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ACADEA PARISH SCHOOL BOARD

FINANCIAL REPORT

JUNE 30, 2000

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Release Date June 3, 2001



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**INDEPENDENT AUDITOR'S REPORT**

To the Members of the Acadia Parish School Board  
 Crowley, Louisiana

We have audited the accompanying general purpose financial statements of the Acadia Parish School Board, as of and for the year ended June 30, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of Acadia Parish School Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Standards for Local Governments and Non-Profit Organizations." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Acadia Parish School Board as of June 30, 2001, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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To the Members of the Acadia Parish School Board  
Crescent, Louisiana

In accordance with Government Auditing Standards, we have also issued a report dated November 8, 2000, on our consideration of the Acadia Parish School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and individual account group financial statements and schedules listed in the table of contents, including the schedule of expenditures of federal awards required by OMB Circular #135, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Acadia Parish School Board. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Broussard, Forti, Lewis & Brennan L.L.C.*

Crescent, Louisiana  
November 8, 2000

## ACADIA HERRICK SCHOOL BOARD

COMBINED BALANCE SHEET  
ALL FUNDS - TINGS AND ACCOUNT CREDITS  
June 30, 2003

With Comparative Totals For June 30, 2002

ASSETS	Compositional Fund Type			
	General Fund	Special Fund	Service Fund	Capital Projects Fund
Cash and bank equivalents	\$ 1,817,898	\$ 1,882,304	\$ 52,803	\$ 41,400
Investments, at cost	8,948,248	204,883	782,786	225,326
Receivables	682,278	678,740	8,848	12,680
Due from other funds	682,278	500	-	-
Inventory, at cost	325,740	245,218	-	-
Prepaid deposits	40,800	-	-	-
Land	-	-	-	-
Buildings and improvements	-	-	-	-
Furniture and equipment	-	-	-	-
Amount available in debt service fund	-	-	-	-
Amount to be provided for retirement of general long- term debt	-	-	-	-
Amount to be provided for accumulated compensated absences	-	-	-	-
Amount to be provided for estimated workers' com- pensations liability	-	-	-	-
Total assets	\$12,712,432	\$2,323,145	\$1,383,743	\$1,387,426

Funding Fund Type	APPROPRIATIONS				TOTALS	
	GENERAL		SPECIAL		TOTAL	
	FUND NUMBER	OBJECT NUMBER	FUND NUMBER	OBJECT NUMBER	2001	2002
0	001,970	0	-	0	0,744,857	0,310,880
	-	-	-	-	11,250,350	11,040,880
	0,000	-	-	-	1,307,379	2,000,850
	-	-	-	-	803,150	505,400
	-	-	-	-	578,000	502,450
	-	-	-	-	40,000	80,000
	1,000,000	-	-	-	1,000,000	980,000
	03,530,100	-	-	-	03,530,100	43,000,000
	11,010,400	-	-	-	11,010,400	11,370,700
	-	-	700,700	-	700,700	800,700
	-	-	1,700,000	-	1,700,000	0,000,000
	-	-	1,400,100	-	0,000,000	1,400,000
	-	-	400,000	-	400,000	400,000
	<u>0</u>	<u>0</u>	<u>400,000</u>	<u>0</u>	<u>400,000</u>	<u>400,000</u>
	<u>0,000,000</u>	<u>030,000,000</u>	<u>012,400,000</u>	<u>000,000,000</u>	<u>000,000,000</u>	<u>000,000,000</u>

(000,000)

## BOACA PARISH SCHOOL BOARD

## COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)

June 30, 2000

With Comparative Totals for June 30, 1999

LIABILITY AND FUND EQUITY	NON-CURRENT FUND TYPE			
	General Funds	Special Revenue Funds	Self- Service Funds	Capital Projects Fund
<b>LIABILITIES:</b>				
Accounts payable	\$ 353,400	\$ 88,250	\$ -	\$ -
Retainage payable	20,400	-	-	81,830
Accrued liabilities:				
Salaries payable	8,073,300	188,300	-	-
Payroll taxes and withholdings	1,346,838	377,670	-	-
Due to other funds	20,817	643,428	-	-
Due to other governments	-	-	-	-
Deferred charges	-	201,350	-	-
School activity accounts due to others	-	-	-	-
Notes payable	-	-	-	-
Compassion accounts payable	-	-	-	-
Estimated worker's compensation payable	-	-	-	-
<b>Total liabilities</b>	<b>\$ 9,823,898</b>	<b>\$ 1,808,998</b>	<b>\$ -</b>	<b>\$ 81,830</b>
<b>Fund Equity:</b>				
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Reserved for inventory	323,140	343,230	-	-
Reserved for debt service	-	-	183,743	-
Reserved for construction projects	-	-	-	323,140
Unreserved/unassigned	38,268,884	268,593	-	-
<b>Total fund equity</b>	<b>\$18,692,024</b>	<b>\$ 611,823</b>	<b>\$ 183,743</b>	<b>\$ 323,140</b>
<b>Total liabilities and fund equity</b>	<b>\$18,692,024</b>	<b>\$ 2,420,821</b>	<b>\$ 183,743</b>	<b>\$ 323,140</b>

Fiduciary Fund Type	Agency Funds	Balanced Budget		Totals			
		General Fund Assets	General Long-Term Liabilities	(Nonrandom Daily)			
				2001	2002		
\$	1,547	\$	-	\$	348,387	\$	644,146
	-		-		57,288		252,718
	-		-		4,841,030		6,814,852
	-		-		1,484,115		1,654,805
	114		-		603,155		825,463
	70,829		-		78,029		22,029
	-		-		213,158		-
	824,882		-		836,682		896,526
	-		8,482,820		8,482,820		8,482,820
	-		2,458,124		2,458,124		2,458,858
	-		482,682		882,682		424,824
\$	996,562	\$	-	\$	526,952,476	\$	521,923,808
\$	-	\$	846,854,732	\$	-	\$	846,854,732
	-		-		578,883		622,466
	-		-		383,744		829,782
	-		-		325,758		242,474
	-		-		28,529,871		1,423,557
\$	-	\$	826,454,732	\$	-	\$	846,854,732
\$	996,562	\$	846,454,732	\$	526,952,476	\$	846,854,732

ALABAMA PUBLIC SCHOOLS BOARD

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
Year ended June 30, 2001

With Comparative Totals for Year Ended June 30, 2000

	General <u>Fund</u>	Special <u>Revenue Funds</u>
<b>REVENUES:</b>		
Partial: Sources:		
Taxes:		
Ad valorem taxes	\$ 1,378,180	\$ 316,188
Sales and use taxes	1,425,004	-
Sales tax fees	362,534	-
State's contribution to tobacco retirement	148,584	-
RENTS, INTEREST, and DIVIDENDS	353,731	-
TUITION	44,539	1,403
INSTRUMENT SALES	653,494	23,453
Other	267,857	5,848
STATE SOURCES:		
Unrestricted grants-in-aid	33,523,624	64,267
State and local bonds	477,382	1,438,818
Federal sources:		
Restricted grants-in-aid	-	50,843,807
Revenues in lieu of taxes	354,534	-
POP retirement	38,389	-
Other sources	242,937	504,818
<b>Total revenues</b>	<u>\$35,268,482</u>	<u>\$53,046,773</u>
<b>EXPENDITURES:</b>		
Instructional:		
Regular programs	\$21,807,327	\$ 847,853
Special education	4,735,031	1,882,577
Technical education	1,733,477	3,588
Special programs	48,538	2,074,207
Other instructional	46,364	89,136
Adult and continuing education programs	33,081	363,653
Supporting services:		
Student services	1,528,344	813,850
<b>Substate forward</b>	<u>\$28,941,818</u>	<u>\$4,944,284</u>

State Revenue Funds	Capital Projects Fund	Totals	
		Chronic Care, (b)(3)	(b)(3)
\$ 1,000,768	\$ -	\$ 4,448,088	\$ 4,438,471
-	-	5,455,584	4,488,587
-	-	862,528	218,210
-	-	386,584	131,780
-	-	351,731	341,264
-	-	88,250	41,880
43,796	23,286	748,325	798,284
-	-	277,227	128,288
-	-	32,887,881	32,828,454
-	-	2,368,332	2,325,047
-	-	18,843,907	18,425,281
-	-	255,524	258,854
-	-	30,380	34,240
-	-	748,824	588,288
<u>\$ 1,843,564</u>	<u>\$ 23,286</u>	<u>\$20,502,580</u>	<u>\$21,412,322</u>
\$ -	\$ -	\$20,384,289	\$20,758,401
-	-	4,428,088	4,473,824
-	-	3,202,285	3,286,014
-	-	2,134,787	2,162,972
-	-	145,582	218,780
-	-	194,732	194,285
-	-	<u>2,372,889</u>	<u>2,398,278</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$24,957,582</u>	<u>\$26,856,155</u>

ACADEMIC YEAR: 2008-2009

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES (CONTINUED)

Year Ended June 30, 2009

With Comparative Totals for Year Ended June 30, 2008

	General Fund	Special Revenue Funds
TOTAL REVENUES (Include Forwarded)	\$41,388,487	\$2,828,273
Expenditures (continued):		
Supporting services:		
Substate forwarded	\$28,941,310	\$ 6,814,104
Instructional staff support	1,488,900	883,219
General administration	648,438	317,280
School administration	1,398,000	329,554
Business services	559,815	87,468
Plant services	4,128,884	451,915
Student transportation	1,877,388	78,491
Central services	258,584	63,867
Food services	188,963	1,958,272
Community service programs	28,657	493,253
Indirect cost	-	321,794
Capital outlays	280,049	180,871
Debt services:		
Principal retirement	-	-
Interest and debt charges	-	-
Total expenditures	\$41,863,715	\$13,768,887
Excess (deficiency) of revenues over expenditures	\$ 524,772	\$ 1,059,386
Other financing sources (uses):		
Operating transfers in	\$ 113,380	\$ 438,943
Operating transfers out	(859,662)	-
Proceeds from insurance settlement	-	-
	\$ (746,282)	\$ 438,943
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (221,510)	\$ 159,443
Fund balance, beginning	7,813,347	822,485
Fund balance, ending	\$7,591,837	\$ 1,011,928

See Notes to Financial Statements.

Debit Balance Funds	Capital Projects Fund	Totals	
		2000	2001
\$ 1,843,336	\$ 23,184	\$3,336,308	\$3,432,337
-	-	338,867,607	338,868,363
-	-	2,383,848	2,478,864
34,808	-	737,543	733,656
-	-	3,480,354	3,358,874
-	-	477,883	435,734
-	-	8,578,889	8,358,473
-	-	2,682,680	2,621,563
-	-	373,588	373,643
-	-	4,713,336	4,882,641
-	-	478,385	484,787
-	-	232,184	112,882
-	7,088,284	2,148,424	7,282,285
540,808	-	548,680	518,080
<u>386,751</u>	<u>-</u>	<u>368,737</u>	<u>348,611</u>
\$ 1,883,573	\$ 1,058,284	\$3,484,383	\$3,803,723
\$ 146,817	\$ (1,836,038)	\$ 1,847,307	\$ (5,183,842)
-	\$ 340,008	\$ 899,642	\$ 1,808,308
-	-	1899,642	21,808,308
-	888,343	888,343	713,288
<u>-</u>	<u>2,218,343</u>	<u>2,888,343</u>	<u>2,713,288</u>
\$ 648,007	\$ 83,376	\$ 2,814,268	\$ (8,876,212)
823,762	342,474	3,482,248	38,278,268
<u>\$ 793,743</u>	<u>\$ 425,792</u>	<u>\$ 3,336,508</u>	<u>\$ 3,882,288</u>

ACRES PARISH SCHOOL BOARD

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
ALL GOVERNMENTAL FUNDS TOYER  
Year ended June 30, 2001

	Original Fund		Variance Favorable
	Budget	Actual	
<b>REVENUES:</b>			
Parish sources:			
Taxes:			
Ad valorem taxes	\$ 2,222,000	\$ 2,229,749	\$ 77,749
Sales and use taxes	4,820,000	5,815,504	1,115,504
Sales tax fees	220,000	242,536	22,536
Shirley's contribution to teachers' retirement	100,000	504,384	4,384
Books, leases, and royalties	250,000	261,730	11,730
Tuition	24,000	84,538	27,538
Interest earnings	810,000	651,890	(158,110)
Other	250,000	267,217	17,217
State sources:			
Dedicated grants-in-aid	22,523,614	22,523,614	-
State and local sources	494,500	672,362	182,862
Federal sources:			
Restricted grants-in-aid	-	-	-
Revenue in lieu of taxes	255,000	255,534	534
FIR retirement	20,000	20,000	-
Other sources	188,000	242,007	58,407
Total revenues	<u>\$24,148,614</u>	<u>\$28,288,487</u>	<u>\$ 3,239,873</u>
<b>EXPENDITURES:</b>			
Instruction:			
Regular programs	\$22,424,221	\$22,507,227	\$ 83,006
Special education	4,827,750	4,722,521	112,229
Technical education	2,228,500	1,222,677	1,005,823
Special programs	21,300	48,500	128,200
Other instructional	72,200	48,200	24,000
Adult and continuing education programs	22,400	22,001	399
Supporting services:			
Student services	1,502,000	1,504,048	4,804
Instructional staff support	1,400,000	1,400,000	-
General administration	244,100	242,425	1,675
Facilities administration	2,262,000	2,226,408	35,592
Business services	820,700	829,425	(8,725)
Substate forward	<u>\$22,654,521</u>	<u>\$22,627,008</u>	<u>\$ 27,513</u>

Special Revenue Funds			Debt Service Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 118,000	\$ 118,188	\$ 1,188	\$ 915,000	\$ 1,001,760	\$ 27,600
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,000	1,423	18,377	-	-	-
21,100	23,457	2,357	20,000	41,786	6,286
9,840	9,840	-	-	-	-
84,263	84,263	-	-	-	-
1,501,801	1,638,978	(292,037)	-	-	-
10,027,704	10,543,907	(663,797)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
478,826	506,819	28,119	-	-	-
<u>\$12,027,824</u>	<u>\$12,685,273</u>	<u>\$ 1,802,362</u>	<u>\$ 1,015,000</u>	<u>\$ 1,043,546</u>	<u>\$ 28,546</u>
\$ 2,242,280	\$ 957,855	\$ 305,243	\$ -	\$ -	\$ -
3,508,519	1,960,577	13,848	-	-	-
6,580	5,588	819	-	-	-
2,188,828	2,874,227	26,178	-	-	-
101,732	89,126	32,606	-	-	-
188,888	383,621	17,243	-	-	-
905,449	815,922	51,506	-	-	-
3,230,281	282,519	251,862	-	-	-
168,988	357,282	51,688	24,780	24,934	(154)
155,333	103,556	1,777	-	-	-
108,288	87,469	20,819	-	-	-
<u>\$ 9,128,288</u>	<u>\$ 7,388,823</u>	<u>\$ 1,739,787</u>	<u>\$ 24,780</u>	<u>\$ 24,934</u>	<u>\$ (154)</u>

(Cont'd from)

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JORDIA PRIDE SCHOOL BOARD

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - BUDGET (ORAS BASIS) AND ACTUAL -  
 ALL GOVERNMENTAL FUND TYPES  
 Year ended June 30, 2001

	Capital Projects Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Interest income:</b>			
<b>Taxes:</b>			
Ad valorem taxes	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-
Sales tax fees	-	-	-
Sheriff's contribution to lawless' retirement	-	-	-
Licenses, permits, and royalties	-	-	-
Tuition	-	-	-
Interest earnings	28,480	28,384	2,788
Other	-	-	-
<b>State sources:</b>			
Restricted grants-in-aid	-	-	-
State and local sources	-	-	-
<b>Federal sources:</b>			
Restricted grants-in-aid	-	-	-
Revenues in lieu of taxes	-	-	-
FIP reimburse	-	-	-
Other sources	-	-	-
<b>Total revenues</b>	<u>\$ 28,480</u>	<u>\$ 28,384</u>	<u>\$ 2,788</u>
<b>Expenditures:</b>			
<b>Instruction:</b>			
Regular programs	\$ -	\$ -	\$ -
Special education	-	-	-
Vocational education	-	-	-
Special programs	-	-	-
Other instructional	-	-	-
Adult and continuing education programs	-	-	-
<b>Supporting services:</b>			
Student services	-	-	-
Instructional staff support	-	-	-
General administration	-	-	-
School administration	-	-	-
Business services	-	-	-
<b>Subtotal forward</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ADAMIA PARKER SCHOOL BOARD

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
 ALL GOVERNMENTAL FUND TYPES  
 Year ended June 30, 2000

	Original Fund		Variance Favorable (Disfavorable)
	Budget	Actual	
Total revenues (Details forwarded)	\$14,144,508	\$15,360,482	\$ 1,215,973
Expenditures (included):			
Supporting services (continued):			
Subtotals forwarded	\$10,058,528	\$11,523,688	\$ 1,465,160
Plant services	3,898,880	4,124,588	225,708
Student transportation services	3,484,380	3,617,158	132,778
Central services	241,888	258,588	16,700
Food services	175,750	189,960	14,210
Community service programs	24,650	28,650	4,000
Interest cost	-	-	-
Capital outlays	318,965	383,548	64,583
Rents services	-	-	-
Principal retirement	-	-	-
Interest and bank charges	-	-	-
Total expenditures	\$13,860,878	\$14,988,738	\$ 1,127,860
Excess (deficiency) of revenues over expenses	\$ 2,283,630	\$ 3,371,744	\$ 1,088,114
Other financing sources (uses):			
Operating transfers in	\$ 113,380	\$ 113,380	\$ -
Operating transfers out	(704,380)	(488,487)	\$ 215,893
Proceeds from insurance settlements	-	-	-
	\$ 409,000	\$ 624,893	\$ 215,893
Excess (deficiency) of revenues over expenditures and other uses	\$ 1,874,630	\$ 2,746,851	\$ 872,221
Fund balance, beginning of year	3,613,287	3,613,287	-
Fund balance, end of year	\$ 5,487,917	\$ 6,360,702	\$ 872,785

Exhibit C  
(Continued)

Special Revenue Funds			Debt Service Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$12,887,828	\$12,885,271	\$ 2,557,557	\$ 3,000,000	\$ 3,000,000	\$ _____
\$ 8,128,388	\$ 7,966,639	\$ 161,749	\$ 34,788	\$ 34,816	\$ (28)
488,685	452,965	36,720	-	-	-
83,388	78,481	4,907	-	-	-
58,685	43,082	15,603	-	-	-
4,000,808	3,852,372	148,436	-	-	-
886,686	842,288	44,398	-	-	-
248,888	232,784	16,104	-	-	-
828,847	798,672	30,175	-	-	-
-	-	-	548,088	548,888	-
			508,788	508,727	61
<u>\$14,205,226</u>	<u>\$13,945,602</u>	<u>\$ 259,624</u>	<u>\$ 3,548,788</u>	<u>\$ 3,508,833</u>	<u>\$ 39,955</u>
\$ 1,888,832	\$ 1,834,818	\$ 54,014	\$ 173,888	\$ 183,817	\$ 9,929
\$ 484,883	\$ 476,742	\$ 8,141	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ 484,883</u>	<u>\$ 476,742</u>	<u>\$ 8,141</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 128,885	\$ 142,814	\$ (13,929)	\$ 173,888	\$ 148,817	\$ 25,071
328,885	322,848	6,037	828,788	828,787	1
<u>\$ 458,313</u>	<u>\$ 508,213</u>	<u>\$ (49,900)</u>	<u>\$ 982,676</u>	<u>\$ 982,385</u>	<u>\$ 29,291</u>

SCARLETT PARKS SCHOOL BOARD

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET (MAY BEARS) AND ACTUAL -  
ALL GOVERNMENTAL FUND TYPES  
Year ended June 30, 2021

	Capital projects fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Total revenues (total forwarded)	\$ 15,408	\$ 25,154	\$ 9,746
Expenditures (continued):			
Supporting services (continued):			
Substantia Discovered	\$ -	\$ -	\$ -
Plant services	-	-	-
School transportation services	-	-	-
General services	-	-	-
Food services	-	-	-
Community service programs	-	-	-
Indirect cost	-	-	-
Capital outlay	1,444,500	1,650,204	205,704
Misc. services	-	-	-
Principal retirement	-	-	-
Interest and bank charges	-	-	-
Total expenditures	<u>\$ 1,444,500</u>	<u>\$ 1,650,204</u>	<u>\$ 205,704</u>
Excess (deficiency) of revenues over expenditures	\$13,923,380	\$13,523,500	\$ 399,880
Other financing sources (uses):			
Operating transfers in	\$ 158,600	\$ 158,600	\$ -
Operating transfers out	-	-	-
Proceeds from insurance settlements	868,380	868,380	-
	<u>\$ 1,118,380</u>	<u>\$ 1,118,380</u>	<u>\$ 42</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ 1,006,880	\$ 85,324	\$ 921,556
Fund balance, beginning of year	242,478	242,478	-
Fund balance, end of year	<u>\$ 1,006,880</u>	<u>\$ 327,792</u>	<u>\$ 679,088</u>

See Notes to Financial Statements.

**BOHMA PARISH SCHOOL BOARD**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 1. Summary of Significant Accounting Policies**

The Bohma Parish School Board was created by Louisiana Revised Statute 1784:1702 for the purpose of providing free public education for the children within Bohma Parish. The School Board is authorized by RSE 17:81 to establish policies and regulations for its non-governmental that are 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 sixteen (16) members who are elected from districts for a term of four years.

The School Board operates twenty-seven schools within the parish with a total enrollment of 20,507 pupils for the year. In cooperation with the Parish education programs, some of these schools offer special education and/or adult education programs. Additionally, the School Board provides transportation and school food services for the students.

In April, 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In June of 1987, the GASB issued a revised codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

For financial reporting purposes, in accordance with GASB Codification Section 2100, the School Board includes all funds, account groups, activities, or entities that are within the oversight responsibility of the School Board, certain units of local government over which the School Board exercises an oversight responsibility, such as the parish police jury, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the Bohma Parish School Board.

**B. Fund Accounting**

The accounts of the School Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Revenues are recognized for in those individual funds based upon the purpose for which they are to be spent and the means by which spending activities are accomplished. The funds presented in the financial statements are described as follows:

## NOTES TO FINANCIAL STATEMENTS

### General Fund:

The General Fund is the general operating fund of the School Board. It accounts for all financial resources, except those required to be accounted for in other funds.

### Special Revenue Funds:

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

### Debt Service Funds:

Debt service funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

### Capital Projects Funds:

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

### Agency Funds (includes school activity funds):

Agency funds account for assets held as an agent for schools and school organizations, other governments, and/or other funds. Agency funds are established in nature (assets equal liabilities) and do not involve measurement of results of operations.

## B. Basis of Accounting:

### Governmental and Agency Funds:

Basis of accounting refers to when revenues and expenditures or expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental and agency funds are maintained on the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

#### Revenues:

**Federal and state entitlements** (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable.

Federal and state grants are recorded when the reimbursable expenditures have been incurred.

## NOTES TO FINANCIAL STATEMENTS

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31 of each year. The taxes are generally collected in December, January, and February of the fiscal year.

Sales and use taxes are recorded in the month collected by the school board.

Interest income on time deposits is recorded when earned.

Revenues from rentals, leases, and oil royalties are recorded when earned.

Substantially all other revenues are recorded when received.

### Expenditures:

Salaries are recorded as expenditures when earned. Teacher salaries are earned over a nine (9) month period but are paid over a twelve (12) month period.

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

Compensated absences are recorded as expenditures when leave is actually taken or when employee (or heir) are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

Commitments under capitalization contracts are recognized as expenditures when billed by the contractor.

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

### Other financing sources (uses):

Transfers between funds which are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term debt proceeds, etc.) are accounted for as other financing sources (uses).

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

## NOTES TO FINANCIAL STATEMENTS

### C. Fixed Assets and Long-Term Obligations:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. No depreciation has been provided in general fixed assets. All fixed assets are valued at historical cost.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the governmental funds.

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

### D. Budget Procedures:

The proposed budget for the fiscal year ended June 30, 2001, was made available for public inspection at the School Board office on May 22, 2000. A public hearing was held on June 5, 2000, for suggestions and comments from taxpayers, and the proposed budget was formally adopted by the School Board at its regular meeting on June 5, 2000. The budget, which included proposed expenditures and the means of financing them for all governmental funds was published in the official journal 60 days prior to the public hearing.

All appropriations lapse at year end, and any encumbrances outstanding at year end are included in the next year's budget with funds appropriated in that year to finance them. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budget and actual revenues and expenditures. Formal budgetary accounts are integrated into the accounting system during the year as a management control device, including the recording of encumbrances.

The School Board is authorized to transfer amounts between line items with any fund. When actual revenues within the General Fund or a Special Revenue Fund are falling to meet estimated annual budgeted revenues by five per cent, or more and/or actual expenditures within the General Fund or a Special Revenue Fund are exceeding estimated budgeted expenditures by five per cent or more, a budget amendment to reflect such changes is adopted by the School Board in an open meeting.

Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments.

NOTES TO FINANCIAL STATEMENTS

E. Encumbrances:

Encumbrance accounting, under which purchase orders are awarded in an approved, however, outstanding purchase orders are taken into consideration before expenditures are incurred in order to ensure that applicable appropriations are not exceeded.

F. Cash and Equivalents:

Under state law, the School Board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The School Board may deposit in United States banks, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. The fiscal agent bank consisted of a collection of five local banks.

These deposits are stated at cost which approximates market. Under state law, these deposits or the pledging bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount of deposits 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 bank balances at June 30, 2008, are secured as follows:

In the aggregate, all cash and time certificates of deposits are secured by federal deposit insurance and/or pledged bank securities.

Bank balances	\$10,781,145
Federal deposit insurance	11,303,313
Pledged securities (noncollateralized)	20,831,700
Total under secured	\$42,916,158

Deposits secured by pledged securities are considered noncollateralized. History 20 became under the provisions of GASB Statement 3. Louisiana Revised Statute 38:1279 imposes a statutory requirement on the custodial bank to appraise and sell the pledged securities within 30 days of being notified by the School Board that the fiscal agent has failed to pay deposited funds upon demand.

## NOTES TO FINANCIAL STATEMENTS

In addition, the Board had made no deposits at June 30, 2001 with Louisiana Management Pool (LAMP) in the amount of \$6,162,459 LAMP invests in short-term obligations of U.S. government agencies. The Board also held \$4,800,000 of short-term U.S. Treasury notes. At June 30, 2000, the book value of these funds approximated market value.

### g. Inventory:

Inventory of the General Fund consists of expendable supplies held for consumption and is valued at cost. The cost is recorded as an expenditure at the time individual inventory items are purchased. The reported inventory is equally offset by a fund balance reserve which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

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

### h. Vacation, Sick, and Substantial Leave:

All LEA non-BA employees earn from 5 to 15 days of vacation leave each year, depending on length of service with the School Board. Vacation leave can be accumulated up to a maximum of 48 days. Upon retirement or termination of employment, the employee may choose to be paid for any unused accumulated vacation days or convert such days to service credit for retirement purposes. If conversion is chosen, it shall be governed by applicable statutes and/or rules and regulations of the respective retirement system.

All School Board employees earn 18 days of sick leave each year which can be accumulated with limitations. Upon retirement or death, unused accumulated sick leave up to 45 days is paid to the employee or to the employee's estate at the employee's current rate of pay. Under the Louisiana Teachers Retirement System and the Louisiana School Lunch Employee Retirement System, the total unused accumulated sick leave, including the 45 days paid, is used in the retirement benefit computation on normal service. Under the Louisiana School Employees Retirement System, all unpaid sick leave, which includes the 45 days paid, is used in the retirement benefit computation on normal service.

## NOTES TO FINANCIAL STATEMENTS

At June 30, 2001, employees of the School Board had accumulated and vested \$2,034,342 of sick leave and \$263,428 of accrued vacation, computed in accordance with GASB Codification Section 048. See Note 12 for additional information.

The cost of leave privileges, computed in accordance with the above codification, is recognized as a current year expenditure in the governmental funds when leave is actually taken or when employees (or retirees) are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

Additional leave may be granted for rest and recuperation and professional and cultural improvement. Key employees with a teaching certificate are 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 an expenditure of the period in which paid.

### 1. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the School Board's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements where their inclusion would make the statements unduly complex and difficult to read. Also, certain amounts presented in the prior year data have been reclassified in order to be as consistent with the current year's presentation. Such reclassifications had no material effects on fund equity as previously reported.

### 2. Total Column in Combined Statements

Total columns on the combined statements are captioned Memorandum Only (indicated) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations 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.

### NOTE 3. Sales Tax

The Acadia Parish School Board is authorized to collect, within Acadia Parish, a one per cent sales and use tax. The proceeds of the tax are dedicated to the payment of salaries of teachers, school bus operators, and all other school employees and for the operation of the public schools in Acadia Parish, including maintenance and improvement of school buildings and sites.

**NOTES TO FINANCIAL STATEMENTS**

The sales tax department of the School Board is also authorized to collect sales and use taxes levied by various municipalities located in Acadia Parish. The municipalities pay the School Board a fee and one-half per cent fee for collecting their sales and use taxes. The collection and distributions of the above sales taxes are accounted for in the Sales Tax Agency Fund.

**Note 3. Levied Taxes**

The following is a summary of authorized and levied ad valorem taxes for 2021:

	<u>Authorized</u> <u>Millage</u>	<u>Levied</u> <u>Millage</u>
Parishes with names:		
Comptrolleural	5.13	5.14
Maintenance	5.00	5.01
School Tax	15.89	15.82
DISTRICT Taxes - bond and interest:		
District District:		
No. 6 Church Point - debt service	-	24.80
No. 7 Oak Ward - debt service	-	33.80
No. 7 Oak Ward - maintenance	-	15.45
No. 8 Teja-Egan - debt service	-	9.80

**Note 4. Receivables**

The receivables of 41,387,579 are as follows:

<u>Class of</u> <u>Receivable</u>	<u>General</u> <u>Funds</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u>	<u>Debt</u> <u>Service</u> <u>Funds</u>	<u>Capital</u> <u>Projects</u> <u>Funds</u>	<u>Agency</u> <u>Funds</u>
<b>Taxes:</b>					
Ad valorem	\$ 20,318	\$ 480	\$ 8,628	\$ -	\$ -
<b>Grants:</b>					
Federal	-	375,534	-	-	-
State	438,540	380,740	-	-	-
Interest earnings	138,730	-	-	-	-
<b>Other</b>	<u>28,422</u>	<u>-</u>	<u>-</u>	<u>20,488</u>	<u>3,629</u>
<b>Total</b>	<b>287,270</b>	<b>282,754</b>	<b>1,828</b>	<b>21,538</b>	<b>3,629</b>

NOTES TO FINANCIAL STATEMENTS

NOTE 5. Due From/To Other Funds

Individual balances due from/to other funds are as follows:

	Due FROM Other Funds	Due TO Other Funds
General Fund	4480,170	\$ 28,407
Special Revenue Funds:		
2000 Title I	-	12,000
2000 Title VI	-	20
2000 Title II	-	13,000
Medicaid - special education	-	54,400
Special Education (PL 94-142)	-	171,830
Vocational	-	700
Job Training Partnership act	-	800
School Lunch Fund	500	300,000
Summer Teaching	-	910
HeadStart	-	1,324
Other State Programs	-	275,800
Summer care	-	2,401
Agency funds:		
Public School District	-	150
	<u>4480,170</u>	<u>\$ 893,100</u>

NOTE 6. Fixed Assets

The changes in general fixed assets follow:

	Balance June 30, 2000	Additions	Dispositions	Balance June 30, 2001
Land	\$ 900,000	\$ 40,000	\$ -	\$ 940,000
Buildings and Improvements	39,291,754	3,890,000	3,200	43,181,510
Constructions in progress	2,400,000	-	2,400,000	-
Furniture and equipment	12,070,414	2,080,000	535,000	13,615,400
Buildings:				
Buildings and Improvements	39,291,754	-	-	39,291,754
Equipment	2,400,000	70,000	-	2,470,000
Total:	<u>54,062,168</u>	<u>6,010,000</u>	<u>2,935,200</u>	<u>61,136,968</u>

## NOTES TO FINANCIAL STATEMENTS

### Note 7. Pension Plans

Substantially all School Board Employees are members of either the Teachers' Retirement System of Louisiana (TRS) or the Louisiana School Board Employees' Retirement System (LSERS), which are statewide cost sharing multi-employer public employee retirement systems. (The School Lunch Employees Retirement System merged with the Teachers' Retirement System on July 1, 1985.) The School Board's total payroll for the year ended June 30, 2003 was 126,894,363.

#### TRRS

##### Plan description and provisions:

The normal retirement age under this system is 60 years of age with 30 years of service or after 20 years of service regardless of age. After 60 years of service, members no longer contribute to the system, but employer contributions are still required. There are various plans under which a member may retire which offer different combinations of monthly, death and survivor benefits. The system also provides disability benefits and offers a Deferred Retirement Option Plan (DROP). Benefits are established by state statute.

##### Description of funding policy:

Covered employees are required by statute to contribute 8% of total salaries to the plan; the School Board's requirement is 14.2% of regular salaries. The payroll covered under this plan for the year ended June 30, 2003 was 126,188,284 of regular salaries and 706,081 of PFR salaries. The total contributions due 2003 was 10,488,148 which consisted of 12,331,128 from the employees and 8,167,020 from the School Board.

The contribution requirements for employees who were formerly members of the School Lunch Employees' Retirement System are 8.3% of total salaries for employees and 14.2% for the School Board. These contributions were 112,802 and 158,388, respectively, for the year ended June 30, 2003. The payroll covered under this plan totaled 1142,874.

#### LSERS

##### Plan description and provisions:

This system provides retirement benefits for non-teachers school employees excluding classified lunch workers. Employees are eligible for retirement at age 60 with 10 years of service, age 55 with 25 years of service, and after 30 years of service, regardless of age.

## NOTES TO FINANCIAL STATEMENTS

The maximum retirement benefit is 2-1/2% of the average compensation for the 3 highest consecutive years of service multiplied by the number of years of service, plus a supplementary allowance of \$5 per month for each month of service, not to exceed average final compensation. The supplemental allowance was eliminated for members entering the plan on or after July 1, 1998. Effective for January 1, 1999, the supplemental allowance was reinstated to all members whose service retirement became effective after July 1, 1997. Disability and survivor benefits are also provided. Members are also eligible to participate in the Deferred Retirement Option Plan (DROP).

### Description of policy:

Employee contributions are set by statute at 5.25%. The rate for employer contributions is based on the liabilities of the retirement system as shown by prior year actuarial valuation. Due to a surplus in the retirement system, the employer was not required to make contributions to the retirement system during the current year. The contributions for fiscal year 2001 were \$148,348 from employees, representing 8.20% of the \$1,807,328 payroll covered under this plan.

### ERP - Alternate Retirement Plan

#### Plan description and provisions:

The plan provides certain part-time, seasonal, and temporary employees with tax-advantaged benefits pursuant to Section 457 of the Internal Revenue Code. The plan is funded by employee contributions only and is in lieu of participation in Social Security. Participation is a required condition of employment for all employees not enrolled in a qualified Louisiana Retirement System. All deferred amounts are the property of the Acadia Parish School Board, and the participant's interest in the plan is that of a general creditor of the Acadia Parish School Board. It is the opinion of the School Board's management that the Acadia Parish School Board has no liability for losses under the plan, but does have the duty of due care which would be required of an ordinary prudent investor.

#### Description of funding policy:

Members of the plan contribute 7.5% of before-tax income. These tax-deferred contributions earn interest and may be withdrawn at the time ERP members leave the School Board's employment or retire. Survivor benefits are also provided.

**NOTES TO FINANCIAL STATEMENTS**

**Note B. Other Employee Benefits**

The Acadia Parish School Board provides certain continuing health care and life insurance benefits for its active and 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 (retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the School Board. The following details the portion of the cost of health care borne by each:

	<u>Monthly Premium</u>	<u>Employee Portion</u>	<u>Employee Portion</u>
<b><u>Active Employees and Support Staff</u></b>			
Single Employee and one minor dependent	\$ 284	\$ 184	\$ 100
Family	424	264	160
	<u>Monthly Premium</u>	<u>Employee Portion</u>	<u>Employee Portion</u>
<b><u>Retired Employees with Medicare</u></b>			
Single Retiree and one dependent without Medicare	\$ 370	\$ 221	\$ 149
Retiree and one dependent with Medicare	344	214	130

In regards to life insurance benefits, employees can carry life insurance of up to 400 and one-half times their salary at the basic Monthly Employee Portion Employee rate of 4.00 per thousand dollars of life insurance. In this, the employer contributes 4.75 per thousand. Upon retirement, life insurance benefits continue.

NOTES TO FINANCIAL STATEMENTS

Note 9. Changes in Agency Fund Balances

A summary of changes in restricted deposits of the agency funds follows:

	Balance Beginning Of Year	Additions	Subtractions	Balance End Of Year
school activity	\$ 800,538	\$ 2,523,264	\$ 2,494,882	\$ 828,920
sales tax	21,790	20,322,287	22,082,551	19,967
Acadia Parish District No. 7	-	273,820	273,981	128
total changes in agency fund restricted deposits	\$ 822,328	\$ 27,119,371	\$ 24,851,414	\$ 849,915

Note 10. Due To Other Governments

The due to other governments of \$70,000 at June 30, 2001, consists of the following:

	Agency Fund
sales tax collected on behalf of and not yet distributed to: Acadia Parish school board General Fund	\$ 70,000

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NOTES TO FINANCIAL STATEMENTS

Note 11. Changes in General Long-Term Obligations

The following is a summary of the long-term obligation transactions for the year ended June 30, 2001:

	BOEING DOLLARS	COMPENSATED ABSENCES	EMPLOYERS WORKERS COMPENSATION LIABILITY	TOTAL
Long-term obligations at June 30, 2000	\$ 9,830,000	\$ 3,428,858	\$ 424,848	\$13,683,706
Net increase (decrease):				
Net				
Compensated absences	-	23,887	-	23,887
Workers compensation	-	-	58,824	58,824
DEDUCTIONS:				
BOEING PAID	<u>1515,000</u>	<u>-</u>	<u>-</u>	<u>(1515,000)</u>
Long-term obligations at June 30, 2001	<u>\$ 8,315,000</u>	<u>\$ 3,452,745</u>	<u>\$ 483,662</u>	<u>\$12,251,407</u>

NOTES TO FINANCIAL STATEMENTS

School Board bonds outstanding at June 30, 2005, consist of school improvement bonds as follows:

<u>School District and Date of Issue</u>	<u>Original Amount</u>	<u>Interest Accrued</u>
Church Point School District No. 5: June 1, 1993	10,000,000	3.00 - 3.40%
October 1, 1994	10,000,000	3.10% - 3.7%
Fifth Ward School District No. 7: March 1, 1997	40,750,000	4.50 - 10.00%
Jay-Burn Millville Consolidated School District No. 8: April 1, 1997	10,000,000	5.00 - 10.00%
<b>Total:</b>		

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the various school districts. At June 30, 2005, the School Board had accumulated \$783,744 in the debt service fund for future debt requirements.

NOTES TO FINANCIAL STATEMENTS

Fixed Assets, 1934	Interest To Maturity	Bonds Outstanding
83-81-13	\$ 848,468	\$5,450,000
83-81-14	1,124,130	2,300,000
83-81-22	714,328	2,710,000
84-81-27	___ 628,128	___ 1,800,000
	<u>23,815,054</u>	<u>22,260,000</u>

The bonds are due, by years as follows:

Fixed Asset	Principal Payments	Interest Payments	Total
1933	\$ 540,000	\$ 460,505	\$1,000,505
1935	610,000	614,245	1,224,245
1934	650,000	774,698	1,424,698
1935	685,000	843,918	1,528,918
1936	745,000	900,498	1,645,498
later years	<u>5,180,000</u>	<u>3,138,583</u>	<u>8,318,583</u>
Total	<u>22,420,000</u>	<u>12,728,583</u>	<u>35,148,583</u>

In accordance with Resolution Revised March 20-1932, the School Board is legally restricted from incurring long-term bonded debt in excess of 2 1/2 per cent of the assessed value of taxable property. As June 30, 1931, the statutory limit was \$27,488,348 and outstanding bonded debt totaled \$5,450,000.

Note 12. Litigation and Claims

At June 30, 1936, the School Board is involved in several lawsuits. In the opinion of legal counsel for the School Board, all lawsuits filed against the Pacific Parish School Board fall within the coverage of the insurance policies carried by the School Board and are within the policy limits.

NOTES TO FINANCIAL STATEMENTS

Note 13. Self-Insured Worker's Compensation

The School Board provides worker's compensation coverage to its employees through a partially self-insured plan. The School Board is liable for the first \$200,000 in claims per occurrence per year. The School Board has purchased coverage from an insurance company for all cost above this limit. See Note 11 for additional information.

Note 14. Federally Assisted Programs

The School Board participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act Amendments of 1996. Audits of prior years have not resulted in any disclosed costs; however, greater specifics may provide for further examinations. Based on prior experience, the School Board's management believes that further examination would not result in any material disclosed costs.

Note 15. Deficit Fund Equity

As June 30, 2011, the Medicaid Special Education Fund had a deficit fund balance of \$14,898. Management intends to eliminate this deficit through future Medicaid collections.

ACADEA PARKER SCHOOL BOARD

SUPPLEMENTAL INFORMATION DESCRIBING

Year ended June 30, 1961

SPECIAL REVENUE FUNDS

Elementary and Secondary Education Funds:

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

Title I Bilingual of the Elementary and Secondary Education Act (ESBA) is a program for children of migrant parents which is federally financed, state-administered, and locally operated by the School Board. This service is supplementary and is designed to meet the special needs of migratory children.

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

Education for Economic Security Act Title II Fund:

Title II of the Education for Economic Security Act (EESA) is a program by which the Federal government provides funds to the School Board for projects which are designed to improve the skills of teachers and instruction in the areas of mathematics, science, computer technology, and foreign languages and increase the accessibility of such instruction to all students.

Medicaid - Special Education:

The Medicaid - Special Education Fund accounts for monies received for providing testing services to Medicaid-eligible students. The expenditures are restricted to health-related services for special education students.

Special Education (PL 94-142) Fund:

The Special Education (PL 94-142) Fund is a federally financed program of free education in the least restrictive environment to children with exceptionalities.

Franchise:

The Franchise Program Fund accounts for the administration of a Federal grant used for assisting developmentally disabled children from ages three to five. These children are assisted with social, language and motor skills.

(Continued)

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**ACHETA PARISH SCHOOL BOARD**

**SUPPLEMENTAL INFORMATION PARTICULAR CONTINUED**  
**Year ended June 30, 2001**

**SPECIAL REVENUE FUNDS**

**Job Training Partnership Act:**

The Job Training Partnership Act is a program by which the federal government provides funds to establish programs to prepare youth and unskilled adults for entry into the labor force.

**School Lunch Fund:**

The School Lunch Fund accounts for operations of the school cafeteria where the governing body has decided that periodic determination of revenues earned, expenses incurred, and the amount of subsidies required from state and federal sources is appropriate.

**Summer Feeding:**

The Summer Feeding Program is a program that provides nutritional help to children who otherwise would be deprived of the food assistance they normally receive at other times of the year under the National School Lunch Program. Funding for the program is based on reimbursement and participation.

**Fifth Ward Maintenance Fund:**

The Fifth Ward Maintenance Fund accounts for proceeds of a property tax levy dedicated to the maintenance of schools and facilities in the Fifth Ward.

**Summer Care:**

The Summer Care Program fund accounts for the administration of a federal grant used for supplying summer child care to income-eligible parents (employed or in job training at least twenty hours per week) based upon state guidelines.

**Headstart Fund:**

The Headstart program provides pre-kindergarten classes to at-risk children throughout the parish. Funding is provided through the regional headstart office in Baton Rouge. This fund also accounts for grant funds for the Summer Care Program.

**Child and Adult Care Food Program:**

The Child and Adult Care Food Program (CACFP) fund accounts for the administration of grant funds received from the U.S. Department of Agriculture to provide a food service program for children in nonresidential child care institutions within the Headstart program.

ACADEIA UNITED SCHOOL BOARD  
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET  
June 30, 2000

Assets	Elementary and Secondary Education Act			Education for Economic Security Act	Medicaid Special Education
	Title I	Highway	Title VI	Title II	
Cash and cash equivalents	\$343,766	\$ 29,085	\$ 60,463	\$ 465	\$ 17,604
Investments	-	-	-	-	-
Receivables	84,878	-	4,408	12,489	-
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
<b>Total assets</b>	<b>\$428,644</b>	<b>\$ 29,085</b>	<b>\$ 64,871</b>	<b>\$ 12,954</b>	<b>\$ 17,604</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES:</b>					
Accounts payable	\$ 28,286	\$ 525	\$ 8,288	\$ 108	\$ -
Salaries and wages payable	275,267	3,275	58,905	-	-
Amounts withheld/accrued (retirement)	48,159	879	3,789	143	-
Due to other funds	73,929	-	33	15,908	34,680
Deferred revenues	-	-	-	-	-
<b>Total liabilities</b>	<b>\$425,641</b>	<b>\$ 4,679</b>	<b>\$ 71,015</b>	<b>\$ 16,259</b>	<b>\$ 34,680</b>
<b>Fund equity:</b>					
<b>Fund balances (deficits):</b>					
Unassigned - undesignated	\$ -	\$ 24,406	\$ -	\$ -	\$ (16,076)
Reserved for inventory	-	-	-	-	-
	<b>\$ -</b>	<b>\$ 24,406</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (16,076)</b>
<b>Total liabilities and fund equity</b>	<b>\$425,641</b>	<b>\$ 24,406</b>	<b>\$ 71,015</b>	<b>\$ 16,259</b>	<b>\$ 17,604</b>

Special Interest Loan (FV: \$4,245)	Proceeds	Job Training Partnership Act	Other State Programs	Federal Lending Fund	Summer Funding	Fifth Year Reimburse
\$ 80,000	\$ 7,444	\$ -	\$ 265,415	\$ 289,952	\$ 7,245	\$ 3,482
-	-	-	-	-	-	214,091
84,840	784	828	265,265	487	4,329	484
-	-	-	-	588	-	-
-	-	-	-	248,258	-	-
<u>\$ 187,680</u>	<u>\$ 8,443</u>	<u>\$ 828</u>	<u>\$ 568,850</u>	<u>\$ 435,557</u>	<u>\$ 11,567</u>	<u>\$ 216,973</u>
\$ 4,245	\$ 270	\$ -	\$ 888	\$ 3,975	\$ 197	\$ -
28,488	4,294	-	47,488	203,558	-	-
4,823	1,820	-	4,484	27,794	30	-
131,438	789	828	278,424	590,908	812	-
-	-	-	213,158	-	-	-
<u>\$ 187,680</u>	<u>\$ 8,447</u>	<u>\$ 828</u>	<u>\$ 544,754</u>	<u>\$ 335,329</u>	<u>\$ 1,220</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ 24,500	\$132,893	\$ 50,430	\$ 208,579
-	-	-	-	285,218	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,500</u>	<u>\$ 320,327</u>	<u>\$ 50,430</u>	<u>\$ 208,579</u>
<u>\$ 187,680</u>	<u>\$ 8,443</u>	<u>\$ 828</u>	<u>\$ 568,850</u>	<u>\$ 435,558</u>	<u>\$ 12,062</u>	<u>\$ 216,973</u>

ACRES PARKER SCHOOL BOARD  
SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET (CONTINUED)  
June 30, 2000

ASSETS	Fiscal Year	CASH
Cash and cash equivalents	\$	\$ 34,447
Receivables	-	-
Prepaid items	-	28
Due from other funds	-	-
Inventory	-	-
	<u>\$</u>	<u>\$ 34,475</u>
<b>Total assets</b>		
<b>LIABILITIES AND FUND EQUITY</b>		
<b>Liabilities:</b>		
Accounts payable	\$	-
Salaries and wages payable	-	-
Accrued sick/leaves (insurance)	-	-
Due to other funds	3,421	-
Deferred revenues	-	-
	<u>\$</u>	<u>\$ -</u>
<b>Total liabilities</b>		
<b>Fund equity:</b>		
Fund balances (deficit):		
Unreserved - undesignated	\$	\$ 34,478
Reserved for inventory	-	-
	<u>\$</u>	<u>\$ 34,478</u>
<b>Total liabilities and fund equity</b>		
	<u>\$</u>	<u>\$ 34,478</u>

Benefits	Totals	
	2002	2003
\$ 37,853	\$3,080,788	\$ 366,710
-	308,881	488,887
170,580	678,780	3,281,888
-	589	1,385
<u>-</u>	<u>245,138</u>	<u>128,489</u>
<u>\$ 208,433</u>	<u>\$3,333,166</u>	<u>\$3,258,132</u>
\$ 25,685	\$ 88,368	\$ 82,682
127,268	768,308	778,803
28,384	117,678	128,628
1,334	843,428	848,314
<u>-</u>	<u>213,158</u>	<u>-</u>
<u>\$ 282,671</u>	<u>\$1,825,762</u>	<u>\$1,825,427</u>
\$ 628	\$ 280,893	\$ 324,254
<u>-</u>	<u>283,118</u>	<u>388,808</u>
<u>\$ 628</u>	<u>\$ 564,011</u>	<u>\$ 713,062</u>
<u>\$ 209,161</u>	<u>\$3,735,177</u>	<u>\$3,735,132</u>

ACADEIA PARISH SCHOOL BOARD  
SPECIAL REVENUE FUNDS

COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year ended June 30, 2000

	Education								
	Elementary and Secondary			Economic Development Title II	Medical Special Education	Special Education (RR 34-147)			
	Regular	Migrant	Title VI						
<b>REVENUES:</b>									
Parish sources:									
Ad valorem taxes	0	- 0	- 0	- 0	- 0	- 0	-	-	
Interest earnings	-	-	-	-	-	-	-	-	
State and local sources	-	-	-	-	-	26,877	-	26,877	
Federal sources:									
RESTRICTED									
grant-in-aid	3,375,286	47,500	447,830	73,000	-	-	-	3,143,616	
Other sources	-	-	-	-	-	-	-	-	
<b>Total revenues</b>	<b>\$3,375,286</b>	<b>\$47,500</b>	<b>\$447,830</b>	<b>\$73,000</b>	<b>\$-</b>	<b>\$26,877</b>	<b>\$-</b>	<b>\$3,143,616</b>	
<b>EXPENDITURES:</b>									
CURRENT									
Instruction:									
Regular programs	0	75,170	0	- 0	348,880	0	11,412	0	1,000
Special education programs	1,332,363	-	17,800	-	-	30,178	-	147,534	
Recipients education	-	-	-	-	-	-	-	-	
Other									
Instructional	544,272	35,820	55,285	3,204	-	-	-	234,839	
Special programs	-	-	14,545	-	-	-	-	16,294	
Adult and continuing education	3,882	-	-	-	-	-	-	-	
Support services:									
Student services	246,188	-	-	-	-	-	-	328,983	
Transportation and support	475,810	-	1,490	54,464	-	-	-	247,483	
General administration	1,854	-	-	-	-	1,351	-	18,124	
School administration	2,546	-	-	-	-	-	-	3,388	
Business services	83,545	-	-	-	-	-	-	-	
Subtotal									
<b>Forward</b>	<b>\$2,375,227</b>	<b>\$35,820</b>	<b>\$473,855</b>	<b>\$73,000</b>	<b>\$-</b>	<b>\$23,228</b>	<b>\$-</b>	<b>\$977,854</b>	

Personnel	Job Training Maintenance Adj.	Other State Programs	School Lunch Eval.	Summer Feeding	Fitch Feed Maintenance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,188
-	-	-	5,748	166	14,558
-	-	1,000,000	572,271	15,214	-
54,584	18,661	542,863	2,450,741	-	-
-	-	11,543	2,477	-	-
<u>\$ 54,584</u>	<u>\$ 18,661</u>	<u>\$1,554,404</u>	<u>\$3,227,382</u>	<u>\$ 15,380</u>	<u>\$ 130,747</u>
\$ -	\$ 17,319	\$ 487,437	\$ -	\$ -	\$ 8,528
33,529	-	247,648	-	-	-
-	-	3,588	-	-	-
3,841	-	-	-	-	-
-	-	64,347	-	-	-
-	-	341,778	-	-	-
14,055	-	61,415	-	-	-
1,868	-	248,278	-	-	-
-	-	75,200	-	-	3,717
-	-	1,376	-	-	-
-	-	-	-	-	-
<u>\$ 56,403</u>	<u>\$ 17,319</u>	<u>\$3,218,758</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,245</u>

AGUILA SENIOR SCHOOL BOARD  
 (SPECIAL REVENUE FUND)

COMBINED SCHEDULE OF REVENUE, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE (CONTINUED)  
 Year ended June 30, 2005

	SUMMARY	CARRY
	_CASH_	_FORW_
<b>REVENUES:</b>		
Faculty salaries:		
Ad valorem taxes	\$ -	\$ -
Interest earnings	-	478
State and local sources	-	28,388
Federal sources:		
Restricted (SDELA-World)	1,119	193,424
Other sources	-	-
Total revenues	<u>\$ 1,119</u>	<u>\$ 212,290</u>
<b>EXPENDITURES:</b>		
Current:		
Instruction:		
Regular programs	\$ -	\$ -
Special education programs	-	-
Vocational education	-	-
Other instructional	-	-
Special programs	-	-
Adult and continuing education	-	-
Support services:		
Student services	-	-
Instructional staff support	-	-
General administrative	-	-
School administration	-	-
Business services	-	-
Subtotals forward	<u>\$ -</u>	<u>\$ -</u>

DESCRIPTION	Totals	
	2021	2020
\$ -	\$ 216,568	\$ 128,000
504	25,853	29,000
-	1,783,271	3,003,835
1,983,600	18,543,807	16,855,361
<u>370,112</u>	<u>208,882</u>	<u>432,836</u>
<u>\$ 2,400,112</u>	<u>\$22,986,271</u>	<u>\$13,044,000</u>
\$ 10,000	\$ 207,050	\$ 1,154,048
11,340	3,900,577	1,739,000
-	5,588	3,000
3,214,897	2,874,267	2,530,880
-	99,138	280,748
-	102,400	287,872
138,380	813,820	884,804
88,580	880,138	1,320,500
107,148	357,200	77,000
118,568	225,564	211,340
<u>23,525</u>	<u>87,858</u>	<u>82,285</u>
<u>\$ 3,732,092</u>	<u>\$ 2,386,510</u>	<u>\$ 7,581,320</u>

ACKIA TOWNSHIP SCHOOL BOARD  
SPECIAL REVENUE FUNDS

COMPARING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year ended June 30, 2000

	Elementary and Secondary Education Act		Education For Economic Security Act		Medical Special Education
	Title I	Match	Title VI	Title II	
Total Revenues (Forwarded)	\$ 11,378,296	\$ 42,388	\$ 142,808	\$ 73,880	\$ 36,972
Expenses:					
Current (continued)					
Support services (continued)					
Subtotal					
Forwarded	12,718,327	\$ 33,808	\$ 437,655	\$ 71,808	\$ 33,329
Food services	136,301	-	-	-	-
STUDENT TRANSPORTATION	-	-	-	-	-
CERTIFICATES	-	-	-	-	-
Food services	3,685	-	-	-	-
Individual cost	132,488	849	8,888	3,680	-
Community services	210,084	-	-	-	-
Capital outlays	140,480	-	988	-	-
Total expenditures	\$ 13,438,385	\$ 34,657	\$ 446,543	\$ 75,488	\$ 33,329
Excess (deficiency) of revenues over expenditures	\$ -	\$ 7,731	\$ -	\$ -	\$ 3,643
Other financing sources: Transfers in	-	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ 7,731	\$ -	\$ -	\$ 3,643
Fund balance (deficit), beginning of year	-	-	-	-	(28,388)
Fund balance (deficit), end of year	\$ -	\$ 7,731	\$ -	\$ -	\$ (24,745)

Special Education IEP, RI-2820	Special Education	Job Training Partnership Act	Other State Programs	School Lease Cost	Summer Enrich	Fifth Year Programs
\$3,286,581	\$ 58,364	\$ 16,853	\$1,583,454	\$3,371,337	\$ 13,380	\$ 132,147
\$ 977,864	\$ 56,880	\$ 17,718	\$1,218,358	\$ -	\$ -	\$ 12,355
32,604	-	2,132	12,178	-	-	4,232
4,723	-	-	21,888	-	-	-
-	-	-	27,248	-	-	-
-	-	-	-	3,642,914	18,204	-
33,433	1,900	-	4,898	-	-	-
-	-	-	27,154	-	-	-
127,146	-	-	284,221	66,277	-	108,724
\$3,286,581	\$ 58,364	\$ 16,853	\$1,583,454	\$3,371,337	\$ 13,380	\$ 132,147
\$ -	\$ -	\$ -	\$ 124,480	\$ 447,753	\$ 4,404	\$ 6,506
-	-	-	33,629	428,323	-	-
\$ -	\$ -	\$ -	\$ 17,011	\$ 67,021	\$ 4,404	\$ 6,506
-	-	-	31,523	159,028	6,028	110,473
\$ -	\$ -	\$ -	\$ 24,382	\$ 122,323	\$ 10,838	\$ 121,979

ACADEMIA PARISH SCHOOL BOARD  
SPECIAL REVENUE FUNDS

COMPARING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year ended June 30, 2001

	SUMMER 2001	2000
Total revenues (forwarded)	\$ 1,119	\$ 218,287
Expenditures:		
Current (cost shared)		
Substate forwarded	\$ -	\$ -
Support services (continued):		
Plant services	-	2,888
Student transportation	-	-
Central services	-	-
Food services	-	215,605
Indirect cost	-	-
Community services	-	-
Capital outlays	-	-
Total	<u>\$ -</u>	<u>\$ 218,509</u>
Excess (deficiency) of revenues over expenditures	\$ 1,119	\$ (291)
Other financing sources (uses):		
Transfers in	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 1,119	\$ (291)
Fund balance, beginning of year	-	25,000
Fund balance, end of year	<u>\$ 1,119</u>	<u>\$ 24,709</u>

Fiscal Year	Scale	
	2000	2001
\$ 3,858,402	\$13,896,273	\$13,668,889
\$ 1,735,000	\$ 7,366,819	\$ 7,581,480
594,196	451,815	449,950
56,418	76,401	88,482
1,814	83,942	7,180
63,832	3,863,773	3,978,689
64,338	232,794	177,882
166,986	463,253	444,099
72,816	182,471	258,288
<u>\$ 2,485,875</u>	<u>\$17,566,887</u>	<u>\$17,578,239</u>
\$ 12581	\$ 1454,8140	\$ 1533,5821
-	438,382	322,842
\$ 12580	\$ 138,4540	\$ 131,7481
885	582,565	594,485
\$ 622	\$ 308,231	\$ 302,382

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SCOTIA PARISH SCHOOL BOARD  
SUPPLEMENTAL INFORMATION SCHEDULES  
Year ended June 30, 2001

DEBT SERVICE FUNDS

School District No. 8 Fund, School District No. 7 Fund, and School District No. 6 Fund:

The school district debt service funds accumulate monies for payment of the outstanding bond issues of the respective school districts. The bond issues are financed by a special property tax levy on property within the territorial limits of the appropriate school districts.

## ACRITA PARISH SCHOOL BOARD

DEBT SERVICE FUNDS  
COMBINED BALANCE SHEET  
June 30, 2001

	School District No. 6 150403	School District No. 7 150404	School District No. 8 150405	TOTAL	
	2001	2001	2001	2001	2001
<b>ASSETS</b>					
Cash and cash equivalents	\$ 58,777	\$ 3,588	\$ 5,528	\$ 77,903	\$ 82,382
Investments	308,588	238,981	129,813	787,396	795,438
Receivables	5,247	3,198	2,792	11,347	12,229
<b>Total assets</b>	<b>\$372,612</b>	<b>\$245,767</b>	<b>\$138,133</b>	<b>\$756,512</b>	<b>\$890,049</b>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund equity</b>					
Fund balances:					
Reserved for debt service	372,612	245,767	138,133	756,512	890,049
<b>Total liabilities and fund equity</b>	<b>\$372,612</b>	<b>\$245,767</b>	<b>\$138,133</b>	<b>\$756,512</b>	<b>\$890,049</b>

WORLD PROGRESS SCHOOL BOARD  
DEBT SERVICE FUND

COMBINED SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
June 30, 2001

	School District No. 6 Charok Plain	School District No. 7 Pleiss Wood	School District No. 8 Clara/ Egan	Totals	
	2001	2000	2001	2000	2000
<b>Revenues:</b>					
<b>LOCAL SOURCES:</b>					
<b>Taxes:</b>					
Ad valorem	\$ 185,035	\$ 288,438	\$ 218,206	\$1,681,740	\$2,176,278
Interest earnings	22,882	12,882	7,982	41,288	32,282
<b>Total revenues</b>	<b>\$ 207,917</b>	<b>\$ 301,320</b>	<b>\$ 226,188</b>	<b>\$1,723,028</b>	<b>\$2,208,560</b>
<b>Expenditures:</b>					
<b>Support services:</b>					
<b>GENERAL</b>					
Administration	\$ 18,238	\$ 9,128	\$ 7,188	\$ 28,816	\$ 35,462
<b>SEA SERVICES:</b>					
Principal retirement	348,000	348,000	348,000	348,000	348,000
Interest and bond charges	204,182	281,168	20,816	588,782	648,851
<b>Total expenditures</b>	<b>\$ 560,420</b>	<b>\$ 638,296</b>	<b>\$ 376,004</b>	<b>\$1,465,604</b>	<b>\$1,032,313</b>
<b>Recess identification of revenues over expenditures</b>					
	\$ 617,497	\$ 363,024	\$ 150,184	\$ 147,424	\$ 114,009
<b>Fund balance, beginning of year</b>					
	435,289	228,820	128,288	823,787	508,859
<b>Fund balance, end of year</b>					
	<b>\$ 852,786</b>	<b>\$ 591,844</b>	<b>\$ 276,472</b>	<b>\$ 971,211</b>	<b>\$ 622,868</b>

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ROMEO PARKER SCHOOL BOARD  
SUPPLEMENTAL INFORMATION SCHEDULES  
Year ended June 30, 1993

CAPITAL PROJECTS FUND

5th Ward Bond Construction

The 5th Ward Bond construction fund is used to account for the proceeds from the issuance of the March 1, 1987 5th Ward Bonds. The proceeds from the bonds are to be used for various construction projects in 5th Ward School District.

Church Point Bond Construction

The Church Point Bond Construction Fund is used to account for the proceeds from the issuance of June 2, 1983 and October 1, 1984 Church Point Bonds. The proceeds from the bonds are to be used for various construction projects in the Church Point area.

Midland Tornado Construction Project

The Midland Tornado Fund is used to account for the proceeds from the insurance settlement relating to tornado damage sustained by Midland High School. The proceeds are to be used for reconstruction of buildings damaged by the tornado.

10th Ward Construction

The 10th Ward Construction Fund is used to account for the proceeds from the issuance of the April 1, 1982 10th Ward Bonds. The proceeds from the bonds are to be used for various construction projects in the 10th Ward area.

Roofing Projects

The Roofing Projects Fund accounts for the budgeted roofing awards funded through the general fund. The projects are funded by transfers from the general fund on an annual basis.

BOAZIA PARISH SCHOOL BOARD  
CAPITAL PROJECTS FUND

COMBINED BALANCE SHEET  
June 30, 2001

	St. Ann School Construction	Church Point School Construction
<b>ASSETS</b>		
Cash and cash equivalents	\$ 297	\$ -
Investments	705,413	-
Receivables	3	-
Due from other funds	-	-
<b>Total assets</b>	<b>\$ 705,713</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ -
Retainage payable	61,607	-
Due to other funds	-	-
<b>Total liabilities</b>	<b>\$ 61,607</b>	<b>\$ -</b>
<b>Fund equity:</b>		
Reserved for construction projects	640,106	-
<b>Total liabilities and fund equity</b>	<b>\$ 701,713</b>	<b>\$ -</b>

Highland TOWNSHIP	Total Bond CONSTRUCTION	Reserve STOCKS	Totals	
			2001	2002
\$ 519	\$ 812	\$ 18,880	\$ 60,689	\$ 79,673
188,938	22,807	-	325,238	188,244
-	1	24,488	18,680	600,983
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ 189,457	\$ 23,620	\$ 24,488	\$ 387,427	\$ 789,222
\$ -	\$ -	\$ -	\$ -	\$ 214,723
-	-	-	62,627	311,827
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ 62,627	\$ 526,546
189,457	23,620	79,568	325,799	242,424
\$ 189,457	\$ 23,620	\$ 79,568	\$ 387,626	\$ 789,222

WYOMING PARISH SCHOOL BOARD  
CAPITAL PROJECTS FUND

COMPARING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year ended June 30, 2000

	Wy. Mand. Fund COMPARISON	Church Fund Fund COMPARISON
Revenues:		
Local sources:		
Interest earnings	\$ 5,150	\$ 1,328
Expenditures:		
Capital outlays	<u>4,185</u>	<u>31,858</u>
Excess (deficiency) of revenues over expenditures	\$ <u>965</u>	\$ <u>(30,530)</u>
Other financing sources (uses):		
Proceeds from insurance settlement	0	0
Operating transfers in	-	-
Operating transfers out	<u>-</u>	<u>-</u>
	\$ <u>0</u>	\$ <u>0</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ 965	\$ (30,530)
Fund balance, beginning of year	<u>46,516</u>	<u>46,738</u>
Fund balance, end of year	<u>\$ 47,481</u>	<u>\$ 16,208</u>

Bid and Taxes	Total Bond Cost/Colias	Roofing Proforma	Totals	
			2021	2022
\$ 14,380	\$ 1,277	\$ -	\$ 22,388	\$ 222,836
<u>899,628</u>	<u>-</u>	<u>156,200</u>	<u>1,028,288</u>	<u>5,225,512</u>
\$ (891,888)	\$ 1,277	\$ (156,200)	\$ 1,028,288	\$ 5,070,877
\$ 988,343	\$ -	\$ -	\$ 988,343	\$ 771,580
-	-	240,000	240,000	478,080
-	-	-	-	(178,080)
<u>\$ 988,343</u>	<u>\$ -</u>	<u>\$ 240,000</u>	<u>\$ 1,228,343</u>	<u>\$ 1,071,580</u>
\$ 138,475	\$ 1,277	\$ (8,280)	\$ 83,525	\$ (4,054,897)
<u>82,842</u>	<u>22,343</u>	<u>78,888</u>	<u>284,874</u>	<u>4,299,371</u>
<u>\$ 181,317</u>	<u>\$ 23,620</u>	<u>\$ 70,608</u>	<u>\$ 368,399</u>	<u>\$ 627,783</u>

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BOONIA PARISH SCHOOL BOARD  
SUPPLEMENTAL INFORMATION SCHEDULES  
Year ended June 30, 2000

BOONIA FUNDS

School Activity Fund

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

Sales Tax Fund

The Sales Tax Fund accounts for the collection and distribution of a one per cent sales and use tax levied by the School Board and sales and use taxes of varying percentages levied by municipalities within BOONIA PARISH.

Boonia School District No. 7 Fund

The Boonia School District No. 7 Fund accounts for the receipt and payment to the Evangeline Parish School Board of all various taxes collected by the PARISH TAX COLLECTOR on behalf of the Evangeline Parish School Board from Boonia Parish PARISHES who reside in Boonia School District No. 7 which is comprised of an area from both Evangeline and BOONIA PARISHES.

ACADEIA PAROLEL SCHOOL BOARD

AGENCY FUNDS  
 CLOSING BALANCE SHEET  
 June 30, 1981

	School Activity Funds	State Tax Funds	State School District Funds	TOTAL	
				1981	1980
<b>ASSETS</b>					
Cash and cash equivalents	8836,882	4 67,968	4 114	9504,954	8836,320
Receivables	-	3,387	819	4,206	3,338
Total assets	8836,882	5 71,355	5 323	9509,160	8839,658
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable	4 -	4 1,328	4 219	4 1,547	4 1,328
Due to other funds	-	-	114	114	-
Due to other governments	-	90,899	-	90,899	82,899
school activity funds	824,882	-	-	824,882	824,882
Total liabilities	824,882	5 11,327	5 333	841,541	829,119
<b>Fund equity:</b>					
Fund balances	-	-	-	-	-
Total liabilities and fund equity	824,882	5 11,327	5 333	841,541	829,119

ACORN STRAIGHT SCHOOL BOARD  
SCHOOL ACTIVITY AGENCY FUND

SCHEDULE OF CHANGES IN DEPOSIT BALANCES  
Year ended June 30, 2000

SCHOOL	School Balance 06-30-99	Additions	Reductions	School Balance 06-30-00
Archbishop Middle	\$ 49,087	\$ 70,204	\$ 82,800	\$ 46,591
Benson Elementary	14,745	55,249	48,408	21,697
Central Paper Elementary	30,308	87,715	42,775	35,297
Church Point Elementary	11,887	74,527	78,053	18,461
Church Point High	66,837	240,825	263,975	63,787
Church Point Middle	7,546	55,823	54,434	8,935
Crowley High	84,870	568,281	370,895	72,656
Crowley Highborough	14,547	23,972	20,387	18,132
Crowley Middle	75,744	95,938	70,810	81,885
Egan Elementary	1,508	40,455	47,503	4,460
Edwards Elementary	29,444	49,450	40,544	38,350
Euclid Elementary	11,883	40,290	40,780	11,393
Ida Elementary	27,864	70,333	74,824	23,373
Ida High	53,918	278,123	273,529	58,512
Ida Middle	24,840	38,347	38,345	24,842
Madison Polytechnic	0,433	58,410	58,228	6,615
Marmora Elementary	18,960	44,480	40,200	23,240
McLean High	14,643	104,931	107,528	22,046
Mira Elementary	17,317	50,480	40,033	27,764
Moran Elementary	11,653	53,974	34,888	30,739
North Conant Elementary	12,180	53,178	45,851	19,507
North Conant Elementary	18,180	45,438	38,480	25,138
North Conant Elementary	107,552	287,748	285,586	109,714
Payson High	11,830	44,827	48,504	18,153
Rock Elementary	2,415	33,417	33,240	2,592
Rock Elementary	24,480	43,438	34,553	33,365
TOTAL	\$ 1,888,280	\$ 27,323,248	\$ 22,674,800	\$ 2,836,898

ACADIA PARISH SCHOOL BOARD  
SALES TAX AGENCY FUND

SCHEDULE OF CHANGES IN DEPOSIT BALANCE  
Year ended June 30, 2021

	2021	2020
Deposits balances at beginning of year	\$ 23,795	\$ 54,811
Additions:		
Sales tax collections:		
Parish code	551,733,462	\$ 4,964,483
Municipalities	31,884,524	10,133,039
Interest earnings and other	14,742	38,225
Total additions	578,332,728	15,135,747
Total beginning balance and additions	592,125,523	69,990,558
Reductions:		
Transfers to:		
General fund:		
Sales tax	\$ 4,989,426	\$ 4,491,824
Sales tax administrative allowance	262,524	218,710
Municipalities:		
Acadia Parish Police Jury	6,038,084	4,807,458
Acadia Parish Sheriff	2,784,297	2,232,220
City of Crowley	4,400,822	4,448,524
City of Rayne	1,292,323	1,251,888
Town of Church Point	415,353	309,875
Town of Lake	240,517	187,583
Village of Batherwood	17,828	18,488
Village of Hermitage	52,722	24,184
Village of Horse	32,880	32,432
Total reductions	23,582,553	15,135,858
Deposits balances at end of year	\$ 31,280	\$ 21,799

ACACIA PARISH SCHOOL BOARD  
 WABILE SCHOOL DISTRICT NO. 7 AGENCY FUND

SCHEDULE OF CHANGES IN FUNDING BALANCES  
 YEAR ENDED JUNE 30, 2001

	2001	2000
Deposit balances at beginning of year	\$ _____	\$ _____
<b>Additions:</b>		
Interest earnings	\$ 673	\$ 683
Transfer from Acacia Parish Tax Collector:		
Ad valorem taxes (net)	770,894	318,908
Revenue sharing	<u>2,528</u>	<u>2,433</u>
<b>Total additions</b>	<u>843,995</u>	<u>639,024</u>
Total beginning balance and additions	843,995	838,183
<b>Reductions:</b>		
Transfers to Evangeline Parish School Board	<u>338,881</u>	<u>338,183</u>
Deposit balances at end of year	<u>\$ _____</u>	<u>\$ _____</u>

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## ACADIA PARISH SCHOOL BOARD

SUPPLEMENTAL INFORMATION SCHEDULE  
Year ended June 30, 2001

## GENERAL

## COMPENSATION PAID TO BOARD MEMBERS

The schedule of compensation paid to the School Board members is presented in compliance with House Concurrent Resolution No. 58 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 17:36, the School Board members have accepted the monthly payment method of compensation. For the years ended June 30, 2001 and 2000, the members of the School Board received \$350 per month, and the president received \$450 per month for performing the duties of his office.

## ACACIA ELEMENARY SCHOOL BOARD

SCHEDULE OF COMPENSATION PAID BOARD MEMBERS  
Years ended June 30, 2001 and 2000

<u>Board Member</u>	<u>2001</u>	<u>2000</u>
Fred Nelson	\$ 4,100	\$ 4,200
Walter E. Hild	4,200	4,200
Richard McDermott	4,200	4,200
Charles Daigle	4,200	4,200
Lyle Johnson	0,000	300
Monty Marvick	4,200	4,200
Robert McBurn	4,200	4,200
William Ponce	4,200	3,500
John Desobry	4,800	5,400
William Schepel	4,200	4,200
Stephen Hamon	4,200	4,200
Thomas L. Smith	4,200	4,200
John Baird	4,800	4,200
Madony Trishan	4,200	4,200
Elizabeth Valdeson	4,200	4,200
Harvey F. Wign, Jr.	<u>4,200</u>	<u>4,200</u>
Total compensation	<u>\$ 52,100</u>	<u>\$ 53,800</u>



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Geoffrey E. Breaux, CPA  
L. John Breaux, III, CPA  
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**Staff:**

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING ISSUED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Members of Acadia Parish School Board  
Crowdfp, Louisiana

We have audited the general purpose financial statements of the Acadia Parish School Board, as of and for the year ended June 30, 2001, and have issued our report thereon dated November 8, 2001. We conducted our 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 Acadia Parish School Board's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which would have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not the objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Acadia Parish School Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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

To the Members of the Acadia Parish School Board  
Crowley, Louisiana

if one or more of the internal control components does not adhere 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

*Brummond, Poché, Lévesque & Brummond L.L.P.*

Crowley, Louisiana  
November 8, 2011



**RHOSSAARD, POCHE, LEWIS & BREAUX, L.L.P.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH ONE CIRCULAR 8-133**

To the Members of Acadia Parish School Board  
Crowley, Louisiana

**COMPLIANCE**

We have audited the compliance of the Acadia 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, 2000. The Acadia Parish School Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the Acadia Parish School Board's management. Our responsibility is to express an opinion on the Acadia Parish School Board's compliance based on our audit.

We conducted our 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 8-133, "Standards of Internal Control for Government, and Non-Profit Organizations." These standards and OMB Circular 8-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance 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 Acadia Parish School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Acadia Parish School Board's compliance with these requirements.

**W. J. ...**  
Member & Director, CPA, CMA  
Member, State CPA Soc.  
Member, State CPA Soc.  
Member, State CPA Soc.  
Member, State CPA Soc.  
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Member, State CPA Soc.

Member, American Institute of  
Certified Public Accountants  
Member, Louisiana Institute  
of Certified Public Accountants

To the Members of the Acadia Parish School Board  
Crotty, Louisiana

In our opinion, Acadia Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 2001.

#### Internal Control Over Compliance

The management of Acadia 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 our audit, we considered Acadia 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 our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-130.

Our 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. One reportable condition is described in the accompanying schedule of findings and questioned costs as item 2000-1. 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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable conditions described above to be a material weakness.

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

*Brunard, Poche, Lewis & Bruneau C.P.A.*

Crotty, Louisiana  
November 8, 2001

## ROMAIA WATER SCHOOL BOARD

SCHEDULE OF EXPENDITURES OF FEDERAL MONIES  
Year Ended June 30, 2000

Federal Grantor/Pass- Through Agency/Program Title	Federal CFDA Number	Agency or Pass- Through Number	Federal Cost Accounting/ Appropriation
<b>R.E. Department of Education</b>			
Passed through State Department of Education:			
EEEA Title I	EE-216-A	01-01-00	\$ 13,393
	EE-216-A	00-03-00-1	894
	EE-010-A	00-73-00-1	89,074
	EE-010B	01-91-00	7,188,174
	EE-010B	00-91-00	100,803
			<u>\$3,292,338</u>
EEEA Title VI	EE-290-A	00-00-01-5	\$ 9,315
	EE-290-A	00-00-00-04	1,700
	EE-290-A	00-00-00	50,303
			<u>\$ 61,318</u>
Class-size Reduction	EE-300B	00-01-01-6	\$ 04,070
	EE-300B	00-00-00	287,078
			<u>\$ 291,148</u>
Education for Economic Security Act Title II	EE-281A	00-50-00	\$ 46,500
	EE-281-A	00-50-01-C	31,044
	EE-281A	00-50-01-1	621
			<u>\$ 78,165</u>
Migrant Education	EE-001	F700-W0-07-W	\$ 30,289
	EE-001	F700-W0-07-W	17,214
			<u>\$ 47,503</u>
Special Education	04-007A	00-10-00-0-070	\$ 147,943
	04-007A	01-00-00	948,789
	04-007	00-01-01-0	50,834
			<u>\$1,147,566</u>
<b>Subtotal Total Forward</b>			<b>\$3,380,637</b>

(Cost Shared)

ARIZONA PUBLIC SCHOOL BOARD

SCHEDULE OF EXPENDITURES OF FEDERAL MONIES  
Year Ended June 30, 2000

Federal Grantor/Pass- Through Symbol/Function Title	Federal CFDA Number	Agency or Pass- Through Number	Federal Commodities/ Expenditures
<b>U.S. Department of Education</b>			
<b>(continued)</b>			
Subtotal Forwarded			<u>\$5,104,422</u>
Instruction	84.273	00-71-01-0	\$ 48,603
	84.273	00-71-01-0	3,488
	84.173A	00-71-01-0	<u>4,533</u>
			<u>\$ 56,624</u>
Adult Education			<u>\$ -</u>
Drug Free Schools	84.284A	00-70-01-0	\$ 1,800
	84.284	00-70-01-0	374
	84.284A	00-70-00	<u>55,500</u>
			<u>\$ 57,674</u>
Vocational Education	84.283B	CF43700-017F	\$ 6,573
	84.283B	20-80-01-20/80 0898	174,887
	84.283B	CF43700-017F	<u>18,380</u>
			<u>\$ 199,840</u>
Technology Improvement	84.218B	00-821-00-0	\$ 17,320
	84A	8125-00	28,881
	84.218B	780049-01	<u>45,870</u>
			<u>\$ 92,071</u>
Basic Grant	84.203C	80-01-01-3	\$ 7,884
	84.203C	88-01-01-3	28,384
	84.203C	90-01-01-1C	84,085
	84.203C	80-01-01-C	6,880
	84.203C	88-03-03-1C C/PD	<u>3,282</u>
			<u>\$ 130,515</u>
Total Department of Education (Forward)			<u>\$5,453,022</u>

(Continued)

ACRES FAIRER SCHOOLS FUND

SCHEDULE OF DISBURSEMENTS OF FEDERAL AWARDS  
Year Ended June 30, 2000

Federal Grantor/Pass- Through Agency/Program Title	Federal CFDA Number	Agency or Pass- Through Number	Federal Disbursement of Funds/Total
Total forwarded			<u>\$ 3,881,837</u>
U. S. Department of Health and Human Services			
Direct:			
Headstart	93.000	6000044700	\$ 1,874,406
	93.000	6000044700	<u>21,244</u>
			<u>\$ 1,895,650</u>
Passed through State Department of Social Services:			
Child Care and Development (Summer Care)	93.588	60A	\$ 1,139
Passed through State Department of Education:			
Starting Points Preschool	93.575	CFPE-047,588	<u>84,877</u>
			<u>\$ 84,877</u>
Total Department of Health and Human Services			<u>\$ 1,980,527</u>
Total forward			<u>\$ 1,878,839</u>

(Continued)

## ACADIA PARISH SCHOOL BOARD

SCHEDULE OF EXPENDITURES BY FEDERAL AGENCY  
Year Ended June 30, 1991

Federal Grant/Pass- Through Source/Program Title	Federal CFDA Number	Agency or Pass- Through Number	Federal Disbursements/ Expenditures
Total Forwarded			\$ 7,838,681
<u>U.S. Department of Agriculture</u>			
Passed through State Department of Education:			
Revised School Lunch and School Milk Program	10.554	674	\$ 3,428,078
Child and Adult Care Food Program	10.558	0088-008	383,423
Passed through State Department of Agriculture:			
WBA Commodities	10.558	874	383,662
Total Department of Agriculture			\$ 4,195,163
<u>U.S. Department of Labor</u>			
Passed through St. Landry Parish Police Jury:			
Job Training Partnership Act	17.044-17.058		
		282-88-48-001-1480-20-100	\$ 28,851
		222-88-48-001-1150-20-100	
Total Federal Financial Assistance			\$18,943,387

ACADIA PARISH SCHOOL BOARD

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. General

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the Acadia Parish School Board's general purpose financial statements. All federal financial assistance received directly from Federal agencies as well as federal financial assistance passed through other government agencies are included on the schedule.

Note 2. Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting. Basis of accounting is described in Note 3 to the School Board's general purpose financial statements.

## KENDLE PARISH SCHOOL BOARD

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2000

## A. Summary of Auditors' Results

The following summarizes the auditors' results in accordance with GSA Circular A-133:

1. The auditors' report expresses an unqualified opinion on the general purpose financial statements of Kendle Parish Board as of and for the year ended June 30, 2000.
2. The audit did not disclose any reportable conditions relating to the Kendle Parish School Board's internal control over financial reporting.
3. The audit did not disclose any instances of noncompliance considered material to the financial statements of Kendle Parish School Board.
4. One reportable condition was disclosed during the audit of Kendle Parish School Board's major federal award programs and is considered to be a material weakness.
5. An unqualified opinion was issued on compliance for major federal award programs.
6. The programs listed as major programs include:

PROGRAM	COSTS
ERSEA Title I	\$8,810
Special Education	\$1,877
National School Lunch	10,550
Head Start	\$3,000
Class-Size Reduction	\$4,348

7. The threshold used to distinguish a Type A from Type B program was \$314,848.
8. The Kendle Parish School Board did not qualify as a low-risk auditee.

## B. Findings - Financial Statement Audit

None

CONTINUED

ACHSIA SENIOR SCHOOL BOARD

STATEMENT OF FINDINGS AND QUESTIONED COSTS  
Year ended June 30, 2001

C. Findings and Questioned Costs - Major Federal Award Programs NA01

Department of Health and Human Services

2001-2 - Breakfast Licensing

**Finding:** During the last of licenses, we found that the Church Point Breakfast Center operated in excess of its licensed capacity from September 24, 2000 until January 9, 2001.

**Cause:** Proper notification for additional licensed capacity was not completed prior to the opening of an additional class at its center.

**Recommendation:** We recommend that every effort be made to assure that proper licensing documentation be obtained before opening an additional class.

**Response:** Due to increased enrollment, an additional classroom was needed at the Church Point Breakfast Center. After modifications to meet fire code and health standards were completed, an application for the increased capacity was submitted to the Bureau of Licensing on August 28, 2000. The classroom was occupied on September 24, 2000.

It was assumed that the application would be timely approved but through an oversight, the matter was not followed up. When the administration did become aware of the problem, inquiries were immediately made to the Bureau of Licensing to determine the reason for the delay. After numerous contacts, the required license was mailed in early January 2001.

The Breakfast director and her staff have implemented a more stringent procedure to insure that all Center licenses are up to date.

Questioned Cost

\$ 2,820.

ACACIA PARKER SCHOOL BOARD

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
Year Ended June 30, 1991

1. Internal Control and Compliance Material to the Financial Statements

There were no prior year findings.

10. Internal Control and Compliance Material to Federal Awards

There were no prior year findings.

101. Management Letter

The prior year audit report did not include a management letter.



ALBANY INDIAN SCHOOL, 60601

MANAGEMENT'S CORRECTIVE ACTION PLAN  
Year Ended June 30, 2001

Section I - Internal Control and Compliance Material to the Financial Statements

None

Section II - Internal Control and Compliance Material to Federal Awards

Department of Health and Human Services

Headstart Program - CFDA No. 93.0001 Finding #2000-1 above applies to this grant.

Section III - Management Letter

The audit report did not include a management letter.

# ACADIA PARISH SCHOOL BOARD

*Reorganized August 15, 2000*

3402 North Pelican Avenue  
Post Office Drawer 389  
Covington, LA 70021-0389  
337-183-3804 Phone  
337-582-3781 Fax  
December 19, 2001

John A. Tate  
President

Charles F. Engh  
Vice President



Dr. Marshall W. Jaramel  
Superintendent

## MANAGEMENT CORRECTIVE ACTION PLAN Fiscal year ended June 30, 2001

### Section I - Internal Control and Compliance Material to the Financial Statements

#### A. Summary of Auditor's Results

The following summarizes the auditor's results in accordance with OMB Circular A-133:

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Acadia Parish Board as of and for the year ended June 30, 2001.
2. The audit did not disclose any reportable conditions relating to the Acadia Parish School Board's internal control over financial reporting.
3. The audit did not disclose any instances of noncompliance considered material to the financial statements of Acadia Parish School Board.
4. One reportable condition was disclosed during the audit of Acadia Parish School Board's major federal award programs and is considered to be a material weakness.
5. An unqualified opinion was issued on compliance for major federal award programs.
6. The programs tested as major programs include:

Program	CEEA #
IDEA Title I	84 000
Special Education	84 027
National School Lunch	10 335
Head Start	03 600
Class-Size Reduction	04 240A

7. The threshold used to distinguish a Type A from Type B program was \$314,548.
8. The Acadia Parish School Board did not qualify as a low-risk audit.

#### B. Findings - Financial Statement Audit

None

### C. Findings and Questioned Costs - Major Federal Award Programs Audit

The following finding is related to the major programs and are required to be reported in accordance with OMB Circular A-133.

#### Section II-Internal Control and Compliance Material to Federal Awards

##### Department of Health and Human Services

##### 2001.1 - Headstart Licensing

**Finding:** During the test of licenses, we found that the Church Point Headstart Center operated in excess of its licensed capacity from September 24, 2000 until January 8, 2001.

**Cause:** Proper authorization for additional licensed capacity was not completed prior to the opening of an additional class at its center.

**Recommendation:** We recommend that every effort be made to assure that proper licensing documentation be obtained before opening an additional class.

**Response:** Concur with the finding.

**Corrective Action:** Due to increased enrollment, an additional classroom was needed at the Church Point Headstart Center. After modifications to meet fire code and health standards were completed, an application for the increased capacity was submitted to the Bureau of Licensing on August 28, 2000. The classroom was occupied on September 24, 2000.

It was assumed that the application would be timely approved but through an oversight, the matter was not followed up. When the administration did become aware of the problem, inquiries were immediately made to the Bureau of Licensing to determine the reason for the delay. After numerous contacts, the updated license was mailed in early January 2001.

The Headstart director and her staff have implemented a more stringent procedure to insure that all Center licenses are up to date.

#### Section III - Management Letter

The staff report did not include a management letter.

ACADIA PARISH SCHOOL BOARD



Michael A. Levanach, Business Manager