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**CATAHOULA PARISH SCHOOL BOARD  
JONESVILLE, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
AND  
AUDITOR'S REPORT**

**As of And For the Year Ended June 30, 1999  
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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 FEB 16 2000

**CATAHOULA PARISH SCHOOL BOARD**  
Jonesville, Louisiana

General Purpose Financial Statements  
As of and For the Year Ended  
June 30, 1999

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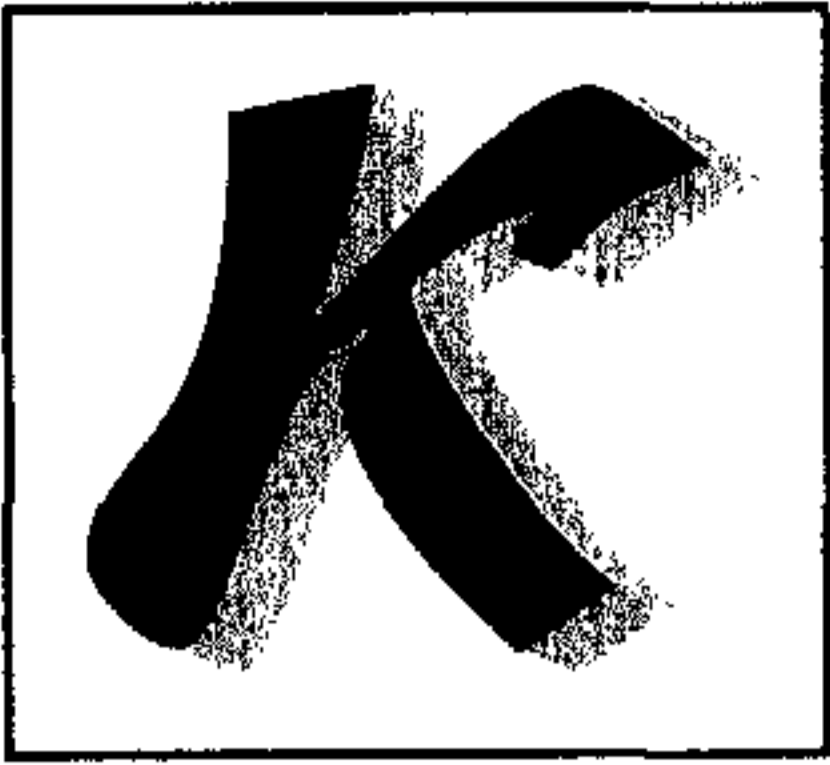
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**Roland D. Kraushaar**  
Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT**

December 17, 1999

Catahoula Parish School Board  
Jonesville, Louisiana

I have audited the accompanying general purpose financial statements of the Catahoula Parish School Board for the year ended June 30, 1999, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the School Board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Catahoula Parish School Board as of June 30, 1999, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 19, 1999, on my consideration of Catahoula Parish School Board's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S.

Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.



Roland D. Kraushaar  
Certified Public Accountant

**CATAHOULA PARISH SCHOOL BOARD**  
**Jonesville, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, June 30, 1999

	GOVERNMENTAL FUND TYPE		
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS
<b>ASSETS</b>			
Cash and cash equivalents	\$2,406,429	\$402,701	\$290,064
Interfund loans receivable	-	-	-
Due from other funds	471,209	7	-
Due from state government	75,312	493,492	-
Inventory	-	12,948	-
Accounts receivable	3,583	38,016	2,361
Land, buildings, furniture and equipment	-	-	-
Amounts available in the debt service funds	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-
<b>TOTAL ASSETS</b>	<u>\$2,956,533</u>	<u>\$947,164</u>	<u>\$292,425</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES:</b>			
Interfund loans payable	\$ -	\$ -	\$ -
Due to other funds	8,569	461,867	175
Due to state government	-	16,491	-
Accounts payable	3,154	5,234	-
Salaries and benefits payable	1,138,981	134,921	-
Claims and judgements payable	-	-	-
Matured bonds	-	-	-
Compensated absences payable	-	-	-
Deposits due others	-	-	-
Certificates of indebtedness payable	-	-	-
Bonds payable	-	-	-
Other liabilities	332	-	-
<b>TOTAL LIABILITIES</b>	<u>\$1,151,036</u>	<u>\$618,513</u>	<u>\$ 175</u>
<b>FUND EQUITY:</b>			
Investment in general fixed assets	\$ -	\$ -	\$ -
Fund balances:			
Reserved for debt service	-	-	292,250
Reserved for workers compensation	250,000	-	-
Reserved for casualty insurance	100,000	-	-
Reserved for employee salaries	9,878	-	-
Unreserved:			
Designated for:			
Medicaid	2,347	-	-
Undesignated	1,443,272	328,651	-
<b>TOTAL FUND EQUITY</b>	<u>\$1,805,497</u>	<u>\$328,651</u>	<u>\$292,250</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$2,956,533</u>	<u>\$947,164</u>	<u>\$292,425</u>

The accompanying notes are an integral part of this statement.

STATEMENT A

FIDUCIARY FUND TYPE- SCHOOL ACTIVITY AGENCY FUND	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
\$162,916	\$ -	\$ -	\$ 3,262,110
-	-	-	-
-	-	-	471,216
-	-	-	568,804
-	-	-	12,948
-	-	-	43,960
-	7,360,280	-	7,360,280
-	-	292,425	292,425
-	-	3,162,468	3,162,468
<u>\$162,916</u>	<u>\$ 7,360,280</u>	<u>\$ 3,454,893</u>	<u>\$15,174,211</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	470,611
-	-	-	16,491
-	-	-	8,388
-	-	-	1,273,902
-	-	-	-
-	-	392,893	392,893
162,916	-	-	162,916
-	-	42,000	42,000
-	-	3,020,000	3,020,000
-	-	-	332
<u>\$162,916</u>	<u>\$ -</u>	<u>\$ 3,454,893</u>	<u>\$ 5,387,533</u>
\$ -	\$ 7,360,280	\$ -	\$ 7,360,280
-	-	-	292,250
-	-	-	250,000
-	-	-	100,000
-	-	-	9,878
-	-	-	2,347
-	-	-	1,771,923
<u>\$ -</u>	<u>\$ 7,360,280</u>	<u>\$ -</u>	<u>\$ 9,786,678</u>
<u>\$ 162,916</u>	<u>\$ 7,360,280</u>	<u>\$ 3,454,893</u>	<u>\$15,174,211</u>



**CATAHOULA PARISH SCHOOL BOARD**  
 Jonesville, Louisiana  
**GOVERNMENTAL FUND TYPE**

Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>REVENUES</b>				
<b>Local sources:</b>				
Ad valorem taxes	\$ 234,397	\$ 268,064	\$ 433,748	\$ 936,209
Sales taxes	1,474,147	-	-	1,474,147
Tuition	15,340	-	-	15,340
Fees, charges, and commissions for services	-	135,642	-	135,642
Use of money and property - interest earnings	124,973	7,185	15,724	147,882
Other	75,684	31,428	884	107,956
<b>State sources:</b>				
Unrestricted grants-in-aid	7,229,291	235,597	-	7,464,888
Restricted grants-in-aid	250,883	463,232	-	714,115
<b>Federal sources:</b>				
Restricted grants-in-aid - subgrants	-	<u>2,023,125</u>	-	<u>2,023,125</u>
<b>TOTAL REVENUES</b>	<u>\$ 9,404,715</u>	<u>\$ 3,164,273</u>	<u>\$ 450,316</u>	<u>\$13,019,304</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>Education:</b>				
Regular programs	\$ 4,069,659	\$ 588,234	\$ -	\$ 4,657,893
Special education programs	1,001,617	37,487	-	1,039,104
Vocational education programs	574,454	27,060	-	601,514
Other instructional programs	122,350	15,158	-	137,508
Special programs	26,822	561,611	-	588,433
Adult education programs	10,615	14,113	-	24,728
<b>Support services:</b>				
Pupil support	427,991	60,954	-	488,945
Instructional staff support	391,572	431,235	-	822,807
General administration	234,789	10,090	15,054	259,933
School administration	615,470	47,052	-	662,522
Business administration	303,823	3,920	-	307,743
Plant services	647,655	266,252	-	913,907
Student transportation	777,017	57,107	-	834,124
Central services	28,741	-	-	28,741
Food services	57,734	938,709	-	996,443
Community service programs	4,040	51,554	-	55,594
<b>Capital outlay - Facilities acquisition and construction services</b>	-	-	-	-
<b>Debt service</b>	-	<u>23,905</u>	<u>455,170</u>	<u>479,075</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 9,294,349</u>	<u>\$ 3,134,441</u>	<u>\$ 470,224</u>	<u>\$12,899,014</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 110,366</u>	<u>\$ 29,832</u>	<u>\$ (19,908)</u>	<u>\$ 120,290</u>

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH SCHOOL BOARD**  
 Jonesville, Louisiana  
**GOVERNMENTAL FUND TYPE**

Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of Assets	\$ 701	\$ -	\$ -	\$ 701
Indirect cost transfers in	35,626	-	-	35,626
Indirect cost transfers out	-	(35,602)	-	(35,602)
Operating transfers in	10,100	19,597	-	29,697
Operating transfers out	<u>(5,624)</u>	<u>-</u>	<u>-</u>	<u>(5,624)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b><u>\$ 40,803</u></b>	<b><u>\$ (16,005)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 24,798</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ 151,169</b>	<b>\$ 13,827</b>	<b>\$(19,908)</b>	<b>\$ 145,088</b>
<b>UNRESERVED FUND BALANCES AT BEGINNING OF YEAR</b>	<b>\$1,290,920</b>	<b>\$ 314,824</b>	<b>\$ 312,158</b>	<b>1,917,902</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	(284)	-	-	(284)
<b>TRANSFERS TO RESERVED FUNDS</b>	1,467	-	-	1,467
<b>TRANSFERS FROM RESERVED FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<b><u>\$1,443,272</u></b>	<b><u>\$ 328,651</u></b>	<b><u>\$ 292,250</u></b>	<b><u>\$2,064,173</u></b>

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH SCHOOL BOARD**  
 Jonesville, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL  
 AND SPECIAL REVENUE FUNDS**

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
 Budget (GAAP Basis) and Actual  
 For the Year Ended June 30, 1999

	<u>GENERAL FUND</u>			<u>SPECIAL REVENUE FUNDS</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>						
<b>Local sources:</b>						
Ad valorem taxes	\$ 244,115	\$ 234,397	\$ (9,718)	\$ 279,286	\$ 268,064	\$ (11,222)
Sales tax	1,420,520	1,474,147	53,627	-	-	-
Tuition	15,255	15,340	85	-	-	-
Fees, charges, and commissions for services	-	-	-	151,458	135,642	(15,816)
Use of money and property - interest earnings	128,426	124,973	(3,453)	5,686	7,185	1,499
Other	62,678	75,684	13,006	29,110	31,428	2,318
<b>State sources:</b>						
Unrestricted grants-in-aid	7,229,397	7,229,291	(106)	235,748	235,597	(151)
Restricted grants-in-aid	248,918	250,883	1,965	464,753	463,232	(1,521)
<b>Federal sources:</b>						
Unrestricted - indirect cost recoveries	-	-	-	-	-	-
Restricted grants-in-aid - subgrants	-	-	-	<u>2,088,829</u>	<u>2,023,125</u>	<u>(65,704)</u>
<b>TOTAL REVENUES</b>	<u>\$9,349,309</u>	<u>\$9,404,715</u>	<u>\$ 55,406</u>	<u>\$3,254,870</u>	<u>\$3,164,273</u>	<u>\$ (90,597)</u>
<b>EXPENDITURES:</b>						
<b>Education:</b>						
<b>Instruction:</b>						
Regular programs	\$4,082,932	\$4,069,659	\$ 13,273	\$ 582,875	\$ 588,234	\$ (5,359)
Special education programs	1,008,300	1,001,617	6,683	37,487	37,487	-
Vocational education program	581,365	574,454	6,911	27,059	27,060	(1)
Other instructional programs	124,455	122,350	2,105	14,356	15,158	(802)
Special programs	22,702	26,822	(4,120)	562,333	561,611	722
Adult education programs	10,408	10,615	(207)	14,113	14,113	-
<b>Support services:</b>						
Pupil support	441,721	427,991	13,730	64,154	60,954	3,200
Instructional staff support	387,551	391,572	(4,021)	433,655	431,235	2,420
General administration	249,066	234,789	14,277	10,081	10,090	(9)
School administration	613,596	615,470	(1,874)	47,164	47,052	112
Business administration	295,626	303,823	(8,197)	3,920	3,920	-
Plant services	667,154	647,655	19,499	268,099	266,252	1,847
Student transportation	778,148	777,017	1,131	59,964	57,107	2,857
Central services	30,525	28,741	1,784	-	-	-
Food services	58,545	57,734	811	961,553	938,709	22,844
Community service programs	4,041	4,040	1	51,554	51,554	-
<b>Capital outlay - Facilities acquisition and construction services-</b>	-	-	-	-	-	-
<b>Debt service</b>	-	-	-	<u>24,000</u>	<u>23,905</u>	<u>95</u>
<b>TOTAL EXPENDITURES</b>	<u>\$9,356,135</u>	<u>\$9,294,349</u>	<u>\$ 61,786</u>	<u>\$3,162,367</u>	<u>\$3,134,441</u>	<u>\$ 27,926</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>						
	<u>\$ (6,826)</u>	<u>\$ 110,366</u>	<u>\$117,192</u>	<u>\$ 92,503</u>	<u>\$ 29,832</u>	<u>\$ (62,671)</u>

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH SCHOOL BOARD**  
 Jonesville, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL  
 AND SPECIAL REVENUE FUNDS**

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
 Budget (GAAP Basis) and Actual  
 For the Year Ended June 30, 1999

	<u>GENERAL FUND</u>			<u>SPECIAL REVENUE FUNDS</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
<b>Local sources:</b>						
Sale of Assets	\$ 700	\$ 701	\$ -	\$ -	\$ -	\$ -
Indirect cost transfers in	37,595	35,626	(1,969)	-	-	-
Indirect cost transfers out	-	-	-	(35,627)	(35,602)	25
Operating transfers in	9,560	10,100	540	14,423	19,597	5,174
Operating transfers out	<u>(2,352)</u>	<u>(5,624)</u>	<u>(3,272)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b><u>\$ 45,503</u></b>	<b><u>\$ 40,803</u></b>	<b><u>\$ (4,701)</u></b>	<b><u>\$ (21,204)</u></b>	<b><u>\$ (16,005)</u></b>	<b><u>\$ 5,199</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ 38,677</b>	<b>\$ 151,169</b>	<b>\$ 112,191</b>	<b>\$ 71,299</b>	<b>\$ 13,827</b>	<b>\$ (57,472)</b>
<b>UNRESERVED FUND BALANCES AT BEGINNING OF YEAR</b>	<b>1,290,920</b>	<b>1,290,920</b>	<b>-</b>	<b>314,824</b>	<b>314,824</b>	<b>-</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>(284)</b>	<b>(284)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFER FUNDS - RESERVED FUND BALANCE</b>	<b><u>(308)</u></b>	<b><u>1,467</u></b>	<b><u>1,775</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>FUND BALANCES AT END OF YEAR</b>	<b><u>\$1,329,005</u></b>	<b><u>\$1,443,272</u></b>	<b><u>\$ 114,266</u></b>	<b><u>\$ 386,123</u></b>	<b><u>\$ 328,651</u></b>	<b><u>\$ (57,472)</u></b>

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH SCHOOL BOARD**  
Jonesville, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 1999

**INTRODUCTION**

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

The School Board operates 9 schools within the parish with a total enrollment of 2,284 pupils for the year ended June 30, 1999. In conjunction with the regular education programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Catahoula Parish School Board have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the School Board is governed by a separately elected governing body having ultimate accountability to the electorate, has a separate legal standing and is fiscally independent, the School Board is a separate reporting governmental entity with no component units. The School Board includes all funds, account groups, activities, etc., that are within the oversight responsibility of the School Board.

CATAHOULA PARISH SCHOOL BOARD  
Jonesville, Louisiana

Notes to the Financial Statements  
(Continued)

**C. FUND ACCOUNTING**

The School Board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

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

**Governmental Funds**

Governmental funds account for all or most of the School Board's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

1. General Fund - The general operating fund of the School Board and accounts for all financial resources, except those required to be accounted for in other funds.
2. Special Revenue Funds - Account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. Debt Service Funds - Account for transactions relating to resources retained and used for the payment of principal and interest on the long-term debt recorded in the general long-term debt account group.

CATAHOULA PARISH SCHOOL BOARD  
Jonesville, Louisiana

Notes to the Financial Statements  
(Continued)

4. Capital Projects Funds - Account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

**Fiduciary Funds**

1. School Activity Agency Fund - Accounts for assets held by the School Board as an agent for the individual schools and school organizations. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**D. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS**

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available. Approximately 60% of fixed assets are valued at actual cost, while the remaining 40% are valued at estimated cost based on the actual cost of the items. Donated fixed assets are valued at their fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized, but are only recognized as a normal expenditure of the governmental funds. Public domain or infrastructure general fixed assets consisting of sidewalks, parking lots, etc., are not capitalized, as these assets are immovable and of value only to the School Board. No depreciation is recognized on general fixed assets of the School Board.

Long-term obligations, such as general obligation bonds and certification of indebtedness payable, are recognized as liabilities of a governmental fund only when due. For other long-term obligations, such as compensated absences, only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group.

CATAHOULA PARISH SCHOOL BOARD  
Jonesville, Louisiana

Notes to the Financial Statements  
(Continued)

**E. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources management focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The School Board uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis. They are attached as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January and February of the current year.

State revenue sharing, which is based on population and homesteads in the parish, is recorded as unrestricted grants-in-aid in the year received, which coincides with the recognition of the related ad valorem taxes discussed above. State equalization entitlement funds are also recognized as unrestricted grants-in-aid when the School Board is entitled to them.

Sales taxes are recorded in the month collected by the Concordia Parish School Board, the collection agent for the Catahoula Parish School Board.



CATAHOULA PARISH SCHOOL BOARD  
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Notes to the Financial Statements  
(Continued)

Federal and state grants are normally "expenditure driven," which means that the School Board does not earn, nor is it entitled to, the grant funds until liability for the expenditure has been incurred. Any amounts received in excess of actual expenditures/liabilities at year end are reflected as deferred revenue on the fund's balance sheet.

Fees, charges, and commissions for services are recorded when the School Board is entitled to the funds.

Interest earnings on time deposits are recognized as revenue when the time deposits have matured and the interest is available.

Substantially all other revenues are recognized when received by the School Board.

Based on the above criteria, sales taxes, federal and state grants, fees, charges, and commissions for services have been treated as susceptible to accrual.

**Expenditures**

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

Purchases of various operating supplies, etc., are recorded as expenditures when the related fund liability is incurred.

Compensated absences are recognized as expenditures when leave is actually taken or when employees or their heirs are paid for accrued leave upon retirement or death. The cost of leave privileges not requiring current available resources are recognized in the general long-term obligations account group.

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

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

CATAHOULA PARISH SCHOOL BOARD  
Jonesville, Louisiana

Notes to the Financial Statements  
(Continued)

**F. BUDGET PRACTICES**

Preliminary budgets for the ensuing year are prepared by the director of business and finance beginning in August. The availability of the proposed budgets for public inspection and the date of public hearing on the budgets are then advertised in the official journal. During a special September meeting, the School Board holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the School Board as a whole. The budgets are then adopted during the special September meeting, and notice is published in the official journal.

The School Board adopted budgets for the General Fund and all special revenue funds. Budgets are prepared on the modified accrual basis of accounting. All appropriations lapse at year end and must be reappropriated during the following year to be expended. Encumbrances are not recognized within the accounting records for budgetary control purposes. Formal budget integration (within the accounting records) is employed as a management control device. The superintendent of schools is authorized to transfer amounts between line items within any fund. However, when actual revenues within a fund fail to meet budgeted revenues by 5% or more, and/or actual expenditures within a fund exceed budgeted expenditures by 5% or more, a budget amendment is adopted by the School Board in an open meeting. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**G. ENCUMBRANCES**

Encumbrance accounting is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

**H. CASH AND CASH EQUIVALENTS**

Under state law, the School Board may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. At June 30, 1999, the School Board has cash (book balances) totaling \$3,262,110.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned

CATAHOULA PARISH SCHOOL BOARD  
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Notes to the Financial Statements  
(Continued)

by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1999, are secured as follows:

Bank balances	\$3,595,189
	<u>                    </u>
Federal deposit insurance	300,000
Pledged securities (uncollateralized)	<u>3,295,189</u>
Total	<u>\$3,595,189</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the School Board, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106. However, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the School Board that the fiscal agent bank has failed to pay deposited funds upon demand.

**I. INVENTORY**

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received. However, all inventory items are recorded as expenses when consumed. All inventory items purchased are valued at the lower of the costs (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.

**J. VACATION, SICK, AND SABBATICAL LEAVE**

All twelve-month employees earn from 10 to 18 days of vacation leave each year, depending upon length of service with the School Board. Vacation leave can be accumulated. Upon separation, all unused vacation leave is forfeited.

CATAHOULA PARISH SCHOOL BOARD  
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Notes to the Financial Statements  
(Continued)

All School Board employees earn from 10 to 18 days of sick leave each year, depending upon the number of months employed. All employees accumulate sick leave without limitation. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee or to the employee's estate at the employee's current rate of pay. Under the Louisiana Teachers Retirement System, the total unused sick leave, including the 25 days paid, is used in the retirement benefit computation as earned service for leave earned prior to July 1, 1988. For sick leave earned after July 1, 1988 under the Louisiana Teachers Retirement System and for sick leave earned under the Louisiana School Employees Retirement System, all unpaid sick leave, which excludes the 25 days paid, is used in the retirement benefit computation as earned service.

Sabbatical leave may be granted for rest and recuperation, and for professional and cultural improvement. Any employee with a teaching certificate is entitled, subject to approval by the School Board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service. Sabbatical leave benefits are recorded as expenditures in the period paid.

The cost of leave privileges, computed in accordance with the GASB Codification Section C60, is recognized as a current-year expenditure in the governmental funds when leave is actually taken or when employees or their heirs are paid for accrued leave upon retirement or death. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

At June 30, 1999, employees of the School Board have accumulated and vested \$392,893 of employee leave benefits, computed in accordance with GASB Codification Section C60. The liability is recorded within the general long-term obligations account group.

**K. SALES TAX**

On November 18, 1967, voters of the parish passed a 1% sales tax for an indefinite period of time. Of the 1%, 3/4 is dedicated to salaries of school teachers and other School Board employees, while the remaining 1/4 is dedicated to the operation of the parish school system. On April 7, 1987, voters approved a 1% tax for an indefinite period of time. The tax is dedicated to operating the parish school system. The School Board received a 2% sales tax. The taxes are collected by the Concordia Parish School Board and deposited in a bank account for the Catahoula Parish School Board. For its collection services, Concordia Parish

CATAHOULA PARISH SCHOOL BOARD  
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Notes to the Financial Statements  
(Continued)

School Board received 1 1/4% of collected sales taxes. The sales taxes are recorded as revenue in the General Fund.

**L. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only (overview) 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. Interfund eliminations have not been made in the aggregation of this data.

**2. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem tax millages for the year ended June 30, 1999:

	<u>Authorized</u>	<u>Levied 1999</u>	<u>Expiration Date</u>
Parishwide taxes:			
Constitutional	4.38	4.29	Indefinite
Special operational	5.70	5.59	2004
Special leeway	5.70	5.59	2003
School building repair and equipment	1.60	1.57	2006

**CATAHOULA PARISH SCHOOL BOARD**  
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Notes to the Financial Statements  
(Continued)

The following is a summary of authorized and levied ad valorem tax millages for the year ended June 30, 1999:  
(continued)

	<u>Authorized</u>	<u>Levied 1999</u>	<u>Expiration Date</u>
District taxes:			
Maintenance:			
School District No. 1	4.88	4.79	2000
School District No. 2	5.05	5.01	2000
School District No. 5	4.01	3.57	2007
School District No. 25	5.56	5.39	2001
Bond Sinking:			
School District No. 1 - 1993 (Refunded Debt)	6.54	6.18	2008
School District No. 1 - (Refunded Debt)	10.51	9.31	2003
School District No. 2	28.14	25.19	2003
School District No. 5	59.56	44.05	2014
School District No. 9	13.06	11.76	2002

The difference between authorized and levied millages is the result of reassessments of taxable property as required by Article 7, Section 18(f) of the Louisiana Constitution of 1974.

**3. RECEIVABLES**

The receivables of \$ 43,960 at June 30, 1999, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Total</u>
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-
Grants:				
Federal	-	32,035	-	32,035
State	-	4,597	-	4,597
Other	<u>3,583</u>	<u>1,384</u>	<u>2,361</u>	<u>7,328</u>
Total	<u>\$ 3,583</u>	<u>\$ 38,016</u>	<u>\$ 2,361</u>	<u>\$ 43,960</u>

CATAHOULA PARISH SCHOOL BOARD  
Jonesville, Louisiana

Notes to the Financial Statements  
(Continued)

**4. DUE FROM/TO OTHER FUNDS**

Individual balances from/to other funds at June 30, 1999, are as follows:

	Due From Other Funds	Due To Other Funds
General Fund	<u>\$471,209</u>	<u>\$ 8,569</u>
Special Revenue Funds/Lunch Fund:		
America 2000	\$ 5	\$ -
LA Learn	-	20,243
Alternative Schools	-	7,856
Vocational Ed.	-	44,880
Adult Ed.	-	11,876
Starting Point	-	16,515
Federal Technology	-	24,131
Title VI	-	86,336
Catahoula K-3 Initiative	2	424
Federal Special Ed-Preschool	-	11,433
Technology Fund	-	9,688
School - To - Work	-	15,643
LASIP Grant	-	1,667
8-G Grants - Early Childhood	-	4,598
America Reads	-	11,535
TITLE I	-	1,904
TITLE II	-	125,571
Special Ed Public Law 101-476	-	46
8-G Grants - Others	-	55,929
	<u>\$ 7</u>	<u>11,592</u>
Fiduciary Funds:	-	\$461,867
Debt Service - District 2	-	605
Total	<u>\$471,216</u>	<u>175</u> <u>\$471,216</u>

CATAHOULA PARISH SCHOOL BOARD  
Jonesville, Louisiana

Notes to the Financial Statements  
(Continued)

**5. GENERAL FIXED ASSETS**

The following schedules present changes in general fixed assets for the year ended June 30, 1999:

	Balance at July 1, 1998	1999 Additions	1999 Deletions	Balance at June 30, 1999
Land	\$ 220,518	\$ -	\$ -	\$ 220,518
Buildings	3,718,387	-	-	3,718,387
Furniture and equipment	<u>3,627,024</u>	<u>533,036</u>	<u>(738,903)</u>	<u>3,421,375</u>
Total	<u>\$7,566,147</u>	<u>\$ 533,036</u>	<u>\$(738,903)</u>	<u>\$ 7,360,280</u>

**6. RETIREMENT SYSTEMS**

Substantially all employees of the School Board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Louisiana Teachers Retirement System (TRS); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees Retirement System (LSERS). Generally, all full-time employees are eligible to participate in the systems, with employee benefits vesting after 10 years of service.

Benefits of the systems are funded by employee and employer contributions. The contribution rates (as a per cent of covered salaries) are established by state law as follows:

	1999	
	<u>Employee</u>	<u>Employer</u>
Louisiana Teachers Retirement System (TRS):		
Regular	8.0 %	16.4 %
Plan B	5.0 %	16.4 %
Louisiana School Employees Retirement System (LSERS)	6.35%	6.0 %



**CATAHOULA PARISH SCHOOL BOARD**  
Jonesville, Louisiana

Notes to the Financial Statements  
(Continued)

The School Board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board. For the LSERS, all of the School Board's employer contributions are funded by the State of Louisiana through annual appropriations. Benefits granted by the retirement systems are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. For the year ended June 30, 1999, the current-year payroll for the School Board totaled \$7,739,722. The employer contributions and total current-year payroll of covered employees for the year ended June 30, 1999, are as follows:

	<u>Regular</u>	<u>Plan B</u>	<u>LSERS</u>	<u>Total</u>
Employer contribution: 1999	\$978,247	\$ 53,530	\$ 35,933	\$1,067,710
Total covered current-year payroll: 1999	\$5,924,407	\$324,433	\$598,898	\$6,847,738

**7. POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The Catahoula Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits for retirees and similar benefits for active employees are provided through an insurance company or the State Employees Group Benefits Program, whose monthly premiums are paid jointly by the employee and by the School Board. The School Board recognizes the cost of providing these benefits (the board's portion of premiums) as an expenditure when the monthly premiums are due.

**8. CHANGES IN AGENCY DEPOSITS DUE OTHERS**

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

Balance at July 1, 1998	\$ 166,696
Additions	570,341
Reductions	<u>(574,121)</u>
Balance at June 30, 1999	<u>\$ 162,916</u>

**9. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended June 30, 1999:

CATAHOULA PARISH SCHOOL BOARD  
Jonesville, Louisiana

Notes to the Financial Statements  
(Continued)

	Certificates of <u>Indebtedness</u>	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations at July 1, 1998	\$ 62,000	\$ 3,285,000	\$ 369,516	\$3,716,516
Additions	-	-	23,377	23,377
Deductions	<u>20,000</u>	<u>265,000</u>	<u>-</u>	<u>285,000</u>
 Long-term obligations at June 30, 1999	 <u>\$ 42,000</u>	 <u>\$ 3,020,000</u>	 <u>\$ 392,893</u>	 <u>\$3,454,893</u>

School Board general obligation bonds outstanding at June 30, 1999, mature from 1998 to 2014 with interest rates from 3.25% to 12.50%. The certificates of indebtedness outstanding at June 30, 1999, mature in 2001 with interest of 6.50% and 6.0%. The individual issues are as follows:

General obligation refunding bonds dated September 11, 1991 - \$750,000. The remaining principal is due in annual installments of \$10,000 to \$100,000 through March 1, 2003, with interest from 4.70 to 6.50 per cent. Debt retirement payments are made from the School District No. 1 Debt Service Fund.	\$ 355,000
General obligation refunding bonds dated August 3, 1993 - \$1,090,000. The remaining principal is due in annual installments of \$50,000 to \$105,000 through March 1, 2008, with interest from 3.50 to 5.75 per cent. Debt retirement payments are made from the School District No. 1 Debt Service Fund.	750,000
General obligation refunding bonds dated April 29, 1993 - \$825,000. The remaining principal is due in annual installments of \$10,000 to \$105,000 through February 1, 2006, with interest from 3.25 to 5.50 per cent. Debt retirement payments are made from the School District No. 2 Debt Service Fund	605,000
General obligation bonds dated March 1, 1994 - \$1,470,000. The remaining principal is due in annual installments of \$20,000 to \$125,000 through March 1, 2014, with interest from 5.10 to 10.00 per cent. Debt retirement payments are made from the School District No. 5 Debt Service Fund.	1,275,000

CATAHOULA PARISH SCHOOL BOARD  
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Notes to the Financial Statements  
(Continued)

General obligation bonds dated September 1, 1982 - \$110,000.

The remaining principal is due in annual installments of \$5,000 to \$12,000 through March 1, 2002, with interest at 12.50 per cent.

Debt retirement payments are made from the School District No. 9 Debt Service Fund.

35,000

Certificates of indebtedness dated November 11, 1993 - \$75,000. The remaining principal due in annual installments of \$9,000 to \$11,000 through March 1, 2001, with interest of 6.5 per cent. Debt retirement payments are made from the School District No. 1 Maintenance Fund.

21,000

Certificates of indebtedness dated August 29, 1996 - \$50,000. The remaining principal due in annual installments of \$9,000 to \$11,000 through March 1, 2001, with interest of 6.0 per cent. Debt retirement payments are made from the School District No. 1 Maintenance Fund.

21,000

Total long-term debt

\$3,062,000

As shown on Statement A, \$312,215 is available in debt service funds to service the bonded debt. The annual requirements to amortize all bonded debts and certificates of indebtedness outstanding at June 30, 1999, including interest of \$1,315,467 are as follows:

<u>YEAR ENDING JUNE 30</u>	<u>PRINCIPAL PAYMENTS</u>	<u>INTEREST PAYMENTS</u>	<u>TOTAL</u>
2000	306,000	175,728	481,728
2001	319,000	158,688	477,688
2002	317,000	140,542	457,542
2003	325,000	122,229	447,229
2004	245,000	103,795	348,795
2005-2014	<u>1,550,000</u>	<u>421,611</u>	<u>1,971,611</u>
Total	<u><u>\$3,062,000</u></u>	<u><u>\$1,122,593</u></u>	<u><u>\$4,184,593</u></u>

**CATAHOULA PARISH SCHOOL BOARD**  
Jonesville, Louisiana

Notes to the Financial Statements  
(Continued)

General obligation bonds totaling \$3,020,000 at June 30, 1999, are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 39:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 35 per cent of the assessed value of taxable property in the parish or district. The School Board is within that statutory limitation.

**11. LITIGATION AND CLAIMS**

At June 30, 1999, the School Board is involved in various lawsuits. It is the opinion of management for the School Board that, at June 30, 1999, resolution of the lawsuits will not result in any material liability to the School Board.

**12. YEAR 2000 ISSUES**

The Catahoula Parish School Board has reviewed its computer systems and software that may be affected by the Year 2000 issue. District level financial accounting, reporting, payroll and benefit systems have been assessed, remediated, tested and validated. School level financial, student information accounting, and employee attendance and substitute reporting systems have been tested, remediated, tested and validated. The District and school level administrative computer network systems have been tested and validated. School level computer labs and units have been tested and validated. Most software products used in the labs have been upgraded, although some remediation is still underway. All needed remediations were scheduled and addressed, tested and validated prior to June 30, 1999.

**CATAHOULA PARISH SCHOOL BOARD**  
Jonesville, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended June 30, 1999

**SPECIAL REVENUE FUNDS**

**SCHOOL BUILDING CONSTRUCTION AND SPECIAL LEEWAY TAX FUNDS**

The School Building Construction and Special Leeway Tax Funds account for the proceeds of ad valorem taxes that are levied to provide additional support for the general purpose of routine maintenance and operations of all parish schools.

**SCHOOL DISTRICTS NO. 1, NO. 2, NO. 5, NO. 9, NO. 12, AND NO. 25 MAINTENANCE FUNDS**

The school district maintenance funds account for the proceeds of ad valorem taxes levied in the various school districts to provide additional district support for maintenance, instruction, capital outlay, and replacement of equipment. In addition, School District No. 1 and No. 5 Maintenance Funds make the debt retirement payments (principal and interest) for certificates of indebtedness issued by that respective district.

**SPECIAL EDUCATION PUBLIC LAW 94-142 FUND**

The Public Law 94-142 Fund accounts for federal funds granted under Public Law 94-142 that provide for additional support for the education of all handicapped children.

**MISCELLANEOUS FEDERAL PROJECTS FUND**

This fund is used to account for various federally funded grant projects or sub-grants passed through the Franklin Parish School Board. Descriptions of these grants are as follows:

**Job Training Partnership Act**

The Job Training Partnership Act is a federal program which requires the School Board to expend funds to establish programs that prepare youth for entry into the labor force and to provide job training to those economically disadvantaged individuals who face serious barriers to employment.

**Louisiana Learn Staff Development Fund**

This fund is used to account for a Federal Grant awarded through the Louisiana Department of Education under the authority of Title III-

CATAHOULA PARISH SCHOOL BOARD  
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Supplemental Information Schedules  
(Continued)

Goals 2000: Educate America Act. The grant title is Learn for the 21<sup>st</sup> Century - Professional Development Subgrant and funds are used for stipends, benefits, consultant costs and materials and supplies relating to training of teachers

**ADULT EDUCATION**

The adult education funds account for allotments from the Louisiana Department of Education for the purpose of providing adult education programs in the parish.

**STARTING POINT PRESCHOOL**

Starting Point Preschool consists of federal funds administered by the state to provide financial assistance for preschool programs that are designed to provide quality education to children whose parents are enrolled in job training programs.

**VOCATIONAL EDUCATION**

The vocational education grant is from the Louisiana Department of Education for the purpose of providing vocational education.

**AMERICA 2000 FEDERAL PROJECT FUND**

This fund is used to account for a Grant awarded directly through the U.S. Department of Education. Catahoula and Concordia Parish School Boards applied and were awarded jointly this grant. Catahoula is the Fiscal Agent for the grant.

**OTHER GRANTS FUND**

This fund is used to account for miscellaneous Foundation and other grants that the Parish School Board has been attempting to obtain. At least for the current period, the grant applications have been filed in an effort to obtain additional funds to complete INTERNET installation in selected schools in Catahoula.

**CATAHOULA PARISH SCHOOL BOARD**  
Jonesville, Louisiana

**Supplemental Information Schedules**  
(Continued)

**ELEMENTARY AND SECONDARY EDUCATION ACT FUNDS**

**Title I**

Title I of the Elementary and Secondary Education Act (ESEA) is a program for economically and educationally deprived school children, which is federally financed, state-administered, and locally operated by the School Board. The Title I services are provided through various projects that are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, state and locally mandated activities.

**Title VI**

Title VI of the Elementary and Secondary Education Act (ESEA) is a program by which the federal government provides funds to the School Board for audio-visual material and equipment.

**Title II**

Title II of the Elementary and Secondary Education Act (ESEA) is a program by which the federal government provides funds to the School Board for projects that are designed to improve the skills of teachers and instruction in the areas of mathematics, science, computer learning, and foreign languages and increase the accessibility of such instruction to all students.

**SCHOOL LUNCH FUND**

The School Lunch Fund accounts for operations of the school cafeterias. Funding is provided by federal and state grants and charges for meals served.

**FEDERAL MATH AND SCIENCE GRANT**

This fund is used to account for a grant awarded directly through the U. S. Department of Education. Catahoula and Concordia Parish School Boards applied and were awarded jointly this grant. Catahoula is the Fiscal Agent for the grant. The project title is "Building Bridges, Breaking Down Walls: Making Connections in Elementary School Science and Math"

**CATAHOULA PARISH SCHOOL BOARD**  
Jonesville, Louisiana

Supplemental Information Schedules  
(Continued)

**MACON RIDGE GRANT FUND**

This fund is used to account for a grant awarded by the Macon Ridge Economic Development Region, Inc. to fund a technology learning center at Block High School

**LA PUBLIC BROADCASTING CHALLENGE GRANT**

This fund is used to account for a sub-grant awarded by LA Public Broadcasting of a U. S Department of Education Technology Challenge Grant. Funds are used to pay costs related to elementary-level instructional programs.

**CATAHOULA K-3 INITIATIVE**

This fund is used to account for a state grant awarded through the Bureau of Elementary Education. The project serves kindergarten through third grade classes in the areas of reading and math.

**TECHNOLOGY FUND**

This fund is used to account for a grant from the Governor's State Technology Advisory Committee and is for the purchase of classroom-based technology and technology literacy training for teachers.

**SCHOOL TO WORK FUND**

The fund is used to account for a sub-grant awarded by School-to-Work Alliance for data collection and agribusiness project at Block High School.

**LASIP GRANT**

This fund is used to account for a grant for teacher inservice awarded by the Louisiana Systemic Initiatives Program.



SCHEDULE 1

CATAHOULA PARISH SCHOOL BOARD  
Jonesville, Louisiana  
SPECIAL REVENUE FUNDS

Combining Balance Sheet, June 30, 1999

	School Lunch Fund	School Building Construction	Special Leeway Tax	Special District Maintenance Fund	Special Education Public Law 101-476	Miscellaneous Federal Projects	America 2000 Federal Project	Other Grants
<b>ASSETS</b>								
Cash and cash equivalents	\$182,244	\$ 678	\$ 94,430	\$ 95,080	\$ -	\$ -	\$ -	\$ -
Interfund loans	-	-	-	-	-	-	-	-
Due from other funds	5	-	-	-	-	-	-	-
Due from federal government	-	-	-	-	-	-	-	-
Due from state government	-	-	-	-	56,719	-	-	11,592
Inventory - food	12,948	-	-	-	-	-	-	-
Accounts receivable	-	191	679	514	-	-	20,329	-
<b>TOTAL ASSETS</b>	<u>\$195,197</u>	<u>\$ 869</u>	<u>\$95,109</u>	<u>\$ 95,594</u>	<u>\$ 56,719</u>	<u>\$ -</u>	<u>\$ 20,329</u>	<u>\$11,592</u>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>LIABILITIES</b>								
Interfund loans payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	55,929	-	\$20,243	\$11,592
Due to state government	-	-	-	-	-	-	-	-
Accounts payable	196	869	-	2,204	26	-	86	-
Salaries and benefits payable	60,664	-	-	7,224	764	-	-	-
<b>TOTAL LIABILITIES</b>	<u>\$ 60,860</u>	<u>\$ 869</u>	<u>\$ -</u>	<u>\$9,428</u>	<u>\$ 56,719</u>	<u>\$ -</u>	<u>\$20,329</u>	<u>\$11,592</u>
<b>FUND EQUITY</b>								
Fund balance - unreserved	\$134,337	\$ -	\$95,109	\$86,166	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FUND EQUITY</b>	<u>\$134,337</u>	<u>\$ -</u>	<u>\$95,109</u>	<u>\$86,166</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$195,197</u>	<u>\$ 869</u>	<u>\$95,109</u>	<u>\$95,594</u>	<u>\$ 56,719</u>	<u>\$ -</u>	<u>\$20,329</u>	<u>\$11,592</u>

SCHEDULE 1

**CATAHOULA PARISH SCHOOL BOARD**  
Jonesville, Louisiana  
**SPECIAL REVENUE FUNDS**

(Continued)

Combining Balance Sheet, June 30, 1999

	RAPIDES FOUNDATION GRANT	LA LEARN STAFF DEVELOPMENT	SPECIAL EDUCATION FEDERAL PRESCHOOL	LPB CHALLENGE GRANT	FEDERAL VOCATIONAL EDUCATION	FEDERAL ADULT EDUCATION	FEDERAL STARTING POINT PRESCHOOL	STATE K-3 MATH & READING INITIATIVE	STATE TECHNOLOGY FUND
<b>ASSETS</b>									
Cash and cash equivalents	\$ 4,590	\$ 1	\$ 1	\$ 8,464	\$ 1	\$ 1	\$ -	\$ -	\$ 1
Interfund loans	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Due from federal government	-	-	-	-	-	-	-	-	-
Due from state government	-	-	9,687	-	11,875	16,290	30,388	12,438	15,642
Inventory - food	-	-	-	-	-	-	-	-	-
Accounts receivable	-	9,711	-	-	-	224	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 4,590</u>	<u>\$ 9,712</u>	<u>\$ 9,688</u>	<u>\$ 8,464</u>	<u>\$ 11,876</u>	<u>\$ 16,515</u>	<u>\$ 30,388</u>	<u>\$ 12,438</u>	<u>\$ 15,643</u>
<b>LIABILITIES AND FUND EQUITY</b>									
<b>LIABILITIES</b>									
Interfund loans payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	7,856	9,688	-	11,876	16,515	24,131	11,433	15,643
Due to state government	-	-	-	-	-	-	-	-	-
Accounts payable	-	-	-	15	-	-	-	1,005	-
Salaries and benefits payable	-	1,856	-	-	-	-	6,257	-	-
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ 9,712</u>	<u>\$ 9,688</u>	<u>\$ 15</u>	<u>\$ 11,876</u>	<u>\$ 16,515</u>	<u>\$ 30,388</u>	<u>\$ 12,438</u>	<u>\$ 15,643</u>
<b>FUND EQUITY</b>									
Fund balance - unreserved	\$ 4,590	\$ -	\$ -	\$ 8,449	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FUND EQUITY</b>	<u>\$ 4,590</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,449</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<u>\$ 4,590</u>	<u>\$ 9,712</u>	<u>\$ 9,688</u>	<u>\$ 8,464</u>	<u>\$ 11,876</u>	<u>\$ 16,515</u>	<u>\$ 30,388</u>	<u>\$ 12,438</u>	<u>\$ 15,643</u>

SCHEDULE 1

(Continued)

CATAHOULA PARISH SCHOOL BOARD  
 Jonesville, Louisiana  
 SPECIAL REVENUE FUNDS

Combining Balance Sheet, June 30, 1999

----- ELEMENTARY AND SECONDARY EDUCATION ACT -----

	SCHOOL TO WORK FUND	LASIP FUND	TITLE I	TITLE I CARRYOVER	TITLE VI	TITLE VI CARRYOVER	TITLE II	TITLE II CARRYOVER	TITLE II	TITLE II CARRYOVER	STATE ALTERNATIVE SCHOOL
<b>ASSETS</b>											
Cash and cash equivalents	\$ -	\$ 1	\$ -	\$ 15,862	\$ -	\$ -	\$ 1,345	\$ -	\$ 1	\$ -	\$ 1
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	2	-	-	-	-	-	-
Due from federal government	-	-	-	-	-	-	-	-	-	-	-
Due from state government	-	-	159,901	-	471	-	1,185	-	-	-	61,271
Inventory - food	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable	<u>1,667</u>	<u>4,598</u>	<u>104</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b>\$ 1,667</b>	<b>\$ 4,598</b>	<b>\$ 160,005</b>	<b>\$ 15,862</b>	<b>\$ 473</b>	<b>\$ -</b>	<b>\$ 2,530</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,271</b>
<b>LIABILITIES AND FUNDEQUITY</b>											
<b>LIABILITIES</b>											
Interfund loans payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	1,667	4,598	125,571	-	424	-	46	-	-	-	44,880
Due to state government	-	-	580	15,862	49	-	-	-	-	-	-
Accounts payable	-	-	833	-	-	-	-	-	-	-	-
Salaries and benefits payable	-	-	<u>33,021</u>	-	-	-	<u>2,484</u>	-	-	-	<u>16,391</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 1,667</b>	<b>\$ 4,598</b>	<b>\$ 160,005</b>	<b>\$ 15,862</b>	<b>\$ 473</b>	<b>\$ -</b>	<b>\$ 2,530</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,271</b>
<b>FUND EQUITY</b>											
Fund balance - unreserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FUND EQUITY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 1,667</b>	<b>\$ 4,598</b>	<b>\$ 160,005</b>	<b>\$ 15,862</b>	<b>\$ 473</b>	<b>\$ -</b>	<b>\$ 2,530</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,271</b>

SCHEDULE 1

(Continued)

CATAHOULA PARISH SCHOOL BOARD  
Jonesville, Louisiana  
SPECIAL REVENUE FUNDS

Combining Balance Sheet, June 30, 1999

----- ELEMENTARY AND SECONDARY EDUCATION ACT -----

	FEDERAL PROFESSIONAL DEVELOPMENT TECHNOLOGY	EARLY CHILDHOOD	AMERICA READS GRANT	TOTALS
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 1	\$402,701
Interfund loans	-	-	-	-
Due from other funds	-	-	-	7
Due from federal government	-	-	-	-
Due from state government	86,336	17,795	1,903	493,492
Inventory - food	-	-	-	12,948
Accounts receivable	-	-	-	<u>38,016</u>
<b>TOTAL ASSETS</b>	<u>\$86,336</u>	<u>\$17,795</u>	<u>\$ 1,904</u>	<u>\$947,164</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Interfund loans payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	86,336	11,535	1,904	461,867
Due to state government	-	-	-	16,491
Accounts payable	-	-	-	5,234
Salaries and benefits payable	-	<u>6,260</u>	-	<u>134,921</u>
<b>TOTAL LIABILITIES</b>	<u>\$86,336</u>	<u>\$17,795</u>	<u>\$ 1,904</u>	<u>\$618,513</u>
<b>FUND EQUITY</b>				
Fund balance - unreserved	\$ -	\$ -	\$ -	<u>\$328,651</u>
<b>TOTAL FUND EQUITY</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$328,651</u>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<u>\$86,336</u>	<u>\$17,795</u>	<u>\$ 1,904</u>	<u>\$947,164</u>

SCHEDULE 2

**CATAHOULA PARISH SCHOOL BOARD**  
 Jonesville, Louisiana  
**SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	School Lunch Fund	School Building Construction	Special Leeway Tax	Special District Maintenance Fund	Special Education Public Law 101-476	Miscellaneous Federal Projects	America 2000 Federal Project	Other Grants
<b>REVENUES</b>								
Local Sources:								
Ad valorem taxes	\$ -	\$37,247	\$132,619	\$ 98,198	\$ -	\$ -	\$ -	\$ -
Fees, charges, and commission for services	135,642	-	-	-	-	-	-	-
Use of money and property - interest earnings	3,495	67	236	2,907	-	-	-	-
Other	1,700	72	256	290	-	-	-	-
State Sources:								
Unrestricted grants-in-aid	199,179	5,095	18,141	13,182	-	-	-	59,413
Federal Sources:								
Restricted grants-in-aid - subgrants	<u>593,864</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>121,222</u>	<u>7,077</u>	<u>242,655</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>\$933,864</u>	<u>\$42,481</u>	<u>\$151,252</u>	<u>\$114,577</u>	<u>\$121,222</u>	<u>\$7,077</u>	<u>\$242,655</u>	<u>\$59,413</u>

SCHEDULE 2  
(Continued)

EXPENDITURES

Education:

INSTRUCTION:

Regular programs	\$ -	\$ -	\$ -	\$ 10,580	\$ -	\$ -	\$ 187,664	\$ 50,979
Special education programs	-	-	-	-	33,003	-	-	-
Vocational education programs	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	8,081	-	7,077	-	-
Special programs	-	-	-	-	-	-	-	-
Adult education programs	-	-	-	-	-	-	-	-

SUPPORT SERVICES:

Pupil support	-	-	-	909	51,667	-	-	-
Instructional staff support	-	-	-	-	27,817	-	54,991	5,454
General administration	-	1,303	4,637	3,437	-	-	-	-
School administration	-	-	-	40,810	-	-	-	-
Business administration	-	-	-	-	-	-	-	-
Plant services	-	46,802	134,451	45,061	154	-	-	-
Student transportation	-	-	-	847	4,456	-	-	-
Central services	-	-	-	-	-	-	-	-
Food services	938,709	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-
Facilities acquisition and construction services	-	-	-	-	-	-	-	-
Debt service	-	-	-	23,905	-	-	-	-

TOTAL EXPENDITURES

	<u>\$ 938,709</u>	<u>\$ 48,105</u>	<u>\$ 132,088</u>	<u>\$ 133,630</u>	<u>\$ 117,097</u>	<u>\$ 7,077</u>	<u>\$ 242,655</u>	<u>\$ 59,433</u>
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**CATAHOULA PARISH SCHOOL BOARD**  
 Jonesville, Louisiana  
**SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	School Lunch Fund	School Building Construction	Special Levy Tax	Special District Maintenance Fund	Special Education Public Law 101-476	Miscellaneous Federal Projects	America 2000 Federal Project	Other Grants
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ (4,845)	\$ (5,624)	\$ 12,164	\$ (19,503)	\$ 4,125	\$ -	\$ -	\$ -
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds of borrowing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers in	-	5,624	-	13,973	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Indirect cost transfers to general fund	\$ -	\$ -	\$ -	\$ -	\$ (4,125)	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ -	\$ 5,624	\$ -	\$ 13,973	\$ (4,125)	\$ -	\$ -	\$ -
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	\$ (4,845)	\$ -	\$ 12,164	\$ (5,080)	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	109,182	-	82,945	91,246	-	-	-	-
Prior year adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES AT END OF YEAR</b>	\$ 104,337	\$ -	\$ 95,109	\$ 86,166	\$ -	\$ -	\$ -	\$ -

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SCHEDULE 2

**CATAHOULA PARISH SCHOOL BOARD**  
 Jonesville, Louisiana  
**SPECIAL REVENUE FUNDS**

**Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 1999**

	<u>RAPIDES FOUNDATION GRANT</u>	<u>LA LEARN STAFF DEVELOPMENT</u>	<u>SPECIAL EDUCATION FEDERAL PRESCHOOL</u>	<u>LPB CHALLENGE GRANT</u>	<u>FEDERAL VOCATIONAL EDUCATION</u>	<u>FEDERAL ADULT EDUCATION</u>	<u>FEDERAL STARTING POINT PRESCHOOL</u>	<u>STATE K-3 MATH &amp; READING INITIATIVE</u>	<u>STATE TECHNOLOGY FUND</u>
<b>REVENUES</b>									
Local Sources:									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, charges, and commission for services	-	-	-	-	-	-	-	-	-
Use of money and property - interest earnings	480	-	-	-	-	-	-	-	-
Other	29,110	-	-	-	-	-	-	-	-
State Sources:									
Unrestricted grants-in-aid	-	-	-	-	-	-	-	-	-
Restricted grants-in-aid	-	-	-	-	-	-	74,954	72,528	-
Federal Sources:									
Restricted grants-in-aid - subgrants	\$ -	\$28,191	\$13,856	\$45,025	\$32,148	\$16,290	\$36,531	\$ -	\$ -
<b>TOTAL REVENUES</b>	<u>\$29,590</u>	<u>\$28,191</u>	<u>\$13,856</u>	<u>\$45,025</u>	<u>\$32,148</u>	<u>\$16,290</u>	<u>\$36,531</u>	<u>\$74,954</u>	<u>\$72,528</u>



SCHEDULE 2  
(Continued)

EXPENDITURES

Current:

INSTRUCTION:

Regular programs	\$ -	\$ 7,211	\$ -	\$ 36,256	\$ -	\$ -	\$ 44,670	\$ 64,662
Special education programs	-	-	-	-	-	-	-	-
Vocational education programs	-	-	-	27,060	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-
Special programs	-	12,866	-	-	-	36,531	-	-
Adult education programs	-	-	-	-	14,113	-	-	-

SUPPORT SERVICES:

Pupil support	-	-	-	-	3,007	-	-	-
Instructional staff support	25,000	20,980	-	1,771	2,081	1,639	30,284	7,866
General administration	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-
Business administration	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-
Student transportation	-	-	158	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Community service programs	-	-	400	-	-	-	-	-
Facilities acquisition and construction services	-	-	-	-	-	-	-	-

Debt service

	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$25,000</u>	<u>\$ 28,191</u>	<u>\$13,424</u>	<u>\$ 38,027</u>	<u>\$ 32,148</u>	<u>\$15,752</u>	<u>\$74,954</u>	<u>\$72,528</u>

**CATAHOULA PARISH SCHOOL BOARD**  
 Jonesville, Louisiana  
**SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 1999

		RAPIDES FOUNDATION GRANT	LA LEARN STAFF DEVELOPMENT	SPECIAL EDUCATION FEDERAL PRESCHOOL	LPIB CHALLENGE GRANT	FEDERAL VOCATIONAL EDUCATION	FEDERAL ADULT EDUCATION	FEDERAL STARTING POINT PRESCHOOL	STATE K-3 MATH & READING INITIATIVE	STATE TECHNOLOGY FUND
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$	4,540	-	432	6,998	-	538	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>										
Sale of assets	\$	-	-	-	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Indirect cost transfers to general fund	-	-	(432)	-	-	-	(538)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$	-	(432)	-	-	-	(538)	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	\$	4,540	-	-	6,998	-	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-	-	1,451	-	-	-	-	-
Prior year adjustment	\$	-	-	-	-	-	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	\$	4,540	-	-	8,449	-	-	-	-	-

SCHEDULE 2

CATAHOULA PARISH SCHOOL BOARD  
Jonesville, Louisiana  
SPECIAL REVENUE FUNDS

(Continued)

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 1999

	SCHOOL TO WORK FUND	LASIP FUND	TITLE I	TITLE I CARRYOVER	TITLE VI	TITLE VI CARRYOVER	TITLE II	TITLE II CARRYOVER	STATE ALTERNATIVE SCHOOL
<b>REVENUES</b>									
Local Sources:									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, charges, and commission for services	-	-	-	-	-	-	-	-	-
Use of money and property - interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State Sources:									
Unrestricted grants-in-aid	-	-	-	-	-	-	-	-	-
Restricted grants-in-aid	-	13,695	-	-	-	-	-	-	-
Federal Sources:									
Restricted grants-in-aid - subgrants	<u>13,917</u>	-	<u>651,581</u>	<u>100,665</u>	<u>11,655</u>	<u>1,823</u>	<u>15,464</u>	<u>84</u>	<u>199,986</u>
<b>TOTAL REVENUES</b>	<u>\$ 13,917</u>	<u>\$ 13,695</u>	<u>\$ 651,581</u>	<u>\$ 100,665</u>	<u>\$ 11,655</u>	<u>\$ 1,823</u>	<u>\$ 15,464</u>	<u>\$ 84</u>	<u>\$ 199,986</u>





SCHEDULE 2

(Continued)

**CATAHOULA PARISH SCHOOL BOARD**  
 Jonesville, Louisiana  
**SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	FEDERAL PROFESSIONAL DEVELOPMENT TECHINOLOGY	EARLY CHILDHOOD	AMERICA READS GRANT	TOTALS
<b>REVENUES</b>				
Local Sources:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 268,064
Fees, charges, and commission for services	-	-	-	135,642
Use of money and property - interest earnings	-	-	-	7,185
Other	-	-	-	31,428
State Sources:				
Unrestricted grants-in-aid	-	-	-	235,597
Restricted grants-in-aid	-	42,636	-	463,232
Federal Sources:				
Restricted grants-in-aid - subgrants	<u>86,335</u>	<u>-</u>	<u>4,758</u>	<u>2,023,125</u>
<b>TOTAL REVENUES</b>	<u>\$86,335</u>	<u>\$42,636</u>	<u>\$ 4,758</u>	<u>\$3,164,273</u>

**EXPENDITURES**

Current:

**INSTRUCTION:**

Regular programs	\$ 35,804	\$ -	\$ 4,758	\$ 588,234
Special education programs	-	-	-	37,487
Vocational education programs	-	-	-	27,060
Other instructional programs	-	-	-	15,158
Special programs	-	42,636	-	561,611
Adult education programs	-	-	-	14,113

**SUPPORT SERVICES:**

Pupil support	-	-	-	60,954
Instructional staff support	48,451	-	-	431,235
General administration	-	-	-	10,090
School administration	-	-	-	47,052
Business administration	-	-	-	3,920
Plant services	-	-	-	266,252
Student transportation	-	-	-	57,107
Central services	-	-	-	-
Food services	-	-	-	938,709
Community service programs	-	-	-	51,554

Facilities acquisition and construction services

Debt service

	-	-	-	23,905
<b>TOTAL EXPENDITURES</b>	<b>\$ 84,255</b>	<b>\$ 42,636</b>	<b>\$ 4,758</b>	<b>\$3,134,441</b>

SCHEDULE 2

(Continued)

CATAHOULA PARISH SCHOOL BOARD  
 Jonesville, Louisiana  
 SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	FEDERAL PROFESSIONAL DEVELOPMENT TECHNOLOGY	EARLY CHILDHOOD	AMERICA READS GRANT	TOTALS
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,080	\$ -	\$ -	\$ 2,080
OTHER FINANCING SOURCES (USES):				
Sale of assets	\$ -	\$ -	\$ -	\$ -
Operating transfers in	-	-	-	19,597
Operating transfers out	-	-	-	-
Indirect cost transfers to general fund	(2,080)	-	-	(3,602)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (2,080)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (16,002)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -	\$ 13,827
FUND BALANCES AT BEGINNING OF YEAR	-	-	-	314,824
Prior year adjustment	\$ -	\$ -	\$ -	\$ -
FUND BALANCES AT END OF YEAR	\$ -	\$ -	\$ -	\$ 328,651

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SCHEDULE 3

**CATAHOULA PARISH SCHOOL BOARD**  
 Jonesville, Louisiana  
**SCHOOL DISTRICT MAINTENANCE FUNDS**

Combining Balance Sheet, June 30, 1999

	<u>NO. 1</u>	<u>NO. 2</u>	<u>NO. 5</u>	<u>NO. 9</u>	<u>NO. 12</u>	<u>NO. 25</u>	<u>TOTALS</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 41,612	\$ 4,452	\$ 14,651	\$ 18,618	\$ 6,085	\$ 9,662	\$ 95,080
Interfund loans	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Accounts receivable	<u>347</u>	<u>66</u>	<u>69</u>	<u>-</u>	<u>-</u>	<u>32</u>	<u>514</u>
<b>TOTAL ASSETS</b>	<u>\$ 41,959</u>	<u>\$ 4,518</u>	<u>\$ 14,720</u>	<u>\$ 18,618</u>	<u>\$ 6,085</u>	<u>\$ 9,694</u>	<u>\$ 95,594</u>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES</b>							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	2,204	-	-	-	-	-	2,204
Salaries and benefits payable	<u>3,733</u>	<u>1,501</u>	<u>697</u>	<u>485</u>	<u>-</u>	<u>808</u>	<u>7,224</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 5,937</u>	<u>\$ 1,501</u>	<u>\$ 697</u>	<u>\$ 485</u>	<u>\$ -</u>	<u>\$ 808</u>	<u>\$ 9,428</u>
<b>FUND EQUITY</b>							
Fund balance - unreserved	<u>\$ 36,022</u>	<u>\$ 3,017</u>	<u>\$ 14,023</u>	<u>\$ 18,133</u>	<u>\$ 6,085</u>	<u>\$ 8,886</u>	<u>\$ 86,166</u>
<b>TOTAL FUND EQUITY</b>	<u>\$ 36,022</u>	<u>\$ 3,017</u>	<u>\$ 14,023</u>	<u>\$ 18,133</u>	<u>\$ 6,085</u>	<u>\$ 8,886</u>	<u>\$ 86,166</u>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<u>\$ 41,959</u>	<u>\$ 4,518</u>	<u>\$ 14,720</u>	<u>\$ 18,618</u>	<u>\$ 6,085</u>	<u>\$ 9,694</u>	<u>\$ 95,594</u>

SCHEDULE 4

**CATAHOULA PARISH SCHOOL BOARD**  
 Jonesville, Louisiana  
**SCHOOL DISTRICT MAINTENANCE FUNDS**

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	<u>NO. 1</u>	<u>NO. 2</u>	<u>NO. 5</u>	<u>NO. 9</u>	<u>NO. 12</u>	<u>NO. 25</u>	<u>TOTALS</u>
<b>REVENUES</b>							
Local Sources:							
Ad valorem taxes	\$ 60,303	\$ 18,391	\$ 10,582	\$ -	\$ -	\$ 8,922	\$ 98,198
Fees, charges, and commission for services	-	-	-	-	-	-	-
Use of money and property - interest earnings	1,032	280	418	727	171	279	2,907
Other	117	34	122	-	-	17	290
State Sources:							
Unrestricted grants-in-aid	7,280	2,927	2,334	-	-	641	13,182
Restricted grants-in-aid	-	-	-	-	-	-	-
Federal Sources:							
Unrestricted - indirect cost recoveries	-	-	-	-	-	-	-
Restricted grants-in-aid - subgrants	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 68,732</b>	<b>\$ 21,632</b>	<b>\$ 13,456</b>	<b>\$ 727</b>	<b>\$ 171</b>	<b>\$ 9,859</b>	<b>\$ 114,577</b>

**EXPENDITURES**

Current:

**INSTRUCTION:**

Regular programs	\$ 7,098	\$ -	\$ 1,873	\$ -	\$ 499	\$ 1,110	\$ 10,580
Special education programs	-	-	-	-	-	-	-
Vocational education programs	-	-	-	-	-	-	-
Other instructional programs	5,280	2,000	801	-	-	-	8,081
Special programs	-	-	-	-	-	-	-
Adult education programs	-	-	-	-	-	-	-

**SUPPORT SERVICES:**

Pupil support	-	909	-	-	-	-	909
Instructional staff support	-	-	-	-	-	-	-
General administration	2,146	626	359	-	-	306	3,437
School administration	20,715	9,041	4,198	2,924	-	3,932	40,810
Business administration	-	-	-	-	-	-	-
Plant services	17,763	16,158	3,607	2,518	-	5,015	45,061
Student transportation	535	-	287	25	-	-	847
Central services	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-
Facilities acquisition and construction services	-	-	-	-	-	-	-

**Debt service**

	<u>23,905</u>	-	-	-	-	-	<u>23,905</u>
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**TOTAL EXPENDITURES**

	<u>\$ 77,442</u>	<u>\$ 28,734</u>	<u>\$ 11,125</u>	<u>\$ 5,467</u>	<u>\$ 499</u>	<u>\$ 10,363</u>	<u>\$ 133,630</u>
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SCHEDULE 4

**CATAHOULA PARISH SCHOOL BOARD**  
 Jonesville, Louisiana  
**SCHOOL DISTRICT MAINTENANCE FUNDS**

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	<u>NO. 1</u>	<u>NO. 2</u>	<u>NO. 3</u>	<u>NO. 4</u>	<u>NO. 9</u>	<u>NO. 12</u>	<u>NO. 23</u>	<u>TOTALS</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$18,710</u>	<u>\$ (7,102)</u>	<u>\$ 2,331</u>	<u>\$ (4,740)</u>	<u>\$ (328)</u>	<u>\$ (304)</u>	<u>\$ (19,033)</u>	
<b>OTHER FINANCING SOURCES (USES):</b>								
Sale of assets								
Operating transfers in	<u>11,922</u>		<u>1,051</u>			<u>1,000</u>		<u>11,973</u>
Operating transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ 11,922</u>	<u>\$ -</u>	<u>\$ 1,051</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 13,973</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ 3,312</u>	<u>\$ (7,102)</u>	<u>\$ 3,382</u>	<u>\$ (4,740)</u>	<u>\$ (328)</u>	<u>\$ 496</u>	<u>\$ (5,080)</u>	
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>12,810</u>	<u>10,119</u>	<u>10,641</u>	<u>22,873</u>	<u>6,413</u>	<u>8,390</u>	<u>91,246</u>	
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 16,022</u>	<u>\$ 3,017</u>	<u>\$ 14,023</u>	<u>\$ 18,133</u>	<u>\$ 6,085</u>	<u>\$ 8,886</u>	<u>\$ 86,166</u>	

**CATAHOULA PARISH SCHOOL BOARD**  
Jonesville, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Year Ended June 30, 1999

**DEBT SERVICE FUNDS**

**SCHOOL DISTRICTS NO. 1, NO. 1 FHA, NO. 2, NO. 5, NO. 9, NO. 12, AND NO. 25 DEBT SERVICE FUNDS**

The school district debt service funds accumulate monies for servicing of various general obligation bond issues. The bonds were issued by the respective school districts to acquire and improve sites and erect, equip, and improve existing, as well as additional, public school buildings. The bond issues are financed by special property taxes levied on property within the territorial limits of the appropriate school districts.

SCHEDULE 5

CATAHOULA PARISH SCHOOL BOARD  
 Jonesville, Louisiana  
 DEBT SERVICE FUNDS

Combining Balance Sheet, June 30, 1999

	SCHOOL DISTRICTS						TOTALS
	NO. 1	NO. 2	NO. 5	NO. 9	NO. 12	NO. 25	
<b>ASSETS</b>							
Cash and cash equivalents	\$ 70,574	\$ 69,662	\$ 65,694	\$ 75,063	\$ 9,071	\$ -	\$290,064
Interfund loans	448	675	332	850	56	-	2,361
<b>TOTAL ASSETS</b>	<u>\$ 71,022</u>	<u>\$ 70,337</u>	<u>\$ 66,026</u>	<u>\$ 75,913</u>	<u>\$ 9,127</u>	<u>\$ -</u>	<u>\$292,425</u>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES</b>							
Interfund loan	\$ -	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ 175
Matured bonds payable	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175</u>
<b>FUND EQUITY</b>							
Fund balance - reserved for debt service	\$ 71,022	\$ 70,337	\$ 65,851	\$ 75,913	\$ 9,127	\$ -	\$ 292,250
<b>TOTAL FUND EQUITY</b>	<u>\$ 71,022</u>	<u>\$ 70,337</u>	<u>\$ 65,851</u>	<u>\$ 75,913</u>	<u>\$ 9,127</u>	<u>\$ -</u>	<u>\$292,250</u>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<u>\$ 71,022</u>	<u>\$ 70,337</u>	<u>\$ 66,026</u>	<u>\$ 75,913</u>	<u>\$ 9,127</u>	<u>\$ -</u>	<u>\$292,425</u>

**CATAHOULA PARISH SCHOOL BOARD**  
 Jonesville, Louisiana  
**DEBT SERVICE FUNDS**

SCHEDULE 6

Combining Schedule of Revenues, Expenditures,  
 and Charges in Fund Balances  
 For the Year Ended June 30, 1999

SCHOOL DISTRICTS

REVENUES	NO. 1	NO. 2	NO. 5	NO. 9	NO. 12	NO. 25	TOTALS
Local Sources:							
Ad valorem taxes	\$ 77,802	\$ 117,206	\$ 92,466	\$ 130,572	\$ 15,702	\$ -	\$ 433,748
Use of money and property - interest earnings	5,024	3,269	2,944	3,943	544	-	15,724
Other	151	228	172	264	29	-	844
<b>TOTAL REVENUES</b>	<b>\$ 82,977</b>	<b>\$ 120,703</b>	<b>\$ 95,582</b>	<b>\$ 134,779</b>	<b>\$ 16,275</b>	<b>\$ -</b>	<b>\$ 450,316</b>
<b>EXPENDITURES</b>							
Current:							
Support services:							
General administration	\$ 2,768	\$ 4,171	\$ 3,149	\$ 4,436	\$ 530	\$ -	\$ 15,054
Debt service	102,150	108,902	99,042	129,336	15,740	-	455,170
<b>TOTAL EXPENDITURES</b>	<b>\$104,918</b>	<b>\$ 113,073</b>	<b>\$ 102,191</b>	<b>\$ 133,772</b>	<b>\$ 16,270</b>	<b>\$ -</b>	<b>\$ 470,224</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ (21,941)</b>	<b>\$ 7,630</b>	<b>\$ (6,609)</b>	<b>\$ 1,007</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ (19,908)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>\$ 92,788</b>	<b>\$ 62,707</b>	<b>\$ 72,635</b>	<b>\$ 74,906</b>	<b>\$ 9,122</b>	<b>\$ -</b>	<b>\$ 312,158</b>
Prior year adjustment	175	-	(175)	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 71,022</b>	<b>\$ 70,337</b>	<b>\$ 65,851</b>	<b>\$ 75,913</b>	<b>\$ 9,127</b>	<b>\$ -</b>	<b>\$ 292,250</b>

**CATAHOULA PARISH SCHOOL BOARD**  
Jonesville, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Year Ended June 30, 1999

**FIDUCIARY FUND TYPE - AGENCY FUND**

**SCHOOL ACTIVITY AGENCY FUND**

The School Activity Agency Fund accounts for monies generated by the individual schools and organizations within the schools of the parish. While the school activity accounts are under the supervision of the School Board, they belong to the individual schools or their student bodies and are not available for use by the School Board.



**CATAHOULA PARISH SCHOOL BOARD**

Jonesville, Louisiana

FIDUCIARY FUND TYPE - SCHOOL

ACTIVITY AGENCY FUND

*Schedule of Changes in Deposit Balances*

Due to Others

For the Year Ended June 30, 1999

	<u>BALANCE</u> <u>7/1/98</u>	<u>ADDITIONS</u>	<u>BALANCE</u> <u>DEDUCTIONS</u>	<u>6/30/99</u>
Block High School	\$ 88,963	\$160,190	\$162,181	\$ 86,972
Central High School	7,385	36,164	32,936	10,613
Harrisonburg Elementary School	7,515	37,917	36,255	9,177
Harrisonburg High School	7,972	54,517	57,384	5,105
Jonesville Elementary School	16,040	92,837	93,877	15,000
Jonesville Jr. High School	12,243	50,098	49,896	12,445
Martin Jr. High School	5,739	39,365	38,042	7,062
Sicily Island Elementary School	7,456	19,937	24,054	3,339
Sicily Island High School	<u>13,383</u>	<u>79,316</u>	<u>79,496</u>	<u>13,203</u>
<b>TOTAL</b>	<u>\$166,696</u>	<u>\$570,341</u>	<u>\$574,121</u>	<u>\$162,916</u>

**CATAHOULA PARISH SCHOOL BOARD**  
Jonesville, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**

Schedule of Compensations Paid Board Members  
As of and for the Year Ended June 30, 1999

**COMPENSATION PAID BOARD MEMBERS**

The schedule of compensation paid to the School Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the School Board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the School Board receives \$350 per month, and the president receives an additional \$40 per month for performing the duties of his office. In addition, members of the finance committee also receive \$50 per month for attending meetings of the committee.

**CATAHOULA PARISH SCHOOL BOARD**  
 Jonesville, Louisiana

Schedule of Compensation Paid Board Members  
 For the Year Ended June 30, 1999

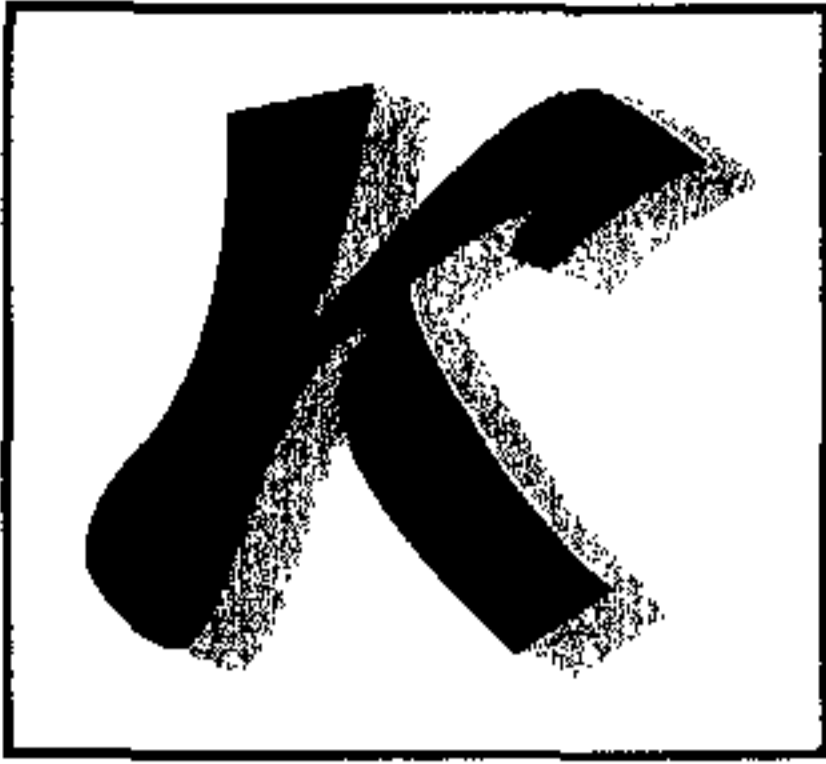
Lillian S. Aplin	\$ 4,200
Joe A. Edwards	4,800
Charles House	4,200
Willie Manning	4,200
Clarence Martin	4,800
Dave Mays	4,800
Wayne Sanders, President	4,680
Dewey W. Stockman	4,200
Dorothy Watson	<u>4,200</u>
 TOTAL	 <u>\$40,080</u>

**CATAHOULA PARISH SCHOOL BOARD**  
Jonesville, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

**OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States.



**Roland D. Kraushaar**  
Certified Public Accountant

1406 Texas Avenue \* Alexandria, LA 71301  
Post Office Box 12538 \* Alexandria, LA 71315

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL  
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

December 31, 1999

Catahoula Parish School Board  
Jonesville, Louisiana

I have audited the general purpose financial statements of the Catahoula Parish School Board as of and for the year ended June 30, 1999, and have issued my report thereon dated December 31, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

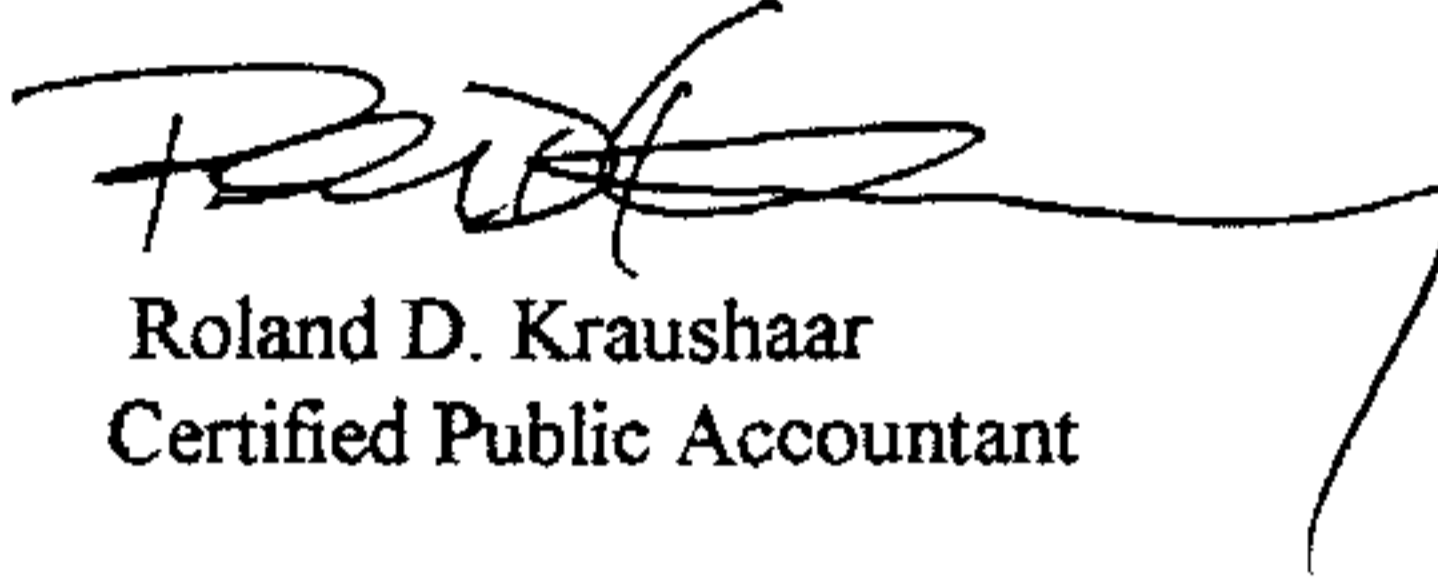
As part of obtaining reasonable assurance about whether the Catahoula Parish School Board's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and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

Internal Control Over Financial Reporting

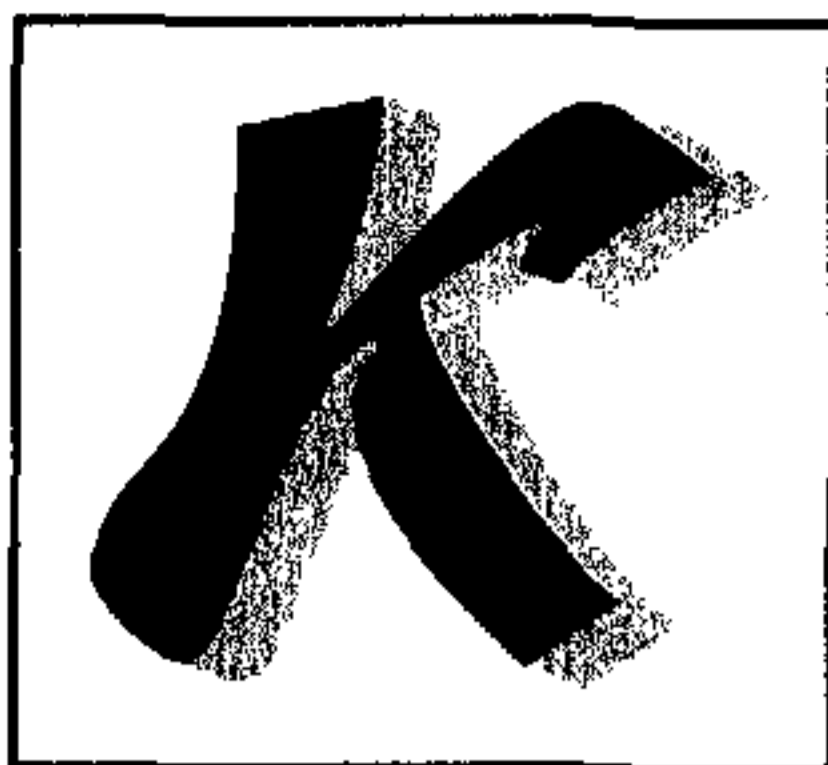
In planning and performing my audit, I considered the Catahoula Parish School Board's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of

the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



Roland D. Kraushaar  
Certified Public Accountant



**Roland D. Kraushaar**  
Certified Public Accountant

1406 Texas Avenue • Alexandria, LA 71301  
Post Office Box 12538 • Alexandria, LA 71315

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

December 31, 1999

Catahoula Parish School Board  
Jonesville, Louisiana

I have audited the compliance of the Catahoula Parish School Board with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1999. The Catahoula Parish School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulation, contracts and grants applicable to each of its major federal programs is the responsibility of the Catahoula Parish School Board's management. My responsibility is to express an opinion on the Catahoula Parish School Board's compliance based on my audit.

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

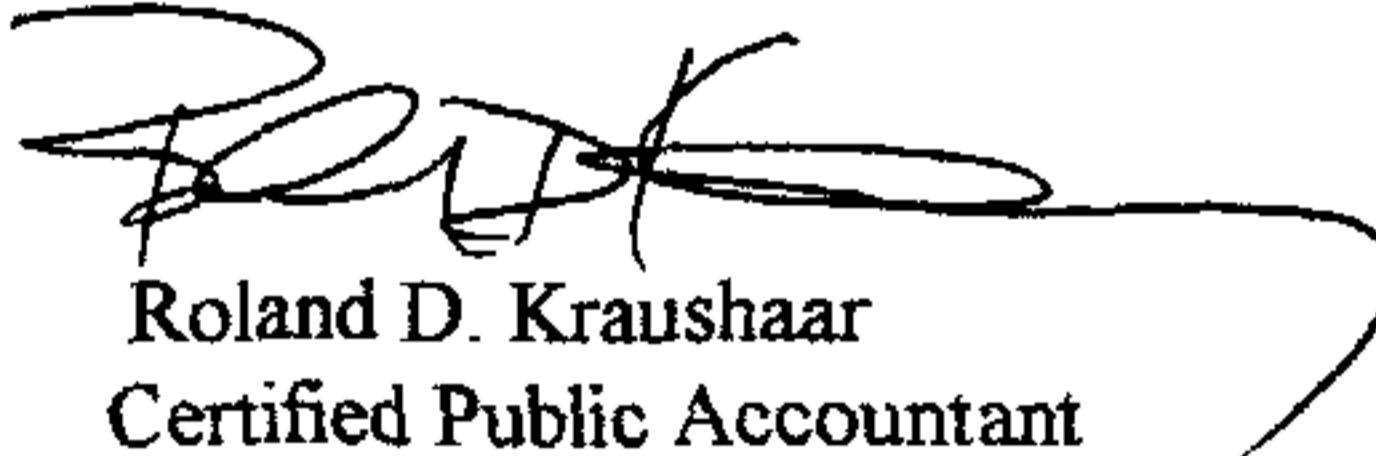
In my opinion, the Catahoula Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

Internal Control Over Compliance

The management of the Catahoula Parish School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered the Catahoula Parish School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

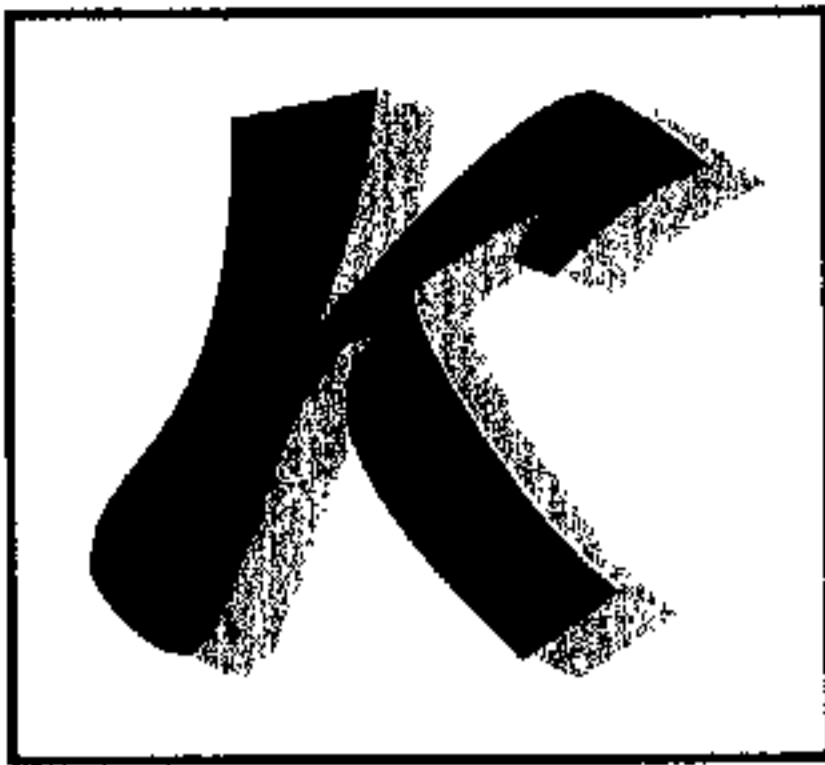
My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



Roland D. Kraushaar  
Certified Public Accountant





**Roland D. Kraushaar**  
Certified Public Accountant

1406 Texas Avenue + Alexandria, LA 71301  
Post Office Box 12538 \* Alexandria, LA 71315

**INDEPENDENT AUDITOR'S REPORT ON  
SCHEDULE OF FEDERAL AWARDS**

December 31, 1999

Catahoula Parish School Board  
Jonesville, Louisiana

I have audited the general purpose financial statements of the Catahoula Parish School Board as of and for the year ended June 30, 1999, and have issued my report thereon dated December 31, 1999. These general purpose financial statements are the responsibility of the Catahoula Parish School Board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my 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 Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that I 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. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Catahoula Parish School Board, taken as a whole. The accompanying Schedule of Federal Financial Assistance 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 my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



Roland D. Kraushaar  
Certified Public Accountant

**CATAHOULA PARISH SCHOOL BOARD**  
Jonesville, Louisiana

Schedule of Federal Awards  
For the Year Ended June 30, 1999

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>1999 EXPENDITURES</u>
<b>United States Department of Agriculture</b>		
Passed through Louisiana Department of Education:		
National School Lunch Program	10.555	\$ 162,131
School Breakfast Program	10.553	388,287
Passed through Louisiana Department of Agriculture and Forestry	10.500	<u>43,430</u>
Total United States Department of Agriculture		<u>\$ 593,848</u>
<b>United States Department of Education</b>		
Direct Assistance:		
America 2000 84.303A		\$ 242,655
Passed through Louisiana Department of Education:		
Adult Education - State-Administered		
Basic Grant Program	84.002A	16,290
Educationally Deprived Children - Local Educational Agencies*	84.010	651,581
	84.010	100,665
Handicapped State Grants	84.027A	121,222
Federal Special Education Preschool	84.173A	13,456
Federal, State, and Local Partnerships for Educational Improvement	84.181	400
	84.298A	11,655
	84.298A	1,823
Mathematics and Science Education	84.164	15,463
	84.164	84
Federal Vocational Education	84.048A	30,066
	84.048A	2,081
School-to-Work	-	13,917
America Reads	94.006	4,758
LA Learn	86.276A	28,191
LPB Challenge Grant	-	38,027
Starting Points Grant	94.575	36,531
Starting Points Preschool	84.318X	<u>86,335</u>
Total United States Department of Education		<u>\$1,415,200</u>
<b>United States Department of Labor</b>		
Passed through Louisiana Department of Labor - Job Training Partnership Act	17.250	<u>\$ 7,077</u>
TOTAL		<u>\$2,016,125</u>

**CATAHOULA PARISH SCHOOL BOARD**  
Jonesville, Louisiana

Statement of Findings and Questioned Costs  
For the Year Ended June 30, 1999

**SECTION I - SUMMARY OF AUDITOR'S REPORTS**

Financial Statements

Type of Auditor's Report Issued	Unqualified
Internal Control Over Financial Reporting:	
Material Weakness Identified	No
Reportable Conditions Identified Not Considered to be Material Weaknesses	None Reported
Non-Compliance Material to Financial Statements Noted	No

Federal Awards

Internal Control Over Major Programs:	
Material Weakness Identified	No
Reportable Conditions Identified Not Considered to be Material Weaknesses	None Reported

Type of Auditor's Report Issued on Compliance for Major Programs	Unqualified
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Any Audit Findings Disclosed that are Required to be Reported in Accordance With Circular A-133, Section .510(a)	No
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Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.555	National School Lunch Program
84.010	Educationally Deprived Children - Local Educational Agencies

Dollar Threshold to Distinguish Between Type A and Type B Programs	\$300,000
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Auditee Qualified as Low-Risk Auditee?	Yes
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**SECTION II - FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.

CATAHOULA PARISH SCHOOL BOARD  
Jonesville, Louisiana

Notes to Schedule of Federal Awards  
For the Year ended June 30, 1999

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of Federal Awards includes the grant activity of the Catahoula Parish School Board and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**NOTE B - USDA COMMODITIES**

Nonmonetary assistance provided through the United States Department of Agriculture and passed through the Louisiana Department of Agriculture is reported in the schedule at the fair market value of commodities received and consumed. At June 30, 1999, the value of unexpended commodities was \$ 3,029.