maintenance, bus transportation and food service. The regular school term normally begins during the later half of August and runs through the end of May.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the School System conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

Financial Reporting Entity

As discussed in Note 1, Tangipahoa Parish School System is a corporate body governed by a nine member board. As required by generally accepted accounting principles, these financial statements present the School System as a primary governmental unit. The School System is an independent reporting entity and consequently not a component unit of any other governmental unit. The following details are used in making this determination: the Board establishes District policies, approves the budget, appoints a superintendent with responsibilities for fiscal activities. In addition, the Board is authorized to issue bonds, incur short-term debt, and levy ad valorem taxes. All funds, including financial activity over which the Board has governmental, are included in the financial statements. The board of the School System is the lowest level of government exercising oversight responsibility for all public school education activities in Tangipahoa Parish, Louisiana. No additional units of government meet the criteria of governmental accounting and financial reporting standards for inclusion in the School System's comprehensive annual financial report.

Fund Accounting

The financial transactions of the School System are recorded in individual funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate. The various funds and account groups are reported by type in the financial statements.

The School System uses the following fund categories, fund types and account groups.

Governmental Funds

Governmental funds are those through which most governmental functions of the School System are financed. The acquisition, use and balances of the School System's expendable financial resources and the related liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the School System's governmental fund types:

TANGIPAHOTA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Funds (Continued)

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

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

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

Capital Projects Funds - The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by General Funds, Special Revenue Funds and Proprietary Funds.)

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the School System in a trustee or agency capacity. The School System maintains two fiduciary fund types, agency funds. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results or operations.

Agency Funds - The School Activity Agency Fund accounts for assets held by the School System in a custodial capacity. The 1940 Sales Tax Fund collects and distributes the second one percent sales tax monies fully described in Note 9 to the financial statements.

Account Groups

The account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

General Fixed Assets Account Group - The General Fixed Assets Account Group is used to account for all fixed assets of the School System, except those accounted for in the proprietary funds.

General Long-Term Debt Account Group - The General Long-Term Debt Account Group is used to account for all long-term obligations of the School System, except those accounted for in the proprietary funds.

Proprietary Funds

The Proprietary Funds are used to account for the School System's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income. The School System has two proprietary fund types, an enterprise fund and an internal service fund. The enterprise fund is referred to as the Sales Tax Collection Fund and is used to account for the collection of a three percent sales tax within Tangipahota Parish. The School System charges each local government it collects for a flat rate of 0.80% of collections which has been mutually agreed upon by all parties. It is standard policy to utilize FACS Procurements issued after November 30, 1980, for its proprietary activities.

TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary Funds (Continued)

The financial objective of this fund is to earn revenues which approximate its costs and expenses. The fund collects sales taxes for the following governments:

Tangipahoa Parish Council
City of Hammond
City of Ponchartraine
Town of Avilla City
Town of Kenner
City of Independence
Town of Roseland
Village of Tangipahoa
Village of Thibodaux

An internal service fund has been created to administer certain claims for workers compensation, fleet, property and general liability. Insurance policies for these types of claims have a total deductible per claim of \$50,000 and a maximum annual deductible of \$600,000. Claims payable and related expenses, including those claims incurred (but not reported), are reported as an estimate using the accrual basis of accounting.

Total Data (Memorandum Only)

Total columns on the general purpose financial statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. The summation includes fund types and account groups that use different bases of accounting, both restricted and unrestricted amounts, interfund transactions that have not been eliminated and the caption "amounts to be provided" which is not an asset in the usual sense. Interfund eliminations have not been made in the aggregation of this data.

Basis of Accounting

Governmental fund types and agency funds use the modified accrual basis of accounting. Revenues are recorded when they become both measurable and available to finance expenditures of the fiscal period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the related fund liability is incurred. Interest and principal on general long-term obligations is recorded as an expenditure when due. Liabilities which will not be normally liquidated with expendable available financial resources are recorded in the general long-term debt account group.

Revenues from local sources consist primarily of property and sales taxes and are recognized under the susceptible-to-accrual concept. Property tax revenues estimated to be collectible within 60 days after the balance sheet date are recorded as revenues. Sales and use taxes are recognized as revenues when in the custody of the designated governmental collector agent. In 1990, the School System began collecting its sales tax as well as sales taxes of other governmental agencies. Other revenues from local sources

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting (Continued)

consist principally of interest income which is recognized as revenue when earned.

Revenues from federal and state grants and entitlement payments, which are restricted as to the purpose of expenditures, are recognized as earned when the related program expenditures are incurred. Funds received, but not yet earned, are reflected as deferred revenues. Funds earned, but not yet received, are recorded as due from other governments.

Revenues from federal and state grants and entitlement payments, which are unrestricted as to the purpose of expenditures, are recognized under the susceptible-to-accrual concept.

Bond proceeds and other long-term proceeds are recognized as other sources of funds in the General Fund, Debt Service Funds or the Capital Projects Funds at the time the bonds or other long-term obligations are issued.

Proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when earned and their expenses are recognized when incurred.

Budget and Budgetary Accounting

Annual budgets are legally adopted for the general, special revenue and capital projects funds by the school board.

The School System also follows certain procedures in establishing the budgetary data reflected in the financial statements. These procedures are as follows:

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

The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. Prior to September 15, the budget is legally enacted through adoption by the System's Board.

Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, and the Capital Projects Funds. Budgets are not employed for the Debt Service Fund because effective budgetary control is alternatively achieved through bond indenture provisions. Accordingly, the General, Special Revenue, and Capital Projects Funds budgets have appropriations legally adopted at "Appropriated Budget" level. Debt Service appropriations are legally adopted at the "Non-Budgeted Financial Services" level.

The General Fund budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Appropriations in the General Fund lapse at the end of the fiscal year. Budgeted amounts are as originally adopted or as amended. The only legal requirement is that the System adopt budgets which reflect expenditures at a level equal to or less than total revenues plus fund balances.

All Special Revenue Fund budgets that are not grant oriented have annual appropriated budgets adopted

TANGIPAHOLA PARISH SCHOOL SYSTEM, ABITE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budget and Budgetary Accounting (Continued)

prior to September 15 by the System. Grant funds are included in Special Revenue Funds and their budgets are adopted at the time the grant applications are approved by the grantor. All Special Revenue Fund budgets are adopted on a basis consistent with GAAP. All Special Revenue Fund appropriations lapse at the end of the fiscal year.

Capital projects are approved on a project basis with total estimated costs for each project by the System. The System annually adopts a capital projects expenditures budget for each fiscal year. The budget presented in the financial statements is the annual budget for Capital Projects Funds which was legally adopted on a basis consistent with GAAP. The annual appropriations lapse at the end of the fiscal year.

Since all appropriations lapse at the end of the fiscal year, current year transactions which are directly related to a prior year's budget are rebudgeted in the current year. The total budget of a given fund is the legal level of budgetary control at which the Board must approve any over-expenditures of appropriations or transfers of appropriated amounts.

The School Board members must approve or authorize any, other than minor, additional appropriations, changes, revisions or transfers affecting the original budgets. Management may not amend or make revisions to the budgets which are other than minor. Once adopted, the budget can be amended by subsequent Board action. Reductions in appropriations can be approved by the Board upon recommendation of the superintendents, but increased appropriations by fund require a public hearing prior to amending the budget. Restorations of appropriations within a given fund may be approved by Parish management with subsequent ratification of the Board. The budgets presented are as originally adopted adjusted for revisions made during the year.

Encumbrances

Encumbrances represent commitments related to unperformed or executory contracts for goods and services, and generally arise as a result of outstanding construction contracts or purchase orders. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. As materials and services are subsequently received and construction contracts are executed, salaries and expenditures are recorded and the related encumbrances are liquidated.

Cash And Cash Equivalents, Including Certificates of Deposits and Investments

Under state law, the School System may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The School System may invest in United States bonds, treasury bills, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana, savings accounts or shares of savings and loan associations, and savings banks, or share accounts and share certificate accounts of federally or state chartered credit unions issuing time certificates of deposits. In addition, local governments in Louisiana are authorized to invest in Louisiana Asset Management Pool Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

TERREBONA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash And Cash Equivalents, Including Certificates of Deposits and Investments (Continued)

Investments in this asset pool are stated at cost. Also, the School System may invest in mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of (and limited to) securities of the United States government or its agencies. Investments with original maturities of three months or less meet the definition of cash equivalents. Investments that mature within three months but do not have an "original" maturity date of three months or less are not considered cash equivalents. The School System has cash equivalents only in restricted cash and cash equivalents at June 30, 1995.

The School System maintains six bank accounts, exclusive of the individual school activity accounts. The operating account and imprest payroll and account payable accounts are used for the majority of School System receipts and disbursements.

In addition, JTFA 076, JTFA Title 8A, and JTFA Title 8B maintain their own bank accounts. The School System maintains an accounting record reflecting the equity or deficit of each participating fund's interest in the pooled operating cash account. For presentation purposes, a fund's equity in the pooled cash account is reported as "Cash", while deficits are reported as interfund payables and receivables, in order to reflect an accurate cash balance.

Cash balances of all funds are invested to the extent possible in certificates of deposits, treasury bills, the Louisiana Asset Management Pool or in interest-bearing checking accounts. Interest earned on these certificates, treasury bills and on checking account balances is distributed to the individual funds on the basis of invested balances of the participating funds during the year.

Inventory

Inventory of the General Fund is valued at cost (first-in, first-out) and consists of expendable materials and supplies which are recorded as expenditures when consumed.

Inventory of the Special Revenue Funds consists primarily of food purchased by the School System and commodities granted by the United States Department of Agriculture through the Louisiana Department of Education. Commodities are recorded as revenues when received and are assigned values based on information provided by the United States Department of Agriculture. All purchased inventories are valued at cost (first-in, first-out). Inventories of the Special Revenue Funds are recorded as expenditures when consumed.

Fixed Assets

All fixed assets acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and capitalized in the General Fixed Assets Account Group at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are reported at estimated fair market value at the time received. Property and equipment acquired by the proprietary funds are reported in those funds at historical cost or at estimated fair market value at time of donation.

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Depreciation

No depreciation is provided on general fixed assets.

Compensated Absences

Sick Leave - Teachers and other school employees accrue from 10 to 12 days of sick leave per year.

Compensated Absences (Continued)

depending upon the number of months worked. Sick leave may be accumulated without limitation. Upon death or retirement, unused accumulated sick leave of up to 25 days is to be paid to employees or their heirs at the employee's current rate of pay. The accrual computation for earned sick leave is calculated on a day portion thereof, a 25-day maximum per employee. Sick leave is not payable upon discharge or termination.

Vacation - Full-time employees who work year-round are granted vacation in varying amounts (a maximum of 10 days per year) as established by School System policy. Up to 10 cumulative vacation days may be carried forward and in the event of termination, an employee receives compensation for any unused earned vacation.

Sabbatical Leave - Any employee with a teaching certificate is entitled to one semester of sabbatical leave after three or more years of continuous service or two semesters of sabbatical leave after six or more years of continuous service. Unused sabbatical leave may be carried forward to one or more periods subsequent to that in which it is earned, but no more than two semesters of leave may be accumulated. Sabbatical leave does not vest. Leave may only be taken for rest and recuperation (approved by a doctor) or for professional and cultural improvement. All sabbatical leaves must be approved by the System.

All compensated absence liabilities result from governmental fund activities. Current expenditures include payments for leave taken during the year and for leave payments made to employees whose employment terminated during the year.

Since the largest portion of the liability remaining at the end of the year in compensated absences does not require the use of current resources, it is recorded in the general long-term debt account group, while the current portion is recognized as a liability of the general fund.

Reserves and Designations of Fund Balances

Reserves on the governmental funds represent portions of fund balances which are not appropriate for expenditures or have been appropriated for specific future uses, while designations of fund balances represent tentative plans for financial resource utilization in a future period.

Interfund Transactions

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

TANGIPAHOLA PARISH SCHOOL SYSTEM, ABITE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 3 - EXPENDITURES - BUDGET AND ACTUAL

Total expenditures and other financing uses exceeded total appropriations in certain Funds as follows:

	BUDGETED	ACTUAL	EXCESS
Special Revenue Funds:			
Title	\$ 115,400	\$ 115,220	\$ 180
Adult Education	306,000	347,500	41,500
Education for the Homeless	2,304	2,676	372
LA Goals 2000 Title II	22,000	23,940	1,940
Capital Project Funds:			
Parishatoula Settlement Fund	\$ 7,187	\$ 17,110	\$ 9,923
D. C. Reeves	20,583	20,076	5,507
Parishatoula, A. High Fire	67,741	130,687	62,946
General Fund	66,147,709	66,228,090	80,381

The excess expenditures and other financing uses over appropriations for all of the above funds were liquidated through a combination of grant budget modifications and operating transfers. At June 30, 1999, there were no fund deficits. The deficit resulted from the claim accruals necessary to record claims payable as well as incurred but unreported claims.

NOTE 4 - CASH DEPOSITS AND INVESTMENTS

-Restricted

At June 30, 1999, the School System had restricted cash and equivalents totaling \$745,518. Of the restricted amounts, \$587,745 is being held in trust for the future payment of sales tax bonds. In addition \$147,800 is held by a bank for the satisfaction of principal and interest payments on certificates of indebtedness and may not be used for any other purpose.

-Deposits

The School System's cash management policies are governed by state statute. Collateral, equal to 100% of the total amount on deposit at all times, is required by state statute for demand deposits and certificates of deposit which are not covered by Federal Deposit or National Credit Union Administration insurance.

At year-end, the carrying amount of the School System's deposits was \$6,413,411 and the bank balance was \$6,854,644. The entire bank balance was covered by federal depository insurance or by collateral held by the School System, fiscal agent in the School System's name. The School System is 100% collateralized as of June 30, 1999.

SACRAMENTO PARISH SCHOOL SYSTEM, MONTE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 5 - INVESTMENTS

At June 30, 1996 the School System had investments consisting of the following:

	Category 1	Category 2	Category 3	Carrying Value
Certificate of Deposit	\$ 4,000,000	-	-	\$ 4,000,000
U. S. Treasury Bill	460,036	-	-	460,036
	4,460,036	-	-	4,460,036
LAMP (See Note 2 for Description)				25,800,198
Total Investments				\$ 5,200,234

At June 30, 1996, the carrying value approximated market.

NOTE 6 - NOTES RECEIVABLE

During the year ended June 30, 1995 the School System sold a piece of land and building for a total price of \$195,000. As part of the sales price the School System received a note for \$130,000 and cash of \$65,000. The note bears interest at 6.0% and is payable in 180 installments of \$1,067 including interest with a final 181st payment of \$4,300.

During the year ended June 30, 1995 the System sold land and buildings under two long-term notes receivable. These notes have been recorded at their present values utilizing an implicit rate of 11% (the prime rate at the date of the sale) since the notes are non-interest bearing.

One note has a face value of \$67,500 and is payable in 240 monthly installments of \$411 which began in April, 1990. The other note has a face value of \$80,000 and is payable in 216 monthly installments of \$417 which began in November, 1992. Provisions on all notes receivable are deferred until payments are received under the measurable and available criteria.

All notes are collateralized by land and buildings sold in the transactions.

NOTE 8 - AD VALOREM TAXES

All taxable property in Louisiana is required by law to be assessed annually at a percentage of its fair market value by the Parish Assessor, except for public utility property which is assessed by the Louisiana Tax Commission.

TANGIPAHOLA PARISH SCHOOL SYSTEM, ABITE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 8 - AD VALOREM TAXES (CONTINUED)

The 1874 Louisiana Constitution provided that, beginning in 1875, all land and residential property are to be assessed at 10% of fair market value; agricultural, horticultural, marsh lands, timber lands and certain historic buildings are to be assessed at 10% of "use" value; and all other property is to be assessed at 15% of fair market value. Fair market values are determined by the elected assessor of the parish and are subject to review and final certification by the Louisiana Tax Commission. After 1875, the assessor is required to reassess all property every four years. The School System is permitted by constitutional and statutory authority of the State to levy taxes up to \$2.00 per \$1,000 of assessed valuation for operations other than the payment of principal and interest on long-term debt.

State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1st of the following year. Therefore, there are no delinquent taxes at year-end. If taxes are not paid by the due date, taxes bear interest at the rate of one and one-fourth percent 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.

The Sheriff of Tangipahola Parish, as provided by State law, is the official tax collector of general property taxes levied by the School System. The 1995 property tax calendar is as follows:

Mileage rates adopted	July 15, 1995
Levy date	July 15, 1995
Tax bills mailed	October 31, 1995
Due date	December 31, 1995
Lien date	January 10, 1996

All property taxes are recorded in the General and Debt Service Funds and as explained in Note 2 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 usually result in subsequent adjustments to the tax roll.

Available means due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. The remaining property taxes receivable are considered available because they are substantially collected within 90 days subsequent to year-end.

NOTE 9 - SALES AND USE TAXES

The School System receives a two (2) percent parish-wide sales and use tax. In the fiscal year 1991, the tax is collected parish-wide by the School System. The first one (1) percent sales and use tax, approved October 15, 1995, is dedicated to supplement other revenues available to the general fund for the payment of salaries of teachers, bus drivers, janitors, lunchroom employees, and other personnel employed by the school board. Any remaining revenues are to be used for the operations of parish schools.

TERREBONA PARISH SCHOOL SYSTEM, AMIRE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 8 - SALES AND USE TAXES (CONTINUED)

The second one (1) percent sales and use tax, levied for a period of 30 years, beginning February 1, 1983, is to be used first for the retirement of bonds issued for capital improvements of the public school system. The remaining proceeds are to be used for the cost of maintaining school facilities such as repairs, maintenance and renovations; constructing and acquiring new school buildings; providing new construction at existing schools; repairing or renovating school facilities; purchasing, constructing, and acquiring air conditioning equipment and facilities at the public school buildings and land for school sites; acquiring equipment and fixed and movable property essential for science laboratories, libraries, gymnasiums, and all other similar facilities; and paying all or a portion of current debt service requirements on outstanding property tax bonds of school districts, provided that such payments do not exceed the school district's tax allocation. Thus after meeting the debt service requirements, the remaining sales tax is distributed to the sales tax maintenance fund, a special revenue fund for the maintenance of school facilities and then to capital projects funds as needed or deemed appropriate by school system board members.

NOTE 9 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments in the General Fund consist primarily of amounts due from the State for Teachers' compensation supplement granted by the State of Louisiana. Amounts due from state and federal governments in the Special Revenue funds consist of receivables for reimbursement of expenditures under various programs and grants. All amounts are expected to be collected within the next twelve months.

NOTE 10 - CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets for the year ended June 30, 1988 are as follows:

	Balance, Beginning of Year	Additions	Deletions	Balance, End of Year
Land	\$ 1,387,528	\$ 54,874	\$ 288,400	\$ 1,387,528
Buildings and Improvements	67,888,262	4,100,208	2,144,729	71,708,441
Furniture and Equipment	15,794,140	2,882,874	878,517	17,660,687
Construction work - in progress	4,280,661	16,857,588	4,100,208	16,877,985
Total	\$89,298,421	\$17,445,707	\$4,911,756	\$101,952,442

TERMINACA PARISH SCHOOL SYSTEM, ABITE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 10 - CHANGES IN GENERAL FIXED ASSETS (CONTINUED)

Construction in progress at June 30, 1986 is composed of the following:

PROJECT	PROJECT AUTHORIZATION	EXPENDED TO JUNE 30, 1986	COMMITTED
Avite Middle Locker Room	\$ 152,200	\$ 62,780	\$ 19,420
Avite Elem. School Renovations	17,876	5,941	11,732
Champ Cooper Covered Walkway	39,094	3,090	35,974
Hammond Middle New Building	7,823,571	6,669,230	651,381
Ponchartraine High School Re-roofing	285,513	17,005	248,418
Ponchartraine Jr. High Fine Center	4,695,144	2,646,045	1,747,568
Westland Park Classroom Addition	603,244	35,396	574,660
Hammond & High Blvd. Const.	3,079,320	1,790	3,077,530
Hammond Eastside Multipurpose Bldg.	553,307	14,530	478,777
Hammond High Sch. Concession Bldg.	187,190	185	187,001
Hammond High Sch. Track & Field Fac.	727,662	321,577	406,182
Crystal Academy Repairs	300,000	36,125	269,875
Other Projects	100,685	51,041	12,945
Total	\$18,475,823	\$10,574,595	\$7,801,927

NOTE 11 - RETIREMENT PLANS

The School System's employees participate in two separate defined benefit pension plans, the Teachers' Retirement System (Teachers' Plan) or School Employees' Retirement System (Employees' Plan). Both plans are cost-sharing multi-employer public employee retirement plans.

All full-time school bus drivers, maintenance, and custodial personnel are covered under the Employees' Plan. The majority of food service employees are covered under the Teachers' Plan A. And other full-time employees are covered under the Teachers' Regular Plan. Total payroll for the year was \$31,528,400 while membership and covered payroll under the two plans at June 30, 1986 was as follows:

	Approximate Number of Employees	Covered Payroll
Teachers' Plan		
Regular	1,682	\$28,482,523
Plan A	96	1,121,781
Employees' Plan	333	4,014,115
Total	2,111	\$40,618,419

TANGIPAHICA PARISH SCHOOL SYSTEM, ABITE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 11 - RETIREMENT PLANS (CONTINUED)

The School System's annual contributions to the pension plans are based upon a fixed percentage of covered payroll which is determined by State statute at the following rates:

	Percentage of Covered Payroll	Employee
Teachers Plan		
Regular	16.5%	8.0%
Plan A	16.5%	9.7%
Employment Plan		
July 1, 1986 - June 30, 1990	9.0%	6.36%

That portion of covered payroll of the employees who participate in the Teacher's Plan that is funded by the Minimum Foundation is funded by the State. That portion of covered payroll which is reimbursable by a federal financial assistance program is funded by the respective federal program. Contributions made to the two plans for the fiscal year 1989 were as follows:

	Teacher's Plan	
	Contributions	Percentage of Covered Payroll
Employee	\$4,181,807	8.0%
Employer	5,020,378	16.5%
Total	\$9,202,185	24.5%
<hr/>		
	Employment Plan	
	Contributions	Percentage of Covered Payroll
Employee	2,986,748	9.4%
Employer	244,500	5.0%
Total	\$3,231,248	12.4%

A member who retires at or after a certain minimum age is entitled to a monthly retirement benefit payable by life or the joint lives of the member and beneficiary. The benefit formula to calculate the benefit is based on a percentage of the member's average salary for the thirty-six highest successive months.

TANGIPAHUA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 11 - RETIREMENT PLANS (CONTINUED)

TEACHERS' REGULAR PLAN

Service retirements are granted when the following eligibility requirements are met:

Years Service	Minimum Age	Formula Percentage
10	60	3%
20	Any Age	3%
25	55	2-1/2%
30	Any Age	2-1/2%
35	55	2-1/2%

TEACHERS' PLAN A

Years Service	Minimum Age	Formula Percentage
10*	60	3%
25	55	3%
30	Any Age	3%

* Less than ten years at age 70 if member entered School Lunch Employees' Retirement System when parish withdrew from Social Security.

EMPLOYEES' PLAN

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, 20 years of creditable service and is at least age 60, or 10 years of creditable service and is at least age 80.

The maximum retirement benefit is an amount equal to 2-1/2% of the average compensation for the three highest consecutive years of membership service, multiplied by the number of years of service, plus a supplementary allowance of \$24.00 per annum or \$2.00 per month for each year of service, not to exceed average final compensation. The supplementary allowance was eliminated for members entering the Retirement System on or after July 1, 1986. Effective January 1, 1992, the supplementary allowance will be reinstated to all members whose service retirement became effective after July 1, 1971.

Effective January 1, 1992 any member retiring on or after January 1, 1992 shall receive for their first 20 years of service a 2-1/2% accrual rate, with a 3% accrual rate for each year after 20 years. The plans also provide death and disability benefits if the employee has 5 or more years creditable service.

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 11 - RETIREMENT PLANS (CONTINUED)

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help assess the funding status of the pension plan on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. Neither plan makes separate measurements of assets and pension benefit obligations for individual employees. The pension benefit obligations at June 30, 1995, which is the most recent information available, for the Teachers' Plan as a whole, determined through an actuarial valuation performed as of that date, was \$11,202 billion while net assets available for benefits were \$7,027 billion, leaving an unfunded actuarial present value of credited projected benefits of \$4,175 billion. The pension benefit obligation at June 30, 1995 for the Employees' plan determined through an actuarial valuation performed at that date, was \$870,526 million while net assets available for benefits were \$1090 million leaving an excess over \$120.5 million of actuarial present value of credited projected benefits.

The Teachers' Retirement System and School Employees' Retirement System do not actuarially determine required employer contributions by individual member employees. The required contributions are determined by each system, as a whole. Also, the actuarially required contribution from each member is the actual contribution.

The School System's actual contributions and total contributions of all members, as well as employees for the year ended June 30, 1995 is as follows:

Employer Contributions Computation

Teacher's Plan

School System Contributions =	\$ 6,538 million	=	1.0%
Total Employer Contributions	\$903.20 million		====

Employee's Plan

School System Contributions =	\$266,600	=	2.0%
Total Employer Contributions	\$12,360 million		====

Employee Contribution Computations

Teachers' Plan

School System Employee Contributions =	\$1,182 million	=	1.0%
Total Employee Contributions	\$761.00 million		====

Employees' Plan

School System Employee Contributions =	\$258,749	=	2.0%
Total Employee Contributions	\$13,274 million		====

TANGIPAHOTA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 11 - RETIREMENT PLANS (CONTINUED)

The Teachers' and Employees' plan actuary has determined that the contribution required to cover the actuarial present value of credited projected benefits should be 18.0% and 6.00% of total covered payroll for all employees of \$401.0 and \$10.8 million, respectively. Actual total contributions made by Teachers' plan and Employees' plan were \$94.8 million and \$22.8 million, respectively. Significant actuarial assumptions used in the actuarial valuation as of June 30, 1986, were as follows:

- (1) Investment return - 8.25% for the year ended June 30, 1986 for Teachers' plan and 7.5% for Employees' plan for the year ended June 30, 1986 with female ages set at attained age plus one in 1986.
- (2) Salary growth - projected increases ranging from 4.75 - 9.50 percent for Teachers' plan and 3% for Employees' plan attributable to inflation, merit, and seniority.
- (3) Pre-retirement and post-retirement mortality - based on the 1983 Sex Distinct Graduated Group Annuity Mortality Table for the Teachers' plan and the 1971 Sex Distinct Group Annuity Mortality Table for Employees' plan.
- (4) Withdrawal, disability, and retirement - based on a 5-year (1981 - 1986) experience study of both of the Systems.

All actuarial assumptions are based upon the presumption that the plans will continue. Where the plans to terminate, different actuarial assumptions and other factors might be applicable in determining the pension benefit obligations.

Significant actuarial assumptions used to compute actuarially determined contribution requirements are the same as those used to compute the pension benefit obligations. More information, including 10-year historical trend information, is available in the separately issued annual reports. Additional information includes discussions on the progress made in accumulating sufficient assets to pay benefits when due and detailed information on the investment portfolio.

Benefits granted by the two retirement systems are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974 and are not an obligation of the School Board. The School System does not provide postemployment benefits other than the retirement plans described above.

NOTE 12 - CAPITAL LEASE

The School System entered into a lease agreement as a lessee for financing the acquisition of telephone equipment. The agreement requires 60 monthly payments of \$1,075 which began January 24, 1982.

This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the net present value at 8.00% per annum of the future minimum lease payments at the date of inception. The asset was recorded at \$21,644 as a component of furniture and equipment in general fixed assets.

Payments of principal and interest during the year are recorded as debt service expenditures. The liability has been recorded as a separate component of general long-term debt.

TANGIPAHICA PARISH SCHOOL SYSTEM, WABTE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 12 - CAPITAL LEASE (CONTINUED)

The capital lease will be completely matured in December 1995. Consequently, future minimum lease payments total \$8,484 consisting of \$8,286 principal and \$198 interest.

NOTE 13 - GENERAL LONG-TERM DEBT

General long-term debt and related activity for the year ended June 30, 1995 are as follows:

	Beginning of year	Additions	Retirements	End of year
Bonds Payable	\$45,042,969	\$7,130,000	\$1,752,627	\$50,420,342
Compensated Absences Payable	1,095,091	636,214	228,666	1,502,639
Notes Payable	472,467	-	70,810	401,657
Claims Payable	78,965	-	78,965	-
Certificates of Indebtedness	632,000	-	118,000	514,000
Capital Leases Payable	10,058	-	11,758	5,300
Total	\$47,931,549	\$7,766,214	\$2,141,756	\$53,556,007

The beginning balance of compensated absences was adjusted to reduce the balance by \$110,369 to reflect only the long-term portion of the payable.

Bonds Payable at June 30, 1995, consist of school improvement bonds, to be repaid from ad valorem taxes of various districts and sales tax bonds as follows:

DATE OF ISSUE	ORIGINAL ISSUE	INTEREST RATES	PAYMENT TERM	FINAL PRINCIPAL OUTSTANDING
GENERAL OBLIGATION BONDS:				
Municipal District No. 1:				
December 1, 1994	\$ 3,000,000	5.8 - 10%	2014	\$ 2,695,000
December 1, 1992	4,025,000	3-6-15%	2007	4,580,000
November 1, 1995	7,130,000	4.4 - 8%		7,106,000

TANGIPAHOA PARISH SCHOOL SYSTEM, ABITE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 15 - GENERAL LONG-TERM DEBT (CONTINUED)

DISTRICT/DATE OF ISSUE	ORIGINAL ISSUE	INTEREST RATES	FINAL PAYMENT YEAR	PRINCIPAL OUTSTANDING
GENERAL OBLIGATION BONDS (CONTINUED)				
Subtotal, brought forward	\$74,885,000			\$74,885,000
Archie District No. 102: September 1, 1982	1,818,000	3-4-5.25%	2032	1,250,000
Longier District No. 104: June 1, 1977	700,000	8.0%	1987	20,000
Champ Coquer District No. 108: July 1, 1984	1,450,000	4.5-10%	2013	1,275,000
Kimbard District No. 107: August 1, 1984	1,750,000	5.3-10%	2014	1,305,000
June 15, 1979	1,275,000	8.5%	1988	55,000
Forchastula District No. 108: June 1, 1982	1,875,000	2.5-3.0%	2007	1,695,000
July 1, 1984	3,750,000	4.5-10%	2013	3,595,000
Toddler District No. 110: April 1, 1981	445,000	9.2%	2001	85,000
Consolidated District No. 118: January 15, 1982	1,200,000	5-4-5.75%	1989	110,000
July 1, 1984	1,250,000	4.5-10.0%	2013	1,275,000
Subtotal - General Obligation Bonds	24,330,000			26,025,000
SALES TAX BONDS:				
Sales Tax: 1982 Sales Tax - 1987-A	29,740,000	4.5-7.0%	2010	24,425,242
Total Bonds Payable	\$54,077,520			\$50,440,242

Future debt service requirements on bonds, certificates of indebtedness, and notes payable are as follows:

For the year ending June 30,	Principal	Interest	Total
1987	\$2,051,190	\$4,732,705	\$6,783,895
1988	2,139,025	4,425,225	6,564,250
1989	1,767,180	4,369,437	6,136,617
2000	1,842,080	4,342,029	6,184,109
2001	1,893,940	4,219,424	6,113,364
Subsequent Years	42,863,650	35,132,652	78,216,302
Total	\$51,354,065	\$38,321,443	\$89,675,508

TERMINALIA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 13 - GENERAL LONG-TERM DEBT (CONTINUED)

Notes payable include a note payable to the United States Department of Agriculture - Farmers Home Administration. This note is payable in monthly installments of \$6,644, including interest at 6% per annum. The balance of this note at June 30, 1996 was \$227,582. In addition, the School System is obligated under a note payable incurred to acquire land and a building which is payable in monthly installments of \$1,225 including interest at 7% per annum. The balance of this note at June 30, 1996 was \$74,275.

The School System is also obligated under two issues of Certificates of Indebtedness. The first issue, dated September 30, 1962, had an original balance of \$750,000. The Certificates bear interest at 7% per annum and required the establishment of a reserve account in the amount of \$142,000 which was placed on deposit with a bank and is carried as a component of restricted cash.

This reserve account may only be used to satisfy principal and interest payments on the certificates for which there would otherwise be a default. The second issue, dated June 30, 1964, had an original balance of \$174,125 and bears interest at 6% per annum. The future maturities, including interest are included in the schedule above. The unamortized principal at June 30, 1996 of these certificates was \$465,000 and \$145,200, respectively.

All principal and interest requirements are funded in accordance with Louisiana law by the annual tax levy on taxable property within the parish taxing district. At June 30, 1996, the School System had accumulated \$2,871,269 in the Debt Service Funds for future bonded debt requirements. Terminalia Parish School System is legally restricted from incurring long-term debt financed through property taxes in excess of 23% of the assessed value of taxable property. At June 30, 1996, the statutory limit was \$62.7 million and the remaining debt margin was \$88.4 million.

NOTE 14 - PRIOR YEAR DEFEASANCE OF DEBT

The School System defeased certain general obligation and other bonds by placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the School System's financial statements. At June 30, 1996, \$24.99 million of bonds outstanding are considered defeased.

NOTE 15 - COMMITMENTS

At June 30, 1996, the School System had committed to construction contracts for school improvements. The unexpended portion of these commitments totaled \$7,801,607. Fund balances, if adequate in the applicable capital projects funds, are reserved for contingencies in the latter of the amount of the funds commitments or its fund balance. A breakdown by school is provided in Note 10 to the financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 10 - DUE FROM/TO OTHER FUNDS

Certain interfund transactions which occur during normal operations result in receivables and corresponding payables. These balances are reflected as due from or to other funds. In addition, net deficits in the pooled-cash account of individual funds are reflected as due to the General Fund. Individual balances due from/to other funds at June 30, 1995 are as follows:

	Due From Other Funds	Due To Other Funds
General Fund	\$1,595,572	\$ -
Special Revenue Funds:		
ECSA Title 1	-	645,504
ECSA Title 2	-	1,713
ECSA Migrant Education	-	37,165
Special Education-PL 94-142	-	263,632
Job Training Partnership Act	-	503,716
Special Education-Extension	-	3,043
Adult Education	610	37,344
Vocational Education	-	124,120
Drug Free Schools	-	8,661
501 Special Projects	-	69,804
School to Work	-	13,745
Education for the Homeless	-	32
Debt Service:		
Cheung Cooper	-	6,165
Capital Projects Fund:		
Houmas 44 High School Settlement 40,000	-	-
807 Sales Tax Play-As-You Go	-	98,127
LA Issues 2000 II	-	5,795
Proprietary Fund:		
Sales Tax Collection Fund	-	1,637
Self Insurance	36,511	-
Total	<u>\$1,675,680</u>	<u>\$ 1,675,680</u>

NOTE 11 - LITIGATION

As of June 30, 1995 the School System was a defendant in a number of lawsuits. Management and legal counsel for the School System believe that claims against the School System not covered by insurance would not materially affect the School System's financial statements.

NOTE 12 - FEDERAL GRANTS

The School System participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. Based on prior experience, the School System's management feels such disallowance, if any, will be immaterial.

TANGIPAHICA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS (CONTINUED)

NOTE 10 - RESTATEMENT OF STATE REVENUES AND LINKAGE PROBLEMS

During the year ended June 30, 1996, some state revenues which had been previously considered restricted state revenue unrestricted state revenue as a result of additional information. In addition the prior year report contained several software linkage problems which resulted in some reclassifications.

TANGIPAHOA PARISH SCHOOL SYSTEM



COMBINING & INDIVIDUAL
FUND STATEMENTS

TERREBONA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

GENERAL FUND - SUPPLEMENTARY COMBINING FUND STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 1995 WITH COMPARATIVE TOTALS FOR JUNE 30,
1994

The General Fund accounts for all financial transactions except those required to be accounted for in another fund.

TANGIPAHOTA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Comparative Balance Sheets - General Fund

As of June, 1998 and 1999

	<u>1998</u>	<u>1999</u>
ASSETS		
Cash	90	\$5,607,688
Restricted Cash	149,533	149,133
Investments	14,800,907	0
Receivables		
- All Vietnam Taxes	463	1,108
- Accrued Interest	51,321	28,893
- Other	44,807	17,200
Due From Other Funds	1,096,032	1,382,074
Due From Other Governments	41,430	1,258,038
Inventory	43,332	52,048
Prepaid Expenditures	687,000	148,522
TOTAL ASSETS	<u>\$11,475,234</u>	<u>\$9,846,769</u>
LIABILITIES AND FUND EQUITY		
Liabilities		
- Cash Over/short	90,402,462	00
- Accounts Payable	(970,000)	542,811
- Salaries Payable	1,007,234	1,587,833
- Payroll Withholdings and Related Accruals	1,024,374	1,048,863
- Due to Other Funds	0	0
- Compensated Absences Payable	140,748	118,288
- Other Payable	0	47,861
TOTAL LIABILITIES	<u>\$14,144,248</u>	<u>\$7,268,767</u>
Fund Equity:		
- Fund Reserves:		
- Reserved for Restricted Cash	\$149,133	\$149,133
- Reserved for Prepaid Expenditures	687,000	148,522
- Unreserved - Undesignated	1,059,277	2,750,884
TOTAL FUND EQUITY	<u>\$2,875,175</u>	<u>\$2,659,696</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$11,475,234</u>	<u>\$9,846,769</u>

TRANSPARICA PARISH SCHOOL SYSTEM - MONTE, LOUISIANA

Supplementary Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (JGAP Basis) and Actual - General Fund

For the Year Ended June 30, 1998 with Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES				(Percent)
Local Sources				
Ad Valorem Taxes	3,081,911	3,019,242	\$11,031	3,000,240
State and Other Taxes	8,081,380	8,108,520	19,554	7,382,150
CRSI: Taxes	111,000	115,400	1,854	111,825
Tuition	390,940	390,240	8,000	130,750
Interest Income	430,880	412,278	76,403	491,262
CRSI:	52,500	126,720	33,850	178,774
State Sources				
(Investment Grants-in-Aid)	49,021,288	49,027,288	0	42,713,682
Matched Grants-in-Aid	1,000,800	1,128,854	10,000	2,483,589
Federal Sources	0	192,880	192,880	150,771
TOTAL REVENUES	\$49,682,299	\$49,862,772	\$180,478	\$49,289,171
EXPENDITURES				
Current				
Instruction				
Regular Programs	\$30,040,100	\$29,873,489	\$36,612	\$29,281,649
Special Programs	1,501,309	1,516,480	15,169	6,787,195
Adult/Continuing Education	3,400	8,474	(5,074)	3,443
SCHOOL SERVICES				
Student Services	1,820,820	1,739,889	84,750	1,588,920
Instructional Staff Support	1,889,287	1,889,047	240	1,875,700
Curriculum Administration	683,785	687,918	(4,133)	653,434
SCHOOL Administration	3,343,241	3,283,818	59,423	3,128,272
Business Services	584,718	587,934	(3,196)	512,380
Plant Services	3,028,322	3,204,308	(175,986)	2,888,522
Capital Resources	490,000	471,840	18,160	494,708
Student Transportation	2,040,288	2,188,734	(148,446)	2,488,488
Plant Services	80,288	48,231	31,787	51,712
Community Service Programs	9,850	9,850	0	9,850
Capital Outlay	13,588	14,813	(1,225)	4,870
Others	0	0	0	3,088
Other Services				
Fringe Compensation	180,876	208,760	(27,884)	188,464
Interest and Bank Charges	50,171	82,762	(32,591)	88,893
TOTAL EXPENDITURES	\$49,682,299	\$49,871,360	(189,061)	\$49,481,944
EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES, Carried Forward	\$70,000	\$91,412	\$21,291	\$67,227

(Continued)

TERREBONNE PARISH SCHOOLS SYSTEM - AMITE, LOUISIANA

Supplementary Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget (GAAP Basis) and Actual - General Fund (Continued)

2011-2012 BUDGET AND ACTUAL INFORMATION FOR THE FISCAL YEAR ENDING JUNE 30, 2012 WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDING JUNE 30, 2011

	2012			2011 Actual (Finalized)
	Budget	Actual	Variance Favorable (Unfavorable)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES, BUDGET FORWARD	\$70,000	\$66,470	\$33,530	\$61,171
OTHER FINANCING SOURCES(USES):				
Operating Transfers In	\$480,000	\$442,000	(\$38,000)	\$375,000
Operating Transfers (Out)	(1,480,000)	(1,271,000)	173,000	(1,278,000)
Proceeds from Sales of Fixed Assets	2,000	2,000	0	0
Proceeds from Donations of Miscellaneous	0	0	0	0
Proceeds from Notes Payable	0	0	0	0
TOTAL OTHER FINANCING SOURCES(USES):	(\$178,000)	(\$127,000)	(\$51,000)	(\$293,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	\$39,470	\$84,530	(\$331,829)
FUND BALANCES, Beginning of Year	2,900,000	2,900,000	0	2,778,148
FUND BALANCES, End of Year	\$2,900,000	\$2,939,470	\$39,470	\$2,446,319

TANGIPAHICA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

SPECIAL REVENUE FUNDS - SUPPLEMENTARY COMBINING FUND STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 1986 WITH COMPARATIVE TOTALS FOR JUNE 30, 1985

SCHOOL LUNCHEMBREAKFAST FUND

The School Lunch/Breakfast Fund is used to account for the operations of the school food service program in the parish school system during the regular school term. The basic goals of the school food service programs are to serve nutritionally adequate, attractive and moderately priced meals, to help children grow socially and emotionally, to extend educational influences to the homes of school children, and to provide learning experiences that will improve children's food habits with the ultimate goal of physically fit adults.

EDUCATION CONSOLIDATION AND IMPROVEMENT ACT

Title I - of the Education Consolidation and Improvement Act (ECIA) authorizes federal funding of the Educationally Deprived Children - Local Educational Agencies Program which is a program for educationally deprived school children residing in areas having high concentrations of children from low-income families. The Chapter 1 services are provided through various projects which are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, state and locally mandated activities.

Title VI - of the Education Consolidation and Improvement Act (ECIA) authorizes funding of the Improving School Programs - State Book Grants Program by which the federal government provides funds to the school system, based on a per pupil allocation, for audio-visual material and equipment and for library resources.

The Migrant Education - Basic State Formula Grant Program is a federally funded program to locate and identify migrant children and to provide a program for migratory children. The program is offered in grades kindergarten through 12 at 33 schools in the school system. Services include tutoring in reading and math, computer literacy, health education, art education, and career awareness.

SPECIAL EDUCATION FUNDS

Public Law 94-142 authorizes funding of the Handicapped Preschool and School Program, which is a federally financed program of free education in the least restrictive environment for children with exceptionalities.

The Extension Program provides for medical and health services for handicapped children and free education in the least restrictive environment. This program is primarily funded by the federal government.

JOB TRAINING PARTNERSHIP ACT FUND (JTPA)

The Job Training Partnership Act (JTPA) is a federally funded project which provides opportunities for economically disadvantaged individuals to prepare for careers in health occupations, such as licensed practical nurses, nurse aides and assistants, and orderlies; automobile mechanics; clerical occupations, such as typists, word processors, and data processors; food service workers; and child care workers and attendants.

TERREBONA PARISH SCHOOL SYSTEM, ABITE, LOUISIANA

SPECIAL REVENUE FUNDS - SUPPLEMENTARY COMBINING FUND STATEMENTS (CONTINUED)

AS OF AND FOR THE YEAR ENDED JUNE 30, 1995 WITH COMPARATIVE TOTALS FOR
JUNE 30, 1995

SIXTEENTH SECTION FUND

The Sixteenth Section Fund is used to account for the use of funds and proceeds of the sale of timber on sixteenth section lands.

1982 SALES TAX MAINTENANCE FUND

The 1982 Sales Tax Maintenance Fund is used to account for revenues and maintenance expenditures resulting from the 1982 sales and use tax, after the payment of debt service requirements, which is restricted for the maintenance of school facilities.

ADULT EDUCATION FUND

The Adult education fund is a state and federally funded program offering higher education opportunities to persons who are age 18 or older.

VOCATIONAL EDUCATION FUND

The Vocational Education fund is a federally funded program restricted to expenditures for salaries, supplies and equipment to be used in vocational education programs.

DRUG FREE SCHOOLS

Drug Free Schools is a program that provides grant grants to school systems to assist in developing programs of drug abuse education and prevention that are coordinated with related community efforts and resources. The program is federally financed and state-administered. The funds are allocated to the Terrebonne Parish School Board, Iberville Parish School Board and West Baton Rouge Parish School Board which formed a consortium to operate the program locally. Iberville Parish serves as the program's fiscal agent.

R(3) SPECIAL PROJECTS FUNDS

The R(3) Special Projects Funds are state grants provided by the State Board of Elementary and Secondary Education to create programs for special projects deemed worthy by the State Board.

EDUCATION FOR ECONOMIC SECURITY ACT (EESA)
- TITLE II FUND

Education for Economic Security Act - Title II is a federally funded program to provide financial assistance to improve the skills of teachers and instruction in mathematics, science, computer learning, and foreign languages, and increase the access of all students to this instruction.

TANGIPAHICA PARISH SCHOOL SYSTEM, ABITE, LOUISIANA

SPECIAL REVENUE FUNDS - SUPPLEMENTARY COMBINED FUND STATEMENTS (CONTINUED)

AS OF AND FOR THE YEAR ENDED JUNE 30, 1996 WITH COMPARATIVE TOTALS FOR
JUNE 30, 1995

EDUCATION FOR THE HOMELESS

Education for the Homeless is a federally funded program under public law 101-645. Its goal is to provide educational and related services to facilitate the enrollment, attendance and school services for the homeless children and youth.

LAKECHARLES PUBLIC SCHOOL SYSTEM - LAKE CHARLES, LOUISIANA

Supplemental Consolidating Balance Sheet - Special Revenue Funds

As of June 30, 1994 with Comparative Totals for June 30, 1993

	Balanced Budget Breakdown	Education Consolidation and Improvement Act		
		Fund 7	Fund 8	Aligned Education
ASSETS				
Cash	\$1,189,873	\$0	\$0	\$0
Investments	180,000	0	0	0
Accrued Interest Receivable	0	0	0	0
Other Receivables	0	202	0	0
Due From Other Funds	0	0	0	0
Due From Other Governments	0	1,218,465	2,091	40,240
Inventory, at cost	180,000	0	0	0
TOTAL ASSETS	\$1,650,091	\$1,218,720	\$2,091	\$40,240
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts Payable	\$11,884	\$184,634	\$200	\$2,157
Salaries Payable	504,479	489,587	0	9,921
Treasury Holdings and Related Accounts	0	0	0	0
Due to Other Funds	0	645,584	171	31,150
Due to Other Governments	1,300	0	0	0
Deferred Revenues	0	0	0	0
TOTAL LIABILITIES	617,663	1,319,805	371	43,228
Fund Equity:				
Fund Reserves:				
Unassigned - Unassigned	\$1,032,428	\$0	\$0	\$0
TOTAL FUND EQUITY	1,032,428	0	0	0
TOTAL LIABILITIES AND FUND EQUITY	\$1,650,091	\$1,319,805	\$371	\$43,228

STATE OF CALIFORNIA - DEPARTMENT OF EDUCATION - BUDGETARY CONTROL SYSTEM

Special Education		1983				
Public Law 94-142	Education Program	1978	Sixteenth District Fund	Sales Tax Maintenance Fund	Adult Education	Vocational Education
80	\$116,648	\$21,884	\$23,071	\$802,488	\$8	\$8
0	8	0	0	2,545,079	8	8
0	8	0	0	21,288	8	8
0	8	0	6,000	8	1,218	8
0	8	0	0	8	878	8
28,550	8	918,059	0	8	10,348	100,247
0	8	0	0	68,888	8	8
\$28,550	\$116,648	\$948,890	\$23,071	\$3,396,707	\$58,377	\$108,247
84,808	\$8,288	\$273,874	\$8	\$477,409	\$2,712	\$40,288
5,488	1,287	10,788	0	8	18,377	8
0	8	2,828	0	8	8	8
28,800	3,040	488,718	0	8	17,344	124,188
0	8	8	0	8	8	8
0	11878	8	0	8	8	8
28,808	17,509	948,898	0	177,409	58,377	100,247
80	\$80,008	\$8	\$32,871	\$3,116,278	\$8	\$8
0	\$80,008	8	\$32,871	\$3,116,278	8	8
\$28,550	\$116,648	\$948,890	\$23,071	\$3,396,707	\$58,377	\$108,247

TERREBONA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Balance Sheet - Special Revenue Funds (Continued)

As of June 30, 1994 with Comparative Totals for June 30, 1993

ASSETS	Group Five Funds	Big Special Projects Funds	RRSA - Park-8 Fund	Education For Nonresidents
Cash	\$0	\$0	\$0	\$0
Investments	0	0	0	0
Receivables	0	0	0	0
Prepaid Interest/Receivables	0	0	0	0
Other Receivables	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governments	10,000	0	0	0
Inventory, et al	0	0	0	0
TOTAL ASSETS	\$10,000	\$0	\$0	\$0
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$0
Salaries Payable	0	0	0	0
Payroll Withholdings and Retained Amounts	0	0	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	0	0	0	0
Deferred Revenues	0	0	0	0
TOTAL LIABILITIES	0	0	0	0
Fund Equity				
Fund Reserves				
Unreserved - Undesignated	\$0	\$0	\$0	\$0
TOTAL FUND EQUITY	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY	\$10,000	\$0	\$0	\$0

Migrant Header-Child Foundation	School To Work	LA Counts 2000 Title II	Totals	
			1999	2000
\$14,875	\$0	\$0	\$2,200,790	\$2,926,887
0	0	0	2,000,884	1,999,888
0	0	0	27,294	18,589
0	0	0	8,481	737
0	0	0	0	0
0	33,800	7000	2,264,794	2,265,660
0	0	0	207,589	658,870
\$14,875	\$33,800	\$7,000	\$4,801,056	\$4,888,412
\$0	\$0	\$0	\$709,244	\$274,221
0	0	0	624,244	273,180
0	0	0	2,820	2,824
0	13,760	8,780	1,660,704	1,660,020
0	0	0	2,820	2,824
14,148	0	0	26,011	93,695
\$4,675	\$20,800	\$2,864	\$2,490,044	\$2,628,704
\$0	\$0	\$0	\$4,834,808	\$3,999,711
0	0	0	4,834,808	3,999,711
\$4,675	\$20,800	\$2,864	\$9,631,500	\$9,908,412

MONTECASSINO PUBLIC SCHOOL SYSTEM - MONTE, LOUISIANA

**Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
 Fund for Revenues - Funds**

For the Year Ended June 30, 1999, with Comparative Totals for the Year Ended June 30, 1998

	School Leases/ Board Fee	Education Consolidation and Improvement Act		
		Title I	Title III	Other Education
REVENUES				
Local Sources:				
Taxes and Use Fees	\$0	\$0	\$0	\$0
Interest Income	60,219	554	0	0
Other	194,857	0	0	0
State Sources	0	0	0	0
Federal Sources	4,120,844	5,560,287	115,387	208,459
TOTAL REVENUES	\$4,385,920	\$5,560,641	\$115,387	\$208,459
EXPENDITURES				
Current:				
Instruction:				
Regular Programs	\$1,198	\$4,502,248	\$102,781	\$13,031
Special Programs	0	11,208	0	188,268
Adult and Continuing Education	0	0	0	0
Support Services:				
Student Services	0	88,288	0	814
Instructional Staff Support	0	242,188	11,887	77,831
General Administration	4,000	2,188	488	1,488
Student Administration	0	17,871	0	0
Business Services	0	0	0	878
Plant Services	84	148,288	0	3,011
Central Services	0	0	0	0
Student Transportation	0	3,818	0	18,248
Food Services	5,412,248	0	0	0
Community Services	0	57,847	0	152
Capital Outlay	0	172,288	0	0
Interest and Bank Charges	182	274	0	0
TOTAL EXPENDITURES	\$5,481,278	\$5,071,879	\$74,155	\$204,188
EXCESS(DEF)ICENCY OF REVENUES OVER CAPITAL LAID, OBLIGED/FORWAID				
	\$(1,095,358)	\$478,762	2,132	\$4,271

LAFAYETTE PARISH SCHOOL SYSTEM - ARNHE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds (Continued)

For the Year Ended June 30, 1991, with Comparative Totals for the Year Ended June 30, 1990

	Day Five Schools	501 Special Project Funds	STSA - Title I Fund	Education For All/Handicap
REVENUES:				
Local Sources:				
Sales and Use Taxes	\$0	\$0	\$0	\$0
Interest Income	0	0	0	0
Gifts	0	0	0	0
State Sources	0	100,000	0	0
Federal Sources	60,684	0	101,763	764
TOTAL REVENUES	60,684	100,000	101,763	764
EXPENDITURES:				
Current:				
Instruction:				
Regular Programs	114,784	105,871	117,821	131
Special Programs	0	2888	0	0
Adult and Continuing Education	0	0	0	0
Support Services:				
Student Services	71,548	495	0	0
Instructional Staff Support	4,744	14,558	82,471	0
General Administration	202	0	0	0
School Administration	0	0	0	0
Business Services	0	0	0	0
Plant Services	0	27,276	0	0
Cafeteria Services	0	0	0	0
Student Transportation	0	89	0	0
Food Services	0	0	0	0
Community Services	0	0	0	0
Capital Outlay	0	0	0	0
Interest and Debt Charges	0	0	0	0
TOTAL EXPENDITURES	186,764	148,400	199,472	131
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES, CARRIED FORWARD	\$1,120	(\$48,400)	\$1,291	(\$57)

UNCLASSIFIED//FOR OFFICIAL USE ONLY UNCLASSIFIED//FOR OFFICIAL USE ONLY UNCLASSIFIED//FOR OFFICIAL USE ONLY

Migrant Reserve Cash/ Foundation	Dis Ampt To Work	LA State 2000 Fisc Yr	Totals	
			1995	1996
			(Fiscal)	
10	90	90	\$0,000,000	\$0,700,000
100	0	0	200,000	900,000
30,100	0	0	600,000	710,000
0	7,475	20,000	400,000	800,000
0	0	841	17,000,000	18,000,000
<u>500,000</u>	<u>\$7,475</u>	<u>\$20,841</u>	<u>\$17,000,000</u>	<u>\$20,000,000</u>
10	\$0,000	\$0,000	\$0,000,000	\$4,000,000
0	0	0	870,000	1,400,000
0	0	0	200,000	270,000
20,000	0	0	270,000	240,000
0	0	0,000	700,000	970,000
0	0	0	20,000	20,000
0	0	0	770,000	900,000
0	0	0	20,000	24,000
0	0	0	2,700,000	2,274,000
0	0	0	0	41,000
0	0	0	20,000	20,000
0	0	0	5,070,000	6,000,000
0	0	0	5,000,000	7,000,000
0	0	0	140,000	270,000
0	0	0	0	2,000
<u>500,000</u>	<u>\$0,000</u>	<u>\$0,000</u>	<u>\$17,000,000</u>	<u>\$20,000,000</u>
1000	0	0	900,000	1070,000

(Continued)

TERREBONNE PARISH SCHOOLS, EPIFANY - WHITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Special Revenue Funds (Continued)

For the Year Ended June 30, 1994, with Comparative Totals for the Year Ended June 30, 1993

	School Lunch/ Breakfast	Education Consolidation and Improvement #11		
		FY93	FY94	Wright Education
EXCESS(SURPLUS) OF REVENUES OVER EXPENDITURES, BROUGHT FORWARD	(380,491)	\$11,622	\$1,639	\$4,011
OTHER FINANCING SOURCES(USES):				
Operating Transfers In	920,892	\$0	\$201	\$0
Operating Transfers Out	\$	(771,833)	(2,030)	(4,011)
Proceeds from Sales of Fixed Assets	\$	\$	\$	\$
TOTAL OTHER FINANCING SOURCES(USES)	920,892	(671,833)	(1,829)	(4,011)
EXCESS(SURPLUS) OF REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	\$54,401	\$0	\$0	\$0
FUND BALANCE, Beginning of Year	1,500,878	\$	\$	\$
FUND BALANCE, End of Year	\$1,555,279	\$0	\$0	\$0

Special Education				1983		
Public Law 94-142	Extension Program	1974	Special Education Fund	State Tax Maintenance Fund	Adult Education	Special Education
\$0,000	(\$64,249)	\$16,770	\$33,041	\$779,587	(\$171,278)	(\$28,770)
\$0 (\$4,000) 0	\$66,734 (\$188) 0	\$203,205 (\$76,211) 0	\$0 0 0	\$0 0 0	\$128,870 (\$178) 0	\$28,770 0 0
(\$0,000)	(\$64,249)	(\$16,770)	\$0	\$0	\$171,278	\$28,770
\$0	\$0	\$0	\$33,041	\$779,587	\$0	\$0
0	\$6,825	0	\$0	\$,347,271	0	0
\$0	(\$6,825)	\$0	\$33,041	\$2,126,278	\$0	\$0

(Continued)

TAMERINDA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

**Supplemental (Combining) Statement of Revenues, Expenditures and Changes in Fund Balances -
Special Revenue Funds (Continued)**

These combined financial statements were prepared using the same accounting principles and methods as those used in the preparation of the financial statements for the year ended June 30, 1994, with Comparative Totals for the Year Ended June 30, 1995.

	Drug Free Schools	Appl Special Projects Funds	JESS - Site B Fund	Revelation For Ministry
EXCESS(DIFFICIENCY) OF REVENUES OVER EXPENDITURES, BROUGHT FORWARD	\$2,718	(\$31,876)	\$2,284	\$307
OTHER FINANCING SOURCE(S)				
Operating Transfers In	\$0	\$31,831	\$0	\$0
Operating Transfers (Out)	(\$2,718)	\$	(\$2,284)	(\$307)
Proceeds From Sale of Fixed Assets	\$	\$	\$	\$
TOTAL OTHER FINANCING SOURCE(S)	(\$2,718)	\$31,831	(\$2,284)	(\$307)
EXCESS(DIFFICIENCY) OF REVENUES & OTHER SOURCE(S) OVER EXPENDITURES & OTHER USE(S)	\$0	\$0	\$0	\$0
FUND BALANCES, Beginning of Year	\$	\$	\$	\$
FUND BALANCES, End of Year	\$0	\$0	\$0	\$0

Migrant Reserve Child Foundation	School No. Work	CA Goals 2000 Title II	Totals	
			2000	2001
				(Percent)
0045	001	00	\$50,700	\$529,000
00	00	00	\$1,200,000	\$1,200,000
0040	000	0	\$400,000	\$100,000
0	0	0	0	2,200
10000	0000	00	\$700,000	\$900,000
00	00	00	\$800,000	\$900,170
0	0	0	2,000,711	2,270,000
00	00	00	\$1,000,000	\$1,000,711

TANGIPAHOLA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (BAPF Basis) and Actual - Special Revenue Funds
 =====
 For the Year Ended June 30, 1988, with Comparative Actual Totals for the Year Ended June 30, 1987

	<u>Special Revenue Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Local Sources:			
Sales and Use Taxes	\$0	\$0	\$0
Interest Income	28,000	22,718	(5,282)
Other	790,000	794,807	4,807
State Grants	0	0	0
Federal Sources	4,180,000	4,128,844	(51,156)
TOTAL REVENUES	\$4,998,000	\$4,946,379	(51,621)
EXPENDITURES			
Current:			
Instruction:			
Regular Programs	\$0	\$4,758	(4,758)
Special Programs	0	0	0
Adult and Continuing Education	0	0	0
Support Services:			
Student Services	0	0	0
Instructional Staff Support	0	0	0
General Administration	4,000	4,000	0
School Administration	0	0	0
Resource Services	0	0	0
Plant Services	60,000	64	59,936
Capital Services	0	0	0
Student Transportation	0	0	0
Food Services	1,620,000	1,170,340	449,660
Community Services	0	0	0
Capital Outlay	0	0	0
Interest and Debt Charges	0	760	(760)
TOTAL EXPENDITURES	\$5,684,000	\$5,981,370	\$297,370
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES, CARRIED-FORWARD	(\$686,000)	(\$1,034,991)	\$348,991

Education Consolidation and Improvement Act

Fiscal Year			Fiscal Year		
Budget	Actual	Variance Favorable/ (Unfavorable)	Budget	Actual	Variance Favorable/ (Unfavorable)
30	30	0	30	30	0
0	554	554	0	0	0
350	0	(350)	0	0	0
0	0	0	0	0	0
5,880,404	5,380,287	(500,117)	710,400	710,000	(400)
10,847,174	10,380,847	(466,327)	210,400	210,000	(400)
14,271,187	14,151,248	(119,939)	2,100,000	2,100,700	700
271,366	11,208	(260,158)	0	0	0
0	0	0	0	0	0
30,000	30,288	288	0	0	0
695,150	615,186	(79,964)	7,716	11,007	(3,291)
0,000	0,000	0,000	488	488	0
10,210	17,877	7,667	0	0	0
0	0	0	0	0	0
107,500	148,768	41,268	0	0	0
0	0	0	0	0	0
0	5,310	5,310	0	0	0
0	0	0	0	0	0
24,888	27,847	2,959	0	0	0
0	710,280	710,280	0	0	0
0	214	214	0	0	0
16,145,647	16,271,616	125,969	2,110,400	2,111,708	1,308
14,000,000	13,911,882	(88,118)	12,280	12,688	(400)

(Continued)

TANGIPAHON PARISH SCHOOL SYSTEM - AMYR, LOUISIANA

Supplementary Containing Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Funds (Continued)
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 For the Year Ended June 30, 1994, with Comparative Actual Totals for the Year Ended June 30, 1993

**Educational Construction and Improvement Act**

|                                                                         | Elementary Education |                  |                                         |
|-------------------------------------------------------------------------|----------------------|------------------|-----------------------------------------|
|                                                                         | Budget               | Actual           | Variance<br>Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                                                        |                      |                  |                                         |
| Local Sources:                                                          |                      |                  |                                         |
| State and Local Taxes                                                   | \$0                  | \$0              | \$0                                     |
| Interest Income                                                         | 0                    | 0                | 0                                       |
| Grants                                                                  | 0                    | 0                | 0                                       |
| Title Sources                                                           | 0                    | 0                | 0                                       |
| Federal Sources                                                         | 297,750              | 298,458          | (682)                                   |
| <b>TOTAL REVENUES</b>                                                   | <b>\$297,750</b>     | <b>\$298,458</b> | <b>(\$702)</b>                          |
| <b>EXPENDITURES:</b>                                                    |                      |                  |                                         |
| Current:                                                                |                      |                  |                                         |
| Instruction:                                                            |                      |                  |                                         |
| Regular Programs                                                        | \$87,187             | \$12,831         | \$74,356                                |
| Special Programs                                                        | 188,850              | 188,368          | (482)                                   |
| Adult and Continuing Education                                          | 0                    | 0                | 0                                       |
| Support Services:                                                       |                      |                  |                                         |
| Student Services                                                        | 18,483               | 614              | 17,869                                  |
| Instructional Staff Support                                             | 75,888               | 77,831           | (2,943)                                 |
| General Administration                                                  | 0                    | 1,482            | (1,482)                                 |
| School Administration                                                   | 0                    | 0                | 0                                       |
| Business Services                                                       | 0                    | 878              | (878)                                   |
| Plant Services                                                          | 2,144                | 3,978            | (1,834)                                 |
| Central Services                                                        | 6,891                | 6                | 6,885                                   |
| Student Transportation                                                  | 13,893               | 18,348           | (4,455)                                 |
| Food Services                                                           | 0                    | 0                | 0                                       |
| Community Services                                                      | 0                    | 182              | (182)                                   |
| Capital Outlay                                                          | 0                    | 0                | 0                                       |
| Interest and Bank Charges                                               | 0                    | 0                | 0                                       |
| <b>TOTAL EXPENDITURES</b>                                               | <b>\$283,456</b>     | <b>\$284,388</b> | <b>(\$932)</b>                          |
| <b>EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES, CARRIED FORWARD</b> | <b>\$4,294</b>       | <b>\$4,070</b>   | <b>(\$224)</b>                          |

**Special Education**

| Public Law 94-142 |         |                                         | Education Program |         |                                         |
|-------------------|---------|-----------------------------------------|-------------------|---------|-----------------------------------------|
| Budget            | Actual  | Variance<br>Favorable/<br>(Unfavorable) | Budget            | Actual  | Variance<br>Favorable/<br>(Unfavorable) |
| \$0               | \$0     | \$0                                     | \$0               | \$0     | \$0                                     |
| 0                 | 0       | 0                                       | 0                 | 0       | 0                                       |
| 0                 | 0       | 0                                       | 0                 | 0       | 0                                       |
| 0                 | 0       | 0                                       | 50,004            | 5,000   | (45,004)                                |
| 174,178           | 830,000 | (655,822)                               | 248,815           | 487,811 | (238,996)                               |
| 174,178           | 830,000 | (655,822)                               | 528,476           | 542,822 | (14,346)                                |
| \$0               | \$0     | \$0                                     | \$0               | \$100   | (\$100)                                 |
| 570,444           | 460,400 | 110,044                                 | 0                 | 244,416 | (244,416)                               |
| 0                 | 0       | 0                                       | 403,713           | 0       | 403,713                                 |
| 50,000            | 54,360  | 4,360                                   | 0                 | 50,000  | (50,000)                                |
| 50,000            | 50,000  | 0                                       | 50,010            | 103,000 | (52,990)                                |
| 0                 | 0       | 0                                       | 83,891            | 0       | 83,891                                  |
| 0                 | 0       | 0                                       | 0                 | 0       | 0                                       |
| 0                 | 0       | 0                                       | 0                 | 0       | 0                                       |
| 40,000            | 37,284  | 2,716                                   | 0                 | 3,000   | (2,716)                                 |
| 0                 | 0       | 0                                       | 2,500             | 0       | 2,500                                   |
| 14,000            | 667     | 13,333                                  | 0                 | 1,000   | (1,000)                                 |
| 0                 | 0       | 0                                       | 0                 | 0       | 0                                       |
| 0                 | 0       | 0                                       | 0                 | 0       | 0                                       |
| 0                 | 178     | (178)                                   | 0                 | 4,887   | (4,887)                                 |
| 0                 | 0       | 0                                       | 0                 | 0       | 0                                       |
| 174,144           | 800,800 | (626,656)                               | 541,919           | 540,071 | 1,848                                   |
| 110,124           | 10,000  | (100,124)                               | (101,241)         | 104,240 | (1,001)                                 |

(Continued)

TERREBONA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Operating Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Funds

For the Year Ended June 30, 1998, with Comparative Actual Totals for the Year Ended June 30, 1997

|                                                                           | JTPA             |                  | Variance<br>Favorable/<br>Unfavorable |
|---------------------------------------------------------------------------|------------------|------------------|---------------------------------------|
|                                                                           | Budget           | Actual           |                                       |
| <b>REVENUES</b>                                                           |                  |                  |                                       |
| Local Sources:                                                            |                  |                  |                                       |
| Taxes and Use Fees                                                        | \$0              | \$0              | \$0                                   |
| Interest Income                                                           | 0                | 0                | 0                                     |
| Other                                                                     | 0                | 0                | 0                                     |
| State Sources                                                             | 0                | 0                | 0                                     |
| Federal Sources                                                           | 7,478,943        | 6,965,947        | (512,996)                             |
| <b>TOTAL REVENUES</b>                                                     | <b>7,478,943</b> | <b>6,965,947</b> | <b>(512,996)</b>                      |
| <b>EXPENDITURES</b>                                                       |                  |                  |                                       |
| Current:                                                                  |                  |                  |                                       |
| Instruction:                                                              |                  |                  |                                       |
| Regular Programs                                                          | \$281,841        | \$240,738        | \$40,103                              |
| Special Programs                                                          | 0                | 0                | 0                                     |
| Adult and Continuing Education                                            | 0                | 0                | 0                                     |
| Support Services:                                                         |                  |                  |                                       |
| Student Services                                                          | 0                | 0                | 0                                     |
| Instructors Staff Support                                                 | 0                | 0                | 0                                     |
| General Administration                                                    | 0                | 0                | 0                                     |
| Business Administration                                                   | 82,888           | 60,750           | 22,138                                |
| Business Services                                                         | 0                | 0                | 0                                     |
| Plant Services                                                            | 8,880            | 12,188           | (3,308)                               |
| Capital Services                                                          | 0                | 0                | 0                                     |
| Student Transportation                                                    | 0                | 0                | 0                                     |
| Food Services                                                             | 0                | 0                | 0                                     |
| Community Services                                                        | 7,107,808        | 6,842,282        | 265,526                               |
| Capital Outlay                                                            | 0                | 0                | 0                                     |
| Interest and Bond Charges                                                 | 0                | 0                | 0                                     |
| <b>TOTAL EXPENDITURES</b>                                                 | <b>8,080,629</b> | <b>6,968,271</b> | <b>1,112,358</b>                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES, CARRIED FORWARD</b> | <b>(501,686)</b> | <b>102,674</b>   | <b>\$604,362</b>                      |

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| Sixteenth Service Fund |          |                                         | 1987 State Tax Maintenance Fund |             |                                         |
|------------------------|----------|-----------------------------------------|---------------------------------|-------------|-----------------------------------------|
| Budget                 | Actual   | Variance<br>Favorable/<br>(Unfavorable) | Budget                          | Actual      | Variance<br>Favorable/<br>(Unfavorable) |
| \$0                    | \$0      | \$0                                     | 1,150,000                       | \$1,217,040 | \$64,342                                |
| 300                    | 287      | 13                                      | 88,400                          | 138,004     | 49,604                                  |
| 0                      | 60,000   | 60,000                                  | 0                               | 17,184      | 17,184                                  |
| 0                      | 0        | 0                                       | 0                               | 0           | 0                                       |
| 0                      | 0        | 0                                       | 0                               | 0           | 0                                       |
| \$0                    | \$60,488 | \$60,488                                | \$1,238,400                     | \$1,382,228 | \$143,828                               |
| \$0,100                | \$8,710  | \$8,710                                 | \$0                             | \$0         | \$0                                     |
| 0                      | 0        | 0                                       | 0                               | 0           | 0                                       |
| 0                      | 0        | 0                                       | 0                               | 0           | 0                                       |
| 0                      | 0        | 0                                       | 0                               | 0           | 0                                       |
| 0                      | 0        | 0                                       | 26,486                          | 26,486      | 0                                       |
| 0                      | 0        | 0                                       | 0                               | 0           | 0                                       |
| 0                      | 0        | 0                                       | 28,888                          | 27,488      | (1,400)                                 |
| 0                      | 100      | (100)                                   | 5,000,000                       | 2,504,784   | 4,495,216                               |
| 0                      | 0        | 0                                       | 0                               | 0           | 0                                       |
| 0                      | 0        | 0                                       | 0                               | 0           | 0                                       |
| 0                      | 0        | 0                                       | 0                               | 0           | 0                                       |
| 0                      | 0        | 0                                       | 0                               | 0           | 0                                       |
| 0                      | 0        | 0                                       | 0                               | 0           | 0                                       |
| 21,071                 | 18,784   | 2,287                                   | 1,800                           | 8,421       | (6,621)                                 |
| 0                      | 0        | 0                                       | 0                               | 80          | (80)                                    |
| \$29,408               | \$24,400 | \$5,008                                 | \$2,118,821                     | \$2,802,341 | \$683,520                               |
| \$29,708               | \$24,341 | \$5,367                                 | \$22,821                        | \$79,201    | \$56,380                                |

(Continued)

**TANGIPAHGA PARISH SCHOOL SYSTEM - ABILEE, LOUISIANA**

**Supplemental Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Funds**

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For the Year Ended June 30, 1984, with Comparative Actual Totals for the Year Ended June 30, 1983

|                                                                               | Adult Education  |                    |                                       |
|-------------------------------------------------------------------------------|------------------|--------------------|---------------------------------------|
|                                                                               | Budget           | Actual             | Variance<br>Favorable/<br>Unfavorable |
| <b>REVENUES</b>                                                               |                  |                    |                                       |
| Local Sources:                                                                |                  |                    |                                       |
| Sales and Use Taxes                                                           | \$0              | \$0                | \$0                                   |
| Income Tax                                                                    | 0                | 0                  | 0                                     |
| Other                                                                         | 104,000          | 0                  | (104,000)                             |
| State Sources:                                                                | 85,500           | 143,524            | 58,024                                |
| Federal Sources:                                                              | 141,000          | 14,000             | (127,000)                             |
| <b>TOTAL REVENUES</b>                                                         | <b>\$330,500</b> | <b>\$167,524</b>   | <b>(\$162,976)</b>                    |
| <b>EXPENDITURES</b>                                                           |                  |                    |                                       |
| Current:                                                                      |                  |                    |                                       |
| Instruction:                                                                  |                  |                    |                                       |
| Regular Programs                                                              | \$0              | \$15,471           | (\$15,471)                            |
| Special Programs                                                              | 0                | 0                  | 0                                     |
| Adult and Continuing Education                                                | 247,000          | 248,000            | 1,000                                 |
| Support Services:                                                             |                  |                    |                                       |
| Student Services                                                              | 800              | 0                  | 800                                   |
| Instructional Staff Support                                                   | 100              | 100                | 0                                     |
| Central Administration                                                        | 0                | 0                  | 0                                     |
| Student Administration                                                        | 18,000           | 17,000             | 1,000                                 |
| Business Services                                                             | 0                | 0                  | 0                                     |
| Plant Services                                                                | 2,000            | 18,000             | (16,000)                              |
| Central Services                                                              | 700              | 0                  | 700                                   |
| Student Transportation                                                        | 0                | 0                  | 0                                     |
| Food Services                                                                 | 0                | 0                  | 0                                     |
| Community Services                                                            | 300              | 0                  | 300                                   |
| Capital Outlay                                                                | 0                | 0                  | 0                                     |
| Interest and Bank Charges                                                     | 0                | 0                  | 0                                     |
| <b>TOTAL EXPENDITURES</b>                                                     | <b>\$308,100</b> | <b>\$309,571</b>   | <b>(\$1,471)</b>                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER<br/>EXPENDITURES, Carried Forward</b> | <b>\$22,400</b>  | <b>(\$142,047)</b> | <b>(\$164,447)</b>                    |



**TAMMAMBA Parish (School System) - ABIT, LOUISIANA**

**Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (AAAF Funds) and Actual - Special Revenue Funds**

For the Year Ended June 30, 1998, with Comparative Actual Totals for the Year Ended June 30, 1997

**(A) - Special Programs Funds**

|                                                                           | Budget          | Actual           | Variance<br>Favorable/<br>Unfavorable |
|---------------------------------------------------------------------------|-----------------|------------------|---------------------------------------|
| <b>REVENUES:</b>                                                          |                 |                  |                                       |
| Local Sources:                                                            |                 |                  |                                       |
| Sales and Use Taxes                                                       | \$0             | \$0              | \$0                                   |
| Interest Income                                                           | 0               | 0                | 0                                     |
| Other                                                                     | 0               | 0                | 0                                     |
| State Sources                                                             | 410,860         | 300,268          | (110,592)                             |
| Federal Sources                                                           | 0               | 0                | 0                                     |
| <b>TOTAL REVENUES</b>                                                     | <b>410,860</b>  | <b>300,268</b>   | <b>(110,592)</b>                      |
| <b>EXPENDITURES:</b>                                                      |                 |                  |                                       |
| Current:                                                                  |                 |                  |                                       |
| Instruction:                                                              |                 |                  |                                       |
| Regular Programs                                                          | 1000,070        | 1010,801         | \$10,731                              |
| Special Programs                                                          | 0               | 28,800           | (28,800)                              |
| Adult and Continuing Education                                            | 0               | 0                | 0                                     |
| Support Services:                                                         |                 |                  |                                       |
| Student Services                                                          | 0               | 680              | (680)                                 |
| Instructional Staff Support                                               | 20,788          | 18,688           | 1,220                                 |
| General Administration                                                    | 0               | 0                | 0                                     |
| School Administration                                                     | 0               | 0                | 0                                     |
| Business Services                                                         | 0               | 0                | 0                                     |
| Plant Services                                                            | 30,660          | 27,270           | 2,730                                 |
| Central Services                                                          | 0               | 0                | 0                                     |
| Student Transportation                                                    | 0               | 88               | (88)                                  |
| Food Services                                                             | 0               | 0                | 0                                     |
| Community Services                                                        | 0               | 0                | 0                                     |
| Capital Outlay                                                            | 0               | 0                | 0                                     |
| Interest and Debt Charges                                                 | 0               | 0                | 0                                     |
| <b>TOTAL EXPENDITURES</b>                                                 | <b>1410,860</b> | <b>1047,188</b>  | <b>363,672</b>                        |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES, CARRIED FORWARD</b> | <b>\$0</b>      | <b>(140,812)</b> | <b>(140,812)</b>                      |



**PARISH PUBLIC SCHOOLS, EPIFANY - BRITTE, LOUISIANA**

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Funds  
 For the Year Ended June 30, 1994, with Comparative Actual Totals for the Year Ended June 30, 1993

|                                                                          | <b>Migrant Health-Care Foundation</b> |                 |                        |
|--------------------------------------------------------------------------|---------------------------------------|-----------------|------------------------|
|                                                                          | <b>Budget</b>                         | <b>Actual</b>   | <b>Balance Forward</b> |
| <b>REVENUES:</b>                                                         |                                       |                 |                        |
| <b>Local Sources:</b>                                                    |                                       |                 |                        |
| Taxes and Use Taxes                                                      | 00                                    | 00              | 00                     |
| Interest Income                                                          | 0                                     | 100             | 100                    |
| Other                                                                    | \$7,240                               | 29,700          | (29,400)               |
| State Sources                                                            | 0                                     | 0               | 0                      |
| Federal Sources                                                          | 0                                     | 0               | 0                      |
| <b>TOTAL REVENUES</b>                                                    | <b>\$7,240</b>                        | <b>\$29,800</b> | <b>(29,300)</b>        |
| <b>EXPENDITURES:</b>                                                     |                                       |                 |                        |
| <b>Current:</b>                                                          |                                       |                 |                        |
| <b>Instruction:</b>                                                      |                                       |                 |                        |
| Regular Programs                                                         | \$55,804                              | 0               | \$55,804               |
| Special Programs                                                         | 0                                     | 0               | 0                      |
| Adult and Continuing Education                                           | 0                                     | 0               | 0                      |
| <b>Support Services:</b>                                                 |                                       |                 |                        |
| Student Services                                                         | 0                                     | 29,300          | (29,300)               |
| Instructional Staff Support                                              | 0                                     | 0               | 0                      |
| General Administration                                                   | 0                                     | 0               | 0                      |
| School Administration                                                    | 0                                     | 0               | 0                      |
| Business Services                                                        | 0                                     | 0               | 0                      |
| Plant Services                                                           | 0                                     | 0               | 0                      |
| Central Services                                                         | 0                                     | 0               | 0                      |
| Student Transportation                                                   | 0                                     | 0               | 0                      |
| Food Services                                                            | 0                                     | 0               | 0                      |
| Community Services                                                       | 0                                     | 0               | 0                      |
| Capital Outlay                                                           | 0                                     | 0               | 0                      |
| Interest and Debt Charges                                                | 0                                     | 0               | 0                      |
| <b>TOTAL EXPENDITURES</b>                                                | <b>\$55,804</b>                       | <b>\$29,300</b> | <b>\$27,504</b>        |
| <b>EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES, CARRIED FORWARD:</b> | <b>\$1,200</b>                        | <b>200</b>      | <b>(200)</b>           |

## School To Work

LA State 2000  
Title II

| Budget       | Actual         | Variance<br>Favorable/<br>(Unfavorable) | Budget          | Actual          | Variance<br>Favorable/<br>(Unfavorable) |
|--------------|----------------|-----------------------------------------|-----------------|-----------------|-----------------------------------------|
| \$0          | \$0            | \$0                                     | \$0             | \$0             | \$0                                     |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| 7,281        | 1,487          | (5,794)                                 | 0               | 22,882          | 22,882                                  |
| 0            | 0              | 0                                       | 22,882          | 841             | (21,041)                                |
| <u>7,281</u> | <u>\$1,487</u> | <u>(5,794)</u>                          | <u>\$22,882</u> | <u>\$23,643</u> | <u>\$1,641</u>                          |
| <br>         |                |                                         |                 |                 |                                         |
| \$7,500      | \$6,804        | \$696                                   | \$18,800        | \$18,763        | \$37                                    |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| 0            | 0              | 0                                       | 0               | 480             | (480)                                   |
| 0            | 188            | (188)                                   | 0               | 8,404           | (8,404)                                 |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| 0            | 0              | 0                                       | 0               | 0               | 0                                       |
| <u>7,500</u> | <u>\$7,438</u> | <u>\$62</u>                             | <u>\$18,800</u> | <u>\$18,643</u> | <u>(\$1,177)</u>                        |
| <br>         |                |                                         |                 |                 |                                         |
| (47)         | 86             | (133)                                   | \$1,134         | 80              | (\$1,054)                               |

(Continued)

**TANGIPAHOMA PARISH SCHOOL SYSTEM - WAFLE, LOUISIANA**

**Supplementary Condensing Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Funds**

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 For the Year Ended June 30, 1995, with Comparative Actual Totals for the Year Ended June 30, 1994

|                                                                          | 1995 Totals         |                     |                                         | Total<br>1995 Actual |
|--------------------------------------------------------------------------|---------------------|---------------------|-----------------------------------------|----------------------|
|                                                                          | Budget              | Actual              | Variance<br>Favorable/<br>(Unfavorable) |                      |
| (Continued)                                                              |                     |                     |                                         |                      |
| <b>REVENUES:</b>                                                         |                     |                     |                                         |                      |
| Local Sources:                                                           |                     |                     |                                         |                      |
| Tuition and User Fees                                                    | \$5,150,000         | \$5,237,048         | \$87,048                                | \$5,798,300          |
| Interest Income                                                          | 157,000             | 202,243             | 45,243                                  | 623,348              |
| Chen                                                                     | 997,000             | 946,888             | (50,112)                                | 736,540              |
| State Sources                                                            | 881,261             | 887,474             | (7,787)                                 | 933,028              |
| Federal Sources                                                          | 18,621,362          | 17,208,284          | (1,413,078)                             | 16,586,288           |
| <b>TOTAL REVENUES</b>                                                    | <b>\$24,906,211</b> | <b>\$22,780,737</b> | <b>(\$2,125,474)</b>                    | <b>\$22,859,594</b>  |
| <b>(A) SOFTWARE:</b>                                                     |                     |                     |                                         |                      |
| Direct:                                                                  |                     |                     |                                         |                      |
| Instruction:                                                             |                     |                     |                                         |                      |
| Regular Programs                                                         | \$8,000,740         | \$5,054,492         | (\$2,946,248)                           | \$4,455,897          |
| Special Programs                                                         | 1,950,849           | 871,012             | (1,079,837)                             | 1,424,828            |
| Adult and Continuing Education                                           | 737,507             | 268,408             | (469,099)                               | 275,767              |
| Support Services:                                                        |                     |                     |                                         |                      |
| System Services                                                          | 158,888             | 212,557             | (53,669)                                | 248,007              |
| Instructional Staff Support                                              | 1,050,071           | 100,887             | (949,184)                               | 873,342              |
| General Administrative                                                   | 128,782             | 29,848              | (98,934)                                | 27,749               |
| General Personnel Admin                                                  | 173,271             | 175,804             | 2,533                                   | 289,075              |
| Business Services                                                        | 28,848              | 28,099              | (749)                                   | 38,072               |
| Plant Services                                                           | 2,287,885           | 2,748,378           | 460,493                                 | 2,334,242            |
| Central Services                                                         | 98,981              | 0                   | (98,981)                                | 41,898               |
| Student Transportation                                                   | 27,028              | 25,792              | (1,236)                                 | 35,482               |
| Food Services                                                            | 5,628,000           | 5,072,240           | (555,760)                               | 5,686,823            |
| Community Services                                                       | 7,755,756           | 5,888,281           | (1,867,475)                             | 7,188,288            |
| Capital Outlay                                                           | 28,072              | 141,011             | 112,939                                 | 272,858              |
| Interest and Bond Charges                                                | 0                   | 0                   | (0)                                     | 2,883                |
| <b>TOTAL EXPENDITURES</b>                                                | <b>\$25,172,202</b> | <b>\$22,407,008</b> | <b>(\$2,765,194)</b>                    | <b>\$22,737,895</b>  |
| <b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES, (Carried Forward)</b> | <b>(265,991)</b>    | <b>\$373,729</b>    | <b>\$639,720</b>                        | <b>\$271,694</b>     |

(Continued)

LAKECHARLES PARISH SCHOOL SYSTEM - MONTE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances-Budget (BAAF Basis) and Actual - Special Revenue Funds (Continued)

For the Year Ended June 30, 1991 with Comparative Actual Amounts for the Year Ended June 30, 1990

|                                                                                     | School Lunch/Breakfast |             |                                        |
|-------------------------------------------------------------------------------------|------------------------|-------------|----------------------------------------|
|                                                                                     | Budget                 | Actual      | Variance<br>Favorable<br>(Unfavorable) |
| (EXCESSIVE PROMOTRY) OF REVENUES OVER EXPENDITURES, BUDGET F DRAWDN                 | \$288,000              | \$282,451   | \$5,549                                |
| OTHER FINANCING SOURCE(S) USED                                                      |                        |             |                                        |
| Operating Transfers in                                                              | \$925,000              | \$925,000   | 0                                      |
| Operating Transfers (Out)                                                           | 0                      | 0           | 0                                      |
| Proceeds from Sales of Fixed Assets                                                 | 0                      | 0           | 0                                      |
| TOTAL, OTHER FINANCING SOURCE(S) USED                                               | \$925,000              | \$925,000   | \$0                                    |
| (EXCESSIVE PROMOTRY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USED | \$288,000              | \$282,449   | \$5,549                                |
| FUND-BALANCES, Beginning of Year                                                    | 1,582,875              | 1,582,875   | 0                                      |
| FUND-BALANCES, End of Year                                                          | \$1,870,875            | \$1,868,426 | \$2,449                                |

TANGIPAHGA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP - Basis) and Actual - Special Revenue Funds (Continued)

For the Year Ended June 30, 1996 with Comparative Actual Amounts for the Year Ended June 30, 1995

|                                                                                   | Education Consolidation and Improvement Act |           |                                       |
|-----------------------------------------------------------------------------------|---------------------------------------------|-----------|---------------------------------------|
|                                                                                   | (K-12) Education                            |           |                                       |
|                                                                                   | Budget                                      | Actual    | Balance<br>Favorable<br>(Unfavorable) |
| EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES, BROUGHT-FORWARD                 | \$4,304                                     | \$4,871   | (\$567)                               |
| OTHER FINANCING SOURCE(S)(USE(S))                                                 |                                             |           |                                       |
| Operating Transfers in                                                            | \$0                                         | \$0       | \$0                                   |
| Operating Transfers (Out)                                                         | (\$,000)                                    | (\$,011)  | 111                                   |
| Proceeds from Sale of Fixed Assets                                                | 0                                           | 0         | 0                                     |
| TOTAL OTHER FINANCING SOURCE(S)(USE(S))                                           | (\$4,304)                                   | (\$4,011) | 293                                   |
| EXCESS(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | \$0                                         | \$0       | \$0                                   |
| FUND BALANCES, Beginning of Year                                                  | 0                                           | 0         | 0                                     |
| FUND BALANCES, End of Year                                                        | \$0                                         | \$0       | \$0                                   |

## Special Education

| Public Law 94-142 |           |                                        | Education Program |            |                                        |
|-------------------|-----------|----------------------------------------|-------------------|------------|----------------------------------------|
| Budget            | Actual    | Variance<br>Favorable<br>(Unfavorable) | Budget            | Actual     | Variance<br>Favorable<br>(Unfavorable) |
| \$13,754          | \$8,000   | (\$5,754)                              | (\$187,245)       | (\$84,148) | \$103,097                              |
| \$0               | \$0       | \$0                                    | \$0               | \$88,754   | \$88,754                               |
| (\$13,754)        | (\$8,000) | (\$5,754)                              | (\$187,245)       | (\$2,000)  | (\$185,245)                            |
| \$                | \$        | \$                                     | \$                | \$         | \$                                     |
| (\$13,754)        | (\$8,000) | (\$5,754)                              | (\$187,245)       | (\$84,148) | (\$103,097)                            |
| \$0               | \$0       | \$0                                    | (\$200,000)       | \$0        | \$200,000                              |
| \$                | \$        | \$                                     | \$0,000           | \$0,000    | \$                                     |
| \$0               | \$0       | \$0                                    | (\$180,000)       | \$80,000   | (\$100,000)                            |

(Continued)

TRANSCADIA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Budget (PLAP Basis) and Actual - Special Revenue Funds) (Continued)

For the Year Ended June 30, 1988 with Comparative Actual Amounts for the Year Ended June 30, 1985

|                                                                                   | JSPA      |            |                                  |
|-----------------------------------------------------------------------------------|-----------|------------|----------------------------------|
|                                                                                   | Budget    | Actual     | Variance Favorable (Unfavorable) |
| EXCESS(DIFFICENCY) OF REVENUES OVER EXPENDITURES, BROUGHT FORWARD                 | \$24,180  | \$18,075   | \$41,712                         |
| OTHER FINANCING SOURCES(USES)                                                     |           |            |                                  |
| Operating Transfers In                                                            | \$210,425 | \$262,260  | (\$51,734)                       |
| Operating Transfers (Out)                                                         | \$46,283  | (\$76,275) | 132,892                          |
| Proceeds from Sales of Fixed Assets                                               | 0         | 0          | 0                                |
| TOTAL OTHER FINANCING SOURCES(USES)                                               | \$164,142 | \$185,985  | \$241,112                        |
| EXCESS(DIFFICENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | \$0       | \$0        | \$0                              |
| FUND BALANCES, Beginning of Year                                                  | 0         | 0          | 0                                |
| FUND BALANCES, End of Year                                                        | \$0       | \$0        | \$0                              |

| Street & Seaside Fund |          |                                        | 1992 Sales Tax Maintenance Fund |             |                                        |
|-----------------------|----------|----------------------------------------|---------------------------------|-------------|----------------------------------------|
| Budget                | Actual   | Variance<br>Favorable<br>(Unfavorable) | Budget                          | Actual      | Variance<br>Favorable<br>(Unfavorable) |
| \$28,200              | \$20,041 | \$8,159                                | \$152,877                       | \$719,607   | \$566,730                              |
| \$0                   | \$0      | \$0                                    | \$0                             | \$0         | \$0                                    |
| 0                     | 0        | 0                                      | 0                               | 0           | 0                                      |
| \$0,000               | 0        | (\$0,000)                              | 0                               | 0           | 0                                      |
| \$28,200              | \$0      | (\$28,200)                             | \$0                             | \$0         | \$0                                    |
| \$28,200              | \$20,041 | \$8,159                                | \$152,877                       | \$719,607   | \$566,730                              |
| \$0                   | \$0      | \$0                                    | 2,547,779                       | 2,547,779   | \$0                                    |
| \$28,200              | \$20,041 | \$8,159                                | \$2,500,640                     | \$2,119,238 | \$381,402                              |

(Continued)

TANGIPAHOLA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund  
Balances - Budget (BAMF Basis) and Actual - Special Revenue Funds (Continued)

For the Year Ended June 30, 1999 with Comparative Actual Amounts for the Year Ended  
June 30, 1998

|                                                                                          | Adult Education Fund |            |                                        |
|------------------------------------------------------------------------------------------|----------------------|------------|----------------------------------------|
|                                                                                          | Budget               | Actual     | Variance<br>Favorable<br>(Unfavorable) |
| EXCESS(SURFICIENCY) OF REVENUES OVER<br>EXPENDITURES, BROUGHT FORWARD                    | \$8,427              | (\$11,216) | \$196,646                              |
| OTHER FINANCING SOURCES(USES)                                                            |                      |            |                                        |
| Operating Transfers In                                                                   | \$0                  | \$130,816  | \$130,816                              |
| Operating Transfers (Out)                                                                | (\$457)              | (\$,791)   | 634                                    |
| Proceeds from Sale of Fixed Assets                                                       | 0                    | 0          | 0                                      |
| TOTAL OTHER FINANCING SOURCES(USES)                                                      | (\$457)              | \$129,995  | \$130,646                              |
| EXCESS(SURFICIENCY) OF REVENUES AND<br>OTHER SOURCES OVER EXPENDITURES<br>AND OTHER USES | \$0                  | \$0        | \$0                                    |
| FUND BALANCES, Beginning of Year                                                         | 0                    | 0          | 0                                      |
| FUND BALANCES, End of Year                                                               | \$0                  | \$0        | \$0                                    |

| Vocational Education Fund |            |                                        | Drug Free Schools |           |                                        |
|---------------------------|------------|----------------------------------------|-------------------|-----------|----------------------------------------|
| Budget                    | Actual     | Variance<br>Favorable<br>(Unfavorable) | Budget            | Actual    | Variance<br>Favorable<br>(Unfavorable) |
| \$17,000                  | (\$10,770) | (\$27,700)                             | \$2,000           | \$1,710   | \$200                                  |
| \$0                       | \$30,770   | \$30,770                               | \$0               | \$0       | \$0                                    |
| (17,000)                  | 0          | 17,000                                 | (2,000)           | (\$1,710) | (\$200)                                |
| 0                         | 0          | 0                                      | 0                 | 0         | 0                                      |
| (\$17,000)                | \$30,770   | \$13,770                               | (\$2,000)         | (\$1,710) | (\$200)                                |
| \$0                       | \$0        | \$0                                    | \$0               | \$0       | \$0                                    |
| 0                         | 0          | 0                                      | 0                 | 0         | 0                                      |
| \$0                       | \$0        | \$0                                    | \$0               | \$0       | \$0                                    |

(Continued)

PARISHIANA PARISH SCHOOLS SYSTEM - ARBORE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances-Budget (GAAP Basis) and Actual - Special Revenue Funds (Continued)

For the Year Ended June 30, 1999 with Comparative Actual Amounts for the Year Ended June 30, 1998

|                                                                                         | All Special Projects Funds |          |                                    |
|-----------------------------------------------------------------------------------------|----------------------------|----------|------------------------------------|
|                                                                                         | Budget                     | Actual   | Variance<br>Favorable<br>(Adverse) |
| EXCESS(DEFICIENCY) OF REVENUES OVER<br>EXPENDITURES, BROUGHT FORWARD                    | \$0                        | \$91,831 | \$91,831                           |
| OTHER FINANCING SOURCE(S)                                                               |                            |          |                                    |
| Operating Transfers in                                                                  | \$0                        | \$91,831 | \$91,831                           |
| Operating Transfers (Out)                                                               | 0                          | 0        | 0                                  |
| Proceeds from Sales of Fixed Assets                                                     | 0                          | 0        | 0                                  |
| TOTAL OTHER FINANCING SOURCE(S)                                                         | \$0                        | \$91,831 | \$91,831                           |
| EXCESS(DEFICIENCY) OF REVENUES AND<br>OTHER SOURCES OVER EXPENDITURES<br>AND OTHER USES | \$0                        | \$0      | \$0                                |
| FUND-BALANCES, Beginning of Year                                                        | 0                          | 0        | 0                                  |
| FUND-BALANCES, End of Year                                                              | \$0                        | \$0      | \$0                                |

*Education for Economic Security Act  
(ESEA) - Title B Fund*

*Education for the Homeless*

| <i>Budget</i>   | <i>Actual</i>   | <i>Variance<br/>Favorable<br/>(Unfavorable)</i> | <i>Budget</i> | <i>Actual</i> | <i>Variance<br/>Favorable<br/>(Unfavorable)</i> |
|-----------------|-----------------|-------------------------------------------------|---------------|---------------|-------------------------------------------------|
| <i>12,245</i>   | <i>12,261</i>   | <i>(16)</i>                                     | <i>30</i>     | <i>1087</i>   | <i>1057</i>                                     |
| <i>80</i>       | <i>80</i>       | <i>0</i>                                        | <i>90</i>     | <i>90</i>     | <i>0</i>                                        |
| <i>(2,245)</i>  | <i>(2,291)</i>  | <i>46</i>                                       | <i>0</i>      | <i>(287)</i>  | <i>(287)</i>                                    |
| <i>0</i>        | <i>0</i>        | <i>0</i>                                        | <i>0</i>      | <i>0</i>      | <i>0</i>                                        |
| <i>(12,245)</i> | <i>(12,291)</i> | <i>46</i>                                       | <i>30</i>     | <i>(287)</i>  | <i>(287)</i>                                    |
| <i>30</i>       | <i>30</i>       | <i>0</i>                                        | <i>30</i>     | <i>30</i>     | <i>0</i>                                        |
| <i>0</i>        | <i>0</i>        | <i>0</i>                                        | <i>0</i>      | <i>0</i>      | <i>0</i>                                        |
| <i>30</i>       | <i>30</i>       | <i>0</i>                                        | <i>30</i>     | <i>30</i>     | <i>0</i>                                        |

*(Continued)*

PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Funds (Continued)

For the Year Ended June 30, 1995 with Comparative Actual Amounts for the Year Ended June 30, 1994

|                                                                                | Migrant Health-Care Foundation |        |                                        |
|--------------------------------------------------------------------------------|--------------------------------|--------|----------------------------------------|
|                                                                                | Budget                         | Actual | Variance<br>Favorable<br>(Unfavorable) |
| EXCESS(SURPLUS) OF REVENUES OVER EXPENDITURES, BROUGHT FORWARD                 | \$1,508                        | \$44   | (\$1,464)                              |
| OTHER FINANCING SOURCES(USES)                                                  |                                |        |                                        |
| Operating Transfers In                                                         | \$0                            | \$0    | \$0                                    |
| Operating Transfers Out                                                        | (1,508)                        | (\$44) | \$1,464                                |
| Proceeds from Sales of Fixed Assets                                            | \$0                            | \$0    | \$0                                    |
| TOTAL OTHER FINANCING SOURCES(USES)                                            | (\$1,508)                      | (\$44) | \$1,464                                |
| EXCESS(SURPLUS) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | \$0                            | \$0    | \$0                                    |
| FUND BALANCES, Beginning of Year                                               | \$0                            | \$0    | \$0                                    |
| FUND BALANCES, End of Year                                                     | \$0                            | \$0    | \$0                                    |

\*\*\*\*\* BUDGETARY PERFORMANCE REPORTS \*\*\*\*\*

| Budget To Work |        |                                        | L.A. Goals 2000 - Title II |        |                                        |
|----------------|--------|----------------------------------------|----------------------------|--------|----------------------------------------|
| Budget         | Actual | Variance<br>Favorable<br>(Unfavorable) | Budget                     | Actual | Variance<br>Favorable<br>(Unfavorable) |
| 8171           | 140    | (1020)                                 | 52,124                     | 50     | (52,124)                               |
| 80             | 80     | 0                                      | 50                         | 50     | 0                                      |
| 1770           | (40)   | 100                                    | (2,124)                    | 0      | 2,124                                  |
| 8              | 0      | 0                                      | 0                          | 0      | 0                                      |
| 8876           | (840)  | 100                                    | (22,124)                   | 50     | 22,124                                 |
| 80             | 80     | 0                                      | 50                         | 50     | 0                                      |
| 0              | 0      | 0                                      | 0                          | 0      | 0                                      |
| 20             | 20     | 0                                      | 20                         | 20     | 0                                      |

(Continued)

TAMMIPACHA PARISH SCHOOL SYSTEM - AIRIE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances-Budget (GAAP Basis) and Actual - Special Revenue Funds (Continued)

For the Year Ended June 30, 1999 with Comparative Actual Amounts for the Year Ended June 30, 1998

|                                                                                        | 1999 Totals |             | Variance<br>Favorable<br>(Unfavorable) | Total<br>1999 Actual     |
|----------------------------------------------------------------------------------------|-------------|-------------|----------------------------------------|--------------------------|
|                                                                                        | Budget      | Actual      |                                        |                          |
| EXCESS/DEFICIENCY OF REVENUES OVER<br>EXPENDITURES, BUDGET FORWARD                     | (\$671,154) | \$42,728    | \$638,426                              | (Favorable)<br>\$640,549 |
| OTHER FINANCING SOURCE(S):                                                             |             |             |                                        |                          |
| Operating Transfers In:                                                                |             |             |                                        |                          |
| Operating Transfers (Out)                                                              | \$889,428   | \$1,308,898 | \$419,470                              | \$1,308,898              |
| Proceeds from Sales of Fixed Assets                                                    | (718,557)   | (422,824)   | (684,381)                              | (422,824)                |
|                                                                                        | 58,095      | 0           | (58,095)                               | 0                        |
| TOTAL OTHER FINANCING SOURCE(S)                                                        | \$228,966   | \$786,074   | \$557,979                              | \$786,074                |
| EXCESS/DEFICIENCY OF REVENUES AND<br>OTHER SOURCES OVER EXPENDITURES<br>AND OTHER USES | (\$442,188) | \$408,802   | \$850,990                              | \$408,802                |
| FUND BALANCES, Beginning of Year                                                       | 3,988,711   | 3,988,711   | 0                                      | 3,988,711                |
| FUND BALANCES, End of Year                                                             | \$3,546,523 | \$4,397,513 | \$850,990                              | \$4,397,513              |

TANGIPAHOLA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

DEBT SERVICE FUNDS - SUPPLEMENTARY COMBINING FUND STATEMENTS

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AS OF AND FOR THE YEAR ENDED JUNE 30, 1988 WITH COMPARATIVE TOTALS FOR  
JUNE 30, 1985

INDIVIDUAL FUNDS:

SALES TAX BOND FUND, HAMMOND DISTRICT NO. 1 FUND, AMITE DISTRICT NO. 102 FUND,  
LOFANGER DISTRICT NO. 104 FUND, CHAMP COOPER DISTRICT NO. 106 FUND, KEMPWOOD  
DISTRICT NO. 107 FUND, PONCHATOULA DISTRICT NO. 108 FUND, TROUSAY DISTRICT NO. 110  
FUND, CONSOLIDATED DISTRICT NO. 116 FUND, AND CHESSBROUGH DISTRICT NO. 113 FUND.

The debt service funds are used to accumulate monies for the payment of bond issues. The bonds were issued for the purpose of acquiring land for building sites, erecting and improving school buildings, and acquiring necessary equipment and furnishings. The bonds are financed by a one percent parish-wide sales and use tax or by special property tax levies within the territorial limits of the appropriate school districts.

THASCHPAACH PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Balance Sheet - Debt Service Funds

As of June 30, 1988, with Comparative Totals for June 30, 1987

|                                          | Sales Tax<br>Bond Fund | Harrison<br>District<br>#1 | Amite District<br>#102 | Longport<br>District<br>#104 |
|------------------------------------------|------------------------|----------------------------|------------------------|------------------------------|
| <b>ASSETS</b>                            |                        |                            |                        |                              |
| Cash                                     | \$276,281              | \$56,486                   | \$208,832              | \$5,000                      |
| Restricted Cash and Cash Equivalents     | 587,740                | 0                          | 0                      | 0                            |
| Investments                              | 0                      | 227,000                    | 40,287                 | 15,000                       |
| Ad Valorem Taxes Receivable              | 0                      | 21                         | 0                      | 0                            |
| Accrued Interest Receivable              | 0                      | 0                          | 0                      | 0                            |
| <b>TOTAL ASSETS</b>                      | <b>\$864,121</b>       | <b>\$283,587</b>           | <b>\$249,119</b>       | <b>\$20,000</b>              |
| <b>LIABILITIES AND FUND EQUITY</b>       |                        |                            |                        |                              |
| <b>Liabilities:</b>                      |                        |                            |                        |                              |
| Due to Other Funds                       | \$0                    | \$0                        | \$0                    | \$0                          |
| <b>Total Liabilities</b>                 | <b>0</b>               | <b>0</b>                   | <b>0</b>               | <b>0</b>                     |
| <b>Fund Equity:</b>                      |                        |                            |                        |                              |
| Fund Balance:                            |                        |                            |                        |                              |
| Reserved for Debt Service                | \$864,121              | \$283,587                  | \$249,119              | \$20,000                     |
| <b>Total Fund Equity</b>                 | <b>\$864,121</b>       | <b>\$283,587</b>           | <b>\$249,119</b>       | <b>\$20,000</b>              |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b> | <b>\$864,121</b>       | <b>\$283,587</b>           | <b>\$249,119</b>       | <b>\$20,000</b>              |

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| Chase County<br>District<br>#500 | Alameda<br>District<br>#507 | Pawnee/DeWala<br>District<br>#508 | Puffin<br>District<br>#510 | Consolidated<br>District<br>#711 | Totals             |                    |
|----------------------------------|-----------------------------|-----------------------------------|----------------------------|----------------------------------|--------------------|--------------------|
|                                  |                             |                                   |                            |                                  | 2000               | 1999               |
| 50                               | 100,000                     | 100,000                           | 50,000                     | 200,000                          | \$1,180,717        | \$2,208,688        |
| 0                                | 0                           | 0                                 | 0                          | 0,000                            | 500,000            | 600,775            |
| 1,074                            | 6,000                       | 100,000                           | 4,000                      | 100,000                          | 800,000            | 0                  |
| 0                                | 0                           | 0                                 | 0                          | 0                                | 0                  | 2,000              |
| 0                                | 0                           | 0                                 | 0                          | 0                                | 0                  | 10,000             |
| <u>\$1,074</u>                   | <u>60,000</u>               | <u>100,000</u>                    | <u>40,000</u>              | <u>100,000</u>                   | <u>\$2,640,717</u> | <u>\$2,821,463</u> |
| <br>                             |                             |                                   |                            |                                  |                    |                    |
| 50,000                           | 0                           | 0                                 | 0                          | 0                                | 50,000             | 0                  |
| <u>50,000</u>                    | <u>0</u>                    | <u>0</u>                          | <u>0</u>                   | <u>0</u>                         | <u>50,000</u>      | <u>0</u>           |
| <br>                             |                             |                                   |                            |                                  |                    |                    |
| 17,791                           | 60,000                      | 100,000                           | 40,000                     | 100,000                          | \$2,690,717        | \$2,821,463        |
| <u>17,791</u>                    | <u>60,000</u>               | <u>100,000</u>                    | <u>40,000</u>              | <u>100,000</u>                   | <u>2,690,717</u>   | <u>2,821,463</u>   |
| <u>\$1,074</u>                   | <u>60,000</u>               | <u>100,000</u>                    | <u>40,000</u>              | <u>100,000</u>                   | <u>\$2,640,717</u> | <u>\$2,821,463</u> |

**TAMMHWODA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Debt Service Funds**

For the Year Ended June 30, 1988, with Comparative Totals for the Year Ended June 30, 1987

|                                                                                          | State Tax<br>Bond Fund | Assessed<br>District<br>#1 | Amite District<br>#102 | Larange<br>District<br>#104 |
|------------------------------------------------------------------------------------------|------------------------|----------------------------|------------------------|-----------------------------|
| <b>REVENUES</b>                                                                          |                        |                            |                        |                             |
| Local Sources:                                                                           |                        |                            |                        |                             |
| Taxes:                                                                                   |                        |                            |                        |                             |
| Full Valuation                                                                           | \$0                    | \$572,734                  | \$188,051              | \$20,829                    |
| Sales and Use                                                                            | 3,447,900              | 0                          | 200,188                | 0                           |
| Interest Income                                                                          | 88,359                 | 25,851                     | 70,294                 | 1,480                       |
| <b>TOTAL REVENUES</b>                                                                    | <b>\$3,536,259</b>     | <b>\$608,585</b>           | <b>\$358,344</b>       | <b>\$22,309</b>             |
| <b>EXPENDITURES</b>                                                                      |                        |                            |                        |                             |
| Current:                                                                                 |                        |                            |                        |                             |
| General Administration                                                                   | \$23,410               | \$23,428                   | \$10,125               | \$1,200                     |
| Debt Service:                                                                            |                        |                            |                        |                             |
| Principal Retirement                                                                     | 528,027                | 280,028                    | 340,800                | 25,000                      |
| Interest and Bank Charges                                                                | 2,985,001              | 658,244                    | 79,531                 | 2,728                       |
| <b>TOTAL EXPENDITURES</b>                                                                | <b>\$3,536,438</b>     | <b>\$1,561,699</b>         | <b>\$430,456</b>       | <b>\$28,928</b>             |
| <b>EXCESS(DIFFICENCY) OF REVENUES OVER EXPENDITURES</b>                                  | <b>\$8,281</b>         | <b>(\$493,087)</b>         | <b>\$117,888</b>       | <b>\$2,381</b>              |
| <b>OTHER FINANCING SOURCES(USES)</b>                                                     |                        |                            |                        |                             |
| Premiums Bonds Payable                                                                   | \$0                    | \$0                        | \$0                    | \$0                         |
| <b>TOTAL OTHER FINANCING SOURCES(USES)</b>                                               | <b>\$0</b>             | <b>\$0</b>                 | <b>\$0</b>             | <b>\$0</b>                  |
| <b>EXCESS(DIFFICENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b> | <b>\$8,281</b>         | <b>(\$493,087)</b>         | <b>\$117,888</b>       | <b>\$2,381</b>              |
| <b>FUND BALANCES, Beginning of Year</b>                                                  | <b>\$38,828</b>        | <b>\$41,728</b>            | <b>\$27,874</b>        | <b>\$0,487</b>              |
| <b>FUND BALANCES, End of Year</b>                                                        | <b>\$47,109</b>        | <b>\$38,641</b>            | <b>\$28,152</b>        | <b>\$2,868</b>              |

| Chambers Cooper<br>District<br>#100 | Kentwood<br>District<br>#107 | Pawnee<br>District<br>#108 | Tulsa<br>District<br>#109 | Consolidated<br>District<br>#110 | Totals      |             |
|-------------------------------------|------------------------------|----------------------------|---------------------------|----------------------------------|-------------|-------------|
|                                     |                              |                            |                           |                                  | 2000        | 1999        |
| \$108,350                           | \$273,087                    | \$882,040                  | \$84,283                  | \$1,347,760                      | \$1,955,160 | \$1,515,423 |
| 0                                   | 0                            | 0                          | 0                         | 0                                | 3,780,181   | 3,823,888   |
| 075                                 | 686                          | 26,214                     | 241                       | 8,127                            | 188,635     | 145,525     |
| \$108,350                           | \$273,087                    | \$882,040                  | \$84,283                  | \$1,347,760                      | \$2,043,795 | \$1,660,948 |
| 14,407                              | \$11,389                     | \$22,739                   | \$2,100                   | \$5,441                          | \$183,040   | \$85,851    |
| 48,000                              | 80,800                       | 105,800                    | 48,000                    | 80,000                           | 1,730,827   | 1,488,838   |
| 80,342                              | 192,889                      | 289,736                    | 12,270                    | 84,282                           | 4,282,125   | 3,587,139   |
| \$128,749                           | \$217,868                    | \$327,575                  | \$64,430                  | \$169,963                        | \$6,741,882 | \$5,499,766 |
| (\$18,912)                          | \$55,864                     | \$48,248                   | \$107                     | (\$20,887)                       | (\$217,808) | (\$214,333) |
| 00                                  | 00                           | 00                         | 00                        | 00                               | 00          | \$34,514    |
| 00                                  | 00                           | 00                         | 00                        | 00                               | 00          | \$34,514    |
| (\$18,912)                          | \$55,864                     | \$48,248                   | \$107                     | (\$20,887)                       | (\$217,808) | (\$219,846) |
| 13,121                              | 13,825                       | 488,130                    | 8,738                     | 147,659                          | 2,871,390   | 3,059,177   |
| \$31,791                            | \$69,689                     | \$536,378                  | \$8,845                   | \$116,362                        | \$2,853,522 | \$2,871,390 |

TAMMANY-CA PARISH SCHOOL SYSTEM, ABITE, LOUISIANA

CAPITAL PROJECTS FUNDS - SUPPLEMENTARY COMBINING FUND STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 1980 WITH COMPARATIVE TOTALS FOR  
JUNE 30, 1979

1982 SALES TAX BUILDING FUND

The 1982 Sales Tax Building Fund is used to account for the construction and renovation of major school facilities within the parish. A \$25,000,000 bond issue in May, 1982 and an additional \$9,000,000 bond issue in August, 1985, both funded by a one (1) percent parish-wide sales and use tax and earnings on investments, provides the major portion of the financing.

1982 SALES TAX PAY-AS-YOU-GO FUND

The 1982 Sales Tax Pay-As-You-Go Fund is used to accumulate the remaining avails of the 1982 Sales and Use Tax after all debt service and maintenance requirements have been met. These funds, together with earnings on investments, are used for the construction and renovation of parish school facilities.

DISTRICT FUNDS

The various district funds are used to account for the construction and renovation of school facilities within the respective school districts. Bond issues funded by ad valorem taxes within the various school districts and earnings on investments provide the majority of the financing. Other sources of revenues include litigation of insurance proceeds.

**TAMMIPAHIA PARISH SCHOOL SYSTEM - WITTE, LOUISIANA**

**Supplementary Combining Balance Sheet - Capital Projects Funds**

ASSETS

|                      | 1997<br>State Per<br>Building | 1998<br>State Per<br>Pay-As You-Go | Reimburse<br>District #1 | Construction<br>District #504<br>Change Cooper |
|----------------------|-------------------------------|------------------------------------|--------------------------|------------------------------------------------|
| <b>ASSETS</b>        |                               |                                    |                          |                                                |
| Cash                 | \$1,171                       | \$583,830                          | \$101,000                | \$0,000                                        |
| Investment           | 0                             | 289,840                            | 8,871,134                | 80,000                                         |
| Notes Receivable     | 0                             | 0                                  | 0                        | 0                                              |
| Accrual Interest     | 276                           | 0                                  | 760                      | 0                                              |
| Due From Other Funds | 0                             | 0                                  | 0                        | 0                                              |
| <b>TOTAL ASSETS</b>  | <b>\$1,447</b>                | <b>\$873,670</b>                   | <b>\$7,233,000</b>       | <b>\$80,000</b>                                |

**LIABILITIES AND FUND-EQUITY**

|                                          |                |                  |                    |                 |
|------------------------------------------|----------------|------------------|--------------------|-----------------|
| <b>LIABILITIES AND FUND-EQUITY</b>       |                |                  |                    |                 |
| <b>Liabilities</b>                       |                |                  |                    |                 |
| Accounts Payable                         | 800            | \$79,870         | \$279,433          | \$0,000         |
| Deferred Revenues                        | 0              | 0                | 0                  | 0               |
| Due to Other Funds                       | 0              | \$0,000          | 0                  | 0               |
| <b>Total Liabilities</b>                 | <b>800</b>     | <b>79,870</b>    | <b>279,433</b>     | <b>0,000</b>    |
| <b>Fund Equity</b>                       |                |                  |                    |                 |
| Fund Balances                            |                |                  |                    |                 |
| Reserve for Contingencies                | 0              | \$40,000         | \$4,794,045        | \$30,000        |
| Unreserved - Unassigned                  | 3,647          | 737,000          | 2,243,483          | 21,000          |
| <b>Total Fund Equity</b>                 | <b>3,647</b>   | <b>777,000</b>   | <b>6,948,128</b>   | <b>\$51,000</b> |
| <b>TOTAL LIABILITIES AND FUND-EQUITY</b> | <b>\$1,447</b> | <b>\$873,670</b> | <b>\$7,233,000</b> | <b>\$80,000</b> |

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| Postpaid<br>Interest<br>Fund | Waivable<br>Postpaid<br>Fund | Construction<br>Orders #404<br>Postpaid | Construction<br>Orders #404<br>Summer | Construction<br>Orders #404<br>Reserve | D.E. Reserve<br>Postpaid<br>Fund |
|------------------------------|------------------------------|-----------------------------------------|---------------------------------------|----------------------------------------|----------------------------------|
| \$48,734                     | \$64,721                     | \$704,896                               | \$5,000                               | \$5,898                                | \$45,864                         |
| 487,835                      | 1,511,796                    | 468,783                                 | 0                                     | 27,313                                 | 0                                |
| 0                            | 0                            | 0                                       | 0                                     | 0                                      | 0                                |
| 0                            | 0                            | 0                                       | 0                                     | 184                                    | 0                                |
| 48,000                       | 0                            | 0                                       | 0                                     | 0                                      | 0                                |
| <u>\$48,000</u>              | <u>\$1,276,520</u>           | <u>\$668,179</u>                        | <u>\$5,000</u>                        | <u>\$32,495</u>                        | <u>\$45,864</u>                  |
| 0                            | 0                            | 0                                       | 0                                     | 0                                      | 0                                |
| \$11,000                     | \$465,780                    | \$1,460                                 | 0                                     | \$1,170                                | 0                                |
| 0                            | 0                            | 0                                       | 0                                     | 0                                      | 0                                |
| 0                            | 0                            | 0                                       | 0                                     | 0                                      | 0                                |
| <u>11,000</u>                | <u>465,780</u>               | <u>1,460</u>                            | <u>0</u>                              | <u>1,170</u>                           | <u>0</u>                         |
| 0                            | 0                            | 0                                       | 0                                     | 0                                      | 0                                |
| \$146,000                    | \$465,780                    | \$1,460                                 | 0                                     | \$1,170                                | 0                                |
| \$17,100                     | \$9,400                      | \$60,260                                | \$,000                                | \$6,100                                | \$6,864                          |
| \$63,660                     | \$86,817                     | \$60,260                                | \$,000                                | \$5,790                                | \$6,864                          |
| <u>\$146,000</u>             | <u>\$1,276,520</u>           | <u>\$668,210</u>                        | <u>\$3,000</u>                        | <u>\$37,490</u>                        | <u>\$76,864</u>                  |

(Continued)

**TAMISPANOLA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Supplementary Combining Balance Sheet - Capital Projects Funds (Continued)**

As of June 30, 1995, with Comparative Totals for June 30, 1994

|                                          | Parishatools<br>A High<br>Fund | Five Parishatools<br>A High | Date of<br>Reinstated | Parishatools<br>Elementary<br>Settlement |
|------------------------------------------|--------------------------------|-----------------------------|-----------------------|------------------------------------------|
| <b>ASSETS</b>                            |                                |                             |                       |                                          |
| Cash                                     | \$0                            | \$71,790                    | \$5,457               | \$205                                    |
| Investments                              | \$95,011                       | \$40,258                    | \$5,457               | \$5,277                                  |
| Notes Receivable                         | 0                              | 0                           | \$3,490               | 0                                        |
| Accrued Interest                         | 0                              | 0                           | 0                     | 0                                        |
| Due from Other Funds                     | 0                              | 0                           | 0                     | 0                                        |
| <b>TOTAL ASSETS</b>                      | <b>\$95,011</b>                | <b>\$1,049,008</b>          | <b>\$24,594</b>       | <b>\$50,982</b>                          |
| <b>LIABILITIES AND FUND EQUITY</b>       |                                |                             |                       |                                          |
| <b>Liabilities:</b>                      |                                |                             |                       |                                          |
| Accounts Payable                         | \$5,732                        | \$60,000                    | \$0                   | \$0                                      |
| Deferred Revenues                        | 0                              | 0                           | \$3,490               | 0                                        |
| Due to Other Funds                       | 0                              | 0                           | 0                     | 0                                        |
| <b>Total Liabilities</b>                 | <b>\$5,732</b>                 | <b>\$60,000</b>             | <b>\$3,490</b>        | <b>0</b>                                 |
| <b>Fund Equity:</b>                      |                                |                             |                       |                                          |
| <b>Fund Balance:</b>                     |                                |                             |                       |                                          |
| Reserved for Encumbrances                | \$0                            | \$95,150                    | \$0                   | \$0                                      |
| Unreserved - Undesignated                | \$95,011                       | 0                           | \$5,594               | \$5,092                                  |
| <b>Total Fund Equity</b>                 | <b>\$95,011</b>                | <b>\$95,150</b>             | <b>\$5,594</b>        | <b>\$5,092</b>                           |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b> | <b>\$95,011</b>                | <b>\$1,049,008</b>          | <b>\$24,594</b>       | <b>\$50,982</b>                          |

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Totals

| 1984                | 1983                |
|---------------------|---------------------|
| \$1,075,419         | \$1,058,810         |
| 10,883,034          | 2,000,804           |
| 100,400             | 178,881             |
| 1,320               | 18,882              |
| 40,000              | 40,000              |
| <u>\$11,130,133</u> | <u>\$14,300,377</u> |
| <br>                |                     |
| \$1,138,134         | \$278,030           |
| 112,488             | 178,882             |
| 99,107              | 218,288             |
| <u>1,349,729</u>    | <u>575,200</u>      |
| <br>                |                     |
| \$6,508,701         | \$1,450,551         |
| 6,703,281           | 6,877,888           |
| <u>11,211,982</u>   | <u>8,328,439</u>    |
| <u>\$18,352,115</u> | <u>\$15,628,814</u> |

1000/PAROLA PARISH SCHOOL SYSTEM - BIRTH-DATUM

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Capital Projects Funds

For the Year Ended June 30, 1998, with Comparative Totals for the Year Ended June 30, 1997

|                                                                       | 1997<br>Sales Tax<br>Building | 1997<br>Sales Tax<br>PPE-As-Built | Nonbond<br>District FY | Construction<br>District FY<br>Other Capital |
|-----------------------------------------------------------------------|-------------------------------|-----------------------------------|------------------------|----------------------------------------------|
| <b>REVENUES</b>                                                       |                               |                                   |                        |                                              |
| Local Sources:                                                        |                               |                                   |                        |                                              |
| Sales and Use Tax                                                     | \$0                           | \$1,000,000                       | \$0                    | \$0                                          |
| Interest Income                                                       | \$0                           | 11,000                            | 244,800                | 1,000                                        |
| Gifts and Settlements                                                 | 0                             | 0                                 | 0                      | 0                                            |
| Other                                                                 | 0                             | 0                                 | 0                      | 0                                            |
| <b>TOTAL REVENUES</b>                                                 | <b>\$0</b>                    | <b>\$1,011,000</b>                | <b>\$244,800</b>       | <b>\$1,000</b>                               |
| <b>EXPENDITURES</b>                                                   |                               |                                   |                        |                                              |
| Regular Instruction                                                   | \$0                           | \$40,000                          | \$0                    | \$0                                          |
| Special Instruction                                                   | 0                             | 0                                 | 0                      | 0                                            |
| Instruction/DESE Support                                              | 0                             | 0                                 | 0                      | 0                                            |
| Special Administration                                                | 0                             | 10,000                            | 60,000                 | 0                                            |
| Business Services                                                     | 0                             | 0                                 | 3,000                  | 0                                            |
| Plant Services                                                        | 0                             | 281,000                           | 11,200                 | 0                                            |
| Capital Outlay                                                        | 5,000                         | 200,000                           | 151,800                | \$3,600                                      |
| Interest and Debt Charges                                             | 0                             | 0                                 | 0                      | 0                                            |
| <b>TOTAL EXPENDITURES</b>                                             | <b>\$5,000</b>                | <b>\$521,000</b>                  | <b>\$422,800</b>       | <b>\$3,600</b>                               |
| Change in Fund Balance of Resources (with<br>Explanatory Notes)       | (\$5,000)                     | \$490,000                         | (\$77,800)             | (\$2,600)                                    |
| <b>OTHER FINANCING SOURCES/USES</b>                                   |                               |                                   |                        |                                              |
| Operating Transfers In                                                | \$0                           | \$0                               | 100,000                | \$0                                          |
| Operating Transfers Out                                               | (\$5,000)                     | (\$50,000)                        | (\$500)                | 0                                            |
| Proceeds from Sale of Fixed Assets                                    | 0                             | 0                                 | 0                      | 0                                            |
| Proceeds from Grants (Capital)                                        | 0                             | 0                                 | 1,100,000              | 0                                            |
| Notes Receivable Collections                                          | 0                             | 0                                 | 0                      | 0                                            |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>                             | <b>(\$5,000)</b>              | <b>(\$50,000)</b>                 | <b>\$1,100,000</b>     | <b>0</b>                                     |
| <b>CHANGE IN FUND BALANCE OF OTHER RESOURCES</b>                      |                               |                                   |                        |                                              |
| Change in Fund Balance of Other Resources<br>(with Explanatory Notes) | (\$5,000)                     | \$0                               | \$322,200              | (\$2,600)                                    |
| <b>FUND BALANCE, Beginning of Year</b>                                | <b>11,000</b>                 | <b>\$4,000</b>                    | <b>\$0</b>             | <b>\$44,000</b>                              |
| <b>FUND BALANCE, End of Year</b>                                      | <b>\$6,000</b>                | <b>\$4,000</b>                    | <b>\$322,200</b>       | <b>\$41,400</b>                              |

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| Penobscot<br>Municipal<br>Fund | Washville<br>Municipal<br>Fund | Construction<br>District #108<br>Penobscot | Construction<br>District #114<br>Tumlin | Construction<br>District #107<br>Waldwood | O.E. Street<br>Municipal<br>Fund |
|--------------------------------|--------------------------------|--------------------------------------------|-----------------------------------------|-------------------------------------------|----------------------------------|
| \$0                            | \$0                            | \$0                                        | \$0                                     | \$0                                       | \$0                              |
| 27,388                         | 278,295                        | 18,882                                     | 0                                       | 11,218                                    | 0                                |
| 0                              | 0                              | 0                                          | 0                                       | 0                                         | 0                                |
| 0                              | 0                              | 0                                          | 0                                       | 0                                         | 0                                |
| <u>27,388</u>                  | <u>278,295</u>                 | <u>18,882</u>                              | <u>0</u>                                | <u>11,218</u>                             | <u>0</u>                         |
| \$0                            | \$0,000                        | \$884,280                                  | \$0                                     | \$0                                       | \$280                            |
| 0                              | 0                              | 0                                          | 0                                       | 0                                         | 0                                |
| 0                              | 0                              | 0                                          | 0                                       | 0                                         | 0                                |
| 0                              | 0                              | 0                                          | 0                                       | 0                                         | 0                                |
| 0                              | 0                              | 88                                         | 0                                       | 0                                         | 0                                |
| 20                             | 28,110                         | 0                                          | 0                                       | 500                                       | 0                                |
| 11,094                         | 1,822,248                      | 143,870                                    | 1,591                                   | 550,000                                   | 11,838                           |
| 0                              | 0                              | 0                                          | 0                                       | 0                                         | 0                                |
| <u>11,114</u>                  | <u>1,850,358</u>               | <u>143,958</u>                             | <u>1,591</u>                            | <u>550,500</u>                            | <u>11,838</u>                    |
| \$40,171                       | (\$4,044,758)                  | (\$211,348)                                | \$1,591                                 | \$850,500                                 | (\$90,078)                       |
| \$0                            | \$0                            | \$0                                        | \$0                                     | \$0                                       | \$0                              |
| 0                              | 0                              | 0                                          | 0                                       | 0                                         | 0                                |
| 0                              | 0                              | 0                                          | 0                                       | 0                                         | 0                                |
| 0                              | 0                              | 0                                          | 0                                       | 0                                         | 0                                |
| 0                              | 0                              | 0                                          | 0                                       | 0                                         | 0                                |
| <u>0</u>                       | <u>0</u>                       | <u>0</u>                                   | <u>0</u>                                | <u>0</u>                                  | <u>0</u>                         |
| \$18,277                       | (\$1,874,178)                  | (\$279,348)                                | (\$1,544)                               | (\$813,500)                               | (\$78,278)                       |
| \$21,276                       | 4,494,467                      | 688,814                                    | 1,004                                   | 888,288                                   | 47,241                           |
| <u>\$39,553</u>                | <u>\$2,620,289</u>             | <u>409,466</u>                             | <u>15,057</u>                           | <u>111,788</u>                            | <u>\$16,963</u>                  |

(Continued)

**FONDUPONIA PARISH-SCHOOL SYSTEM - ANNYL COLUMBIA**

**Supplementing Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Capital Projects Fund (Continued)**

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**For the Year Ended June 30, 1998, with Comparative Totals for the Year Ended June 30, 1997**

|                                                                                      | Fundations J -<br>High Five<br>Fund | Fundations<br>J - High<br>Five | Date of<br>Revised |
|--------------------------------------------------------------------------------------|-------------------------------------|--------------------------------|--------------------|
| <b>REVENUES</b>                                                                      |                                     |                                |                    |
| Total Income:                                                                        |                                     |                                |                    |
| Tuition and Fees Fee                                                                 | \$0                                 | \$0                            | \$0                |
| Interest Income                                                                      | 165,641                             | 10,000                         | 16,500             |
| Capital Subsidies                                                                    | 0                                   | 0                              | 0                  |
| Other Revenues                                                                       | 0                                   | 0                              | 0                  |
| <b>TOTAL REVENUES</b>                                                                | <b>165,641</b>                      | <b>10,000</b>                  | <b>16,500</b>      |
| <b>EXPENDITURES</b>                                                                  |                                     |                                |                    |
| Capital Instruction                                                                  | 604,814                             | \$0                            | \$18,800           |
| Operational Instruction                                                              | 0                                   | 0                              | 0                  |
| Instruction Staff Support                                                            | 0                                   | 0                              | 0                  |
| General Administration                                                               | 0                                   | 0                              | 0                  |
| Business Services                                                                    | 0                                   | 0                              | 0                  |
| Fund Services                                                                        | 1,177                               | 0                              | 0                  |
| Capital Outlay                                                                       | 1,870,078                           | 198,687                        | 0                  |
| Interest on Debt (Change)                                                            | 0                                   | 0                              | 0                  |
| <b>TOTAL EXPENDITURES</b>                                                            | <b>2,475,869</b>                    | <b>1,196,687</b>               | <b>18,800</b>      |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                             | <b>(2,310,228)</b>                  | <b>(116,687)</b>               | <b>0</b>           |
| <b>OTHER FINANCING SOURCES/USES:</b>                                                 |                                     |                                |                    |
| Operating Transfers In                                                               | \$0                                 | \$0                            | \$0                |
| Operating Transfers Out                                                              | 0                                   | 0                              | 0                  |
| Proceeds from Sale of Fixed Assets                                                   | 0                                   | 0                              | 0                  |
| Proceeds from Bonds Payable                                                          | 0                                   | 0                              | 0                  |
| Other Financial Contributions                                                        | 0                                   | 0                              | 0                  |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>                                            | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b>         |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b> | <b>(2,310,228)</b>                  | <b>(116,687)</b>               | <b>0</b>           |
| <b>FUND BALANCES, Beginning of Year</b>                                              | <b>1,887,488</b>                    | <b>1,071,687</b>               | <b>21,700</b>      |
| <b>FUND BALANCES, End of Year</b>                                                    | <b>(422,740)</b>                    | <b>(95,000)</b>                | <b>21,700</b>      |

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| Proforma<br>Summary<br>Balance | Funds                |                      |
|--------------------------------|----------------------|----------------------|
|                                | 1998                 | 1999                 |
|                                | \$ 2,000,732         | \$ 2,000,000         |
|                                | 500,000              | 500,000              |
| 95,000                         | 95,000               | 1,000,000            |
| 0                              | 0                    | 4,500                |
| <u>90,000</u>                  | <u>\$ 2,690,732</u>  | <u>\$ 3,500,000</u>  |
|                                |                      |                      |
| 10                             | 100,000              | 100,000              |
| 0                              | 0                    | 0                    |
| 0                              | 0                    | 0                    |
| 0                              | 10,000               | 10,000               |
| 0                              | 0                    | 0                    |
| 0                              | 0                    | 0                    |
| 0                              | 400,000              | 400,000              |
| 0                              | 10,000,000           | 10,000,000           |
| 0                              | 0                    | 10,000               |
| <u>10</u>                      | <u>\$ 1,110,000</u>  | <u>\$ 1,110,000</u>  |
| <u>100,000</u>                 | <u>\$ 3,800,732</u>  | <u>\$ 4,610,000</u>  |
|                                |                      |                      |
| 10                             | 100,000              | 100,000              |
| 0                              | 0                    | 0                    |
| 0                              | 0                    | 0                    |
| 0                              | 1,000,000            | 1,000,000            |
| 0                              | 0                    | 0                    |
| <u>10</u>                      | <u>\$ 1,100,000</u>  | <u>\$ 1,100,000</u>  |
| <u>100,000</u>                 | <u>\$ 4,900,732</u>  | <u>\$ 5,710,000</u>  |
| <u>0</u>                       | <u>10,000,000</u>    | <u>10,000,000</u>    |
| <u>100,000</u>                 | <u>\$ 10,000,732</u> | <u>\$ 10,000,000</u> |

**PARISH PARISH PUBLIC SCHOOLS SYSTEM - BIRTE, LOUISIANA**

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Budget (GAAP Basis) and Actual - Capital Projects Funds  
 For the Year Ended June 30, 1998, with Comparative Actual Totals for the Year Ended June 30, 1997

|                                                                                                  | <b>1997 Sales Tax Building Fund</b> |                   |                                                 |
|--------------------------------------------------------------------------------------------------|-------------------------------------|-------------------|-------------------------------------------------|
|                                                                                                  | <u>Budget</u>                       | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
| <b>REVENUES</b>                                                                                  |                                     |                   |                                                 |
| Sales and Use Taxes                                                                              | \$0                                 | \$0               | \$0                                             |
| Interest Income                                                                                  | 110                                 | \$60              | \$50                                            |
| Litigation Settlements                                                                           | 0                                   | 0                 | 0                                               |
| Other Revenues                                                                                   | 0                                   | 0                 | 0                                               |
| <b>TOTAL REVENUES</b>                                                                            | <b>\$110</b>                        | <b>\$60</b>       | <b>\$50</b>                                     |
| <b>EXPENDITURES</b>                                                                              |                                     |                   |                                                 |
| Regular Instruction                                                                              | \$0                                 | \$0               | \$0                                             |
| Special Instruction                                                                              | 0                                   | 0                 | 0                                               |
| Instructional Staff Support                                                                      | 0                                   | 0                 | 0                                               |
| General Administration                                                                           | 0                                   | 0                 | 0                                               |
| Business Services                                                                                | 0                                   | 0                 | 0                                               |
| Fleet Services                                                                                   | 0                                   | 0                 | 0                                               |
| Capital Outlay                                                                                   | 4,284                               | 5,797             | \$917                                           |
| Interest and Bank Charges                                                                        | 0                                   | 0                 | 0                                               |
| <b>TOTAL EXPENDITURES</b>                                                                        | <b>\$4,284</b>                      | <b>\$5,797</b>    | <b>\$917</b>                                    |
| <b>EXCESS(DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                                      | <b>(\$4,174)</b>                    | <b>(\$4,837)</b>  | <b>\$1,410</b>                                  |
| <b>OTHER FINANCING SOURCES(USES)</b>                                                             |                                     |                   |                                                 |
| Operating Transfers In                                                                           | \$0                                 | \$0               | \$0                                             |
| Operating Transfers Out                                                                          | (25,545)                            | (25,545)          | (144)                                           |
| Proceeds From Sale of Fixed Assets                                                               | 0                                   | 0                 | 0                                               |
| Proceeds From Bonds Payable                                                                      | 0                                   | 0                 | 0                                               |
| Notes Receivable Collection                                                                      | 0                                   | 0                 | 0                                               |
| <b>TOTAL OTHER FINANCING SOURCES(USES)</b>                                                       | <b>(\$25,545)</b>                   | <b>(\$25,545)</b> | <b>(\$144)</b>                                  |
| <b>EXCESS(DEFICIENCY) OF REVENUES AND<br/>OTHER SOURCES OVER EXPENDITURES AND<br/>OTHER USES</b> | <b>(\$29,719)</b>                   | <b>(\$30,382)</b> | <b>\$1,062</b>                                  |
| <b>FUND BALANCES, Beginning of Year</b>                                                          | <b>31,389</b>                       | <b>31,389</b>     | <b>0</b>                                        |
| <b>FUND BALANCES, End of Year</b>                                                                | <b>\$1,670</b>                      | <b>\$1,007</b>    | <b>\$1,062</b>                                  |

| 1982 (Sales Tax Payable/Non-Gov Fund) |             |                                  | 1982 (Sales Tax) |             |                                  |
|---------------------------------------|-------------|----------------------------------|------------------|-------------|----------------------------------|
| Budget                                | Actual      | Variance Favorable (Unfavorable) | Budget           | Actual      | Variance Favorable (Unfavorable) |
| \$1,007,140                           | \$1,088,750 | \$81,610                         | \$0              | \$0         | \$0                              |
| (20,475)                              | (21,300)    | 8,825                            | 232,500          | 244,000     | 11,500                           |
| 0                                     | 0           | 0                                | 0                | 0           | 0                                |
| 0                                     | 0           | 0                                | 0                | 0           | 0                                |
| \$1,110,090                           | \$1,125,150 | \$14,060                         | \$232,500        | \$244,000   | \$11,500                         |
| \$115,500                             | \$80,000    | \$35,500                         | \$927,000        | \$0         | \$927,000                        |
| 0                                     | 0           | 0                                | 0                | 0           | 0                                |
| 0                                     | 0           | 0                                | 0                | 0           | 0                                |
| 0                                     | 70,000      | (70,000)                         | 0                | 60,000      | (60,000)                         |
| 0                                     | 0           | 0                                | 0                | 2,174       | (2,174)                          |
| 0                                     | 20,000      | (20,000)                         | 0                | 61,000      | (61,000)                         |
| \$60,000                              | \$60,000    | \$0,000                          | 2,700,000        | 700,000     | 1,900,000                        |
| 0                                     | 0           | 0                                | 0                | 0           | 0                                |
| \$600,000                             | \$700,000   | \$100,000                        | \$3,000,000      | \$900,000   | \$2,100,000                      |
| \$40,000                              | \$300,000   | \$260,000                        | \$2,730,000      | \$870,000   | \$1,860,000                      |
| \$0                                   | \$0         | \$0                              | \$20,000         | \$20,000    | \$0                              |
| (200,000)                             | (200,000)   | 0                                | 0                | (1,700)     | (1,700)                          |
| 0                                     | 0           | 0                                | 0                | 0           | 0                                |
| 0                                     | 0           | 0                                | 1,100,000        | 1,100,000   | 0                                |
| 0                                     | 0           | 0                                | 0                | 0           | 0                                |
| (200,000)                             | (200,000)   | 0                                | \$1,200,000      | \$1,400,000 | \$200,000                        |
| \$100,000                             | \$0,000     | \$100,000                        | \$4,770,000      | \$6,000,000 | \$1,230,000                      |
| 110,000                               | 110,000     | 0                                | 20,700           | 20,700      | 0                                |
| \$100,000                             | \$110,000   | \$10,000                         | \$4,790,700      | \$6,020,700 | \$1,230,000                      |

(Continued)

**TAMUWALKA PARKER SCHOOL SYSTEM - WIRTH, LOUISIANA**

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Budget (GAAP Basis) and Actual - Capital Projects Funds (Continued)  
 For the Year Ended June 30, 1998, with Comparative Actual Totals for the Year Ended June 30, 1997

|                                                                                                | Construction District #988 - Elmer Cooper |                    |                                        |
|------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------|----------------------------------------|
|                                                                                                | Budget                                    | Actual             | Variance<br>Favorable<br>(Unfavorable) |
| <b>REVENUES</b>                                                                                |                                           |                    |                                        |
| State and Local Taxes                                                                          | \$0                                       | \$0                | \$0                                    |
| Interest Income                                                                                | 5,500                                     | 5,204              | (296)                                  |
| Granton Settlements                                                                            | 0                                         | 0                  | 0                                      |
| Other Revenues                                                                                 | 0                                         | 0                  | 0                                      |
| <b>TOTAL REVENUES</b>                                                                          | <b>\$5,500</b>                            | <b>\$5,204</b>     | <b>(296)</b>                           |
| <b>EXPENDITURES</b>                                                                            |                                           |                    |                                        |
| Regular Instruction                                                                            | \$5,000                                   | \$0                | \$5,000                                |
| Special Instruction                                                                            | 0                                         | 0                  | 0                                      |
| Instructional Staff Support                                                                    | 0                                         | 0                  | 0                                      |
| General Administration                                                                         | 0                                         | 0                  | 0                                      |
| Business Services                                                                              | 0                                         | 50                 | (50)                                   |
| Plant Services                                                                                 | 0                                         | 0                  | 0                                      |
| Capital Outlay                                                                                 | 170,440                                   | 167,616            | 2,824                                  |
| Interest and Bank Charges                                                                      | 0                                         | 0                  | 0                                      |
| <b>TOTAL EXPENDITURES</b>                                                                      | <b>\$175,440</b>                          | <b>\$167,616</b>   | <b>\$7,824</b>                         |
| <b>EXCESS (DEFICIT) OF REVENUES<br/>OVER EXPENDITURES</b>                                      | <b>(\$170,440)</b>                        | <b>(\$172,396)</b> | <b>\$1,956</b>                         |
| <b>OTHER FINANCING SOURCES (USES)</b>                                                          |                                           |                    |                                        |
| Operating Transfers In                                                                         | \$0                                       | \$0                | \$0                                    |
| Operating Transfers (Out)                                                                      | 0                                         | 0                  | 0                                      |
| Proceeds from Sale of Fixed Assets                                                             | 0                                         | 0                  | 0                                      |
| Proceeds from Bonds Payable                                                                    | 0                                         | 0                  | 0                                      |
| Notes Receivable Collections                                                                   | 0                                         | 0                  | 0                                      |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>                                                    | <b>\$0</b>                                | <b>\$0</b>         | <b>\$0</b>                             |
| <b>EXCESS (DEFICIT) OF REVENUES AND<br/>OTHER SOURCES OVER EXPENDITURES AND<br/>OTHER USES</b> | <b>(\$170,440)</b>                        | <b>(\$172,396)</b> | <b>\$1,956</b>                         |
| <b>FUND BALANCE, Beginning of Year</b>                                                         | <b>144,370</b>                            | <b>144,370</b>     | <b>0</b>                               |
| <b>FUND BALANCE, End of Year</b>                                                               | <b>\$73,930</b>                           | <b>\$71,974</b>    | <b>\$1,956</b>                         |

UNIVERSITY OF CALIFORNIA, BERKELEY

| Pond Network Settlement Fund |                 |                                        | Assessed Wildlife Settlement Fund |                    |                                        |
|------------------------------|-----------------|----------------------------------------|-----------------------------------|--------------------|----------------------------------------|
| Budget                       | Actual          | Variance<br>Favorable<br>(Unfavorable) | Budget                            | Actual             | Variance<br>Favorable<br>(Unfavorable) |
| \$0                          | \$0             | \$0                                    | \$0                               | \$0                | \$0                                    |
| 27,500                       | 21,396          | (6,104)                                | 232,404                           | 230,295            | (2,109)                                |
| 0                            | 0               | 0                                      | 0                                 | 0                  | 0                                      |
| 0                            | 0               | 0                                      | 0                                 | 0                  | 0                                      |
| <u>\$27,500</u>              | <u>\$21,396</u> | <u>(\$6,104)</u>                       | <u>\$232,404</u>                  | <u>\$230,295</u>   | <u>(\$2,109)</u>                       |
| 0                            | 0               | 0                                      | 0                                 | \$5,895            | (\$5,895)                              |
| 0                            | 0               | 0                                      | 0                                 | 0                  | 0                                      |
| 0                            | 0               | 0                                      | 0                                 | 0                  | 0                                      |
| 0                            | 0               | 0                                      | 0                                 | 0                  | 0                                      |
| 0                            | 0               | 0                                      | 0                                 | 0                  | 0                                      |
| 0                            | 25              | (25)                                   | 0                                 | 28,110             | (28,110)                               |
| 1,140                        | 10,894          | (9,754)                                | 4,894,898                         | 5,895,540          | (1,000,642)                            |
| 0                            | 0               | 0                                      | 0                                 | 0                  | 0                                      |
| <u>\$1,140</u>               | <u>\$10,894</u> | <u>(\$9,754)</u>                       | <u>\$4,894,898</u>                | <u>\$5,923,650</u> | <u>(\$102,752)</u>                     |
| \$28,640                     | \$32,290        | (\$3,650)                              | \$237,292                         | \$236,145          | \$1,147                                |
| 0                            | 0               | 0                                      | 0                                 | 0                  | 0                                      |
| 0                            | 0               | 0                                      | 0                                 | 0                  | 0                                      |
| 0                            | 0               | 0                                      | 165,862                           | 0                  | (165,862)                              |
| 0                            | 0               | 0                                      | 0                                 | 0                  | 0                                      |
| <u>\$0</u>                   | <u>\$0</u>      | <u>\$0</u>                             | <u>\$165,862</u>                  | <u>\$0</u>         | <u>(\$165,862)</u>                     |
| \$28,640                     | \$32,290        | (\$3,650)                              | \$237,292                         | \$236,145          | \$1,147                                |
| \$54,276                     | \$63,179        | (\$8,903)                              | \$4,060,160                       | \$4,494,967        | (\$434,807)                            |
| <u>\$82,916</u>              | <u>\$95,469</u> | <u>(\$12,553)</u>                      | <u>\$4,297,452</u>                | <u>\$4,731,112</u> | <u>(\$433,660)</u>                     |

(Continued)

**SANDIPANGA PARISH SCHOOL, SYDNEY - WHITE, LOUISIANA**

**Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget (GAAP Basis) and Actual - Capital Projects Funds (Continued)**  
REVENUES AND EXPENDITURES - OPERATIONS - OPERATIONS - OPERATIONS - OPERATIONS - OPERATIONS  
**For the Year Ended June 30, 1988, with Comparative Actual Totals for the Year Ended June 30, 1987**

|                                                                                                   | <b>COMBINED BUDGETARY - FUNDWISE</b> |                  |                                                 |
|---------------------------------------------------------------------------------------------------|--------------------------------------|------------------|-------------------------------------------------|
|                                                                                                   | <b>Budget</b>                        | <b>Actual</b>    | <b>Variance<br/>Favorable<br/>(unfavorable)</b> |
| <b>REVENUES</b>                                                                                   |                                      |                  |                                                 |
| Sales and User Fees                                                                               | \$0                                  | \$0              | \$0                                             |
| Interest Income                                                                                   | 56,700                               | 26,897           | (29,803)                                        |
| Urgency Settlements                                                                               | 0                                    | 0                | 0                                               |
| Other Revenue                                                                                     | 0                                    | 0                | 0                                               |
| <b>TOTAL REVENUES</b>                                                                             | <b>56,700</b>                        | <b>26,897</b>    | <b>(29,803)</b>                                 |
| <b>EXPENDITURES</b>                                                                               |                                      |                  |                                                 |
| Regular Instruction                                                                               | \$145,560                            | \$144,267        | \$1,293                                         |
| Special Instruction                                                                               | 0                                    | 0                | 0                                               |
| Instructional Staff Support                                                                       | 0                                    | 0                | 0                                               |
| General Administration                                                                            | 0                                    | 0                | 0                                               |
| Business Services                                                                                 | 0                                    | 58               | (58)                                            |
| Plant Services                                                                                    | 0                                    | 0                | 0                                               |
| Capital Outlay                                                                                    | 278,870                              | 148,873          | 130,000                                         |
| Interest and Bank Charges                                                                         | 0                                    | 0                | 0                                               |
| <b>TOTAL EXPENDITURES</b>                                                                         | <b>424,430</b>                       | <b>293,238</b>   | <b>(131,200)</b>                                |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                                      | <b>(367,730)</b>                     | <b>(266,341)</b> | <b>(101,389)</b>                                |
| <b>OTHER FINANCING SOURCES (USES)</b>                                                             |                                      |                  |                                                 |
| Operating Transfers In                                                                            | \$0                                  | \$0              | \$0                                             |
| Operating Transfers Out                                                                           | 0                                    | 0                | 0                                               |
| Proceeds from Sale of Fixed Assets                                                                | 0                                    | 0                | 0                                               |
| Proceeds from Bonds Payable                                                                       | 0                                    | 0                | 0                                               |
| Notes Payable Collection                                                                          | 0                                    | 0                | 0                                               |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>                                                       | <b>0</b>                             | <b>0</b>         | <b>0</b>                                        |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND<br/>OTHER SOURCES OVER EXPENDITURES AND<br/>OTHER USES</b> | <b>(367,730)</b>                     | <b>(266,341)</b> | <b>(101,389)</b>                                |
| <b>FUND BALANCE(S), Beginning of Year</b>                                                         | <b>266,341</b>                       | <b>266,341</b>   | <b>0</b>                                        |
| <b>FUND BALANCE(S), End of Year</b>                                                               | <b>(91,389)</b>                      | <b>(91,389)</b>  | <b>(91,389)</b>                                 |

\*\*\*\*\*

| Construction District #175 - Summer |                |                                  | Construction District #187 - Renewal |                    |                                  |
|-------------------------------------|----------------|----------------------------------|--------------------------------------|--------------------|----------------------------------|
| Budget                              | Actual         | Variance Favorable (Unfavorable) | Budget                               | Actual             | Variance Favorable (Unfavorable) |
| \$0                                 | \$0            | \$0                              | \$0                                  | \$0                | \$0                              |
| \$                                  | 0              | \$                               | 15,000                               | 15,000             | 145(1)                           |
| \$                                  | 0              | \$                               | 0                                    | 0                  | 0                                |
| \$                                  | 0              | \$                               | 0                                    | 0                  | 0                                |
| <u>\$0</u>                          | <u>\$0</u>     | <u>\$0</u>                       | <u>\$15,000</u>                      | <u>\$15,000</u>    | <u>(145)(1)</u>                  |
| \$0                                 | \$0            | \$0                              | \$18,000                             | \$0                | \$18,000                         |
| 0                                   | \$             | 0                                | \$                                   | 0                  | 0                                |
| 0                                   | \$             | 0                                | \$                                   | 0                  | 0                                |
| 0                                   | \$             | 0                                | \$                                   | 0                  | 0                                |
| 0                                   | \$             | 0                                | \$                                   | 0                  | 0                                |
| 0                                   | \$             | 0                                | \$                                   | 0                  | 0                                |
| 0                                   | \$             | 0                                | \$                                   | 0                  | 0                                |
| 0                                   | \$             | 0                                | \$                                   | 0                  | 0                                |
| 3,000                               | 1,040          | 1,960                            | 1,100,000                            | 888,830            | 211,170                          |
| 0                                   | \$             | 0                                | \$                                   | 0                  | 0                                |
| <u>\$3,000</u>                      | <u>\$1,040</u> | <u>\$1,960</u>                   | <u>\$1,103,000</u>                   | <u>\$888,830</u>   | <u>\$214,170</u>                 |
| (\$3,000)                           | \$1,040        | \$1,960                          | (\$1,103,000)                        | (\$888,830)        | \$214,170                        |
| \$0                                 | \$0            | \$0                              | \$0                                  | \$0                | \$0                              |
| \$                                  | 0              | \$                               | 0                                    | 0                  | 0                                |
| \$                                  | 0              | \$                               | 0                                    | 0                  | 0                                |
| \$                                  | 0              | \$                               | 0                                    | 0                  | 0                                |
| \$                                  | 0              | \$                               | 0                                    | 0                  | 0                                |
| <u>\$0</u>                          | <u>\$0</u>     | <u>\$0</u>                       | <u>\$0</u>                           | <u>\$0</u>         | <u>\$0</u>                       |
| 100,000                             | (30,000)       | \$1,000                          | (\$1,100,000)                        | (888,000)          | \$212,000                        |
| 0,000                               | 5,000          | 0                                | 888,000                              | 888,000            | 0                                |
| <u>\$1,000</u>                      | <u>\$2,000</u> | <u>\$1,000</u>                   | <u>(\$1,100,000)</u>                 | <u>(\$888,000)</u> | <u>\$212,000</u>                 |

(Continued)

**TENNESSEE PARKS (SCHOOL) SYSTEM - WHITE, LOREMAN**

Supplementing Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Budget (GAAP Basis) and Actual - Capital Projects Fund (Continued)  
 For the Year Ended June 30, 1992, with Comparative Actual Totals for the Year Ended June 30, 1991

|                                                                                                 | <b>(C) Revese Settlement Fund</b> |                   |                                             |
|-------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|---------------------------------------------|
|                                                                                                 | <u>Budget</u>                     | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Adverse)</u> |
| <b>REVENUES</b>                                                                                 |                                   |                   |                                             |
| <b>Local Sources:</b>                                                                           |                                   |                   |                                             |
| Lottery and/or Tax                                                                              | \$0                               | \$0               | \$0                                         |
| Interest Income                                                                                 | 0                                 | 0                 | 0                                           |
| Leasehold Settlements                                                                           | 0                                 | 0                 | 0                                           |
| Other Revenue                                                                                   | 0                                 | 0                 | 0                                           |
| <b>TOTAL REVENUES</b>                                                                           | <b>0</b>                          | <b>0</b>          | <b>0</b>                                    |
| <b>EXPENDITURES</b>                                                                             |                                   |                   |                                             |
| Regular Instruction                                                                             | \$15,000                          | \$445             | \$14,555                                    |
| Special Instruction                                                                             | 0                                 | 0                 | 0                                           |
| Instructional Staff Support                                                                     | 0                                 | 0                 | 0                                           |
| System Administration                                                                           | 0                                 | 0                 | 0                                           |
| Business Services                                                                               | 0                                 | 0                 | 0                                           |
| Plant Services                                                                                  | 0                                 | 0                 | 0                                           |
| Capital Outlay                                                                                  | 4,875                             | 25,800            | (20,925)                                    |
| Interest and Debt Charges                                                                       | 0                                 | 0                 | 0                                           |
| <b>TOTAL EXPENDITURES</b>                                                                       | <b>\$19,875</b>                   | <b>\$26,045</b>   | <b>(\$6,170)</b>                            |
| <b>EXCESS/DEFICIENCY OF REVENUES<br/>OVER EXPENDITURES</b>                                      | <b>(\$19,875)</b>                 | <b>(\$26,045)</b> | <b>(\$6,170)</b>                            |
| <b>OTHER FINANCING SOURCES/USES:</b>                                                            |                                   |                   |                                             |
| Operating Transfers In                                                                          | \$0                               | \$0               | \$0                                         |
| Operating Transfers (Out)                                                                       | 0                                 | 0                 | 0                                           |
| Proceeds from Sale of Plant Assets                                                              | 0                                 | 0                 | 0                                           |
| Proceeds from Bonds Payable                                                                     | 0                                 | 0                 | 0                                           |
| Notes Receivable Collection                                                                     | 0                                 | 0                 | 0                                           |
| <b>TOTAL OTHER FINANCING SOURCES/USES:</b>                                                      | <b>0</b>                          | <b>0</b>          | <b>0</b>                                    |
| <b>EXCESS/DEFICIENCY OF REVENUES AND<br/>OTHER SOURCES OVER EXPENDITURES AND<br/>OTHER USES</b> | <b>(\$19,875)</b>                 | <b>(\$26,045)</b> | <b>(\$6,170)</b>                            |
| <b>FUND BALANCES, Beginning of Year</b>                                                         | <b>41,840</b>                     | <b>41,840</b>     | <b>0</b>                                    |
| <b>FUND BALANCES, End of Year</b>                                                               | <b>\$21,965</b>                   | <b>\$15,795</b>   | <b>(\$6,170)</b>                            |

CONSOLIDATED FINANCIAL STATEMENTS OF THE UNIVERSITY OF CALIFORNIA

| Parishbouts A. High |             |                                  | Parishbouts A. High |            |                                  |
|---------------------|-------------|----------------------------------|---------------------|------------|----------------------------------|
| Budget              | Actual      | Variance Favorable (Unfavorable) | Budget              | Actual     | Variance Favorable (Unfavorable) |
| \$0                 | \$0         | \$0                              | \$0                 | \$0        | \$0                              |
| 152,648             | 140,507     | (12,141)                         | 500,000             | 500,000    | (0)                              |
| 0                   | 0           | 0                                | 0                   | 0          | 0                                |
| 0                   | 0           | 0                                | 0                   | 0          | 0                                |
| \$152,648           | \$140,507   | \$(12,141)                       | \$500,000           | \$500,000  | \$(0)                            |
| \$0                 | \$0         | \$0                              | \$0                 | \$0        | \$0                              |
| 0                   | 0           | 0                                | 0                   | 0          | 0                                |
| 0                   | 0           | 0                                | 0                   | 0          | 0                                |
| 0                   | 0           | 0                                | 0                   | 0          | 0                                |
| 0                   | 1,277       | (1,277)                          | 0                   | 0          | 0                                |
| 6,662,813           | 2,895,259   | 3,767,554                        | 67,741              | 108,697    | (40,956)                         |
| 0                   | 0           | 0                                | 0                   | 0          | 0                                |
| \$6,662,813         | \$2,895,259 | \$3,767,554                      | \$67,741            | \$108,697  | \$(40,956)                       |
| \$6,662,813         | \$6,755,147 | \$(92,334)                       | \$(74,741)          | \$(85,676) | \$(11,207)                       |
| \$0                 | \$0         | \$0                              | \$0                 | \$0        | \$0                              |
| 0                   | 0           | 0                                | 0                   | 0          | 0                                |
| 0                   | 0           | 0                                | 0                   | 0          | 0                                |
| 0                   | 0           | 0                                | 0                   | 0          | 0                                |
| 0                   | 0           | 0                                | 0                   | 0          | 0                                |
| \$0                 | \$0         | \$0                              | \$0                 | \$0        | \$0                              |
| \$6,662,813         | \$6,755,147 | \$(92,334)                       | \$(74,741)          | \$(85,676) | \$(11,207)                       |
| 1,587,494           | 1,387,496   | 1,999,998                        | 1,679,997           | 1,679,997  | 0                                |
| \$14,000,000        | \$105,750   | \$1,499,998                      | \$1,200,000         | \$199,276  | \$(1,000,724)                    |

(Continued)

**TANGIPAHGA PARISH SCHOOL SYSTEM - ABILE, LOUISIANA**

**Supplemental Combining Statement of Revenues, Expenditures and Changes in Fund Budget (GAAP Basis) and Actual - Capital Projects Funds (Commitment)**  
 .....

**For the Year Ended June 30, 1996, with Comparative Actual Totals for the Year Ended 2**

**Date of Reporting**

|                                                                                                 | Budget           | Actual          | Variance<br>Favorable<br>(Unfavorable) |
|-------------------------------------------------------------------------------------------------|------------------|-----------------|----------------------------------------|
| <b>REVENUES</b>                                                                                 |                  |                 |                                        |
| Taxes and User Fees                                                                             | \$0              | \$0             | \$0                                    |
| Interest Income                                                                                 | 2,500            | 10,500          | 14,000                                 |
| Litigation Settlements                                                                          | 0                | 0               | 0                                      |
| Other Revenues                                                                                  | 0                | 0               | 0                                      |
| <b>TOTAL REVENUES</b>                                                                           | <b>\$2,500</b>   | <b>\$10,500</b> | <b>\$14,000</b>                        |
| <b>EXPENDITURES</b>                                                                             |                  |                 |                                        |
| Regular Instruction                                                                             | \$0              | \$10,000        | (\$10,000)                             |
| Special Instruction                                                                             | 0                | 0               | 0                                      |
| Instructional Aids Support                                                                      | 0                | 0               | 0                                      |
| General Administration                                                                          | 0                | 0               | 0                                      |
| Business Services                                                                               | 0                | 0               | 0                                      |
| Plant Services                                                                                  | 0                | 0               | 0                                      |
| Capital Outlay                                                                                  | 10,000           | 0               | 10,000                                 |
| Interest and Bank Charges                                                                       | 0                | 0               | 0                                      |
| <b>TOTAL EXPENDITURES</b>                                                                       | <b>\$10,000</b>  | <b>\$10,000</b> | <b>\$0</b>                             |
| <b>EXCESS/DEFICIENCY OF REVENUES<br/>OVER EXPENDITURES</b>                                      | <b>(\$7,500)</b> | <b>\$0,500</b>  | <b>\$14,000</b>                        |
| <b>OTHER FINANCING SOURCES/USES</b>                                                             |                  |                 |                                        |
| Operating Transfers in                                                                          | \$0              | \$0             | \$0                                    |
| Operating Transfers Out                                                                         | 0                | 0               | 0                                      |
| Proceeds From Sale of Fixed Assets                                                              | 0                | 8,888           | 8,888                                  |
| Proceeds From Bonds Payable                                                                     | 0                | 0               | 0                                      |
| Notes Payable Collection                                                                        | 21,000           | 0               | (\$21,000)                             |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>                                                       | <b>\$21,000</b>  | <b>\$8,888</b>  | <b>(\$12,112)</b>                      |
| <b>EXCESS/DEFICIENCY OF REVENUES AND<br/>OTHER SOURCES OVER EXPENDITURES AND<br/>OTHER USES</b> | <b>\$13,500</b>  | <b>\$10,238</b> | <b>\$14,000</b>                        |
| <b>FUND BALANCES, Beginning of Year</b>                                                         | <b>\$3,718</b>   | <b>\$3,718</b>  | <b>0</b>                               |
| <b>FUND BALANCE(S), End of Year</b>                                                             | <b>\$17,218</b>  | <b>\$13,956</b> | <b>\$14,000</b>                        |

Financial Summary  
School Subgrant

1999 Totals

| Funds Available (Performance) |         |       | Funds Available (Performance) |              |             | Total 1999 Actual |
|-------------------------------|---------|-------|-------------------------------|--------------|-------------|-------------------|
| Budget                        | Actual  |       | Budget                        | Actual       |             |                   |
| \$0                           | \$0     | \$0   | \$1,097,219                   | \$1,099,733  | \$1,573     | \$1,099,942       |
| \$                            | \$0     | \$0   | 389,883                       | 389,888      | 16,000      | 389,972           |
| \$0,000                       | \$0,000 | \$    | 60,000                        | 60,000       | \$          | 1,399,970         |
| \$                            | \$      | \$    | \$                            | \$           | \$          | 4,554             |
| \$0,000                       | \$0,000 | \$000 | \$1,097,112                   | \$1,099,690  | \$7,438     | \$1,099,920       |
| \$0                           | \$0     | \$0   | \$1,317,787                   | \$300,000    | \$1,876,851 | \$49,242          |
| \$                            | \$      | \$    | \$                            | \$           | \$          | \$78              |
| \$                            | \$      | \$    | \$                            | \$           | \$          | \$83              |
| \$                            | \$      | \$    | \$                            | \$9,148      | \$9,148     | \$7,712           |
| \$                            | \$      | \$    | \$                            | 1,288        | \$1,288     | 1,400             |
| \$                            | \$      | \$    | \$                            | 462,719      | \$462,719   | \$78,882          |
| \$                            | \$      | \$    | \$0,000,480                   | \$0,001,021  | \$1,980,405 | \$1,367,824       |
| \$                            | \$      | \$    | \$                            | \$           | \$          | \$2,981           |
| \$0                           | \$0     | \$0   | \$71,458,287                  | \$71,702,149 | \$5,828,155 | \$6,797,882       |
| \$0,000                       | \$0,000 | \$000 | \$15,479,880                  | \$9,800,508  | \$6,876,528 | \$1,698,280       |
| \$0                           | \$0     | \$0   | \$281,824                     | \$308,807    | \$3,013     | \$1,400,838       |
| \$                            | \$      | \$    | \$281,824                     | \$305,219    | \$1,500     | \$1,400,838       |
| \$                            | \$      | \$    | \$                            | \$,888       | \$,888      | \$,500,000        |
| \$                            | \$      | \$    | 7,261,281                     | 7,126,208    | \$27,287    | \$,708,000        |
| \$                            | \$      | \$    | 21,888                        | \$           | \$21,888    | \$,000            |
| \$0                           | \$0     | \$0   | \$7,273,269                   | \$7,148,198  | \$282,200   | \$6,988,937       |
| \$0,000                       | \$0,000 | \$000 | \$8,188,130                   | \$2,882,400  | \$6,888,278 | \$7,808,711       |
| \$                            | \$      | \$    | \$4,324,437                   | \$4,324,437  | \$          | \$,314,000        |
| \$0,000                       | \$0,000 | \$000 | \$8,212,111                   | \$7,882,181  | \$6,888,278 | \$14,324,437      |

TANGIPAHOLA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

AGENCY FUNDS - SUPPLEMENTARY COMBINING FUND STATEMENTS

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AS OF AND FOR THE YEAR ENDED JUNE 30, 1986 WITH COMPARATIVE TOTALS FOR  
JUNE 30, 1985

1982 SALES TAX FUND

The 1982 Sales Tax Fund accounts for the collection and distribution of a one percent sales and use tax levied for a period of 30 years which began February 1, 1980.

SCHOOLS ACTIVITY FUNDS

The activities of the various individual school accounts are accounted for in the School Activity Fund. While the accounts are under the supervision of the School System, they belong to the individual schools or their student bodies and are not available for use by the School System.

TANGIPAHOTA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Balance Sheet - Agency Funds

As of June 30, 1988 with Comparative Totals for June 30, 1987

|                                            | 1988<br>State Tax<br>Fund | School<br>Activity<br>Funds | Totals      |             |
|--------------------------------------------|---------------------------|-----------------------------|-------------|-------------|
|                                            |                           |                             | 1988        | 1987        |
| ASSETS                                     |                           |                             |             | (Restated)  |
| Cash, Including Certificates<br>of Deposit | \$0                       | \$1,228,280                 | \$1,228,280 | \$1,147,757 |
| TOTAL ASSETS                               | \$0                       | \$1,228,280                 | \$1,228,280 | \$1,147,757 |
| LIABILITIES AND FUND EQUITY                |                           |                             |             |             |
| Liabilities:                               |                           |                             |             |             |
| Amounts Held for Other Groups              | \$0                       | \$1,228,280                 | \$1,228,280 | \$1,147,757 |
| TOTAL LIABILITIES                          | 0                         | 1,228,280                   | 1,228,280   | 1,147,757   |
| Fund Equity:                               |                           |                             |             |             |
| Fund Balance                               | \$0                       | 0                           | 0           | 0           |
| TOTAL FUND EQUITY                          | 0                         | 0                           | 0           | 0           |
| TOTAL LIABILITIES AND<br>FUND EQUITY       | \$0                       | \$1,228,280                 | \$1,228,280 | \$1,147,757 |

**PARISH PARISH SCHOOL SYSTEM - ABILEE, LOUISIANA**

**Supplementary Combining Statement of Changes in Assets and Liabilities - Agency Funds**

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For the Year Ended June 30, 1999

|                               | <u>Balance<br/>July 1,<br/>1998</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance<br/>June 30,<br/>1999</u> |
|-------------------------------|-------------------------------------|------------------|-------------------|--------------------------------------|
| <b>2880 DAGES TAX FUND</b>    |                                     |                  |                   |                                      |
| <b>Assets</b>                 |                                     |                  |                   |                                      |
| Cash                          | \$0                                 | \$5,195,525      | \$5,195,525       | \$0                                  |
| <b>Liabilities</b>            |                                     |                  |                   |                                      |
| Amounts Held for Other Groups | \$0                                 | \$5,195,525      | \$5,195,525       | \$0                                  |
| <b>2890001 ACTIVITY FUND</b>  |                                     |                  |                   |                                      |
| <b>Assets</b>                 |                                     |                  |                   |                                      |
| Cash                          | \$1,243,732                         | \$2,725,261      | \$1,697,848       | \$1,271,145                          |
| <b>Liabilities</b>            |                                     |                  |                   |                                      |
| Amounts Held for Other Groups | \$1,243,732                         | \$2,725,261      | \$1,697,848       | \$1,271,145                          |
| <b>TOTAL AGENCY FUNDS</b>     |                                     |                  |                   |                                      |
| <b>Assets</b>                 |                                     |                  |                   |                                      |
| Cash                          | \$1,243,732                         | \$11,920,786     | \$11,704,373      | \$1,271,145                          |
| <b>Liabilities</b>            |                                     |                  |                   |                                      |
| Amounts Held for Other Groups | \$1,243,732                         | \$11,920,786     | \$11,754,373      | \$1,271,145                          |

TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

PROPRIETARY FUND TYPE - ENTERPRISE AND INTERNAL SERVICE FUND -  
SUPPLEMENTARY COMPARATIVE - INDIVIDUAL FUND STATEMENTS

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AG OF AND FOR THE YEAR ENDED JUNE 30, 1998 WITH COMPARATIVE AMOUNTS FOR  
JUNE 30, 1995

**SALES TAX COLLECTION FUND**

The Sales Tax Collection Fund is used to account for the collection of all local sales and use taxes within the parish of Tangipahoa. The collection costs are shared proportionately by the parish and each municipality based on the percentage of their collections to the total taxes collected.

**SELF INSURANCE FUND**

The Self-Insurance Fund was created in September, 1992 to administer a self insurance program for the \$500,000 maximum-deductible portion of their workers compensation, fleet, general liability and property insurance.

**LAFAYETTE PARISH SCHOOL SYSTEM - ARNO, LOUISIANA**

**Supplementary Individual Fund Comparative Balance Sheets -**

**Proprietary Fund Type - Enterprise and Internal Service Funds**

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As of June 30, 1999 with Comparative Amounts for June 30, 1998

|                                          | Enterprise Fund    |                    | Internal Service Fund |                  |
|------------------------------------------|--------------------|--------------------|-----------------------|------------------|
|                                          | 1999               | 1998               | 1999                  | 1998             |
| <b>ASSETS</b>                            |                    |                    |                       |                  |
| Current Assets                           |                    |                    |                       |                  |
| Cash                                     | \$1,728,376        | \$100,733          | \$778,828             | \$660,663        |
| Investments                              | 28,663             | 1,862,418          | 0                     | 0                |
| Due From Other Funds                     | 0                  | 0                  | 28,211                | 0                |
| Other Receivables                        | 0                  | 0                  | 18,588                | 0                |
| Prepaid Expenses                         | 1,225              | 0                  | 0                     | 0                |
| <b>TOTAL ASSETS</b>                      | <b>\$1,758,264</b> | <b>\$1,863,151</b> | <b>\$807,647</b>      | <b>\$660,663</b> |
| <b>LIABILITIES AND FUND-EQUITY</b>       |                    |                    |                       |                  |
| Current Liabilities                      |                    |                    |                       |                  |
| Accounts Payable                         | \$3,842            | \$688              | \$48,388              | \$893            |
| Claims Payable                           | 0                  | 0                  | 482,888               | 758,388          |
| Due to Other Funds                       | 0                  | 0                  | 0                     | 3,758            |
| Due to Other Governments                 | 1,600,897          | 1,244,891          | 0                     | 0                |
| <b>TOTAL LIABILITIES</b>                 | <b>1,604,739</b>   | <b>1,245,567</b>   | <b>531,276</b>        | <b>762,939</b>   |
| Fund Equity                              |                    |                    |                       |                  |
| Retained Earnings                        | \$153,525          | \$617,441          | \$266,371             | (102,498)        |
| <b>TOTAL FUND EQUITY</b>                 | <b>153,525</b>     | <b>\$617,441</b>   | <b>266,371</b>        | <b>(102,498)</b> |
| <b>TOTAL LIABILITIES AND FUND-EQUITY</b> | <b>\$1,758,264</b> | <b>\$1,863,008</b> | <b>\$807,647</b>      | <b>\$660,663</b> |

**TAMMIPRADA PARISH SCHOOL SYSTEM - ABITE, LOUISIANA**

Supplementary Individual Fund Comparative Statements of Revenues, Expenses and Changes in Retained Earnings - Proprietary Fund Type - Enterprise and Internal Service Funds

For the Year Ended June 30, 1996 with Comparative Amounts For The Year Ended June 30, 1995

|                                                                    | Enterprise Fund  |                  | Internal Service Fund |                    |
|--------------------------------------------------------------------|------------------|------------------|-----------------------|--------------------|
|                                                                    | 1996             | 1995             | 1996                  | 1995               |
| <b>REVENUES</b>                                                    |                  |                  |                       |                    |
| Tax Collector Fees                                                 | \$228,139        | \$211,804        | \$0                   | \$0                |
| Insurance Premiums                                                 | 0                | 0                | \$08,573              | \$71,857           |
| <b>TOTAL REVENUES</b>                                              | <b>\$228,139</b> | <b>\$211,804</b> | <b>\$08,573</b>       | <b>\$71,857</b>    |
| <b>OPERATING EXPENSES</b>                                          |                  |                  |                       |                    |
| Claims                                                             | \$0              | \$0              | \$12,889              | \$29,128           |
| General & Administrative                                           | \$58,053         | \$89,812         | \$78,437              | \$7,091            |
| Fleet Services                                                     | \$7,880          | \$5,898          | 0                     | \$30,328           |
| Interest and Bank Charges                                          | \$0              | \$84             | 0                     | 0                  |
| <b>TOTAL OPERATING EXPENSES</b>                                    | <b>\$183,933</b> | <b>\$185,694</b> | <b>\$91,326</b>       | <b>\$66,547</b>    |
| <b>OPERATING INCOME</b>                                            | <b>\$44,206</b>  | <b>\$26,110</b>  | <b>\$17,247</b>       | <b>\$5,310</b>     |
| Non-operating Revenues:<br>Interest Income                         | 26,524           | 18,443           | 28,487                | 23,078             |
| <b>INCOME BEFORE OPERATING TRANSFERS</b>                           | <b>\$70,730</b>  | <b>\$44,553</b>  | <b>\$45,734</b>       | <b>\$28,388</b>    |
| Operating Transfer In                                              | \$0              | \$0              | \$3,738               | \$0                |
| Operating Transfer (Out)                                           | (19,896)         | (18,733)         | 0                     | (208,093)          |
| <b>NET INCOME</b>                                                  | <b>\$50,834</b>  | <b>\$25,820</b>  | <b>\$49,472</b>       | <b>\$7,395</b>     |
| <b>RETAINED EARNINGS, Beginning of Year as previously reported</b> | <b>\$87,441</b>  | <b>\$63,623</b>  | <b>(20,458)</b>       | <b>\$1,651,883</b> |
| <b>FROM PERIOD ADJUSTMENT</b>                                      | <b>0</b>         | <b>0</b>         | <b>0</b>              | <b>(608,389)</b>   |
| <b>RETAINED EARNINGS, Beginning of Year As Adjusted</b>            | <b>\$87,441</b>  | <b>\$63,623</b>  | <b>(20,458)</b>       | <b>440,215</b>     |
| <b>RETAINED EARNINGS, End of Year</b>                              | <b>\$138,275</b> | <b>\$89,443</b>  | <b>\$28,986</b>       | <b>\$447,610</b>   |



# HENDER, INC.

A Professional Accounting Corporation



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL  
CONTROL STRUCTURE BASED ON BASIS OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

To the Members of the  
Thurgood Marshall School System  
Baton Rouge, Louisiana

We have audited the general purpose financial statements of Thurgood Marshall School System, (School System), Baton Rouge, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 19, 1996.

We have conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the School System is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities, may nevertheless occur and not be detected. Also, regardless of any evaluation of the structure in future periods in addition to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the School System, for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the School System's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

#### Condition

The accounting supervisor at the JTA office performs the following incompatible functions:

- ... Entering data in the general ledger;
- ... Recording data in subsidiary accounting records;
- ... Preparing checks for deposit.

#### Recommendation

These functions should be separated among available personnel.

#### Response

Management feels that the cost of separating the first two functions would outweigh the benefits. Management will assign the final function to other available personnel.

#### Condition

There is no systematic policy or procedure requiring the reconciliation or balancing of operating transfers or interfund receivable/payable accounts.

#### Recommendation

This responsibility should be assigned to available personnel and a reconciliation should be performed at least quarterly or semi-annually.

#### Response

Management will assign this responsibility to available personnel.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following reportable conditions that we believe to be material weaknesses as defined above. These conditions were considered in determining the nature, time and extent of the procedures to be performed in our audit of the financial statements of the Tappanboro Parish School System, Avita, Louisiana as of and for the year ended June 30, 1996.

#### Condition

While performing audit procedures on General Fixed Assets and on the schedules of fixed asset activity we noted:

1. There appears to be no systematic procedures to insure that fixed asset purchases or retirements transactions per the general ledger flow through to the general fixed asset Detail Listing.
2. The detailed fixed asset listings for the schedules of acquisitions and deletions were inconsistent with other documentation of general fixed asset activity.
3. The software used for the maintenance of general fixed assets permits the entering of general assets utilizing dates of acquisition in a manner which results in retroactive adjustments to general fixed asset balances.

#### **Recommendation**

currently no staff member is assigned primary responsibility for the maintenance of detailed fixed asset records. We suggest that management consider creating a new position which assigns primary responsibility for the maintenance of fixed asset records. This position would be responsible for reconciling flows of asset activity from the asset acquisition and disposition reports to other financial information such as the general ledgers to insure that fixed asset balances, per the general ledgers are added to the general fixed asset records. The software should be modified to keep track of adjustments made and not allow for retrospective adjustments to general fixed asset balances. Further system modifications could be considered to insure the integrity of general fixed asset records including review and observations of fixed asset counts.

#### **Response**

Management agrees with the recommendations and intends to address this matter with the finance committee or the members of the board.

#### **Conclusion**

While auditing the Internal Service Fund we noted that balances were maintained on a cash basis with no consideration of claims payable which is provided by the School System's independent claims administration. This resulted in significant audit adjustments.

#### **Recommendations**

We suggest the assignment of appropriate personnel to review the administrators' monthly reports and make appropriate accruals for claims loss estimation and claims payable.

#### **Management Response**

Management intends to assign this function to the internal auditor position.

This report is intended for the information of the finance committee, management, the Louisiana Department of Education, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Handwritten signature*

December 19, 1996



# HENDER, INC.

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## INDEPENDENT AUDITOR'S REPORT OF THE INDEPENDENT GENERAL STRUCTURE (GSA) IN ASSISTANCE FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Members of the  
Terrebonne Parish School System  
Maitte, Louisiana

We have audited the general purpose financial statements of Terrebonne Parish School System, (School System), Maitte, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 19, 1996. We have also audited the compliance of the School System with requirements applicable to major federal financial assistance programs and have issued our report thereon dated December 19, 1996.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether the School System complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended June 30, 1996, we considered the internal control structure of the School System in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements of the School System and on the compliance of the School System with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated December 19, 1996.

The management of the School System is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, policies and judgments by management are required to assess the expected benefits and reduced costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, perfection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

- General Requirements:**
- \*Political activity;
  - \*Civil rights;
  - \*Cash management;
  - \*Federal financial reports;
  - \*Allowable costs/cost principles;
  - \*Drug-Free Workplace Act;
  - \*Administrative requirements.

- Specific Requirements:**
- \*Reporting;
  - \*Types of services allowed or not allowed;
  - \*Eligibility;
  - \*Federal financial reports and claims for advances and reimbursements;
  - \*Cost accounting;
  - \*Monitoring subrecipients.

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 2006, the school system expended 80 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements that are applicable to each of the federal system's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all weaknesses in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no weaknesses involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, the Louisiana Department of Education, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*H. J. ...*

December 28, 2006



# HENDER, INC.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN ASSESS OF INTERNAL PURPOSE  
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

\*\*\*\*\*

To the Members of the  
Tangipahoa Parish School System  
Audit: Louisiana

We have audited the general purpose financial statements of Tangipahoa Parish School System (School System), Baton Rouge, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 21, 1996. We conducted our audit in accordance with generally accepted auditing standards and 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.

Compliance with laws, regulations, contracts, and grants applicable to the school system is the responsibility of the School System's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the School System's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the finance committee, management, the Louisiana Department of Education, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Hender, Inc.*

December 19, 1996



# HENDER, INC.

A Professional Accounting Corporation



10100 BAYVIEW BOULEVARD

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Members of the  
Tangipahoa Parish School System  
Avite, Louisiana

We have audited the general purpose financial statements of Tangipahoa Parish School System (School System), Avite, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 13, 1996.

We have applied procedures to test the School System's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of Federal Financial Assistance, for the year ended June 30, 1996:

- General Requirements:
- \*Political activity;
  - \*Civil Rights;
  - \*Cash management;
  - \*Federal financial reports;
  - \*Allowable cost/over principles;
  - \*Drug-Free Workplace Act;
  - \*Administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Auditors of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the School System's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the School System had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any material instances of noncompliance with those requirements.

This report is intended for the information of the finance committee, management, the Louisiana Department of Education, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Hender, Inc.*

December 13, 1996



# HENDER, INC.

A Professional Accounting Corporation



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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To the Members of the  
Terrebonne Parish School System  
Watts, Louisiana

We have audited the general purpose financial statements of Terrebonne Parish School System (School System), Watts, Louisiana, as of and for the year ended June 30, 1994, and have issued our report thereon dated December 15, 1994.

We have also audited the School System's compliance with the requirements governing types of services allowed or unallowed; eligibility; reporting; monitoring subrecipients; and claims for advances and reimbursements that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1994. The management of the School System is responsible for the School System's compliance with these requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-135, "Budget of State and Local Governments." Those standards and OMB Circular A-135 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the School System's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

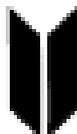
The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In our opinion, the School System, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; reporting; monitoring subrecipients; and claims for advances and reimbursements that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1994.

This report is intended for the information of the finance committee, management, the Louisiana Department of Education, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Hender, Inc.*

December 15, 1994



# HENDER, INC.

A Professional Accounting Corporation



## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MEMBERS FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

To the Members of the  
Terrebonne Parish School System  
Natchitoches, Louisiana

We have audited the general purpose financial statements of Terrebonne Parish School System (School System), Natchitoches, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996.

In connection with our audit of the general purpose financial statements of the School System, and with our consideration of School System's control structure used to administer Federal financial assistance programs as required by Office of Management and Budget (OMB) Circular E-124, "Audit of State and Local Governments," we selected certain transactions applicable to certain categories Federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular E-124, we have performed auditing procedures to test compliance with the requirements concerning types of services allowed or unallowed; eligibility; cost allocation; and record keeping that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the School System's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the School System had not complied in all material respects, with those requirements. Also, the results of our procedures did not disclose any material instances of noncompliance with these requirements.

This report is intended for the information of the finance committee, management, the Department of Education, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Hender, Inc.*

December 18, 1996

TANGIPAHON PARISH SCHOOL SYSTEM - METE, LOUISIANA

Supplementary Comparative Statement of Cash Flows - Proprietary Fund Type - Enterprise Fund

For the Year Ended June 30, 1998 with Comparative Amounts For The Year Ended June 30, 1995

|                                                                                              | Enterprise Fund      |                      | Internal Service Fund |                    |
|----------------------------------------------------------------------------------------------|----------------------|----------------------|-----------------------|--------------------|
|                                                                                              | 1998                 | 1995                 | 1998                  | 1995               |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                                 |                      |                      |                       |                    |
| Operating Income                                                                             | \$44,940             | \$24,013             | \$270,000             | \$255,890          |
| Adjustments to Reconcile Operating Income/Loss to Net Cash Provided by Operating Activities: |                      |                      |                       |                    |
| Changes in Operating Current Assets and Liabilities:                                         |                      |                      |                       |                    |
| (Increase)/(Decrease) in Other Receivables                                                   | 0                    | 0                    | (10,000)              | 0                  |
| (Increase)/(Decrease) in Due From Other Funds                                                | 0                    | 0                    | (20,571)              | 44,888             |
| (Increase)/(Decrease) in Prepaid Expenses                                                    | (1,328)              | 0                    | 0                     | 0                  |
| (Increase) in Accounts Payable                                                               | 3,642                | (1,508)              | 47,883                | (15,294)           |
| (Increase) (Decrease) in Claims Payable                                                      | 0                    | 0                    | (20,461)              | 58,804             |
| (Increase) (Decrease) in Due to Other Governments                                            | 118,000              | 140,473              | 0                     | 0                  |
| (Increase) (Decrease) in Due to Other Funds                                                  | 0                    | 1,381                | (3,788)               | 0                  |
| <b>NET CASH FROM/USED IN OPERATING ACTIVITIES:</b>                                           | <b>\$154,652</b>     | <b>\$164,359</b>     | <b>\$44,736</b>       | <b>\$157,518</b>   |
| <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>                                     |                      |                      |                       |                    |
| Operating Transfers In                                                                       | \$0                  | \$0                  | \$5,756               | \$0                |
| Operating Transfers Out                                                                      | (18,800)             | (18,737)             | 0                     | (200,000)          |
| <b>TOTAL CASH FLOWS (USED) IN NON-CAPITAL FINANCING ACTIVITIES:</b>                          | <b>(\$18,800)</b>    | <b>(\$18,737)</b>    | <b>\$5,756</b>        | <b>(\$200,000)</b> |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                                 |                      |                      |                       |                    |
| Interest Income                                                                              | \$28,339             | \$18,463             | \$28,467              | \$23,010           |
| Purchase of Investments                                                                      | (1,029,700)          | (1,852,418)          | 0                     | 0                  |
| <b>TOTAL CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                           | <b>(\$1,001,361)</b> | <b>(\$1,833,955)</b> | <b>\$28,467</b>       | <b>\$23,010</b>    |
| <b>NET INCREASE/(DECREASE) IN CASH</b>                                                       | <b>\$1,124,391</b>   | <b>(\$688,333)</b>   | <b>\$77,959</b>       | <b>(\$129,472)</b> |
| CASH, Beginning of Year                                                                      | 620,120              | 1,400,474            | 600,892               | 1,027,160          |
| <b>CASH, End of Year</b>                                                                     | <b>\$1,744,511</b>   | <b>\$712,141</b>     | <b>\$678,851</b>      | <b>\$897,688</b>   |

TANGIPAHOLA PARISH SCHOOL SYSTEM, ANDRE, LOUISIANA

GENERAL FIXED ASSETS ACCOUNT GROUP - SUPPLEMENTARY SCHEDULES

AS OF AND FOR THE YEAR ENDED JUNE 30, 1998 WITH COMPARATIVE AMOUNTS FOR  
JUNE 30, 1997

The General Fixed Assets Account Group records the fixed assets of the School System which are used in governmental fund type operations.

**TERREBONA PARISH SCHOOL SYSTEM - ABILE, LOUISIANA**

**Supplementary Comparative Schedule of General Fixed Assets**

**As of June 30, 1998 and June 30, 1995**

|                                    | <u>1998</u>          | <u>1995</u>         |
|------------------------------------|----------------------|---------------------|
| <b>GENERAL FIXED ASSETS:</b>       |                      |                     |
| Land                               | \$1,367,526          | \$1,367,526         |
| Buildings and Improvements         | 71,758,441           | 67,896,202          |
| Furniture and Fixtures             | 17,860,287           | 18,764,140          |
| Construction Work-In-Progress      | 16,524,896           | 4,230,651           |
| <b>TOTAL GENERAL FIXED ASSETS,</b> | <b>\$101,582,462</b> | <b>\$98,058,421</b> |

**INVESTMENT IN GENERAL FIXED ASSETS FROM:**

|                                                  |                      |                     |
|--------------------------------------------------|----------------------|---------------------|
| General Fund and Capital Projects Funds          | 900,022,068          | \$51,584,858        |
| Special Revenue Funds                            | 8,129,762            | 7,485,858           |
| Gifts                                            | 120,812              | 95,844              |
| <b>TOTAL INVESTMENTS IN GENERAL FIXED ASSETS</b> | <b>\$101,582,462</b> | <b>\$98,058,421</b> |

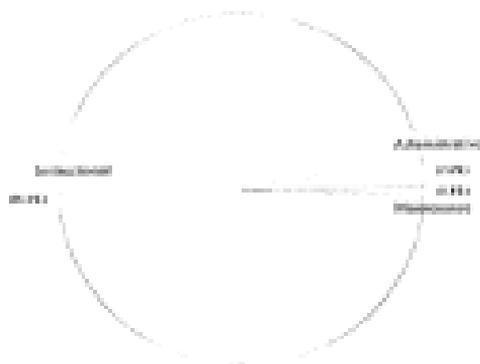


**TRADIPAHCA PARISH SCHOOL SYSTEM - AMTE, LOUISIANA**

**Supplementary Schedule of General Fixed Assets - By Function**

**As of June 30, 1998 with Comparative Total Amounts for June 30, 1997**

| FUNCTION AND ACTIVITY                                    |                    |                            |                         | 1998                 | 1997                |
|----------------------------------------------------------|--------------------|----------------------------|-------------------------|----------------------|---------------------|
|                                                          | Land               | Buildings and Improvements | Furniture and Equipment |                      |                     |
| Administrative                                           | \$12,488           | \$1,954,408                | \$1,228,138             | \$3,315,034          | \$3,294,150         |
| Instructional                                            | 1,332,000          | 78,817,581                 | 15,581,006              | 85,730,587           | 81,882,873          |
| Maintenance                                              | 3,000              | 63,500                     | 883,350                 | 790,150              | 581,047             |
| <b>Total General Fixed Assets Allocated to Functions</b> | <b>\$1,347,488</b> | <b>\$81,735,491</b>        | <b>\$17,692,594</b>     | <b>\$81,775,573</b>  | <b>\$85,758,070</b> |
| Construction Work in Progress                            |                    |                            |                         | \$18,874,888         | \$4,232,551         |
| <b>Total General Fixed Assets</b>                        |                    |                            |                         | <b>\$100,650,461</b> | <b>\$89,990,621</b> |



**TRANIPAROLA PARISH SCHOOL SYSTEM - ARNHE, LOUISIANA**

**Supplementary Schedule of Changes in General Fixed Assets -  
By Function and Activity**

For the Year Ended June 30, 1998

| FUNCTION AND ACTIVITY           | General<br>Fixed Assets<br>July 1, 1997 | Additions           | Deductions           | General<br>Fixed Assets<br>June 30, 1998 |
|---------------------------------|-----------------------------------------|---------------------|----------------------|------------------------------------------|
| Administration                  | \$2,384,160                             | 187,394             | (273,478)            | \$2,400,074                              |
| Instructional                   | 51,652,873                              | 5,774,256           | (43,766)             | \$57,884,729                             |
| Maintenance                     | 591,947                                 | 120,583             | 857                  | \$713,753                                |
| Construction, Start-to-Progress | 4,276,861                               | 18,487,584          | (4,185,218)          | \$18,579,227                             |
| <b>TOTALS</b>                   | <b>\$8,905,841</b>                      | <b>\$17,469,797</b> | <b>(\$4,910,708)</b> | <b>\$18,560,482</b>                      |

# TANGIPAHOA PARISH SCHOOL SYSTEM



STATISTICAL SECTION

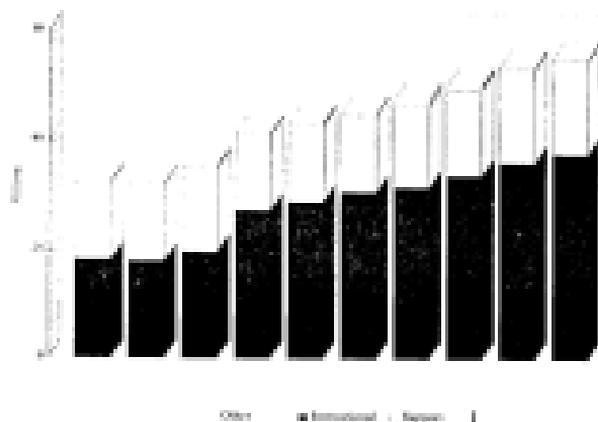
**TERREBONA PARISH SCHOOL SYSTEM - ARBIS, LOUISIANA**

**General Fund Expenditures by Function (Classified)**

Last Ten Fiscal Years

|                            | <u>1985 - 1986</u>  | <u>1984 - 1985</u>  | <u>1983 - 1984</u>  | <u>1982 - 1983</u>  |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Current                    |                     |                     |                     |                     |
| <b>Instruction:</b>        |                     |                     |                     |                     |
| Regular                    | \$30,071,488        | \$29,204,840        | \$27,567,762        | \$25,810,780        |
| Special                    | 7,514,488           | 4,707,785           | 8,082,115           | 5,483,400           |
| Adult Continuing Education | 8,474               | 5,447               | 0                   | 0                   |
| <b>Support Services:</b>   |                     |                     |                     |                     |
| Medical Services           | 1,788,888           | 1,900,803           | 1,584,858           | 1,483,724           |
| Instructional Staff        | 1,880,667           | 1,875,700           | 1,788,200           | 1,885,278           |
| General Administration     | 587,318             | 655,434             | 783,184             | 840,773             |
| School Administration      | 3,283,078           | 3,178,277           | 3,071,497           | 2,855,584           |
| Business Services          | 587,314             | 612,300             | 480,283             | 600,478             |
| Plant Services             | 3,224,388           | 2,698,515           | 3,826,591           | 2,567,885           |
| Canteen Services           | 471,648             | 970,728             | 283,208             | 128,411             |
| Student Transportation     | 2,188,334           | 2,488,458           | 4,875,884           | 4,794,708           |
| Food Services              | 40,281              | 81,115              | 80,713              | 53,088              |
| Community Services         | 4,880               | 4,658               | 4,880               | 4,658               |
| Classroom Expense          | 14,813              | 4,000               | 0                   | 85,118              |
| Capital Outlay             | 0                   | 0                   | 284,912             | 183,408             |
| Debt Service               | 0                   | 0                   | 0                   | 0                   |
| Principal                  | 328,780             | 180,454             | 104,482             | 141,688             |
| Interest                   | 62,700              | 86,887              | 84,837              | 74,332              |
| <b>TOTAL EXPENDITURES</b>  | <b>\$55,017,859</b> | <b>\$51,481,894</b> | <b>\$58,080,337</b> | <b>\$47,408,188</b> |

| 1991 - 1992  | 1992 - 1993  | 1993 - 1994  | 1994 - 1995  | 1995 - 1996  | 1996 - 1997  |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$25,821,646 | \$24,204,807 | \$23,890,895 | \$22,844,204 | \$19,231,288 | \$15,899,178 |
| 4,879,812    | 4,458,198    | 4,881,731    | 3,737,688    | 2,998,899    | 2,540,282    |
| 0            | 0            | 0            | 0            | 0            | 0            |
| 1,350,112    | 1,257,895    | 1,182,525    | 897,358      | 799,873      | 634,880      |
| 1,847,849    | 1,800,832    | 1,289,881    | 376,668      | 854,355      | 470,868      |
| 344,704      | 895,555      | 1,211,425    | 6,078,188    | 5,238,430    | 3,488,881    |
| 2,705,383    | 2,881,882    | 2,344,882    | 1,838,608    | 1,732,876    | 1,288,240    |
| 454,765      | 447,865      | 434,079      | 678,100      | 880,273      | 881,870      |
| 2,379,783    | 2,843,888    | 2,782,888    | 2,087,557    | 1,344,814    | 1,286,821    |
| 130,800      | 164,884      | 140,980      | 90,887       | 2,830,883    | 3,871,878    |
| 4,541,847    | 4,297,742    | 4,278,288    | 3,888,288    | 32,888       | 20,214       |
| 47,288       | 85,885       | 85,734       | 28,887       | 21,887       | 21,887       |
| 3,241        | 3,888        | 8,888        | 4,881        | 0            | 0            |
| 75,888       | 128,542      | 248,797      | 377,775      | 0            | 0            |
| 82,882       | 821,828      | 28,888       | 0            | 888,210      | 221,888      |
| 80,888       | 23,281       | 0            | 0            | 0            | 0            |
| 47,788       | 18,482       | 0            | 0            | 0            | 0            |
| \$44,890,723 | \$43,442,022 | \$41,288,014 | \$38,238,820 | \$32,170,888 | \$25,888,542 |



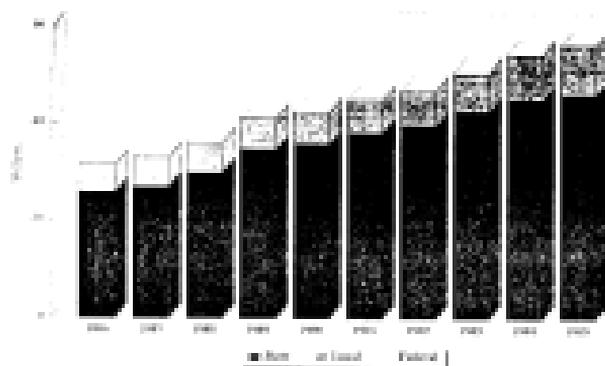
**TERREBONA PARISH SCHOOL SYSTEM - 70070, LOUISIANA**

**Revised Fund Revenues by Function (Continued)**

**Last Ten Fiscal Years**

|                                         | <u>1995 - 1996</u>  | <u>1994 - 1995</u>  | <u>1993 - 1994</u>  | <u>1992 - 1993</u>  |
|-----------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Local Sources:</b>                   |                     |                     |                     |                     |
| Ad Valorem Taxes                        | \$578,542           | \$530,540           | \$519,747           | \$513,283           |
| Rates and Use Taxes                     | 8,108,823           | 7,383,148           | 8,750,834           | 6,744,291           |
| Interest Income                         | 542,779             | 491,282             | 288,838             | 274,826             |
| Tuition                                 | 308,349             | 320,788             | 188,895             | 81,578              |
| Other                                   | 338,955             | 280,579             | 166,841             | 184,822             |
| <b>Total Revenue from Local Sources</b> | <b>\$9,667,448</b>  | <b>\$9,006,337</b>  | <b>\$17,815,355</b> | <b>\$17,800,800</b> |
| <b>State Sources:</b>                   |                     |                     |                     |                     |
| Equalization                            | \$0                 | \$0                 | \$47,889,840        | \$38,257,308        |
| Unrestricted Grants-in-Aid              | 45,827,320          | 43,778,683          | 113,495             | 127,232             |
| Restricted Grants-in-Aid                | 1,136,894           | 2,495,581           | 0                   | 0                   |
| All Other                               | 0                   | 0                   | 743,887             | 1,204,428           |
| <b>Total Revenue from State Sources</b> | <b>\$47,964,214</b> | <b>\$46,274,264</b> | <b>\$48,643,222</b> | <b>\$39,488,968</b> |
| <b>Revenue from Federal Sources</b>     | <b>\$182,488</b>    | <b>\$155,771</b>    | <b>\$108,110</b>    | <b>\$28,687</b>     |
| <b>TOTAL REVENUES</b>                   | <b>\$57,814,150</b> | <b>\$55,436,372</b> | <b>\$66,566,787</b> | <b>\$57,318,455</b> |

| 1997 - 1997  | 1998 - 1997  | 1999 - 1999  | 2000 - 1999  | 1997 - 2000  | 2000 - 1997  |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$470,883    | \$470,387    | \$494,852    | \$441,749    | \$427,783    | \$428,878    |
| 5,883,871    | 5,288,047    | 5,138,148    | 5,813,226    | 5,111,376    | 4,789,727    |
| \$40,440     | 449,005      | 498,800      | 470,737      | 338,048      | 289,087      |
| 170,852      | 88,228       | 78,230       | 88,580       | 15,156       | 50,008       |
| 343,588      | 121,083      | 119,121      | 183,128      | 112,831      | 28,881       |
| \$9,767,824  | \$9,437,112  | \$9,901,152  | \$9,891,248  | \$9,899,373  | \$9,887,013  |
| \$30,744,758 | \$34,148,557 | \$32,852,807 | \$38,888,183 | \$31,889,200 | \$30,727,267 |
| 129,225      | 124,308      | 138,885      | 138,836      | 150,281      | 183,058      |
| 0            | 0            | 0            | 0            | 3,324,890    | 3,073,088    |
| 1,388,878    | 1,608,835    | 2,268,880    | 1,738,226    | 2,806,831    | 1,288,871    |
| \$38,133,631 | \$38,888,472 | \$39,748,738 | \$39,826,209 | \$37,867,872 | \$38,043,137 |
| \$0          | \$47,000     | \$0,000      | \$0,000      | \$48,887     | \$0,000      |
| \$44,041,795 | \$48,405,110 | \$41,901,482 | \$38,888,204 | \$18,832,821 | \$21,627,078 |



**TAMMINGO PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Parish-Wide Property Tax Levies and Collections (Unaudited)**

Last Ten Calendar Years

| Calendar Year | (A)<br>Amount of<br>Tax Levied | (B)<br>Amount of<br>Tax Collected | Percent<br>of Levy<br>Collected | Prior<br>Year Tax<br>Collections |
|---------------|--------------------------------|-----------------------------------|---------------------------------|----------------------------------|
| 1996          | \$19,509,875                   | \$20,429,830                      | 105.7%                          | \$204,449                        |
| 1995          | 18,067,952                     | 19,058,095                        | 105.4%                          | 238,888                          |
| 1994          | 1,855,489                      | 1,987,715                         | 107.1%                          | 248,524                          |
| 1993          | 12,035,268                     | 12,542,215                        | 104.2%                          | 374,289                          |
| 1992          | 12,067,889                     | 12,619,800                        | 104.5%                          | 188,657                          |
| 1991          | 8,810,217                      | 9,150,837                         | 103.9%                          | 398,309                          |
| 1990          | 9,857,891                      | 9,219,889                         | 93.5%                           | 228,500                          |
| 1989          | 9,121,200                      | 8,344,185                         | 91.5%                           | 212,242                          |
| 1988          | 8,899,841                      | 8,488,287                         | 95.4%                           | 211,022                          |
| 1987          | 8,834,208                      | 8,134,888                         | 92.1%                           | 198,023                          |

(1) **Taxpayers' Parish Tax Assessor**

This percent represents the original levy of the Assessor, less the amount of homestead exemptions. The amount to be paid by the taxpayer was ultimately collected in full except for adjustments due to administrative errors and eligible homestead exemption.

(2) **Taxpayers' Parish Sheriff's Office - Official Tax Collector**

**SANGRAPALA PARISH SCHOOL SYSTEM - AIRITE, LOUISIANA**

**Assessed and Estimated Actual Value of Taxable Property (Unaudited)**

ASSESSOR'S OFFICE INFORMATION CONTACTED FOR INFORMATION ON INFORMATION CONTACTED FOR INFORMATION

**Last Ten Calendar Years**

| Calendar Year | Assessed Value | (1) & (2)<br>Estimated<br>Actual Value | Ratio of Total<br>Assessed to<br>Total Estimated<br>Actual Value |
|---------------|----------------|----------------------------------------|------------------------------------------------------------------|
| 1998          | 1,284,007,084  | 82,264,504,500                         | 11.7%                                                            |
| 1999          | 1,311,885,171  | 1,081,340,487                          | 11.7%                                                            |
| 2000          | 2,100,730,388  | 1,679,080,000                          | 11.7%                                                            |
| 2001          | 2,085,086,107  | 1,797,740,887                          | 11.6%                                                            |
| 2002          | 2,043,877,818  | 1,782,400,000                          | 11.6%                                                            |
| 2003          | 2,011,833,508  | 1,733,000,000                          | 11.6%                                                            |
| 2004          | 1,983,297,384  | 1,733,000,000                          | 11.6%                                                            |
| 2005          | 1,963,007,242  | 1,718,007,000                          | 11.5%                                                            |
| 2006          | 1,930,073,243  | 1,688,116,000                          | 11.5%                                                            |
| 2007          | 1,903,213,000  | 1,707,877,000                          | 11.5%                                                            |

**EXEMPTIONS - Louisiana Parish Tax Assessor**

- (1) Residential buildings and all lands are assessed at 10% of market value. Commercial buildings, inventory and equipment are assessed at 15% of market value. Public owned property is assessed at 20% of market value.
- (2) Exempt Properties
  - (a) Industrial under a 70-year exemption contract for 1998 with an estimated value of \$27,079,5
  - (b) Non-profit organizations, officials, and governments are exempt and an assessed value is not calculated for them.

TANGIPAHOA PARISH SCHOOL SYSTEM - ABITE, LOUISIANA

Property Tax Rates and Tax Levies - Direct and Overlapping Governments  
(Annual Rates)

Legend: \* - Tangipahoa Parish Government; \*\* - Tangipahoa Parish School System; \*\*\* - Other Government

Local Tax Fiscal Years

| Fiscal Year | Tax Rates (mills per dollar) |            |              |                |
|-------------|------------------------------|------------|--------------|----------------|
|             | Parish Tax                   | Road Taxes | School Taxes | Drainage Taxes |
| 1998        | 19.40                        | 10.40      | 8.84         | 4.74           |
| 1999        | 17.48                        | 10.58      | 9.51         | 4.80           |
| 2000        | 17.64                        | 10.40      | 8.83         | 5.30           |
| 2001        | 18.21                        | 11.28      | 9.70         | 5.80           |
| 2002        | 18.95                        | 11.84      | 11.39        | 6.20           |
| 2003        | 18.81                        | 11.17      | 10.63        | 6.84           |
| 2004        | 2.28                         | 1.02       | 10.58        | 6.84           |
| 2005        | 2.30                         | 1.02       | 11.83        | 6.87           |
| 2006        | 2.48                         | 1.04       | 8.21         | 6.80           |
| 2007        | 2.28                         | 1.28       | 14.88        | 6.13           |

Tax Levies

| Fiscal Year | Tax Levies  |             |              |                |
|-------------|-------------|-------------|--------------|----------------|
|             | Parish Tax  | Road Taxes  | School Taxes | Drainage Taxes |
| 1998        | \$1,800,845 | \$1,000,000 | \$1,800,873  | \$900,814      |
| 1999        | 2,444,804   | 1,023,400   | 2,490,231    | 812,287        |
| 2000        | 2,850,895   | 1,025,370   | 2,880,733    | 1,108,274      |
| 2001        | 3,245,883   | 1,248,344   | 2,915,889    | 1,144,823      |
| 2002        | 3,266,474   | 1,463,904   | 3,880,714    | 1,116,821      |
| 2003        | 2,881,839   | 1,175,200   | 2,880,736    | 880,811        |
| 2004        | 780,884     | 150,115     | 2,400,400    | 880,808        |
| 2005        | 270,954     | 140,444     | 2,880,677    | 797,384        |
| 2006        | 880,780     | 780,800     | 2,880,748    | 1,240,800      |
| 2007        | 484,000     | 780,200     | 3,800,600    | 1,480,780      |

Source: Tangipahoa Parish Tax Assessor

**Tax Rates (mills per dollar)**

| Fire Protection Taxes | Law Enforcement District | Sheriff's Operating Tax | Other Tax | City Cities | Parish Totals |
|-----------------------|--------------------------|-------------------------|-----------|-------------|---------------|
| 10.41                 | 7.81                     | 10.00                   | 4.80      | 16.80       | 64.37         |
| 11.34                 | 7.80                     | 10.00                   | 4.48      | 16.80       | 60.66         |
| 11.28                 | 7.80                     | 10.00                   | 4.43      | 14.87       | 60.18         |
| 11.24                 | 7.80                     | 10.00                   | 4.70      | 16.74       | 60.77         |
| 11.08                 | 7.80                     | 10.00                   | 5.81      | 17.24       | 61.74         |
| 11.00                 | 7.80                     | 10.00                   | 5.84      | 16.80       | 61.48         |
| 11.80                 | 7.80                     | 10.00                   | 4.80      | 6.00        | 50.24         |
| 10.70                 | 7.80                     | 10.00                   | 4.00      | 7.12        | 61.80         |
| 10.80                 | 7.80                     | 10.00                   | 4.40      | 8.70        | 59.83         |
| 11.80                 | 7.20                     | 10.00                   | 10.10     | 7.80        | 56.80         |

**Tax Levels**

| Fire Protection Taxes | Sheriff's Operating Tax | Law Enforcement District | Other Tax   | City Cities | Parish Totals |
|-----------------------|-------------------------|--------------------------|-------------|-------------|---------------|
| \$1,528,124           | \$1,247,647             | \$1,000,000              | \$1,287,000 | \$2,190,241 | \$7,253,012   |
| 892,000               | 1,081,000               | 1,400,000                | 800,000     | 3,897,000   | 7,969,000     |
| 607,880               | 1,000,000               | 1,050,000                | 800,000     | 3,000,000   | 7,457,880     |
| 600,000               | 980,000                 | 1,200,000                | 800,000     | 3,117,000   | 7,700,000     |
| 618,617               | 980,240                 | 1,200,000                | 840,000     | 3,344,000   | 7,000,000     |
| 690,000               | 920,000                 | 1,214,000                | 800,000     | 3,600,000   | 7,180,000     |
| 610,888               | 981,204                 | 1,000,000                | 3,000,000   | 604,000     | 10,578,000    |
| 610,000               | 980,000                 | 1,240,000                | 2,944,000   | 711,000     | 10,000,000    |
| 1,200,278             | 1,400,167               | 1,000,000                | 4,740,000   | 900,000     | 10,000,445    |
| 1,190,000             | 1,417,000               | 1,000,000                | 4,914,000   | 470,000     | 14,000,000    |

(\*) Cities - Includes all incorporated areas in the parish which are: Metairie, Frenship, Amite, Acadian, Independence, Natchez, Mandeville, and Plaquemine.

**TERREBONA PARISH SCHOOL SYSTEM - WABTE, LOUISIANA**

**Ratio of Net General Obligation Bonded Debt to Assessed Value and Net Bonded Debt Per Capita (Unaudited)**

SEE ALSO STATEMENT OF GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA  
Last Ten Fiscal Years

| <u>Fiscal Year</u> | <u>(1)<br/>Estimated<br/>Population</u> | <u>Assessed<br/>Value</u> | <u>General<br/>Obligation<br/>Bonded Debt</u> |
|--------------------|-----------------------------------------|---------------------------|-----------------------------------------------|
| 1990               | 83,228                                  | \$264,837,884             | \$29,086,000                                  |
| 1991               | 84,473                                  | 271,805,271               | 30,076,000                                    |
| 1992               | 85,273                                  | 278,738,388               | 30,188,000                                    |
| 1993               | 86,171                                  | 286,660,187               | 30,280,000                                    |
| 1994               | 87,022                                  | 294,577,939               | 31,208,000                                    |
| 1995               | 88,788                                  | 301,400,580               | 32,080,000                                    |
| 1996               | 89,104                                  | 308,247,704               | 32,883,000                                    |
| 1997               | 89,874                                  | 315,027,912               | 33,686,000                                    |
| 1998               | 90,320                                  | 321,873,243               | 34,582,000                                    |
| 1999               | 91,280                                  | 328,718,680               | 35,478,000                                    |

(1) Estimate - Louisiana Dept. of Labor Research and Statistics (July and 1999 Official U.S. Census)

| Less Available<br>Debt Capacity<br>(Foot) | Net General<br>Obligation<br>Bonds Debt | Ratio of Net<br>General Obligation<br>Bonds Debt<br>To Assessed Value | Net General<br>Obligation<br>(Bonds) (MO)<br>Per Capita |
|-------------------------------------------|-----------------------------------------|-----------------------------------------------------------------------|---------------------------------------------------------|
| \$1,660,267                               | \$34,208,683                            | 8.4%                                                                  | \$281                                                   |
| 1,972,524                                 | 38,182,478                              | 7.8%                                                                  | 297                                                     |
| 2,111,440                                 | 44,082,054                              | 7.1%                                                                  | 329                                                     |
| 1,763,270                                 | 37,733,260                              | 8.0%                                                                  | 289                                                     |
| 1,048,142                                 | 21,387,395                              | 8.0%                                                                  | 169                                                     |
| 1,668,811                                 | 33,762,180                              | 8.0%                                                                  | 244                                                     |
| 1,713,132                                 | 35,300,000                              | 8.8%                                                                  | 265                                                     |
| 2,032,388                                 | 42,674,807                              | 7.4%                                                                  | 355                                                     |
| 2,372,959                                 | 49,897,801                              | 7.8%                                                                  | 382                                                     |

**TANGIPAHOLA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Computation of Legal Debt Margin (Unaudited)**

\*\*\*\*\*

**As of June 30, 1998**

|                                                        |                      |
|--------------------------------------------------------|----------------------|
| Net Assessed Value                                     | \$ 990,749,678       |
| Plus: Exempt Property                                  | 100,171,288          |
| Total Assessed Value                                   | <u>\$294,921,044</u> |
| Debt Limit - Thirty-five percent of Assessed Value (1) | <u>103,172,615</u>   |
| Amount of Debt Applicable to Debt Limit:               |                      |
| Total Bonded Debt (2)                                  | 20,000,000           |
| Less: Net Assets in Applicable Debt Service Funds      | <u>1,680,387</u>     |
| Total Amount of Debt Applicable to Debt Limit          | <u>18,319,613</u>    |
| Legal Debt Margin                                      | <u>\$84,853,002</u>  |

(1) A legal debt limit of 20% of assessed value is established by Louisiana Revised Statute Title 26, Section 562.

(2) Computation of legal debt margin is calculated by using total bonded indebtedness of property tax bonds only, which excludes indebtedness of water tax bonds.

**TANGIPAHCA PARISH SCHOOL SYSTEM - ABILE, LOUISIANA**

**Computation of Direct and Overlapping Bonded Debt Authorized**

As of June 30, 1998

|                                                                       | <u>Gross Debt<br/>Outstanding</u> | <u>Amount in<br/>Debt Service<br/>For Principal</u> | <u>Net Debt<br/>Outstanding</u> |
|-----------------------------------------------------------------------|-----------------------------------|-----------------------------------------------------|---------------------------------|
| <b>Housing Authority</b>                                              |                                   |                                                     |                                 |
| City of Hammond                                                       | \$488,117                         | 00                                                  | \$488,117                       |
| Town of Independence                                                  | 348,309                           | 0                                                   | 348,309                         |
| City of Prairieville                                                  | 622,331                           | 0                                                   | 622,331                         |
| <b>Other Governmental Agencies</b>                                    |                                   |                                                     |                                 |
| Parish Council                                                        | 1,758,192                         | 432,865                                             | 1,325,327                       |
| Shrill of Tangipahca Parish                                           | 2,078,000                         | 0                                                   | 2,078,000                       |
| Southeastern Louisiana University                                     | 5,078,898                         | 898,800                                             | 4,180,098                       |
| <b>Special Districts</b>                                              |                                   |                                                     |                                 |
| Consolidated Gravity Drainage District #1                             | 648,000                           | 0                                                   | 648,000                         |
| Water Works District                                                  | 4,588,567                         | 82,278                                              | 4,506,289                       |
| Tangipahca Parish Trench & Pipe Commission                            | 45,485                            | 0                                                   | 45,485                          |
| <b>Municipalities</b>                                                 |                                   |                                                     |                                 |
| City of Hammond                                                       | 10,088,000                        | 2,182,839                                           | 7,905,161                       |
| City of Prairieville                                                  | 3,652,048                         | 342,512                                             | 3,309,536                       |
| Town of Independence                                                  | 428,567                           | 98,888                                              | 329,679                         |
| Town of Roseland                                                      | 888,872                           | 8,882                                               | 880,000                         |
| Village of Roseland                                                   | 718,563                           | 0                                                   | 718,563                         |
| Village of Tollyon                                                    | 348,118                           | 0                                                   | 348,118                         |
| Village of Tangipahca                                                 | 82,118                            | 8,888                                               | 73,230                          |
| <b>Hospital Districts</b>                                             |                                   |                                                     |                                 |
| Hospital Service District #1<br>(North Delta Regional Medical Center) | 81,488,584                        | 1,188,148                                           | 80,299,436                      |
| Tangipahca Parish School System                                       | 28,288,000                        | 1,088,287                                           | 27,199,713                      |
| <b>Total Direct and Overlapping Debt</b>                              | <b>\$118,688,878</b>              | <b>\$8,194,458</b>                                  | <b>\$110,494,420</b>            |

Source - Annual Financial Report on file with Louisiana Legislative Auditor's Office

| <u>Total<br/>General Fund<br/>Expenditures</u> | <u>Ratio of<br/>Debt Service Fund<br/>Debt Service to<br/>General Fund<br/>Expenditures</u> | <u>Total<br/>General Fund<br/>Revenues</u> | <u>Ratio of Debt Service<br/>Fund Debt Service<br/>to General Fund<br/>Revenues</u> |
|------------------------------------------------|---------------------------------------------------------------------------------------------|--------------------------------------------|-------------------------------------------------------------------------------------|
| \$55,877,588                                   | 11.8%                                                                                       | \$46,852,773                               | 10.8%                                                                               |
| 55,491,884                                     | 10.1%                                                                                       | 54,889,521                                 | 10.8%                                                                               |
| 55,893,327                                     | 10.2%                                                                                       | 55,534,889                                 | 10.2%                                                                               |
| 47,438,785                                     | 10.1%                                                                                       | 46,834,893                                 | 11.2%                                                                               |
| 44,889,728                                     | 10.8%                                                                                       | 44,841,795                                 | 11.8%                                                                               |
| 45,442,025                                     | 10.8%                                                                                       | 42,495,170                                 | 14.2%                                                                               |
| 41,580,514                                     | 14.4%                                                                                       | 41,161,482                                 | 14.8%                                                                               |
| 35,538,028                                     | 10.8%                                                                                       | 35,889,284                                 | 10.8%                                                                               |
| 33,170,188                                     | 18.8%                                                                                       | 33,832,821                                 | 18.1%                                                                               |
| 33,598,582                                     | 10.1%                                                                                       | 34,417,576                                 | 10.1%                                                                               |

**TAMMERRON PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Demographic Statistics (Continued)**

Last Ten Fiscal Years

| (1)<br>Fiscal Year | (2)<br>Population | (3)<br>Per Capita<br>Income | (4)<br>Median<br>Age | (5)<br>Public<br>Enrollment | (6)<br>Non-Public<br>Enrollment | (7)<br>Unemployment<br>Rate |
|--------------------|-------------------|-----------------------------|----------------------|-----------------------------|---------------------------------|-----------------------------|
| 1990               | 90,220            | 178,877                     | 30.8                 | 17,071                      | 2,283                           | 11.8%                       |
| 1991               | 91,812            | 175,588                     | 30.9                 | 17,808                      | 2,022                           | 11.3%                       |
| 1992               | 93,787            | 180,888                     | 30.9                 | 17,645                      | 2,228                           | 12.8%                       |
| 1993               | 95,711            | 18,658                      | 30.3                 | 17,882                      | 2,225                           | 11.5%                       |
| 1994               | 97,832            | 18,978                      | 30.2                 | 17,648                      | 2,097                           | 12.2%                       |
| 1995               | 99,789            | 18,169                      | 30.1                 | 17,178                      | 2,068                           | 12.0%                       |
| 1996               | 95,184            | 8,120                       | 28.2                 | 17,349                      | 1,898                           | 13.1%                       |
| 1997               | 99,074            | 8,858                       | 28.2                 | 17,388                      | 2,322                           | 14.2%                       |
| 1998               | 99,525            | 8,894                       | 28.8                 | 17,622                      | 2,428                           | 13.8%                       |
| 1999               | 93,280            | 8,840                       | 28.0                 | 17,111                      | 2,818                           | 16.6%                       |

(1) All information is parish-wide, 1990 Official U.S. Census - Population

(2) Louisiana Department of Labor - Research & Statistics - 1999

(3) Louisiana School Districts, published by Louisiana Department of Education

**PARISHAIDA PARISH SCHOOL SYSTEM - AIRTEL, LOUISIANA**

**State Support and Local Support per Student (Shoulds)**

\*\*\*\*\*

**Last Ten Fiscal Years**

| <u>Fiscal Year</u> | <u># of Students</u> | <u>State Support</u> | <u>State Support Per Student</u> | <u>Total General Fund Student Expenditures</u> | <u>Fund Cost Per Student</u> | <u>Local Support Per Student</u> |
|--------------------|----------------------|----------------------|----------------------------------|------------------------------------------------|------------------------------|----------------------------------|
| 1990               | 17,971               | \$40,151,489         | \$2,236                          | \$50,017,359                                   | \$2,800                      | \$569                            |
| 1991               | 17,659               | 44,595,493           | 2,529                            | 51,458,400                                     | 2,920                        | 491                              |
| 1992               | 17,945               | 47,548,598           | 2,654                            | 55,063,337                                     | 3,072                        | 418                              |
| 1993               | 17,383               | 39,768,874           | 2,288                            | 47,426,155                                     | 2,728                        | 440                              |
| 1994               | 17,648               | 50,183,881           | 2,848                            | 44,998,123                                     | 2,550                        | 298                              |
| 1995               | 17,178               | 34,880,470           | 2,032                            | 43,442,022                                     | 2,529                        | 497                              |
| 1996               | 17,642               | 54,745,178           | 3,103                            | 41,288,514                                     | 2,340                        | 763                              |
| 1997               | 17,384               | 39,836,200           | 2,292                            | 36,598,029                                     | 2,106                        | 191                              |
| 1998               | 17,622               | 37,851,870           | 2,148                            | 33,178,195                                     | 1,883                        | 265                              |
| 1999               | 17,115               | 35,843,137           | 2,094                            | 32,658,642                                     | 1,908                        | 190                              |

**TERRAPOLA PARISH SCHOOL SYSTEM - ARITE, LOUISIANA**

**Contributions and Bank Deposits (Unaudited)**

**Last Ten Fiscal Years**

| Fiscal Year | (1) Commercial Construction |            | (2) Residential Construction |            | (3) Bank Deposits |
|-------------|-----------------------------|------------|------------------------------|------------|-------------------|
|             | Number of Premises          | Value      | Number of Premises           | Value      |                   |
|             | 1990                        | 38         | 48,552,000                   | 624        |                   |
| 1991        | 34                          | 3,050,000  | 490                          | 39,801,240 | 527,476,000       |
| 1992        | 117                         | 8,818,234  | 600                          | 50,246,291 | 507,213,000       |
| 1993        | 119                         | 2,195,800  | 390                          | 23,283,288 | 528,306,000       |
| 1994        | 107                         | 8,023,840  | 360                          | 25,485,548 | 588,585,000       |
| 1995        | 70                          | 4,257,150  | 427                          | 13,398,481 | 483,640,000       |
| 1996        | 88                          | 7,646,904  | 330                          | 11,871,740 | 481,080,000       |
| 1997        | 74                          | 3,077,890  | 319                          | 14,473,088 | 471,120,000       |
| 1998        | 8                           | 1,004,800  | 834                          | 12,486,000 | 494,001,000       |
| 1999        | 125                         | 18,747,800 | 380                          | 30,840,000 | 458,577,000       |

(1) Source: Fayetteville Fiscal-Government's Building Inspections and Clerk

(2) Source: Southern Census Director, McFadden Business Publications, Louisiana Spring 1980-1999

**TANGIPAHOTA PARISH SCHOOL SYSTEM - AARTE, LOUISIANA**

**Principal Taxpayers (Assessed)**

For the Year Ended December 31, 1995

| <u>Taxpayer</u>                            | <u>Type of Business</u> | <u>1995<br/>Assessed<br/>Valuation</u> | <u>Tax Levied</u>  | <u>Percentage<br/>of Total<br/>Assessed<br/>Valuation</u> |
|--------------------------------------------|-------------------------|----------------------------------------|--------------------|-----------------------------------------------------------|
| Dalhoush Telecommunications                | Utility - Telephone     | \$40,881,328                           | \$978,814          | 9.0%                                                      |
| Energy                                     | Utility - Electric      | 8,249,388                              | 838,847            | 10.0%                                                     |
| Winn Dixie<br>Sunbelt Box Properties Corp. | Warehouse               | 7,688,833                              | 483,713            | 6.8%                                                      |
| Dalhoush, Inc.                             | Warehouse               | 8,138,480                              | 488,008            | 7.8%                                                      |
| Olinco, Inc.<br>Super Value, Inc.          | Warehouse               | 3,801,877                              | 374,844            | 9.7%                                                      |
| Florida Gas Transmission Co.               | Utility - Gas           | 3,321,338                              | 219,749            | 6.7%                                                      |
| Deposit Guaranty                           | Financial Institution   | 3,278,640                              | 200,878            | 3.2%                                                      |
| First Guaranty Bank                        | Financial Institution   | 2,381,315                              | 187,408            | 1.9%                                                      |
| Illinois Central Railroad Co.              | Transportation          | 1,880,238                              | 107,433            | 8.9%                                                      |
| Energy Gulf States                         | Utility - Electric      | 1,833,528                              | 142,837            | 8.1%                                                      |
| <b>TOTAL</b>                               |                         | <b>\$45,824,880</b>                    | <b>\$4,081,892</b> | <b>8.9%</b>                                               |

Source: Tangipahoa Parish Tax Assessor's Office

**TERREBONA PARISH SCHOOL SYSTEM - ABILEE, LOUISIANA**

**Summary of Compensation Paid to School System Board Members (Boarded)**

**For the Fiscal Year Ended July 31, 1998**

| (A)<br>Board Members | (1) (2)<br>Compensation | (3)<br>Travel<br>Reimbursement |
|----------------------|-------------------------|--------------------------------|
| Toby Paul Adams, Jr. | \$0.00                  | \$0                            |
| Erica Bailey         | \$0.00                  | 1,193                          |
| Robert Carroll       | \$0.00                  | 1,481                          |
| Marlene Dixon        | \$0.00                  | 1,543                          |
| Leroy Hart           | \$0.00                  | 0                              |
| James Richardson     | \$0.00                  | 1,333                          |
| Henry Sibley, III    | \$0.00                  | 1,373                          |
| Dennis Williams      | \$0.00                  | 1,521                          |
| Art Zozan            | \$0.00                  | 876                            |
|                      | <b>\$0.000</b>          | <b>\$10,396</b>                |

(1) Total compensation per member is \$0.00 per month.

(2) President of School System Board receives \$0.00 per month in total compensation. Mr. Pittsfield serves a twelve-month term from January through December.

(3) Board members are permitted to be reimbursed for travel expenditures up to \$2,000 per year. A majority of the Board may approve travel over this limit.

(4) Board Members elected to serve January 1, 1994 through December 31, 1998.

**PARISHIANA PUBLIC SCHOOL SYSTEM - AMITE, LOUISIANA**

**Miscellaneous Statistical Data (Amended)**

As of and for the Year Ended June 30, 1999

|                           |                             |
|---------------------------|-----------------------------|
| Year of Incorporation     | 1877                        |
| Form of Government        | Presidential/Council System |
| Area of Parish            | 800 Square Miles            |
| Regular School Days       | 180                         |
| Number of Public Schools: |                             |
| K - 5                     | 27                          |
| High Schools              | 8                           |
| Total                     | 35                          |
| Public School Enrollment: |                             |
| K - 5                     | 1,501                       |
| High Schools              | 16,908                      |
| Special Education         | 4,716                       |
| Total                     | 23,125                      |

| Degree               | # of Teachers | % of Total    |
|----------------------|---------------|---------------|
| Bachelor's Degree    | 554           | 55.7%         |
| Master's Degree      | 288           | 28.2%         |
| Master's + 30        | 187           | 17.9%         |
| Education Specialist | 26            | 2.6%          |
| Doctorate            | 5             | 0.4%          |
| <b>Total</b>         | <b>1,104</b>  | <b>100.0%</b> |

| Years of Experience | # of Teachers | % of Total    |
|---------------------|---------------|---------------|
| 0 - 4               | 282           | 25.7%         |
| 5 - 9               | 193           | 15.8%         |
| 10 - 14             | 187           | 13.8%         |
| 15 - 19             | 176           | 14.7%         |
| 20 - 24             | 218           | 18.2%         |
| 25 and over         | 170           | 14.8%         |
| <b>Total</b>        | <b>1,104</b>  | <b>100.0%</b> |

**TANGIPAHOLA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Top Largest Employers - Parish Wide (Unaudited)**

**For the Fiscal Year Ended June 30, 1998**

| (1)<br>Company Name                            | Type of Business           |
|------------------------------------------------|----------------------------|
| Tangipahola Parish School System               | Education - Public Schools |
| North Oaks Medical Center                      | Healthcare Facility        |
| Southeastern Louisiana University              | Education - University     |
| Henneman Developmental Center                  | Education - Special        |
| Wiley Olin Louisiana, Inc.                     | Food Distributor           |
| Sanderson Farms, Inc.<br>(Processing Division) | Chicken Processing         |
| Delcamps, Inc.                                 | Warehouse                  |
| Lafayette Charity Hospital                     | Healthcare Facility        |
| Wal-Mart Stores, Inc.                          | Retail                     |
| E. I. du Pont de Nemours & Co.                 | Food Processor             |

(1) Source: Louisiana Department of Labor

(2) Companies are listed in order by size, the largest employer first

Parish Administrative  
Legislative Auditor

By [Signature]

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TRICORPORATION PARTIAL SCHOOL  
SYSTEM, MONTE, LOUISIANA

SINGLE AUDIT RECORDS

FOR THE YEAR  
ENDING JUNE 30, 1990

\*\*\*\*\*

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RECEIVED  
JUN 2 1990

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the subject, or reviewed, 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 \_\_\_\_\_

RECORDS OF KENNEDY, INC.  
A PROFESSIONAL ACCOUNTING  
CORPORATION

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# HENDER, INC.

A Professional Accounting Corporation



Member of the American Institute of Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ACCOUNTING

To the Members of the  
Tangipahoa Parish School System  
Acite, Louisiana

We have audited the general purpose financial statements of Tangipahoa Parish School System, (school system), Acite, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 15, 1996. These general purpose financial statements are the responsibility of the school system's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget, (OMB) Circular A-128, "Audit of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Tangipahoa Parish School System, Acite, Louisiana, taken as a whole. The accompanying schedule of Federal Financial Accounting is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Hender, Inc.*  
December 15, 1996

LOUISIANA PARISH SCHOOL SYSTEM, MONTE, LOUISIANA

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 1990

| FEDERAL QUANTY,<br>FUND-BUDGET CATEGORY/<br>PROGRAM NAME     | CFDA<br>NUMBER | FEDERAL<br>EXPENDITURES |
|--------------------------------------------------------------|----------------|-------------------------|
| United States Department of<br>Agriculture:                  |                |                         |
| Passed Through Louisiana                                     |                |                         |
| Department of Education:                                     |                |                         |
| National School Lunch Program                                | 10.550         | 20,760,798              |
| and School Breakfast Program<br>(NACB PROGRAM)               | 10.551         |                         |
| Passed Through Louisiana                                     |                |                         |
| Department of Agriculture:                                   |                |                         |
| Food Distribution Program                                    | 10.550         | 130,856                 |
| Total United States<br>Department of<br>Agriculture          |                | 20,891,654              |
| United States Department of<br>Education:                    |                |                         |
| Passed Through Louisiana                                     |                |                         |
| Department of Education:                                     |                |                         |
| Schools Serving Deafened<br>Children:                        |                |                         |
| Local Agencies<br>(Title I)                                  |                |                         |
| (NACB PROGRAM)                                               | 84.810         | 25,360,287              |
| Highest Education-                                           |                |                         |
| Basic Skills Formula<br>Block Program                        | 84.813         | 228,450                 |
| Subtotal - Department of<br>Education (Detailed<br>Comments) |                | 25,588,737              |

INDIANAPOLIS PUBLIC SCHOOL SYSTEM, INDIANAPOLIS, INDIANA

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 1984

| FEDERAL CATEGORY,<br>PASS-THROUGH CATEGORY,<br>PROGRAM NAME                         | CRF<br>NUMBER | PROGRAM<br>EXPIRES |
|-------------------------------------------------------------------------------------|---------------|--------------------|
| Subtotal - Department of<br>Education, Grants Forward                               |               | \$5,523,746        |
| Vocational Education-<br>Various Basis<br>Grants to State                           | 88.048        | 328,848            |
| Handicapped Preelementary<br>and School Programs<br>(P.L. 94-142)<br>PART C PROGRAM | 88.027        | 639,528            |
| Improving School Programs<br>Title VI                                               | 88.151        | 315,897            |
| Special Education - Extension<br>Preschool Application                              | 88.173B       | 467,517            |
| Strengthening Skills of<br>Teachers IDEA Title II                                   | 88.364        | 381,763            |
| Drug-Free Schools                                                                   | 88.386        | 89,804             |
| Adult Education                                                                     | 88.802        | 74,038             |
| Education for the Homeless                                                          | 88.396        | 78,000             |
| Total United States<br>Department of Education                                      |               | \$7,338,693        |

TRADITIONAL ENGLISH SCHOOL SYSTEM, METRIS, LOUISIANA

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 1986

| <u>FEDERAL CARRIER/<br/>PASS-THROUGH (GRANTOR/<br/>RECIPIENT NAME)</u> | <u>CFDA<br/>NUMBER</u> | <u>PROGRAM<br/>EXPENDITURES</u> |
|------------------------------------------------------------------------|------------------------|---------------------------------|
| United States Department of<br>Labor:                                  |                        |                                 |
| Passed Through Louisiana<br>Department of Labor:                       |                        |                                 |
| Job Training Partnership<br>Act (WACIA Program)                        | 17.250                 | \$ 5,000,000                    |
| Total United States<br>Department of Labor                             |                        | \$ 5,000,000                    |
| Other Federal Expenditures                                             |                        | \$ 100,000                      |
| Total All Federal Program<br>Expenditures                              |                        | \$ 5,100,000                    |