

COMPREHENSIVE ANNUAL FINANCIAL REPORT



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IBERVILLE PARISH SCHOOL BOARD

PLAQUEMINE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 2002

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**IBERVILLE PARISH
SCHOOL BOARD**

PLAQUEMINE, LOUISIANA

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE FISCAL YEAR

JULY 1, 2001 - JUNE 30, 2002

**PREPARED BY
DEPARTMENT OF FINANCE**

**ANDREW J. HARGOOD, CPA
BUSINESS MANAGER**

IRREVILLE EARLY SCHOOL BOARD
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

TABLE OF CONTENTS

<u>INTERGOVERNMENT SECTION</u>	Page
Letter of Transmittal.....	i
LIST OF PRINCIPAL OFFICIALS.....	viii
Organization Chart.....	ix
Certificate of Achievement for Excellence in Financial Reporting (EFORI).....	x
Certificate of Excellence in Financial Reporting (CERFR).....	xi
 <u>FINANCIAL SECTION</u> 	
<u>Statement</u>	
Independent Auditor's Report.....	1
Required Supplementary INFORMATION - PART I Management's Discussion and Analysis.....	3
 Basic Financial Statements	
Government-wide Financial Statements (GWSFS)	
Statement of Net Assets.....	4 12
Statement of Activities.....	5 13
Fund Financial Statements (FFFS)	
Governmental Funds:	
SCHOOL BOARD.....	6 14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets.....	9 18
Statement of Revenue, Expenditures, and Changes in Fund Balances.....	8 16
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT of Revenue, Expenditures, and Changes in Fund Balances to Statement of Activities.....	7 18
Proprietary Fund:	
Internal Service Fund:	
Statement of Net Assets.....	9 17
Statement of Revenue, Expenditures and Changes in Net Assets.....	10 18
Statement of Cash Flows.....	11 20
Fiduciary Fund:	
Statement of Fiduciary Assets and Liabilities.....	12 22
Notes to the Basic Financial Statements.....	23

MEMPHIS PUBLIC SCHOOL BOARD
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 1980

TABLE OF CONTENTS (Continued)

	Schedule	Page
FINANCIAL SECTION (Continued)		
Required Supplementary Information - Part II		
	Schedule	
Fund Descriptions.....		89
Biennially comparable schedules for Major Funds:		
General Fund.....	1	90
Title I Fund.....	2	92
High Service Fund.....	3	93
Supplemental Information:		
Biennially Special Revenue Funds:		
Expended Balance Sheet.....	4	93
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances.....	5	94
Combining Balance Sheet.....	6	98
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	7	98
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Fiscal Report Modified Accrual Basis and Actual Modified Accrual Basis:		
Title II.....	8	99
Title III.....	9	99
Title IV.....	10	99
Title VI.....	11	99
Vocational Education.....	12	97
Special Education.....	13	98
Adult Education.....	14	99
Reading Encouragement Act.....	15	70
Class Size Reduction.....	16	71
Career Builders.....	17	72
Technology Leadership Challenge Grant.....	18	73
21 st Century Community Learning Center.....	19	74
Reading Funds.....	20	75
State K-3 Reading Initiative.....	21	76
Education Excellence.....	22	77
Other State Funds.....	23	78
Alternative School Fund.....	24	79
State Tax - Academic Fund.....	25	80

GREENVILLE PARISH SCHOOL BOARD

COMPREHENSIVE ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2000

TABLE OF CONTENTS (Continued)

Page Page

FINANCIAL SECTION (Continued)

Supplemental Information (Continued):

Emergency Special Revenue Funds: (Continued)

State Tax - Salary Encroachment.....	29	91
School Lunch.....	37	93

Agency Fund:

Schedule of Changes in Deposit Balances of Individual Accounts - School Activity Fund.....	38	94
---	----	----

Capital Asset Information:

Comprehensive Statement by Source.....	39	95
Statement of Capital Assets by Function.....	40	95
Statement of Changes in Capital Assets by Function.....	51	96

Other:

Schedule of Compensation Paid Board Members.....	58	97
--	----	----

FINANCIAL SECTION (Continued)

Page Page

General Fund Revenues by Source, Last Two Fiscal Years.....	1	98
General Fund Expenditures by Function, Last Two Fiscal Years.....	11	99
Property Taxes Levied and Collected, Last Two Fiscal Years.....	113	100
Ad Valorem Tax Rate and Classification Analysis, Last Two Years.....	127	101
Leading Indicators, 1998.....	7	102
Assessed and Estimated Value of Property, Last Two Years.....	50	103
Parish Millage Rates, Last Two Years.....	111	104
Ratio of Net Bonded Debt to Taxable Assessed Valuation and Net Bonded Debt Per Capita, Last Two Fiscal Years.....	111b	105
Computation of Legal Debt Margin, Last Two Fiscal Years.....	12	106
Schedule of Direct and Overlapping Bonded Debt.....	3	107


DEWITTVILLE PARISH SCHOOL BOARD
COMPREHENSIVE ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDING JUNE 30, 2003

TABLE OF CONTENTS (Continued)

STATISTICAL SECTION (UNAUDITED) (Continued)

	<u>Table</u>	<u>Page</u>
Ratio of Annual Debt Service for General Bonded Debt to General Fund Expenditures, Last Two Fiscal Years.....	XI	66
PROPERTY TAXES, CONSTRUCTION AND BOND DEPOSITS, LAST TWO Fiscal Years.....	XIII	69
PER CAPITA INCOME, 1997 - 1998.....	XIII	100
Parish Employment Trends, 1992 - 1998.....	XIV	101
Population Trend Data, 1998 - 1999.....	XV	102
Enrollment by Grade, 1991 - 2000.....	XVI	103
Average daily membership and average daily Attendance, Last Two Fiscal Years.....	XVII	104
major private employers in Dewittville Parish.....	XVIII	105
Miscellaneous Statistics.....	XIX	106





**INTRODUCTORY
SECTION**



Iberville Parish School Board

CHARLES PINNOC
Superintendent
Academics/Personnel

DOM DELABAYO
President

MAURICE SCHROEDER
First Vice-President

December 17, 2002

To the Honorable Tom Delabayo, President, Members of the Iberville Parish School Board and the Citizens of Iberville Parish;

Title 24 of the Annotated Revised Statutes of the State of Louisiana requires that certain entities of local government (including public school boards) publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States, and audited in accordance with auditing standards generally accepted in the United States by a licensed certified public accountant (CPA) or a firm of CPAs. Pursuant to that requirement and to demonstrate the good faith and commitment of this School Board to complete disclosure of its financial activities, we hereby issue the comprehensive annual financial report (CAFR) of the Iberville Parish School Board for the fiscal year ended June 30, 2002.

This CAFR consists of management's representations concerning the finances of the Iberville Parish School Board. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this CAFR. To provide a reasonable basis for making these representations, management of the Iberville Parish School Board has established a comprehensive internal control framework that is designed to protect the School Board's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the Iberville Parish School Board's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Iberville Parish School Board's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this CAFR is complete and reliable in all material respects.

Lester "Bud" Anderson, Sr.
Member At-Large

Ray W. Anderson
Member At-Large

Tom Bickley
Member At-Large

Ray S. White
Member At-Large

Paul G. Schaeffer
Member At-Large

David J. Deigh
Member At-Large

Paul H. Stimpert
Member At-Large

David B. Stewart
Member At-Large

Harry T. Stewart
Member At-Large

Martha L. J. Harris
Member At-Large

Clayton M. Kelly
Member At-Large

Michael C. Baker
Member At-Large

Thomas J. Edwards
Member At-Large

Pauline Whitson, III
Member At-Large

John R. Adams, Jr.
Member At-Large

The Iberville Parish School Board's financial statements have been audited by Postekelwaite & Nettterville, a firm of licensed certified public accountants headquartered in Baton Rouge, Louisiana. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Iberville Parish School Board for the fiscal year ended June 30, 2002, are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon their audit, that there was a reasonable basis for rendering an unqualified opinion that the Iberville Parish School Board's financial statements for the fiscal year ended June 30, 2002, are fairly presented in conformity with accounting principles generally accepted in the United States. The independent auditor's report is presented as the first component of the financial section of this CAFR.

The independent audit of the financial statements of the Iberville Parish School Board was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and legal requirements involving the administration of federal awards. These reports are available in the Iberville Parish School Board's separately issued Single Audit Report.

Accounting principles generally accepted in the United States require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Iberville Parish School Board's MD&A can be found in the financial section immediately following the report of the independent auditors.

Profile of the Iberville Parish School Board

Iberville Parish was one of the twelve original subdivisions of the Louisiana territory in 1803. The boundaries of these subdivisions coincided with the twelve ecclesiastical subdivisions of the Roman Catholic Church in the state, which were called "parishes". After the State was admitted to the Union in 1812, this nomenclature was retained, which is why to this date political subdivisions of the State of Louisiana are called parishes rather than counties, as in the other states.

Iberville Parish occupies a land area of 627 square miles, and has an official 2000 U.S. Census population of 11,320. It is located along the Mississippi River, with the

Parish Seat of Plaquemine being located approximately 15 miles south of the State Capital of Baton Rouge. With the Mississippi River, Interstate Highway 10 and the Union Pacific Railway all being in or near the Parish, it has become the home of a number of large petro-chemical manufacturing plants since the mid 1980's. Among these is the Louisiana Division of Dow Chemical Company, the largest taxpayer and employer in the Parish, with over \$3 billion in physical plant investment and employing over 2,000 people.

Under Louisiana law, the School Board is empowered to provide public educational services to residents of Iberville Parish. It is one of 69 public school districts in Louisiana, which are composed of 64 parish-wide school systems and four city school districts. Title 17 of the Louisiana Revised Statutes grants powers to these school districts to establish policies and regulations for their own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education (BESE).

The Board is made up of fifteen members elected from 15 single member districts who serve four year concurrent terms. The current school board member terms expire on December 31, 2002. Elections were held in the Fall of 2002 at which school board members were elected to serve from January 1, 2003 through December 31, 2006. The School Board elects from its membership one person to serve as the President. That person is authorized to represent the Board at various functions, name committee members, sign documents and checks, and preside at meetings. A Vice-President is also elected by the members to serve in the absence of the President.

The Board also elects a person who meets BESE certification requirements to be the Superintendent of Schools. He serves as the day-to-day administrator of the school system, and performs all duties incumbent upon that office as specified in Title 17 of the Revised Statutes. He is also named by state law as the official Secretary and Treasurer of the school district.

The School Board operates nine school sites within the Parish, employing about 430 teachers and other certified personnel, and 270 support level workers. Enrollment for the current school year exceeds 4,000 students. In conjunction with regular education programs, the School Board also offers pre-kindergarten, special education, vocational education and adult education programs. The Board also provides transportation and school food services for students.

The students in our school system are composed of a large number (over 70%) of minority students, from generally low-income level households, which is evidenced by the fact that more than 75% of our students qualify for free and reduced price

houses. More than 25% of all children in the Parish come from homes whose family income is below the poverty level.

The School Board is considered a primary government under the provisions of Governmental Accounting Standards Board Statement No. 14, *The Reporting Entity*. As such, it is legally separate, has a separately elected governing board, and is fiscally independent of all other local governments. It has no component units as defined by this Statement, nor is it a component unit of any other government.

Factors Affecting Financial Condition

The information presented in the financial statements is best understood when taken in context of the broader perspective of the specific environment in which the school system operates.

Local Economy – As mentioned earlier, due to its proximity to major rail, highway and river arteries, Iberville Parish has for almost half a century changed from what had been by and large an agricultural economy to an industrialized economic base. A number of large petro-chemical manufacturers, oil and gas producers, and one large electrical generation plant make up over fifty percent of the property tax base in the Parish. With increased demand for a number of their products, higher oil and gas prices, and the need to upgrade some of the facilities in the petro-chemical industry, several large construction projects were completed during the past year. A striking evidence of this is the School Board's one percent sales and use tax, which rose from receipts of \$5.6 million in fiscal 2000 – 2001 to \$7.4 million in fiscal year 2001 – 2002. This 32% increase is unprecedented. While this is good news for the School Board, it is realized that such increases are in all likelihood one-time windfalls. Consequently, the Board has prudently used the excess proceeds to make several non-recurring expenditures and add to its so-called rainy day funds, which are designations of the General Fund's fund balance. History has shown that these "up-ticks" in the petro-chemical industry occur quite regularly, usually in three to four year intervals. As long as this industry enjoys growth and vitality, so should the School Board.

In response to the needs of local industries for skilled craftsmen, several of our high schools have started programs to train students to become welders, pipe-fitters and millwrights. In addition, since most local businesses use the Microsoft Office Suite of computer programs, all of our training at the high school level concentrates on this software package. Indeed, our central office is also committed to switching all of our training and usage to this package.

Long-Term Financial Planning

Since the 1988-89 fiscal year, our school system, along with about a dozen other industrialized school systems, has been frozen in funding from the State of Louisiana through its Minimum Foundation Program (MFP). The MFP distributes approximately \$2.4 billion in funds to local school districts in inverse relationship to the ability of those districts to raise revenues on their own. Due to its large industrial tax base and relatively small student population, Iberville Parish is considered one of the "wealthier" school districts in the state. In the ten year period since the new MFP was introduced, the "per-pupil" funding for Iberville Parish has only grown by 17% (mostly due to state teacher raises to all districts) while some of the so-called "poor" districts have increased by more than 80%. In effect, what has happened with the new MFP is a shifting of the burden of funding our schools from the state level to the local level. To attract and retain certified teachers in the future, local taxpayers will have to be constantly asked to bear more of the burden of funding our schools since we apparently can expect no more help from the State.

To make up for lost funding, the Parish has had to seek out more and more grant funding within the past several years. One of the most prominent of these grants was the Project IMPACT federal grant received in August 2001. This grant of over \$3 million spread over three years has allowed us to fund an extensive after school program for children and adults. Students can attend sessions to improve their skills for the Louisiana Educational Assessment Program (LEAP) and Graduate Exit Exam (GEE) tests which students must now pass. Adults have the opportunity to acquire computer skills and engage in other activities and training. Transportation and snacks are provided. In addition, teachers and some support personnel can increase their income by working in the program.

Cash Management Policies and Practices

The Board's philosophy and that of management is to maximize the return on investment while minimizing risks of loss resulting from investments. State law allows local governments to invest in U.S. Treasury obligations, instruments of certain federal agencies, bank certificates of deposit, certain commercial paper, and the Louisiana Asset Management Pool (LAMP), a short-term investment fund managed through the State Treasurer. Ever since early 2002, yields on most investment alternatives have had yields of less than two percent. Actions by the Federal Reserve Board over that time has indicated no willingness to increase interest rates which means that these depressed rates of return are likely to continue for the foreseeable future. Presently, the mix of investments is about 70% in local bank investment vehicles and 30% in the LAMP fund. Yields for the year have average around 1.85%.

Risk Management

Property, casualty and liability risks are covered by commercial insurance, which over the last two years has become almost prohibitively expensive. This rise in cost has been the result of fewer and fewer insurers willing to assume the risks associated with public school districts in Louisiana, and the fall in the rate of return on investments which insurance companies enjoyed during the 1990's. Recent bid situations have resulted in only one bid being received for property insurance and only one bid for liability insurance. Both have large deductibles and generally more exclusions than have been found in policies from two or more years ago.

The health insurance crisis hit home with the School Board also in 2000. Rates were escalating rapidly with significant reductions in benefits at the same time. The issue reached the boiling point in January 2001 when there was a one day "sick-out" by employees to express their dissatisfaction and frustration over the health insurance program. In May 2001, the School Board hired an independent health insurance consultant to look for alternatives. At the same time, the Board called a tax election for October 2001 to ask parish voters to approve a one-third of one percent (0.333%) sales and use tax to partially fund health insurance costs for school employees and retirees. The tax passed and the consultant, seeing no commercial insurers willing to provide a competitive rate, recommended that the Board go into a self-insured health plan. The combination of these two events allowed rates and benefits for 2002 to remain almost the same as those for 2001. It is still far too early to tell if this move over the long-term will be beneficial, but early results have been positive.

Pension and Other Postemployment Benefits

Employees of the Iberville Parish School Board belong essentially to one of two statewide, cost-sharing, multiple employer retirement plans, the Teachers Retirement System of Louisiana (TRSLS) and the Louisiana School Employees Retirement System (LSERS). The TRSL requires an eight percent employer contribution and a 13.1% employer contribution. It is open to all certified personnel, teacher aides, school clerical personnel, central office staff, and school lunch employees. Members may retire with as few as 10 years of service. The LSERS requires a six percent contribution by employees with no match by employers since the system is fully funded. Members of this system include custodians, school bus drivers and maintenance personnel. Members may retire at 20 years with a 2.5% benefit times the years of service times their highest average three years compensation. However, past 20 years, the credit goes to three percent per year,

Retirees have approximately 70% of the cost of their health insurance paid by the School Board. The cost varies depending on whether or not Medicare is their primary health insurance provider, and whether they choose the base or enhanced plan which the board offers to all active and retired persons. Retirees may continue their life insurance benefits (with reduced coverage at certain age intervals) and dental insurance at their own cost.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Iberville Parish School Board for its CAFR for the year ended June 30, 2003. This was the thirteenth consecutive year that this prestigious award has been achieved. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both GAAP and applicable legal requirements.

The Association of School Business Officials International (ASBO) awarded its Certificate of Excellence in Financial Reporting to the Iberville Parish School Board also for the year ended June 30, 2003. As with the GFOA Certificate, this was also the thirteenth consecutive year this award has been received.

Both the GFOA and ASBO Certificates are valid for a period of one year only. We believe that our current CAFR continues to meet the requirements of both award programs and we are submitting it to those organizations to determine its eligibility for their Certificates.

The preparation of this CAFR would not have been possible without the dedicated and efficient efforts of the entire accounting department. We would also like to express our appreciation and gratitude to the members of the School Board for their continued support and encouragement in improving financial reporting and accounting, and in managing the fiscal affairs of the school system in a prudent, progressive, and responsible manner.

Respectfully submitted,



Charles P. Bujal
Superintendent and
Secretary-Treasurer



Anthony J. Boudreau
Business Manager

IRVING PARISH SCHOOL BOARD

PRINCIPAL OFFICIALS

SCHOOL BOARD MEMBERS:

	SECTION DISTRICT	YEARS OF CONTINUOUS SERVICE	TERM ENDING
Lorraine "BO" Anderson, Sr.	A	8	12/31/82
David J. Beale	B	3	12/31/82
Olyna M. Kelley	C	18	12/31/82
Harry M. Martinussen	D	17	12/31/82
Paul E. Giambrone	E	8	12/31/82
Michael C. Swartz	F	3	12/31/82
Tom Delafaye (President)	G	2	12/31/82
Jessie E. Sussard	H	3	12/31/82
Thomas J. Edwards	I	14	12/31/82
Edwin E. Willis	J	4	12/31/82
Henry T. Brownard	K	8	12/31/82
Frankie McMillen, III	L	10	12/31/82
David E. Schaeffer (Vice-President)	M	11	12/31/82
Alonzo D. Barton	N	4	12/31/82
Julius E. Bolante, Jr.	O	10	12/31/82

ADMINISTRATORS:

TERM OF SERVICE

Charles F. Rejol	Superintendent of Schools Secretary-Treasurer	10
John E. Swartz	Supervisor of Transportation Parish Athletic Director	14
William E. Rejol	Supervisor of Child Welfare and Guidance	18
Barbara C. Clemens	Supervisor of NURSERY SCHOOLS	10
Robert Deane	Coordinator of Curriculum and Instruction	14
Joseph V. Bistancz, Jr.	Maintenance Supervisor	13
Douglas E. Dumas, Jr.	Data Processing Manager	8
Earle P. Kiker	Supervisor of Special Education	24
Samuel Beale	Custodial Supervisor	1
Wanda E. Moody	Supervisor of Elementary Schools	15
Andrew J. Morgan	Business Manager	11
Paula E. Pitts	Accounting Supervisor	7
Paula J. Vilman	Supervisor of School Lunch	3
Donald Watkins	Supervisor of High Schools	14

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Iberville Parish School
Board, Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2001

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



William R. H. H. H.
President

Jeffrey L. East
Executive Director

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS
INTERNATIONAL



This Certificate of Excellence in Financial Reporting is presented to
IBERVILLE PARISH SCHOOL BOARD
For its Comprehensive Annual Financial Report (CAFR)
For the Fiscal Year Ended June 30, 2001.

Upon recommendation of the Association's Panel of Review which has judged that the Report substantially conforms to principles and standards of the Office of Business Programs

Charles J. Smith
President

David H. Hill
Interim Executive Director



**FINANCIAL
SECTION**



Poittefrenette & Netterville

A Professional Accounting Corporation
Accounting Officers Accountants-Certified for State Taxes
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INDEPENDENT AUDITOR'S REPORT

To the Iberville Parish School Board
Flaguamine, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Iberville Parish School Board, as of and for the year ended June 30, 2002, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Iberville Parish School Board's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Iberville Parish School Board, as of June 30, 2002, and the respective changes in financial position thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2002, on our consideration of Iberville Parish School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 3 through 11 and 50 through 52 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Berwick Parish School Board's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Positiveness & Netterville

Positiveness & Netterville
December 4, 2002

Management's Discussion and Analysis

As management of the Iberville Parish School Board (hereinafter, School Board), we offer readers of the School Board's financial statements this narrative overview and analysis of the financial activities of the School Board for the fiscal year ended June 30, 2008. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i – vii of this comprehensive annual financial report (CAFR). All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Financial Highlights

- The assets of the School Board exceeded its liabilities at the close of the most recent fiscal year by \$29,608 (net assets). Of this amount, \$8,464 (invested net assets) may be used to meet the School Board's ongoing obligations to citizens and creditors.
- The School Board's total net assets increased by \$5,773. This was achieved by a combination of reduced expenditures and better than expected sales and use tax revenue collections.
- As of the close of the current fiscal year, the School Board's governmental funds reported combined ending fund balances of \$14,964, an increase of \$4,140 in comparison with the prior year. Of the total, approximately \$11,156 is available for spending at the School Board's discretion (unreserved fund balance).
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$8,173, or 27.1% of the total General Fund expenditures.
- The School Board's debt decreased by \$600, primarily composed of an increase due to the School Board's self-insured health plan liabilities, and conversely a decrease due to the retirement of \$2.1% of bonded debt during the current year.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the School Board's basic financial statements. These basic financial statements are composed of three components: 1) government-wide financial statements; 2) fund financial statements; and, 3) notes to the financial statements. This CAFR also contains other supplemental information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the School Board's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the School Board's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the School Board is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused sick leave).

Both of the government-wide financial statements present functions of the School Board that are principally supported by taxes and intergovernmental revenues (*governmental activities*). The School Board has no functions or activities which are business-like in nature, meaning that they are primarily supported by user fees and charges for services, such as a municipally owned utility system. The governmental activities of the School Board include regular and special educational programs, support services, administration, maintenance, student transportation and school food services. The School Board contains no other units of government (component units) nor is it contained as a component unit of any other level of local or state government.

The government-wide financial statements can be found on pages 12 – 13 of this CAFR.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over the resources that have been segregated for specific activities or objectives. The School Board, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the School Board can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable

resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the School Board's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The School Board maintains dozens of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Title I Fund and the Debt Service Fund, all of which are considered to be major funds. The remaining funds are combined into a single, aggregated presentation under the label of other governmental funds, which contains all the non-major funds. Individual fund data for each of these non-major funds is provided in the form of combining statements elsewhere in this CAFR.

The School Board adopts annual appropriated budgets for all funds except expenditure-driven grant funds. Budgets for these types of grant funds are submitted by the grant supervisor to the Louisiana Department of Education, which approves the grant budgets and, through which flows requests for reimbursement. In virtually all cases, revenues received will equal expenditures and transfers of indirect costs, meaning that these funds do not have fund balances to carry forward in future periods. The School Board does adopt formal budgets for the General Fund, Debt Service Fund, and those Special Revenue Funds which are funded by local taxes. A budgetary comparison statement has been provided for all funds with formally adopted budgets.

The basic governmental fund financial statements can be found on pages 14 - 18 of this CAFR.

Internal Service Fund. This is the first year of operation of the School Board's self-insured health plan. Details on it may be found on pages 19 - 21 of this CAFR.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of outside parties such as students. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the School Board's programs. The sole fiduciary fund

of the School Board is the School Activity Fund, which contains monies belonging to the schools, their students, and clubs or other activities.

The basic fiduciary fund financial statement can be found on page 22 of this CAFR.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 23 - 45 of this CAFR.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. Included therein are the combining statements referred to earlier in connection with non-major governmental funds; these statements can be found on pages 48 - 82 of this CAFR. Also, under the label of *other supplementary information* can be found data on individual school activity funds, capital assets, and information required to be presented by state statute.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the School Board, assets exceeded liabilities by \$29,898 at the close of the most recent fiscal year.

By far the largest portion of the School Board's net assets (94%) reflects its investment in capital assets (e.g., land, buildings, furniture and equipment), less any related debt used to acquire these assets that is still outstanding. The School Board uses these capital assets in the delivery of services to its students and citizens; consequently, these assets are not available for future spending. Although the School Board's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Iberville Parish School Board's Net Assets

	Governmental Activities	
	2002	2001
Current and other assets	\$30,890	\$14,100
Capital assets	86,897	87,538
Total assets	117,787	101,638
Long-term liabilities	18,758	23,084
Other liabilities	9,521	3,881
Total liabilities	28,279	26,965

Net assets:		
Invested in capital assets, net of related debt	17,172	15,608
Restricted	3,912	4,179
Unrestricted	8,064	1,917
Total net assets	\$29,148	\$21,704

An additional portion of the School Board's net assets (15%) represents resources that are subject to external and legal restrictions on how they may be used (e.g., bonded indebtedness). The remaining balance of unrestricted net assets (\$8,460) may be used to meet the School Board's ongoing obligations to its citizens, creditors, parents, staff, and students.

At the end of the current fiscal year, the School Board is able to report positive balances in all three categories of net assets, just as it has done for the prior year.

The School Board's net assets increased by \$7,444 during the current fiscal year. This increase was due to the fact that expenditures had been reduced and revenues had increased from those of the prior year. New grant funds such as the Class Size Reduction and Reading Excellence Act allowed for the net reduction in expenses. The rise in revenue was attributed to an increase in sales and use tax revenues, which increased due to construction activities by local industries. Another major increase in revenue was due to the receipt of the 21st Century Learning Center grant in excess of \$1 million.

Iberville Parish School Board's Changes in Net Assets

	Governmental Activities	
	2009	2008
Revenues:		
Charges for services	\$300	\$208
Operating grants	6,489	3,464
General revenues:		
Property taxes	10,080	10,384
Sales and use taxes	13,280	9,375
Minimum Foundation Program	13,157	12,442
Other	1,919	1,878
Total revenues	45,805	38,537
Expenses:		
Instruction	18,370	18,708
Student and staff support	3,917	2,711
Administration	5,134	4,777
Plant services	3,681	3,680
Student transportation	2,686	2,322
Food services	4,738	2,990
Debt service	1,327	1,835
Other	191	180
Total expenses	38,683	38,583

Increase in net assets	5,778	2,956
Net assets – beginning of year	23,835	20,879
Net assets – end of year	29,613	23,835

- Sales and use taxes increased significantly during the current fiscal year primarily due to construction activity at local industrial plants, as well as the passage of a new one-third of one percent sales and use tax which became effective on January 1, 2002. This new tax increased the total sales and use tax rate of the School Board to 2%, which is the average sales and use tax levy for Louisiana public school systems.
- One notable grant received was the 21st Century Community Center federal grant, which is called locally Project Impact. This three million dollar grant is to be paid at a rate of one million per year for the fiscal years 2001-2002 through 2003-2004.
- Minimum Foundation Program receipts increased due to a \$1,000 raise granted to all teachers by the State for the 2001-2002 school year. This increase, however, was lessened due to a fall in enrollment of about 100 children from the prior year.
- Instructional expenses increased due to the increase mentioned above from the state and the cost of related benefits.
- Student and staff support increased since this function is where the bulk of the Project Impact money was spent.
- Student transportation increased due to the purchase of four new school activity buses for the four high schools which cost approximately \$150 thousand.
- Most other revenue and expense items did not change significantly from the prior year.

Financial Analysis of the School Board's Funds

As noted earlier, the School Board uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the School Board's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the School Board's financing requirements. In particular, unreserved fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the School Board's governmental funds reported combined ending fund balances of \$14,964, an increase of \$4,140 in comparison with the prior fiscal year. Approximately 73%, or \$11,136, of this total

constitutes unreserved fund balance, which is available for spending at the School Board's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending since it is legally obligated to pay debt service and other obligations.

The General Fund is the chief operating fund of the School Board. At the end of the current fiscal year, unreserved fund balance of the General Fund was \$8,175 (designated and undesignated), while unreserved and undesignated fund balance is \$1,961. The designations of fund balance represent the School Board's plans for keeping a portion of unreserved fund balance to be set aside for specific purposes, as follows: 1) Deferred Maintenance on facilities (\$4,050); 2) Employee Salary Protection, in case of a sudden fall in revenues (\$1,423); 3) Property Insurance Deductible, to cover the \$250 thousand deductible on the property insurance policy (\$270); 4) Unemployment Insurance to cover what may have to be reimbursed to the Louisiana Department of Labor for unemployment benefits (\$153); 5) To pay benefits to employees and retirees under the new sales tax passed in October 2003, which is restricted by vote to that purpose; and 6) To pay benefits legislatively mandated in the current fiscal year resulting from changes in the state's sick leave and sabbatical leave laws during the prior fiscal year (\$123). The remaining unreserved and undesignated balance of \$1,963 represents about 17 days of working capital.

The General Fund's unreserved fund balance increased by \$3,564 due to reductions in certain expenditures and better than expected sales and use tax revenues as outlined above. The General Fund's sales and use tax increase amounted to \$3,745 since.

Special Revenue Funds fund balance increased by \$1,297 due to the following factors:

- Increased sales and use tax revenues
- Increases in federal revenues resulting from new grants
- Decreased staffing and other economizing measures in school food service which resulted in \$383 in reduced expenditures
- Lack of a major textbook adoption in the current year which reduced expenditures by \$125 over the prior year.

The debt service fund balance decreased by \$663 since the millage levy was reduced to 12 mills several years ago to reflect a reduced need for revenue due to the build-up of fund balance over the past 14 years. This fund balance will reduce each year over the next six years until the bonds are paid in full in October 2008. At that time, the balance should be zero.

General Fund Budgetary Highlights

Differences between the original budget and final budget were most significant on the revenue side. Sales and use taxes, which fluctuate widely under normal circumstances, reached an unanticipated and unprecedented level over what had been originally budgeted. Most other revenues came in as anticipated. Expenditures were only slightly higher than budgeted due mainly to new expenditures proposed to the School Board once it was obvious that sales tax revenues were much higher than expected.

Capital Asset and Debt Administration

Capital assets. The School Board's investment in capital assets as of June 30, 2002 amounts to \$36,837 (net of accumulated depreciation). This investment includes land, buildings and improvements, furniture, machinery and equipment. Capital assets increased by slightly more than \$400 due to purchases of computer equipment for instruction. The net increase represents only a 0% difference.

	Governmental activities	
	2002	2001
Land	\$780,100	\$780,100
Buildings and improvements	\$1,351,717	\$1,351,717
Furniture and equipment	3,697,200	7,690,597
Less: Accumulated depreciation	(29,202,622)	(28,204,120)
Total, net of depreciation	\$36,837,405	\$37,287,694

Additional information on capital assets and depreciation may be found in Notes I.F.3 and III.C in the "Notes to the Financial Statements", starting on page 22.

Long-term debt. At the end of the current fiscal year, the School Board had bonded debt outstanding of \$29,125,000. This entire amount is from the 1992 Series Refunding bonds. However, on July 9, 2002, the School Board refunded these bonds, which resulted in a net present value savings of \$420 thousand. The new debt service schedule still has the final maturity at October 1, 2008, just as did the original refunded issue. More details on the refunding may be found in the "Subsequent Events" note to the financial statements found on page 49.

During the year, bond principal of \$2,156,000 of the 1992 bonds was paid, as was interest in the amount of \$1,229,908. Further data on the long-term obligations of the School Board, including its liability for accrued employee sick leave, may be found in Note III. F on page 37.

Economic Factors and Next Year's Budget

It is felt that construction activity at the local petro-chemical plants will continue into 2003, but not at the level of the prior year when the one-cent sales and use tax average over \$614 thousand per month. In the best year prior to that (1996-97), the average was \$513 thousand per month. We are forecasting the 2002-2003 budget at \$463 thousand per month, which we feel is conservative. According to the Iberville Parish Tax Assessor, there should be a modest increase in taxable assessed valuation in the 2%-3% range reflecting some new equipment coming on the tax rolls for the first time in the upcoming year.

On the expenditure side in 2002-2003, there will be significant expenditures in terms of computer equipment and software. A new IBM AS-400 system for the central office and a new instructional software package, an new grade book program and more personal computers at the school level are being reflected in the Academic Enhancement Special Revenue Fund budget. Several vehicles will be replaced in the maintenance department, and a performance based contract will be entered into with Siemens Building Maintenance, Inc. in 2002-2003 which will involve substantial costs (offset by energy savings) to retro fit lighting and install water conservation measures in the schools. This project will be funded by a low interest loan through the Louisiana Public Facilities Authority and the Louisiana Department of Natural Resources. Under the terms of the performance based contract, the energy savings guaranteed will provide the necessary debt service on the borrowed funds used to install the energy savings devices and equipment.

For the first time in the last several years, management presented the School Board with a balanced budget for the year ending June 30, 2003. Conservative spending measures are still included in that budget.

Requests for Information

This financial report is designed to provide a general overview of the School Board's finances for those with an interest in the government's financial position and operations. Questions concerning any of the information provided in this CAFR or requests for additional financial information should be addressed to Andrew J. Hargosa, Business Manager, Iberville Parish School Board, Post Office Box 151, Plaquemine, LA 70465-0151. Mr. Hargosa may also be reached through his e-mail address hargosaaj@ip-sb.net.

BERVILLE PARISH SCHOOL BOARD
Rapides, Louisiana

STATEMENT A

COMPARATIVE STATEMENT OF NET ASSETS
JUNE 30, 2002 AND JUNE 30, 2001

	2002	2001
ASSETS:		
Current assets:		
Cash and cash-equivalents	\$ 17,954,004	\$ 13,008,461
Receivables	3,231,884	1,893,843
Inventory	2,600	7,880
Non-current assets:		
Capital assets, net of accumulated depreciation	<u>35,857,481</u>	<u>37,527,884</u>
TOTAL ASSETS	<u>\$ 57,887,034</u>	<u>\$ 52,438,068</u>
LIABILITIES:		
Current liabilities:		
Accounts, salaries and other payables	\$ 4,276,004	\$ 4,076,880
Health claims payable	1,280,000	-
Deferred revenue	187,142	190,878
Interest payable	291,008	321,818
Current portion of long-term liabilities	3,584,877	3,261,387
Non-current liabilities:		
Long-term liabilities due in more than one year	<u>18,732,872</u>	<u>21,000,583</u>
TOTAL LIABILITIES	<u>28,278,083</u>	<u>28,804,088</u>
NET ASSETS:		
Invested in capital assets, net of related debt	17,122,481	18,817,884
Restricted for:		
Debt service	3,667,281	4,400,000
Other purposes	184,041	507
Unrestricted	<u>8,884,008</u>	<u>8,890,678</u>
TOTAL NET ASSETS	<u>\$ 29,858,811</u>	<u>\$ 23,834,878</u>

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

GRAND STAIRCASE SCHOOL BOARD
Programs, Salaries

STATEMENTS

STATEMENT OF ACTIVITIES

For the year ended June 30, 2002

With Comparative Totals for year to 2001

	EXPENSED	CHARGED FOR SERVICES	PROCEEDS RECEIVED (DUES & CONTRIBUTIONS)	NET EXPENSES (REVENUE) AND TRANSFERS (NET ASSETS)	
				2002	2001
1. (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31) (32) (33) (34) (35) (36) (37) (38) (39) (40) (41) (42) (43) (44) (45) (46) (47) (48) (49) (50) (51) (52) (53) (54) (55) (56) (57) (58) (59) (60) (61) (62) (63) (64) (65) (66) (67) (68) (69) (70) (71) (72) (73) (74) (75) (76) (77) (78) (79) (80) (81) (82) (83) (84) (85) (86) (87) (88) (89) (90) (91) (92) (93) (94) (95) (96) (97) (98) (99) (100)					
Government Activities					
Education					
Regular programs	\$ 1,044,024		\$ 104,400	\$ 1,148,424	\$ 94,400,000
Special programs	8,889,747		104,400	8,994,147	12,712,000
Transfer programs	1,177,024		64,404	1,241,428	17,888,000
All other programs	2,689,000	\$ 10,000	2,000,000	6,689,000	688,000
Support services					
Student services	1,444,000		144,000	1,588,000	1,474,000
Instructional staff support	1,889,000	500	174,000	2,063,500	1,444,000
General administration	1,144,000		1,144,000	1,144,000	1,444,000
School administration	1,844,000		1,844,000	1,844,000	1,844,000
Business services	244,000		24,000	268,000	244,000
Plant services	1,844,000		1,844,000	1,844,000	1,844,000
Student transportation services	1,844,000		1,844,000	1,844,000	1,844,000
Central services	44,000		4,000	48,000	44,000
Food services	1,144,000	244,000	1,744,000	2,132,000	2,132,000
Community service programs	44,000		4,000	48,000	44,000
Interest on long-term debt	1,444,000			1,444,000	1,444,000
Total Governmental Activities	14,444,000	1,044,000	4,444,000	15,444,000	14,444,000
Other:					
Property taxes, levied for general expenses			1,444,000	1,444,000	1,444,000
Property taxes, levied for debt service			1,444,000	1,444,000	1,444,000
State and local taxes, levied for general expenses			1,144,000	1,144,000	1,144,000
State income sharing			104,400	104,400	104,400
Grants and contributions not included in specific programs					
Management Program			1,144,000	1,144,000	1,144,000
Interest on long-term debt			1,144,000	1,144,000	1,144,000
Reserve fund					
Total general revenues and transfers			6,444,000	6,444,000	6,444,000
Revenues and assets			6,444,000	6,444,000	6,444,000
Revenues - long-term debt			1,144,000	1,144,000	1,144,000
Revenues - net assets			5,300,000	5,300,000	5,300,000

e.g. entries for the above revenues, or transfers, are not to be included as part of this statement.

BEVILL EDUCATION SCHOOL BOARD
Proposals, Expenditures

Continued

COMPARISON OF FUND BALANCES
Budget Month
June 30, 2011
With Comparative Balance June 30, 2010

	GENERAL		JUNE		OTHER		TOTAL	
	2011	2010	2011	2010	2011	2010	2011	2010
ASSETS								
Cash and cash equivalents	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Receivables	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Inventories	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Property	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL ASSETS	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
LIABILITIES AND FUND EQUITIES								
Accounts payable and other payables	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Deferred liabilities	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fund equity	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL LIABILITIES	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Fund Balances								
Proprietary			1,000,000	1,000,000			1,000,000	1,000,000
Restricted for:								
Capital projects	1,000,000	1,000,000					1,000,000	1,000,000
Employee retirement	1,000,000	1,000,000					1,000,000	1,000,000
Property insurance	1,000,000	1,000,000					1,000,000	1,000,000
Unemployment benefits	1,000,000	1,000,000					1,000,000	1,000,000
Employee and retiree benefits	1,000,000	1,000,000					1,000,000	1,000,000
Legal and contract	1,000,000	1,000,000					1,000,000	1,000,000
Unrestricted	1,000,000	1,000,000			1,000,000	1,000,000	1,000,000	1,000,000
Special Revenue Funds	1,000,000	1,000,000			1,000,000	1,000,000	1,000,000	1,000,000
Total Fund Balances	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
TOTAL LIABILITIES AND FUND EQUITIES	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000

THE BOARD IS IN AGREEMENT WITH THE BOARD TO ADOPT AN ORDINANCE THAT THIS BE DONE

IBERVILLE PARISH SCHOOL BOARD
Hogansville, Louisiana

STATEMENT D

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
June 30, 2002**

Total Fund Balances at June 30, 2002 - Governmental Funds and Internal Service Fund					\$ 45,127,267
Cost of capital assets at June 30, 2002	\$	80,415,820			
Less: Accumulated Depreciation as of June 30, 2002:					
Buildings		(17,889,294)			
Furniture and equipment		<u>(5,511,158)</u>			36,987,491
Elimination of interfund assets and liabilities:					
Due from other funds		1,889,810			
Due to other funds		<u>(3,888,832)</u>			-
Long-term liabilities at June 30, 2002:					
Compensated absences payable		(2,359,854)			
Bonds payable		(78,721,880)			
Accrued interest payable		<u>(281,850)</u>			(72,410,484)
Net Assets at June 30, 2002					\$ <u>73,008,288</u>

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

**UNIVERSITY PARK DISTRICT, BOARD
Parkville, Missouri**

STATEMENT 2

**UNIVERSITY PARK
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2022**

With Comparative Data for Year Ended June 30, 2021

	2022	2021	2022 REVENUE	2022 EXPENDITURES (%)	TOTAL	
					2022	2021
REVENUES						
LAKEVIEW						
Taxes						
ad valorem	\$ 6,007,000		\$ 4,480,000	\$ 6,000	\$ 10,000,000	\$ 11,000,000
sales and use	6,017,000		4,964,000		10,000,000	9,000,000
miscellaneous	60,000		11,000	20,000	100,000	100,000
charges to utilities	100,000			200,000	100,000	100,000
other	100,000	\$ 1,000		1,000	100,000	100,000
Total Local Revenues	<u>12,884,000</u>	<u>1,000</u>	<u>9,455,000</u>	<u>2,000,000</u>	<u>20,000,000</u>	<u>20,000,000</u>
State Grants						
Missouri Statewide Program	1,000,000			100,000	1,000,000	1,000,000
Other	1,000,000			100,000	1,000,000	1,000,000
Total State Revenues	<u>2,000,000</u>	<u></u>	<u></u>	<u>200,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
Federal Grants						
Total Federal	<u>100,000</u>	<u>100,000</u>	<u></u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>100,000</u>
Total Revenues	<u>13,984,000</u>	<u>1,100,000</u>	<u>9,455,000</u>	<u>3,000,000</u>	<u>23,000,000</u>	<u>22,000,000</u>
EXPENDITURES						
Current						
Salaries						
management	1,100,000		100,000		1,100,000	1,100,000
operating	1,000,000		100,000		1,100,000	1,100,000
contract	1,000,000		100,000		1,100,000	1,100,000
retiree	100,000	1,000,000			1,100,000	1,100,000
Support Services						
maintenance	1,000,000	1,000,000			1,000,000	1,000,000
instructional materials	1,000,000	1,000,000			1,000,000	1,000,000
capital expenditures	1,000,000		100,000		1,000,000	1,000,000
school administration	1,000,000		100,000		1,000,000	1,000,000
business services	100,000	10,000			100,000	100,000
food services	1,000,000		10,000		1,000,000	1,000,000
student transportation services	1,000,000				1,000,000	1,000,000
central services	100,000				100,000	100,000
specialized services	1,000,000		1,000,000		1,000,000	1,000,000
community development	1,000,000				1,000,000	1,000,000
Capital Outlay						
Total Revenues			1,000,000		1,000,000	1,000,000
Miscellaneous			1,000,000		1,000,000	1,000,000
Interest on bonds						
Total Expenditures	<u>10,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>10,000,000</u>	<u>10,000,000</u>

SEE NOTES TO THE BASIC FINANCIAL STATEMENTS FOR AN EXTENSIVE LIST OF DISCLOSURES

STATE OF TEXAS GOVERNMENT FINANCE
 Department, Austin

STATEMENT 3

GOVERNMENTAL FUNDS
 Department Activities, Expenditures and Changes in Fund Balance
 For the Year Ended June 30, 2002

Non-Proprietary Funds as Authorized June 30, 2002

	CURRENT	DELT	DEP SERVICES	OTHER GOVERNMENTAL	TOTAL	
					2002	2001
EXCESS DEFICIT OF REVENUE OVER EXPENDITURES	286,527	286,527	286,527	286,527	1,165,527	1,165,527
OTHER FINANCIAL SOURCES (used)						
Inland transfer to Inland transfer to	4,024,000 (4,024,000)		-	30,000 4,024,000	4,024,000 2,024,000	3,227,000 2,027,000
TOTAL OTHER FINANCIAL SOURCES (used)	3,600,000	(4,024,000)	-	3,994,000	-	-
RETORNSSED FUND BALANCE	1,294,000	-	(286,527)	1,227,000	4,024,000	4,024,000
FUND BALANCE - RUNNING	4,894,000	-	4,024,000	1,294,000	10,024,000	9,027,000
FUND BALANCE - OTHER	\$ 4,894,000	\$ -	\$ 4,024,000	\$ 1,294,000	\$ 10,024,000	\$ 9,027,000

THIS STATEMENT IS A SUMMARY OF FINANCIAL INFORMATION AND DOES NOT CONSTITUTE AN AUDIT.

Continued

IBBYVILLE PARISH SCHOOL BOARD
Raymond, Louisiana

STATEMENT F

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances to
the Statement of Activities
For the Year Ended June 30, 2002

Total Net Changes in Fund Balances for year ended June 30, 2002	\$	4,300,764
Add: Capital outlay which is considered expenditures on Statement E		(42,406)
Less: Depreciation expense for year ended June 30, 2002		(7,751,089)
Add: Accumulated depreciation on capital assets retired during year ended June 30, 2002		484,700
Less: Cost basis of capital assets retired during year ended June 30, 2002		(304,082)
Add: Bond principal retirement considered as an expenditure on the Statement E		2,180,000
Add: Excess of compensated absences earned over compensated absences used		114,366
Add: Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on an accrual basis		<u>30,082</u>
Total changes in Net Assets, for year ended June 30, 2002, per Statement E	\$	<u>1,772,389</u>

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

IBERVILLE PARISH SCHOOL BOARD
Morgansville, Louisiana

STATEMENT G

PROPRIETARY FUND
Statement of Net Assets
June 30, 2012

INTERNAL
SERVICE
FUNDS

ASSETS	
Cash and cash equivalents	\$ 1,243,080
Receivables	447
Due from other funds	<u>154,510</u>
TOTAL ASSETS	\$ 1,408,037
LIABILITIES AND NET ASSETS	
Liabilities:	
Due to other funds	54,447
Claims payable	<u>1,353,590</u>
Total Liabilities	1,408,447
Net Assets:	
Restricted for catastrophic claims	<u>953,576</u>
TOTAL LIABILITIES AND NET ASSETS	\$ 1,408,037

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

IBERVILLE PARISH SCHOOL BOARD
Plaquemine, Louisiana

STATEMENT H

PROPRIETARY FUND
Statement of Revenues, Expenses and
Changes in Net Assets
For the Year Ended June 30, 2002

	INTERNAL SERVICE FUND
OPERATING REVENUES	
Premiums received	\$ 3,710,000
Total Operating Revenues	<u>3,710,000</u>
OPERATING EXPENSES	
Medical claims expense	2,203,200
Prescription drug expense	470,000
Claims administration fees	181,000
Other fees and charges	<u>340</u>
Total Operating Expenses	<u>2,854,540</u>
Net Operating Income	855,460
NON-OPERATING REVENUES	
Interest income	<u>4,100</u>
Total Non-Operating Revenues	<u>4,100</u>
Changes in Net Assets	859,560
NET ASSETS - BEGINNING	<u>0</u>
NET ASSETS - ENDING	<u>\$ 859,560</u>

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

IBERVILLE PARISH SCHOOL BOARD
 Bogalusa, Louisiana

STATEMENT 1

PROPRIETARY FUND
Statement of Cash Flows
 For the Year Ended June 30, 2002

	<u>INTERNAL SERVICE FUND</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Premiums received	\$ 3,115,804
Claims and benefits paid	(1,499,339)
Administrative and other fees (paid)	<u>(782,332)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>1,493,987</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Advances from other funds	(700,863)
Receivables	<u>(447)</u>
NET CASH PROVIDED (Used) BY NON-CAPITAL FINANCING ACTIVITIES	<u>(1,101,710)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	<u>4,188</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>4,188</u>
NET INCREASE IN CASH	1,343,985
CASH - BEGINNING	<u>0</u>
CASH - ENDING	<u>\$ 1,343,985</u>
RECONCILIATION OF OPERATING INCOME TO CASH PROVIDED BY OPERATING ACTIVITIES	
Operating Income	\$ 149,387
Adjustments to reconcile operating income to net cash provided by operating activities:	
Claims payable	<u>1,183,678</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 1,343,985</u>

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

IBERVILLE PARISH SCHOOL BOARD
Fragouette, Louisiana

STATEMENT J

FOUNDED FUND

Comparative Statement of
Fiduciary Assets and Liabilities
June 30, 2002 and June 30, 2001

	<u>SCHOOL ACTIVITY FUNDS</u>	
	<u>2002</u>	<u>2001</u>
ASSETS:		
Cash and cash equivalents	\$ 212,000	\$ 209,749
TOTAL ASSETS	<u>\$ 212,000</u>	<u>\$ 209,749</u>
LIABILITIES:		
Deposits due others	\$ 202,089	\$ 209,749
TOTAL LIABILITIES	<u>\$ 202,089</u>	<u>\$ 209,749</u>

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

IBERVILLE PARISH SCHOOL BOARD
Notes to the Financial Statements
June 30, 2008

I. Summary of significant accounting policies

A. Introduction

The Iberville Parish School Board (hereinafter, "School Board") is a political subdivision of the State of Louisiana. It was created by Louisiana Statutes Annotated Revised Statute (LSA-R.S.) 17:51 to provide public education for the children of Iberville Parish. The School Board is authorized by LSA-R.S. 17:51 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is composed of 15 members elected concurrently from 15 single member districts for terms of four years. The terms of the current School Board members expire on December 31, 2008. Elections were held in the Fall of 2005 for members who will serve from January 1, 2006 through December 31, 2008.

The School Board operated nine schools within the Parish with a total enrollment as of October 1, 2007 of 4,779 students. In conjunction with the regular educational programs, some of the schools offer special education, vocational education, and/or adult education classes. There is an alternative education program for students who have either been expelled, or those who have fallen two or more years behind the grade level of their peers. In addition, the School Board provides transportation and food service for students.

B. Basis of presentation

The financial statements of the School Board have been prepared in conformity with accounting principles generally accepted in the United States as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB has issued its *Codification of Governmental Accounting and Financial Reporting Standards* dated June 30, 2008. This Codification and subsequent GASB pronouncements are recognized as GAAP for state and local governments in the United States.

This financial report has been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, issued in June 1999. Although the School Board was not required to issue financial statements in compliance with this Statement until the year ended June 30, 2003, management decided to issue its first GASB Statement No. 34 financial report in the year ended June 30, 2000, three years ahead of schedule. This report is the third in compliance with this new standard of financial reporting.

C. Reporting entity

GASB Statement No. 14, *The Reporting Entity*, and GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, establish criteria for determining the governmental reporting entity and component units, which should be included within the reporting entity. Under provisions of these Statements, the School Board is considered a primary government since it is a single purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, the term “fiscally independent” means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The School Board has no component units, defined by GASB Statement Nos. 14 and 39 as other legally separate organizations for which the elected School Board members are financially accountable. There are no other primary governments with which the School Board has a significant relationship.

D. Government-wide and fund financial statements

Under GASB Statement No. 34, the government-wide financial statements (i.e., the statements of net assets and the statement of changes in net assets) report information on all the non-fiduciary activities of the School Board. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are closely identifiable with a specific function. Program revenues include: 1) charges to customers or users who purchase, use or directly benefit from goods or services provided by a given function, and 2) grants that are restricted to meeting the operational or capital requirements of a particular function. Taxes or other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the governmental funds and the fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

K. Measurement focus, basis of accounting, and financial statement presentation.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability has been incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Sales and use taxes are recognized as revenues when collected by the Iberville Parish Sales and Use Tax Department, a division of the Iberville Parish Government. Grants and similar items (including the state minimums Foundation program distribution) are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School Board considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales and use taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues are considered to be measurable and available when cash has been received by the School Board.

The School Board reports the following major funds:

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

The Title I Fund is a program for economically and educationally disadvantaged school children, which is federally funded, state administered and locally operated. These funds supplement, rather than replace, state or locally mandated activities.

The Debt Service Fund accounts for the resources accumulated and payments made for principal, interest and related charges on general long-term obligation debt of the School Board.

Additionally, the School Board reports the activities of its self-insured health plan as an *internal service fund*. Since the sources of revenue for this fund are generated from member (employee and retiree) and School Board contributions and not from third parties, it is not considered a "business-type activity" and therefore not reported in a separate column in the government-wide financial statements. It is accounted for using the economic resources measurement focus and the accrual basis of accounting.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide funds and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance from the GASB. The School Board has elected not to follow subsequently issued private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. The sole proprietary fund of the School Board is the self-insured health plan internal service fund, as described above. Operating revenues consist of member and School Board health insurance portions of the total premium for coverage, and operating expenses relate to the payment of health, medical, and prescription drug claims, as well as payments to the third-party plan administrator. All other revenues and expenses not meeting this definition are reported as nonoperating items.

When both restricted and unrestricted resources are available for use, it is the School Board's policy to use restricted resources first, then unrestricted resources as they are needed.

F. Assets, liabilities, and net assets or equity

1. Deposits and investments

Cash and cash equivalents are considered to be cash on hand, interest-bearing demand deposits, and short-term investments (usually time certificates of deposit), including investments in the Louisiana Asset Management Pool (LAMP). All of these cited instruments are considered cash equivalents, as long as their original maturities are of three months or less from the date of acquisition. Also, certificates of deposit having a maturity date in excess of three months are considered cash equivalents if they are covered by federal deposit insurance.

State statutes authorize the School Board to invest in United States Treasury Securities (e.g., treasury bills), or certificates or time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. Public entities in Louisiana are also authorized to invest in the LAMP, a non-profit corporation organized under Louisiana law and operated by the State Treasurer as a local government investment pool. Since LAMP investments may be liquidated in whole or in part at any time at par, the cost of LAMP investments is also the fair market value of the investments.

2. Receivables and payables

Activity between funds that indicates lending or borrowing arrangements outstanding at the end of the fiscal year is referred to as "due to/from other funds". There is an assumed obligation on the part of the borrowing fund to repay that amount to lending fund.

3. Ad valorem taxes

Ad valorem (property) taxes were levied by the School Board on August 12, 2001, based on assessed valuation of property as of January 1, 2001. These taxes become due and payable on November 15 of each year, and become delinquent after December 31 of the year levied. However, before the taxes can be collected, the assessment list (i.e., tax roll) must be submitted to the Louisiana Tax Commission for approval. From the day the tax roll is filed

with the Iberville Parish Clerk of Court's Office, it shall act as a lien on each specific piece of real estate therein assessed, which shall be subject to a legal mortgage after the 31st day of December of the current year for the payment of the taxes due thereon. Over 98% of ad valorem taxes are generally collected in December, January, and February of the fiscal year. A list of property on which taxes have not been paid is published in the official journal by the Iberville Parish Tax Collector, which is a division of the Iberville Parish Sheriff's Office (in Louisiana, the Sheriff's Office is the legally authorized collection agency for property taxes in each parish). If taxes are not paid within the time stipulated in the public notice, the property is sold for taxes due at a tax sale, usually held prior to the end of the School Board's fiscal year. Consequently, any taxes left unpaid at June 30 of each year are usually immaterial.

The following are the School Board authorized and levied ad valorem taxes for 2001:

Parish-wide taxes	Authorized Mills	Levied Mills	Expiration Date
Constitutional	2.80	2.80	Not Applicable
Maintenance	7.80	7.80	12/31/2012
Special Maintenance	4.84	4.84	10/1/2007
Alternative School	2.80	2.80	12/31/2005
Salaries and Benefits	10.00	10.00	12/31/2005
Bond Sinking Fund	Variable	12.00	Not Applicable

Under the Louisiana Constitution, ad valorem taxes other than the Constitutional Tax must be renewed by popular vote every ten (10) years. The bonded indebtedness tax (bond sinking fund) remains in effect until all bond principal, interest and associated fees have been paid in full.

4. Sales and use taxes

On February 18, 1999, parish voters approved the levy of a one percent (1%) sales and use tax. The net proceeds (after deduction for the cost of collection) are dedicated to and used for the payment of a portion of the salaries of teachers in the elementary and secondary schools in the parish and/or for the costs of operating the schools. Proceeds from this tax are included as revenue in the General Fund.

On July 13, 1991, parish voters approved the levy of an additional two-thirds of one percent (0.6667%) sales and use tax to be levied by the School Board. The net proceeds of this tax are dedicated as follows: 1) 60.67% to be used for employee salaries, benefits and school bus operations; 2) 33.3334% fund

academic program enhancements. Proceeds of both of these dedications are accounted for in the Special Revenue Funds.

On October 20, 2001, parish voters approved the levy of an additional one-third of one percent (0.3333%) sales and use tax to be levied by the School Board. The net proceeds of this tax are dedicated to the payment of health benefits for employees and retirees. Any excess (after said benefit payments are made) may be used to provide employee salary supplements.

All of the above taxes are collected by the Iberville Parish Sales and Use Tax Department, which collects all sales and use taxes parish-wide for a cost to the School Board of fifty percent (50%) of the total costs of collections. Also, all sales and use taxes are levied in perpetuity and do not require renewal by popular vote.

5. Inventories and prepaid items

Inventories of the School Lunch Special Revenue Fund consist of food purchased by the School Board, and commodities granted by the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry. Inventory items purchased are valued at cost using the "first-in, first-out" (FIFO) method. Costs are recorded as expenditures at the time the individual items are consumed (consumption method). Commodities are assigned values based on information provided by the USDA, also on a FIFO basis. The amount of commodity inventory is included in deferred revenue until consumed.

Prepaid items represents costs paid in advance which are applicable to future accounting periods. An evaluation of such items indicates that any amounts which might be included as prepaid items are generally immaterial and therefore not recorded on the neither government-wide nor fund financial statements.

6. Restricted assets

Restricted assets are cash, cash equivalents or investments whose use is limited by legal requirements such as a bond indenture. Restricted assets, if any, are reported only in the government-wide financial statements.

7. Capital assets

Capital assets, which include land, buildings and improvements, and furniture and equipment, are reported in the government-wide financial statements. Capital assets are not included within the depreciable assets (those subject to depreciation) of the School Board unless they cost on an individual basis \$5,000 or more and have an estimated useful life of two or more years. Items costing less than that are "expensed" at the time of purchase rather than depreciated. Depreciable assets do not have an assigned salvage value since any such amount would be generally immaterial. However, for purposes of insurance and maintaining an accountability of items generally subject to theft or misuse, the School Board does keep a separate inventory of items having a "street value" (e.g., televisions, VCRs, DVD players, etc.)

Capital assets purchased or constructed are recorded at historical cost, or, estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Generally due to the climate in the area, roof and HVAC replacements are not capitalized. Routine carpet replacement and minor structural changes are not capitalized.

Capital assets are depreciated using the straight-line method over useful lives of 40 to 60 years for buildings to six to 20 years for furniture and equipment.

The School Board does not possess any material amounts of infrastructure assets, such as sidewalks and parking lots. Amounts expended prior to June 30, 2000 for such items were considered to be part of the cost of the buildings or other immovable property such as stadiums. In the future, if such items are built or constructed, and are material in relation to the class of assets, they will be capitalized and depreciated.

8. Compensated absences

All School Board employees earn from ten to thirteen days of sick leave each year, depending on the number of months employed. Upon retirement (or death prior to retirement), unused sick leave of up to forty-five (45) days is paid to employees (or their heirs) at the employees' daily rate of pay at the time of retirement (or death). Under the Teachers Retirement System of

Louisiana (TRSL), the total unused sick leave (including any amount which may be compensated as mentioned above), is used in retirement benefit calculations as earned service for leave earned prior to July 1, 1988. For sick leave earned after June 30, 1988 under the TRSL and for sick leave earned under the School Employees Retirement System (LSERS), all unpaid sick leave, which excludes the above-stated compensated days, is used in retirement benefit computations as earned service. Sick leave may be accumulated without limitation and is earned on a June 30 fiscal year basis. Certified employees may carry their accumulated sick leave from one public school district to another public school district in Louisiana.

Amounts reported as compensated absences include only the salary component and not related benefits (e.g., the Medicare portion of social security), since any such benefit amounts would be immaterial.

Twelve-month employees earn from 10 to 25 days of annual (vacation) leave each year, depending on their length of service with the School Board. Annual leave is earned on a calendar year basis, cannot be accumulated, and is forfeited if not taken by December 31 of each year.

Sabbatical leave may be granted on for medical leave or for professional and cultural improvement. Any employee whose position requires a teaching certificate is entitled, subject to approval of the School Board, to one (1) semester of sabbatical leave after three years of continuous service with the School Board, or two (2) semesters of sabbatical leave after six (6) or more years of continuous service. Persons on sabbatical leave are paid sixty-five percent (65%) of their daily rate of pay for the number of days they are on sabbatical leave. Those requesting medical sabbatical leave must have 25 or fewer days of accumulated regular sick leave at the time they expect to begin said sabbatical leave.

According to GASB Statement No. 16, *Accounting for Compensated Absences*, sabbatical leave that involves professional and cultural improvement provides a continuing benefit to the School Board and should not be accrued. Since medical sabbatical leave requires that only 25 or fewer sick leave days are available at the time the leave is taken, it is more likened to an extended sick leave benefit, and should not be accrued as sabbatical leave. Consequently, sabbatical leave benefits are recorded as current expenditures in the period the leave is taken and are not reflected as a liability on the government-wide financial statements.

9. Long-term obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the life of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums or discount, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as "other financing sources" while discounts on debt issuances are reported as "other financing uses". Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. Fund equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

11. Comparative data/reclassifications

Comparative data for prior years have been presented in both the government-wide and fund financial statements in order to facilitate the making of comparisons between years and to reconcile changes in financial position from year-to-year. Also, certain amounts presented in prior year data have been reclassified in order to be consistent with the current year's presentation.

12. Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from these estimates.

II. Stewardship, compliance, and accountability

A. Budgetary information

Annual budgets are adopted on the modified accrual basis of accounting for all governmental funds. All annual appropriations lapse at year-end. At the School Board meeting in August of each year, the Superintendent presents the proposed budgets for the General Fund, all tax supported Special Revenue Funds, the School Lunch Fund, and the Debt Service Fund. For the current fiscal year, the proposed budgets were presented to the School Board on August 13, 2001. Between August 16, 2001, and September 10, 2001, the proposed budgets were advertised in the official journal as being available for public inspection in accordance with state law. Also in that interim, the School Board reviewed the proposed budgets and called for a public hearing (also in accordance with state law) to be held on September 10, 2001. On that date, after hearing public comments thereon, the proposed budgets were adopted by the School Board. State law requires that public school districts adopt a budget no later than September 30 of each year, and report a summary of it to the State Superintendent of Education by that date.

The proposed budget is prepared and presented by fund and function in accordance with the provisions of the Louisiana Uniform Accounting Guide and Handbook (Bulletin 1988) issued by the Louisiana Department of Education. The Superintendent (or his designee) is authorized by the School Board to make transfers between or among functions, provided that the total appropriation for that fund is not exceeded. The legal level of budgetary control is therefore set at the fund level. State law requires that management present to the School Board budget amendments whenever expenditures are expected to exceed budgeted expenditures by five percent (5%) or more. Such matters are generally brought to the School Board's attention at regular meetings each month, normally during the Finance Committee recommendations.

Encumbrance accounting is employed in the governmental funds. Encumbrances (e.g., purchase orders) outstanding at year-end are reported as reservations of fund balance (if material), and do not constitute expenditures or liabilities because such commitments are re-appropriated and honored in the ensuing fiscal year.

B. Excess of expenditures over appropriations

For the year ended June 30, 2002, expenditures exceeded budgeted appropriations in the following funds by the amounts given:

Fund	Amount of excess residuals
Title VI	\$502
Vocational Education	1,527
Technology Leadership Challenge	30,847
State K-3 Reading and Math Initiative	8,788
Education Excellence	21,432
Sales Tax - Salary Enhancement	3

All deficits were absorbed from accumulated fund balances, by transfers from the General Fund, or by recognizing deferred revenue from prior periods.

III. Detailed notes on all funds

A. Deposits and investments

At year-end, the government's carrying amount of deposits was \$10,878,687 and the bank balance was \$12,278,555. Of the bank balance, \$700,000 was covered by federal deposit insurance and \$12,873,346 was covered by collateral held in the name of the depository bank by a third-party custodial institution agreed upon by both the collateralizing bank and the School Board. Even though these deposits are considered uncollateralized under GASB Statement No. 3 as "category 3", LSA-R.S. 30:1229 imposes a statutory requirement on the custodial institution to advertise and sell the pledged securities within ten (10) days of being notified by the School Board that the depository bank has failed to pay deposited funds upon demand.

The School Board also had invested in the LAMP (see note F-1) \$7,716,122. In accordance with GASB Codification Section 150.136, the investment in LAMP is not categorized according to the three categories in GASB Codification Section 150.135 because the investment in the LAMP is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. The School Board considers the LAMP investment as a "cash equivalent" due to its short-term nature. The fair value of the School Board's position in the LAMP is the same as the value of its pool shares.

B. Receivables

The receivables of \$3,031,437 at June 30, 2002 consisted of the following:

Class of Receivable	General Fund	Title I Fund	Debt Service Fund	Other Non-Intergovernmental Funds	Total
Ad valorem taxes	\$13,894		\$7,866	\$1,843	\$32,703
Sales and use taxes	\$16,965			459,238	1,376,264
State grants				\$9,204	\$9,264
Federal grants		\$363,670		\$65,137	1,338,597
Accounts	\$24,219	0	0	\$7,808	\$32,027
Total	\$1,324,891	\$363,670	\$7,866	\$1,432,828	\$3,031,437

C. Capital assets

Capital assets and depreciation activity as of and for the year ended June 30, 2002 is as follows:

	Land	Buildings and Improvements	Furniture and Equipment	Total
Cost, July 1, 2001	\$799,189	\$91,311,717	\$7,080,897	\$99,191,803
Additions			1,170,898	1,170,898
Deletions	0	0	\$4,682	\$4,682
Cost, June 30, 2002	\$799,189	\$91,311,717	\$8,247,113	\$99,858,029
Depreciation:				
Accumulated at July 1, 2001	NA	\$37,814,880	\$3,349,243	\$41,164,123
Additions (see below)		\$74,501	776,595	1,751,096
Deductions		0	484,308	\$484,308
Accumulated at June 30, 2002	NA	\$37,889,381	\$3,641,530	\$41,530,911
Capital assets, net of depreciation at June 30, 2002	\$799,189	\$53,422,336	\$4,605,583	\$68,827,108

Depreciation expense of \$1,751,096 for the year ended June 30, 2002 was charged to the following governmental functions:

Instruction:

Regular education	\$94,324
Special education	\$3,023
Vocational education	\$1,240
Other education programs	1,053,409

Support services:

Student services	\$5,484
Instructional staff support	185,095
General administration (including all buildings)	1,060,517

School administration	45,899
Business administration	10,614
Fleet services	21,820
Student transportation services	40,297
Central services	276
School food services	85,489
Total	\$1,731,096

B. Accounts, salaries and other current payables

The payables of \$4,375,634 at June 30, 2002, are as follows:

	General Fund	Title I Fund	Other Non-Major Governmental Funds	Total
Salaries	\$1,804,725	\$99,417	\$269,017	\$1,900,000
Withholdings	1,318,987	79,909	174,657	1,565,079
Accounts	862,055	15,545	145,531	883,098
Total	\$1,985,135	\$194,121	\$589,195	\$4,375,634

E. Interfund receivables, payables and transfers

Amounts of interfund receivables and payables of \$4,142,543 at June 30, 2002 are as follows:

Fund	Due from other funds	Due to other funds
General Fund	\$2,391,514	\$1,370,701
Title I Fund	244,326	608,728
Debt Service Fund		600,000
Other Non-Major Governmental Funds:		
Title II		5,097
Title III	30,080	41,545
Title IV		58,624
Title VI		1,568
Vocational Education	4,085	29,624
Special Education		78,249
Adult Education		1,423
Reading Excellence Act	62	\$1,311
Class Size Reduction		66,165
Career Builders	790	34,780
Technology Leadership Challenge Grant		18,491
21 st Century Community Learning Center	21,388	158,180
State K-3 Reading and Math Initiative		18,000
Education Excellence Fund	781	704
Other State Funds	11,894	33,738
Alternative School		95,475
State Tax - Academic	977,621	49,232
State Tax - Salaries		600,007

School Lunch	200,000	
Internal Service Fund	354,510	34,647
Total	\$6,162,510	\$6,162,510

Interfund transfers-in and transfers-out for the year ended June 30, 2002 are as follows:

	Fund	Transfers-in	Transfers-out
General		\$4,080,100	\$50,490
Title I			100,447
Other Non-Major Governmental:			
Title II			1,410
Title III	2,900		8341
Title IV			5,700
Title VI			0,470
Vocational Education	0,700		
Special Education			30,071
Adult Education			0,007
Reading Excellence Act			5,700
Class Size Reduction			10,000
Career Builders			0,001
Technology Leadership Challenge			10,070
21 st Century Community Learning Center			48,120
Education Excellence	701		
Other State Funds			4,001
Sales Tax - Academic Enhancement			700,107
Sales Tax - Salary Enhancement			1,270,070
School Lunch		270,000	0
Total		\$4,351,300	\$4,351,300

F. Long-term debt

General obligation bonds

The School Board, known for bonded debt purposes as "Consolidated School District No. 5 of the Parish of Iberville, Louisiana", issued on October 1, 1992, thirty-five million dollars (\$35,000,000) of general obligation bonds to construct and renovate school buildings in the Parish. On August 25, 1992, these bonds (Series 1992) were the subject of an advance refunding (Series 1993). As of June 30, 2002, this is the only general obligation debt of the School Board. All principal and interest requirements are funded in accordance with Louisiana law by the levy of an ad valorem tax on all taxable property within the Parish. The current millage rate levied for debt service purposes was 12.00 mills for the 2001 tax year. A summary of general obligation bonded debt as of June 30, 2002 is as follows:

Date of Issue	Original Issue	Interest Rate	Fiscal Maturity	Interest to Maturity	Principal Outstanding
October 1, 1992	\$25,700,000	5.50% - 6.00%	October 1, 2005	\$4,410,647	\$19,725,000

The bonds are due and payable as follows:

Year Ending June 30	Principal	Interest	Total
2003	\$2,300,000	\$1,109,712	\$3,409,712
2004	2,170,000	993,988	3,163,988
2005	2,025,000	875,677	2,900,677
2006	2,780,000	604,150	3,384,150
2007	2,970,000	491,080	3,461,080
2008	3,165,000	397,150	3,562,150
2009	3,470,000	303,180	3,773,180
Total	\$19,720,000	\$6,613,047	\$26,333,047

The current portion of long-term bonded debt is \$2,300,000, and the long-term portion is \$17,305,000.

In accordance with LSA, R.S. 39:562(1), the School Board is legally restricted from incurring long-term bonded debt in excess of fifty percent (50%) of the assessed value of taxable property (including homestead exempt and non-exempt property) within the Parish. At June 30, 2002, the statutory limit is \$146,993,890, and outstanding bonded debt totals \$19,720,000.

Compensated absences

Compensated absences consist of that portion of accumulated regular sick leave for which the School Board may have an obligation to pay for up to forty-five (45) days thereof. All amounts shown in the following table were computed using the employer's daily rate of pay as of June 30, 2002.

Balance at July 1, 2001	\$1,285,490
Additions	1,182,813
Deductions	<u>987,826</u>
Balance, June 30, 2002	\$2,380,477

Of the ending balance at June 30, 2002, \$1,934,977 is considered to be current and \$1,382,877 is considered to be long-term.

Summary of long-term obligations

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term general obligations, as shown on the statement of net assets:

	Bonded debt	Compensated absence	TRAM
Current portion	\$1,138,000	\$1,000,877	\$1,388,907
Long-term portion	17,895,000	1,382,871	14,787,622
Total	\$19,033,000	\$2,383,748	\$16,176,529

G. General Fund – fund equity designations

Designation for Employee Salary Protection

The designation for employee salary protection is for the payment of employee salaries as well as health, life and dental insurance in the event general fund revenues are not sufficient to fund those expenditures. Additions are from interest earnings as well as a transfer from the General Fund. Reductions include a transfer to fund a portion of employee health insurance until the new sales and use tax proceeds were received, and payment of the insurance consultant's fee.

Designation for Property Insurance Deductible

The designation for property insurance deductible is to fund, in whole or in part, the \$250,000 deductible amount of the property and casualty insurance coverage. Additions are from interest earnings. There were no reductions for the year. No losses have been incurred due to casualty on property in at least 15 years.

Designation for Unemployment Insurance

The designation for unemployment insurance is for reimbursements to the Louisiana Department of Labor, Office of Regulatory Services for benefits paid to former employees of the school board who qualify for such payments. Additions include interest earnings and interfund transfers, while reductions are for reimbursements to the Louisiana Department of Labor.

Designation for Deferred Maintenance

The designation for deferred maintenance is for setting aside funds for the payment of major repairs and maintenance on school buildings. Additions include interest earnings and a transfer from the General Fund. Reductions include expenditures to tie-in the sewer system at East Borwick Elementary & High School to the new sewer system installed by the Town of St. Gabriel, and the installation of a rolling file system in the Central Office Records Room.

Designation for Employee and Retiree Benefits

When the voters of Iberville Parish approved the levy of a new one-third of one percent sales and use tax in October 2001, there were two provisions in the call for the election: (1) the monies derived therefrom were to be used to pay a portion of the health and dental benefits for school board employees and retirees; and, (2) any excess of the revenues over those expenditures for such benefits would be used to provide for employee salary supplements. For the year ended June 30, 2002, there was an excess of revenues over expenditures of \$194,537. That amount is being designated within the General Fund as set aside by the school board for the purpose of providing additional support for health and dental insurance premiums for employees and retirees, with the anticipation that this fund balance may accumulate an amount sufficient to stabilize health and dental rates in the future since the health plan is self-insured.

Designation for Legislative Mandates

The designation for legislative mandates is for payment of liabilities incurred under Acts 1341 and 1342 of the 1999 Regular Session of the Louisiana Legislature. These Acts changed the teacher sick leave and sabbatical leave laws. These Acts provide that any savings accruing to local school systems (for four years after enactment) as a result of these legislative changes are to be distributed to full-time classroom teachers annually. Since these liabilities cannot be accurately determined until well past the close of the fiscal year, they are treated as a reduction in undesignated fund balance of the General Fund, from which it will be paid in December 2002. At that point, the payment will be recorded as an expenditure of the fiscal year ending June 30, 2003. There was no liability for the year ended June 30, 2000, \$133,863 for the year ended June 30, 2001, and \$113,487 for the current year-end.

A summary of the changes in designated fund balances follows:

	Employee Salary Extensions	Property Insurance Deductible	Unemployment Insurance	Deferred Maintenance
Balance, July 1, 2001	\$1,056,634	\$268,797	\$142,040	\$1,084,513
Additions	494,084	1,434	28,382	3,034,364
Reductions	—328,085	—0	—15,789	—85,754
Balance, June 30, 2002	\$1,222,633	\$270,231	\$154,633	\$1,033,123

Only the changes in the above four designations are shown since they are the only permanent designations.

IV. Other Information

A. Risk management

The School Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions, employee claims for workers compensation, and natural disasters for which the School Board carries commercial insurance. All premiums for property, casualty, liability and workers compensation are paid by the General Fund and charged to the appropriate functional categories therein.

The School Board also pays 100% of the cost of life insurance for active employees, who have the option of covering their spouses and/or dependents at their cost. Maximum coverage is \$50,000 for active employees, \$4,000 for spouses and \$2,000 for other dependents.

The School Board pays approximately 65% of the cost of dental insurance for employees. Dependent coverage is optional and is paid entirely by the employee.

On January 1, 2002, the School Board created a self-insured program for employee health insurance since coverage from commercial providers had become prohibitively expensive. Premiums are paid jointly by the School Board and the affected individuals into a health insurance premiums fund. From that fund, transfers are made semi-monthly into the health insurance claims fund from which all claims, which are approved for payment by the third-party administrator, are paid.

One part of the School Board's portion of the health insurance premiums are paid from the various funds which pay the salaries of the particular employees. The remainder of the School Board's portion is paid by a one-third of one percent (0.3333%) sales and use tax, approved by voters on October 30, 2001. The School Board pays varying percentages depending on the plan chosen by the individuals and whether just the employee or employee and dependent are covered. For the plan in effect as of June 30, 2002, the School Board pays from 75% to 95% of the monthly premium for approximately 640 active employees (and dependents). This new sales and use tax is reported as part of the General Fund.

Liabilities of the self-insured health insurance program are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR's). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in medical procedures, contracts between the third-party

administrator and service providers, etc. Accordingly, claims are re-evaluated periodically to consider these and other social and economic factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether or not they are allocated to specific claims. Changes in the balances of claims liabilities during the six month period from plan inception (January 1, 2002) to the end of the fiscal year (June 30, 2002) are as follows:

Unpaid claims, January 1, 2002	None
Incurred claims (including DHEHC)	\$2,940,007
Claims payments	1,652,467
Unpaid claims, June 30, 2002	\$1,287,540

B. Other post-employment benefits

Persons who retire from active service with the School Board are entitled to continue their health, life and dental insurance coverages. For health insurance, the School Board pays from 50% to 80% of the monthly premiums, depending on the plan chosen, whether or not dependents are covered, and whether the School Board's self-insured plan or Medicare is the retiree's primary insurance. Life insurance for retirees (and their dependents) is paid 50% by the School Board and 50% by the retiree. For retirees, the maximum life insurance coverage is \$50,000 until age 65, \$28,000 from age 65 to 69, and \$25,000 for retirees age 70 or older. Retirees pay 100% of the cost of continuing their dental insurance for themselves and their dependents. As of June 30, 2002, the School Board covered approximately 320 retirees. The School Board finances the various plans on a pay-as-you-go basis. For the year ended June 30, 2002, the total cost to the School Board for all retiree insurance was \$1,046,553.

C. Employee retirement systems

Substantially all employees of the School Board are members of one of two statewide retirement systems. The Teachers Retirement System of Louisiana (TRS1) covers all employees except custodial personnel, maintenance employees and school transportation personnel. The latter employees are covered by the Louisiana School Employees Retirement System (LSERS). All certified, professional and clerical employees are members of the Regular Plan of the TRS1, while cafeteria workers are members of Plan A of the TRS1. Both systems are cost-sharing, multiple-employer defined benefit pension plans. Each system is administered and controlled by a board of trustees. All required employee and employer contributions were made for the year ended June 30, 2002.

TRSL

Plan Description. The TRSL consists of three membership plans: Regular Plan, Plan A, and Plan B. The School Board only participates in the Regular Plan and Plan A. No employees participate in Plan B. The TRSL provides retirement benefits as well as disability and survivor benefits. Ten (10) years of service credit is required to become vested for retirement benefits and five (5) years to become vested for disability and survivor benefits. Benefits are established and amended under Chapter 2 of Title 11 of the Louisiana Revised Statutes. The TRSL issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the TRSL at Post Office Box 54123, Baton Rouge, LA 70804-9123, or by calling (225) 325-6449.

Funding Policy. Plan members are required to contribute 8.0% or 9.1% of their covered salary, depending on whether they are members of the Regular Plan or Plan A, respectively. The School Board is required under Title 11 of the Louisiana Revised Statutes to contribute an actuarially determined rate. The rate for the fiscal year ended June 30, 2002 was 11.1%. Member contributions and employer contributions for the TRSL are determined by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution is also supplemented, as required by state law, from deductions from eligible ad valorem taxes levied in Iberville Parish. For the year ended June 30, 2002, that amount was \$258,938.

The School Board's contributions to the TRSL, with percentages of covered payroll contributed shown in parentheses, for the last three fiscal years ended June 30, 2002, 2001, and 2000, were \$2,061,221 (13.1%), \$2,146,649 (14.2%), and \$2,464,975 (15.2%), respectively. The percentages and amounts stated represent both the required and actual contributions made.

LSERS

Plan Description. The LSERS provides retirement benefits as well as disability and survivor benefits. Ten (10) years of service credit is required to become vested for retirement benefits and five (5) years to become vested for disability and survivor benefits. Benefits are established and amended under Chapter 3 of Title 11 of the Louisiana Revised Statutes. The LSERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the LSERS at Post Office Box 44125, Baton Rouge, LA 70804-4516, or by calling (225) 325-6484.

Funding Policy. Plan members are required to contribute 4.00% of their covered salary. The School Board was not required to make a contribution on behalf of employees to the LEERS for the year ended June 30, 2002. Member contributions and employer contributions for the LEERS are established by state law and rates are determined by the Public Retirement Systems' Actuarial Committee.

The LEERS has required no employer contribution (and none were actually made) for the last three fiscal years ended June 30, 2000, 2001, and 2002.

D. Deferred Compensation Plan

The Omnibus Budget Reconciliation Act (OBRA) of 1980 requires that, after June 30, 1991, all part-time, seasonal and temporary employees of a governmental agency not covered by a qualified retirement plan must be included under Social Security. In response to the OBRA requirements, the School Board in June 1991 created a deferred compensation plan under Section 457 of the Internal Revenue Code for this group of employees, which meets the requirements of the Internal Revenue Service regulations as a "qualified retirement plan". Generally all employees of the School Board who work twenty hours or less per week and who are not covered by one of the retirement systems mentioned in note C above (e.g., substitute workers) are required to participate in the deferred compensation plan. Employees who meet this requirement contribute 7.5% of their gross compensation into the plan, with no corresponding contribution by the School Board. Full-time employees of the School Board may also voluntarily participate in the Section 457 plan. Upon termination of employment, retirement, death, or the occurrence of an unforeseeable emergency, the qualifying employee (or his heirs) may withdraw his contributions plus interest at a reasonable rate. Contributions made by the employee and the investment thereof are managed by an independent third party administrator selected by the School Board.

V. Subsequent event

On July 3, 2002, the School Board, acting for bonded debt purposes as "Consolidated School District No. 5 of Iberville Parish, Louisiana", issued \$17,170,000 of Series 2002 general obligation refunding bonds to refund \$17,388,000 of callable Series 1992 refunding bonds. The following is a summary of the sources and uses of funds pertaining to the new issue:

Source of funds:	Amount
Bond proceeds	\$17,170,000
Existing Debt Service Fund monies	577,000
Bond premium	431,000

Total amount of funds	\$18,531,977
<u>Uses of funds:</u>	<u>Amount:</u>
Renew monies purchased	\$14,280,250
Bond insurance	\$1,340
Underwriters discount	128,776
Costs of issuance	84,389
Total uses of funds	\$18,531,977

The new series of bonds mature as follows:

Year ending June 30,	Principal	Interest	Total
2003	\$2,380,000	\$880,620	\$3,260,620
2004	2,735,000	806,130	3,541,130
2005	2,680,000	675,190	3,355,190
2006	2,630,000	528,280	3,158,280
2007	2,585,000	394,375	2,979,375
2008	2,120,000	242,580	2,362,580
2009	2,280,000	82,250	2,362,250
Total	\$18,080,000	\$3,453,620	\$21,533,620

It should be noted that the bond principal which matured on October 1, 2002 of \$2,380,000, plus \$88,823 of interest thereon, as shown above in the year ending June 30, 2003, are the remaining non-callable bonds from the 1992 Series. The rest of the bonds shown maturing from June 30, 2004 through June 30, 2009 are those from the new Series 2002 refunding issue.

These bonds were issued to achieve a net savings of \$711,800 over the next six years (2003 - 2008) with a present value from net savings of \$619,133. The average annual reduction in debt service over the remaining six years is \$119,263 per year. The new bonds all carry a coupon rate of 5.00%.

IBERVILLE PARISH SCHOOL BOARD

FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for resources traditionally associated with the school board which are not legally required or required by sound accounting practices to be accounted for in another fund.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

IMPROVING AMERICA'S SCHOOLS ACT (IASA) FUNDS

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

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

Title III of the IASA is a federally funded grant to allow local school systems to develop a comprehensive districtwide school improvement and reform plan to improve teaching and learning for all children.

Title IV of the IASA is a program that provides project grants to school systems to assist in developing programs of drug abuse education and prevention that are coordinated with related community efforts and resources. The program is federally financed and state-administered.

Title VI of the IASA is a program by which the federal government provides funds for purposes which the school board may designate with approval of the Louisiana Department of Education. The Iberville Parish School Board used Chapter Funds to purchase library and reference materials in fiscal 1991.

VOCATIONAL EDUCATION FUND

Vocational Education is a federally funded program restricted to expenditures for salaries, supplies, and equipment to be used in vocational education programs. It consists of funds derived from the Carl D. Perkins Funds as well as Gateway funds.

SPECIAL EDUCATION FUND

The IDEA (Individuals with Disabilities Education Act) Fund accounts for two federally financed programs which provide free education in the least restricted environment to children with exceptionalities.

ADULT EDUCATION FUND

Adult education is both federally and state funded, and offers education opportunities to persons age 14 or older, who are no longer enrolled in school and who generally wish to pursue a Certificate Equivalent Degree (CED) high school diploma.

READING EXCELLENCE FUND

The Reading Excellence Fund is a federally funded program to provide children with readiness skills and support needed in early childhood to learn to read once they enter school, with the goal of teaching every child to read by the end of third grade.

CLASS SIZE REDUCTION FUND

Class Size Reduction is a federally funded program to reduce class sizes, particularly in the early grades, using highly qualified teachers to improve educational achievement for regular and special needs children.

CAREER OUTLOOKS

Career outlooks is a federally funded program to provide vocational opportunities to those students who wish to enter the workforce after graduation and have certain marketable skills desired in the workplace.

TECHNOLOGY LITERACY CHALLENGE GRANT FUND

The Technology Literacy Challenge Grant Fund is a federally funded program to develop and implement systematic technology plans to improve teaching and learning of all children.

THIRTY-FIRST CENTURY COMMUNITY LEARNING CENTER FUND

This Federally funded program allows school facilities and resources to be used after school hours for the enrichment and basic learning development of both adults and school age children.

STARTING POINTS

The Starting Points Fund is a federally funded program designed to assist at-risk four year olds in an early educational setting so that they may be better prepared for kindergarten.

STATE 2 - 3 READING AND MATH INITIATIVE

During recent state legislative sessions, funds were appropriated to strengthen the reading and mathematics skills of public school children in grades K - 3. Funds may be used for additional materials, in-service teacher training and hiring additional teachers.

EDUCATION EXCELLENCE FUND

This fund was created from the tobacco settlement monies received by the State of Louisiana. The funds derived therefrom are constitutionally dedicated into three separate trust funds dedicated to healthcare and education. Interest generated from this fund is used at the discretion of local school systems with the consent of the state board of elementary and secondary education and a legislative oversight committee.

OTHER STATE FUNDS

Other state funds consist of certain smaller programs funded through the state's pigfunds, which are state grants approved by the State Board of Elementary and Secondary Education and which are to be used for local initiatives.

ALTERNATIVE SCHOOL

The Alternative School Fund was created when the voters of Iberville Parish approved the levy of a two mill ad valorem tax for this program on July 18, 1994. The school which opened in August 1997 is intended to address the needs of students who: (1) have been expelled from school for disciplinary reasons, and (2) those students who have failed two or more years behind grade level from their parents.

SALES TAX ACADEMIC PROGRAMS

The Sales Tax Academic Programs Fund accounts for 21.51% of the proceeds of the 2/3 of one per cent sales and use tax approved by parish voters on July 12, 1991. The fund is dedicated to provide academic program enhancements throughout the school system.

SALES TAX SALARIES

The Sales Tax Salaries Fund accounts for 26.87% of the proceeds of the 2/3 of one per cent sales and use tax approved by parish voters on July 12, 1991. The fund is dedicated to salaries, related employee benefits, and school bus operations.

SCHOOL LUNCH FUND

School Lunch is a program that provides nourishing meals to students in all grades. This program is supplemented by both federal and state funds that are listed as reimbursement and participation.

AGENCY FUND

The Agency Fund account for assets held in a fiduciary capacity by the school board.

SCHOOL ACTIVITY AGENCY FUND

The School Activity Agency Fund accounts for monies generated by the individual schools and school organizations within 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 available for use by the school board.

BERNILLE TOWNSHIP SCHOOL BOARD
Poplarville, Louisiana

Schedule 1

GENERAL FUND
Budgetary Comparison Schedule
For the Year Ended June 30, 2000

	BUDGET		ACTUAL (Budgetary Data)	VARIANCE WITH FUND BUDGET Positive (Excess)
	ORIGINAL	FINAL		
REVENUES				
Local Sources:				
Taxes				
Ad valorem	\$ 6,907,590	\$ 6,884,608	\$ 6,907,000	\$ 22,392
Sales and use	3,498,890	7,626,580	8,217,580	492,690
Interest earnings	180,688	188,288	188,150	6,000
Charges for services	40,889	58,889	54,900	14,000
Other	284,728	288,888	288,120	6,888
Total Local Sources	10,892,675	14,947,193	15,655,750	708,557
State Sources:				
Minimum Foundation Program	12,287,800	12,604,800	12,604,800	-
Other	720,132	862,275	868,658	14,383
Total State Sources	13,007,932	13,467,075	13,473,458	5,523
Federal Sources	188,504	88,275	88,844	5,569
TOTAL REVENUES	24,089,111	28,502,343	29,218,058	722,730
EXPENDITURES				
Current				
Instruction				
Regular programs	11,930,452	12,888,419	12,165,023	723,396
Special programs	2,558,412	2,207,881	2,098,058	110,048
Vocational programs	1,258,532	1,188,750	1,068,758	119,992
All other programs	777,280	894,271	905,230	(110,961)
Support Services				
Student services	1,886,000	1,118,858	1,000,154	887,846
Instructional staff support	1,710,200	1,107,294	1,098,003	612,197
General administration	858,088	1,038,040	1,087,210	(249,122)
Facilities administration	2,100,000	2,194,880	2,044,000	150,880
Support services	388,000	400,000	414,287	(26,287)
Plant services	2,750,000	2,880,000	2,819,847	930,153
Student transportation services	2,040,000	2,094,000	2,067,444	172,556
Contract services	87,200	88,877	88,888	1,000
School food services	287,750	488,200	487,210	49,540
Community service programs	1,500	1,500	1,144	356
Capital Outlay	1,000,000	98,750	98,750	-
TOTAL EXPENDITURES	29,390,611	30,966,026	30,494,364	471,662
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(5,301,500)	(2,463,683)	(84,306)	4,817,691
OTHER FINANCING SOURCES (Uses)				
Interfund transfers in	3,881,084	3,880,832	4,083,058	202,174
Interfund transfers out	(254,750)	(252,900)	(254,800)	1,150
TOTAL OTHER FINANCING RESOURCES (Uses)	3,626,334	3,627,932	3,828,258	203,324
NET CHANGES IN FUND BALANCE	\$ (165,166)	\$ (835,751)	\$ (2,066,052)	\$ 2,066,052

IBERVILLE PARISH SCHOOL BOARD
Plaquemine, Louisiana

Schedule 2

TITLE I
Budgetary Comparison Schedule
For the Year Ended June 30, 2002

	ORIGINAL	FINAL	ACTUAL (Budgetary Base)	VARIANCE WITH FINAL BUDGET Positive (Negative)
REVENUES				
Local Sources:				
Other			\$ 1,025	\$ 1,025
Federal Sources	\$ 1,721,078	\$ 1,720,814	1,812,978	(91,888)
TOTAL REVENUES	<u>1,721,078</u>	<u>1,720,814</u>	<u>1,813,003</u>	<u>(91,813)</u>
EXPENDITURES				
Current:				
Instruction:				
All other programs	1,211,428	1,211,023	1,284,988	16,768
Support Services:				
Student services	51,388	51,370	53,643	(2,332)
Instructional staff support	83,180	83,180	74,072	8,438
Business services	41,937	41,937	30,485	21,452
Community service programs	81,575	81,575	89,644	1,831
Capital Outlay	<u>28,580</u>	<u>28,580</u>	<u>41,242</u>	<u>(12,662)</u>
TOTAL EXPENDITURES	<u>1,818,002</u>	<u>1,818,002</u>	<u>1,574,558</u>	<u>44,272</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>102,088</u>	<u>102,088</u>	<u>102,442</u>	<u>(1,838)</u>
OTHER FINANCING SOURCES (Uses)				
Interfund transfers-out	<u>(102,088)</u>	<u>(102,088)</u>	<u>(102,442)</u>	<u>1,838</u>
TOTAL OTHER FINANCING SOURCES (Uses)	<u>(102,088)</u>	<u>(102,088)</u>	<u>(102,442)</u>	<u>1,838</u>
NET CHANGES IN FUND BALANCE	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

BERVILLE PARISH SCHOOL BOARD
Floemina, Louisiana

Schedule 3

DEBT SERVICE FUND
Budgetary Comparison Schedule
For the Year Ended June 30, 2002

	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u> <u>(Budgetary</u> <u>Items)</u>	<u>VARIANCE</u> <u>With FINAL</u> <u>BUDGET</u> <u>Positive /Negative</u>
REVENUES				
Local Sources:				
Taxes:				
Ad valorem	\$3,333,080	\$3,317,880	\$3,293,185	\$ 14,200
Interest earnings	<u>121,080</u>	<u>78,080</u>	<u>73,185</u>	<u>1,700</u>
TOTAL REVENUES	<u>3,454,160</u>	<u>3,395,960</u>	<u>3,366,370</u>	<u>11,400</u>
EXPENDITURES				
Current:				
General administration	98,080	98,087	98,087	-
Debt service:				
Principal retirement	2,456,080	2,456,080	2,456,080	-
Interest and bank charges	<u>1,223,480</u>	<u>1,233,480</u>	<u>1,227,721</u>	<u>2,987</u>
TOTAL EXPENDITURES	<u>3,223,480</u>	<u>3,227,415</u>	<u>3,221,798</u>	<u>2,987</u>
EXCESS (Deficiency) OF REVENUES				
OVER EXPENDITURES	<u>(308,480)</u>	<u>(279,915)</u>	<u>(302,519)</u>	<u>17,086</u>
FUND BALANCE - BEGINNING	<u>4,727,086</u>	<u>4,708,880</u>	<u>4,708,880</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$3,758,612</u>	<u>\$3,758,185</u>	<u>\$3,807,281</u>	<u>\$ 17,086</u>

BOYDLE PARISH SCHOOL BOARD
Bogalusa, Louisiana

Schedule B

NONMAJOR SPECIAL REVENUE FUNDS

Combined Balance Sheet

June 30, 2002

ASSETS	
Cash and cash equivalents	\$ 2,110,789
Receivables	1,030,000
Interfund receivables	1,045,194
Inventory	<u>3,620</u>
TOTAL ASSETS	\$ 4,895,603
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries and other payables	590,385
Interfund payables	1,034,687
Deferred revenues	<u>62,554</u>
Total Liabilities	1,915,526
Fund Balances:	
Reserved for:	
Inventory	500
Unreserved:	<u>2,987,028</u>
Total Fund Balances	2,987,528
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,895,518

BOUNCE PARISH SCHOOL BOARD
Monroe, Louisiana

Schedule E

NONMAJOR SPECIAL REVENUE FUNDS
(Condensed Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 2022)

REVENUES	
Local Sources	
Taxes	
All operations	\$ 314,544
Sales and services	4,932,217
Interest earnings	11,578
Charges to services	276,600
Other	11,282
Total Local Sources	<u>5,576,221</u>
State/Source	
Bikeway/Foundation Program	662,262
Other	241,688
Total State Sources	<u>903,950</u>
Special Sources	
	<u>4,128,579</u>
TOTAL REVENUES	<u>11,409,750</u>
EXPENDITURES	
Current	
Instruction	
Regular programs	498,000
Special programs	363,900
Vocational programs	95,000
All other programs	1,494,600
Support Services	
Student services	997,000
Instructional staff support	694,000
General administration	61,600
School administration	705,470
Business services	38
Plant services	27,675
School board members	1,204,200
Capital Outlay	<u>280,138</u>
Total EXPENDITURES	<u>8,823,681</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>2,586,069</u>
OTHER FINANCING SOURCES (Uses)	
Bonded indebtedness	240,000
Interfund transfers-out	<u>(240,000)</u>
TOTAL OTHER FINANCING SOURCES (Uses)	<u>0</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	2,586,069
FUND BALANCE - BEGINNING	<u>1,744,600</u>
FUND BALANCE - ENDING	<u>\$ 4,330,669</u>

BEVERLY PARKER SCHOOL BOARD
 Peapack, Location

COMPARATIVE PERIOD REVENUE FUNDS
 Combining Balance Sheet
 June 30, 2002

Schedule B

	TOTAL	TOTAL	TOTAL	TOTAL	VOCATIONAL EDUCATION	SPECIAL EDUCATION
ASSETS						
Cash and cash equivalents	\$ 74,376	\$ 2,899	\$ 3,089	\$ 4,190		\$ 4,190
Receivables	88,718	65,000		100,000		100,000
Interfund receivables	28,282			0.00		
Inventory						
TOTAL ASSETS	<u>\$ 191,376</u>	<u>\$ 68,902</u>	<u>\$ 3,089</u>	<u>\$ 114,190</u>		<u>\$ 114,190</u>
LIABILITIES AND FUNDS BALANCES						
Liabilities:						
Accounts, salaries and other payable	\$ 67,882	\$ 0.00		\$ 22,428		\$ 22,428
Interfund payables	44,548	65,554	\$ 0.00	26,524		26,524
Deferred revenue	0.00					0.00
Truancies	8,138	157,388	3,089	65,238		114,190
Fund Balances:						
Referred to inventory						
Unassigned						
FUND BALANCES						
TOTAL LIABILITIES AND FUNDS BALANCES	<u>\$ 191,376</u>	<u>\$ 68,902</u>	<u>\$ 3,089</u>	<u>\$ 114,190</u>		<u>\$ 114,190</u>

(Continued)

BRIVILLE PUBLIC SCHOOL BOARD
Programs, Lessons

NON-CAPABLE STUDENT, BRIVILLE PUBLIC
Crestview, Briville Board
June 15, 1981

BUSINESS 1

	ADULT EDUCATION	READING EXCELLENCE	CLASS SITE INSTRUCTION	CAREER EDUCATION	TECHNOLOGY LITERACY CHALLENGE GRANT	TECHNOLOGY COMPANY LEARNING CENTER	STATE GO READING MEASURE
ASSETS							
Cash and cash equivalents	\$ 712	\$ 18,887	\$ 21,840	\$ 27,560	\$ 4,889	\$ 18,840	\$ 28,874
Receivables	847	10	8,811	192	31,840	21,288	
Marketable securities	-	-	-	-	-	-	-
Prepaids	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,559	\$ 18,897	\$ 30,651	\$ 27,752	\$ 48,729	\$ 39,128	\$ 28,874
LIABILITIES AND FUND-BALANCES							
Liabilities							
Accounts payable and other payables							
Prepaid expenses	\$ 1,559	\$ 18,897	\$ 30,651	\$ 27,752	\$ 48,729	\$ 39,128	\$ 28,874
Deferred revenues	-	-	-	-	-	-	-
Total Liabilities	\$ 1,559	\$ 18,897	\$ 30,651	\$ 27,752	\$ 48,729	\$ 39,128	\$ 28,874
Fund Balances:							
Assigned to property	-	-	-	-	-	-	-
Assigned to inventory	-	-	-	-	-	-	-
Total Fund Balances	-	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND-BALANCES	\$ 1,559	\$ 18,897	\$ 30,651	\$ 27,752	\$ 48,729	\$ 39,128	\$ 28,874

(Continued)

MEMPHIS PUBLIC SCHOOLS BOARD
 Memphis, Tennessee

MEMPHIS SPECIAL SERVICES FUNDS
 Combining Balance Sheet
 June 30, 2009

Exhibit 3

ASSETS	EDUCATION EXCELLENCE FUND	OTHER FUND	ALTERNATIVE SCHOOL	STATE GOV- ACADEMIC EMPOWERMENT	STATE GOV- SCHOOL EMPOWERMENT	ED-SCHOOL MISC	TOTAL
Cash and cash equivalents	\$ 14,000	\$ 21,000	\$ 61,000	\$ 206,000	\$ 206,000	\$ 70,000	\$ 583,000
Receivables	1,000	1,000	1,000	1,000	1,000	1,000	6,000
Investments	—	—	—	—	—	—	—
Inventory	—	—	—	—	—	—	—
TOTAL ASSETS	\$ 15,000	\$ 22,000	\$ 62,000	\$ 207,000	\$ 207,000	\$ 71,000	\$ 589,000
LIABILITIES AND FUND BALANCES							
Liabilities	\$ 15,000	\$ 22,000	\$ 62,000	\$ 207,000	\$ 207,000	\$ 71,000	\$ 589,000
Accounts payable and other liabilities	\$ 15,000	\$ 22,000	\$ 62,000	\$ 207,000	\$ 207,000	\$ 71,000	\$ 589,000
Accounts receivable	—	—	—	—	—	—	—
Other receivables	—	—	—	—	—	—	—
TOTAL LIABILITIES	\$ 15,000	\$ 22,000	\$ 62,000	\$ 207,000	\$ 207,000	\$ 71,000	\$ 589,000
Fund Balances:							
Restricted for inventory	—	—	\$ 50,000	\$ 1,700,000	—	—	\$ 1,750,000
Unrestricted	—	—	\$ 50,000	\$ 1,700,000	—	—	\$ 1,750,000
Total Fund Balances	—	—	\$ 100,000	\$ 1,700,000	—	—	\$ 1,800,000
TOTAL LIABILITIES AND FUND BALANCES	\$ 15,000	\$ 22,000	\$ 112,000	\$ 1,907,000	\$ 207,000	\$ 71,000	\$ 1,925,000

(Continued)

**WISCONSIN PAPER BOARD, BOARD
Expenses, Excesses**

NORMALIZED SPECIAL REVENUE FUNDS

**Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 2022**

Schedule F

	2022	2021	2020	2019
REVENUES:				
Local Sources:				
Taxes				
All other local taxes				
Sales and use taxes				
Interest earnings				
Charges for services				
Other				
State Sources:				
Minimum Foundation Program				
Other				
Federal Sources:				
_____	\$ 26,417	\$ 17,062	\$ 75,000	\$ 28,890
TOTAL REVENUES	<u>26,417</u>	<u>17,062</u>	<u>75,000</u>	<u>28,890</u>
EXPENDITURES:				
Current:				
Instruction:				
Regular programs				
Special programs				
Vocational programs				
All other programs				
Student Services:				
Student services			44,738	
Instructional staff support	26,402	26,867		37,014
General administration				
School administration				
Business services				
Plant services				
Subcontract services				
Capital Outlay	_____	16,885	_____	_____
TOTAL EXPENDITURES	<u>26,402</u>	<u>43,752</u>	<u>44,738</u>	<u>37,014</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>15</u>	<u>(26,690)</u>	<u>30,262</u>	<u>(8,124)</u>
OTHER FINANCIAL SOURCES (USES):				
Interest transferred in		2,000		
Interest transferred out	(1,413)	(2,243)	(5,708)	(3,470)
TOTAL OTHER FINANCIAL SOURCES (USES)	<u>(1,413)</u>	<u>(2,243)</u>	<u>(5,708)</u>	<u>(3,470)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCIAL SOURCES OVER EXPENDITURES	<u>1</u>	<u>(28,933)</u>	<u>24,554</u>	<u>(11,594)</u>
FUND BALANCE - BEGINNING	_____	_____	_____	_____
FUND BALANCE - ENDING	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

(Continued)

BERVILLE PARISH SCHOOL BOARD
 Proprietary Activities

Schedule 7

REVENUE AND SPECIAL REVENUE FUNDS
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Year Ended June 30, 2022

	REGULAR EDUCATION	SPECIAL EDUCATION	ADULT EDUCATION	PLANNED EXCELLENCE
REVENUES:				
Local Sources:				
Fees:				
Admission fees				
Tuition and lab fees				
Interest earnings				
Charges for services				
Other		\$ 304	\$ 1,014	
State Sources:				
Berkman Foundation Program				
Other	\$ 12,000		11,877	
Federal Sources	83,213	62,544	41,242	\$ 302,862
TOTAL REVENUES	95,213	62,848	42,256	302,862
EXPENDITURES:				
Current:				
Instruction:				
Regular programs		281,893		
Remedial programs	88,882			
Vocational programs				
All other programs			61,488	148,714
Support services:				
Student services				
Instructional staff support		141,278		
General administration				
School administration				
Business services				
Plant services				
School food services				
Capital outlay	48,471	81,397	-	1,125
TOTAL EXPENDITURES	137,353	223,170	61,488	149,839
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(42,140)	(160,322)	(19,232)	153,023
OTHER FINANCING SOURCES (uses):				
Interfund transfers in	3,725			
Interfund transfers out	-	(24,823)	(3,827)	(2,725)
TOTAL OTHER FINANCING SOURCES (uses)	3,725	(24,823)	(3,827)	(2,725)
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE - BEGINNING	-	-	-	-
FUND BALANCE - ENDING	\$ -	\$ -	\$ -	\$ -

(Continued)

BERWICK PARISH SCHOOL BOARD
Proprietary Operations
INFORMATION SPECIAL REVENUE FUNDS
Containing Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 2007

PAGE 04

	CLASS NOT REVENUE	GENERAL FUNDING	TECHNOLOGY LIBRARY GRANT/STATE DONOR	2nd CENTURY COMMUNITY DEVELOPMENT CENTER
REVENUES:				
Local Sources:				
Fees				
for student books				
Sales and use taxes				
Interest earnings				
Change in student fees				
Other				
		\$ 1,000	\$ 100	\$ 100
State Sources:				
Minimum Foundation Program				
Other				
Federal Sources	\$ 25,000	25,000	200,000	25,000
TOTAL REVENUES	25,000	27,000	201,000	25,200
EXPENDITURES:				
Current				
Instruction				
Regular programs				
Special programs				
Vocational programs				
Admission programs				
Support services				
Student services				
Instructional staff support				
General administration				
School administration				
Business services				
Plant services				
School food services				
Capital outlay				
			40,000	100,000
TOTAL EXPENDITURES	20,000	27,000	241,000	100,000
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	5,000	0,000	-40,000	-75,000
OTHER FINANCING SOURCES (Uses):				
Interest received on				
Investment portfolio net				
	(10,000)	(2,000)	(24,000)	(45,000)
TOTAL OTHER FINANCING SOURCES (USES)	(10,000)	(2,000)	(24,000)	(45,000)
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-5,000	-2,000	-64,000	-120,000
FUND BALANCE - BEGINNING	-	-	-	-
FUND BALANCE - ENDING	\$ -5,000	\$ -2,000	\$ -64,000	\$ -120,000

(Continued)

BERVILLE PARISH SCHOOL BOARD
Proposition, Louisiana

Schedule F

REVENUES (SPECIAL REVENUE FUNDS)
Containing Statement of Revenues, Expenditures and
Changes in Fund Balance
For the Year Ended June 30, 2021

	STARTING BALANCE	STATE & LOCAL REVENUES	EDUCATION EXCISE TAX (LUM)	OTHER STATE FUNDS
REVENUES:				
Local Revenues:				
Taxes:				
Ad valorem taxes				
Sales and use taxes				
Interest earnings				
Charges for services				\$ 1,000
Other				
State Revenues:				
Minimum Foundation Program		\$ 94,000		140,000
Other				
Federal Revenues	\$ 0.00	-	-	-
TOTAL REVENUES	0.00	94,000	-	140,000
EXPENDITURES:				
Current:				
Instruction:			\$ 30,400	
Regular programs				
Special programs				
Instructional programs				
Multiple programs	91,000	94,400		130,000
Support services:				
Student services				
Instructional staff support				
General administration				
School administration				
Business services				
Plant services				
Subcontract services				
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	91,000	94,400	30,400	130,000
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	-	-	(30,400)	10,000
OTHER FINANCING SOURCES (uses)				
Interfund transfers-in			100	
Interfund transfers-out	-	-	-	(1,000)
TOTAL OTHER FINANCING SOURCES (uses)	-	-	100	(1,000)
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	-	(29,700)	-
FUND BALANCE - BEGINNING	-	-	29,700	-
FUND BALANCE - ENDING	0.00	0.00	0.00	0.00

(Continued)

BEAUFORT PUBLIC SCHOOL BOARD
Financials - Continues

REVENUE SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures and
Change in Fund Balance
For the Year Ended June 30, 2010

MINUTES 7

	ALLEGANY SCHOOL	MADEIRA SCHOOL	MADEIRA SCHOOL	BEAUFORT SCHOOL	TOTAL
REVENUES:					
Local Sources					
State					
All sources state	\$ 1,000		\$ 1,000.00		\$ 2,000
State-aid and loans		\$ 1,000.00			\$ 1,000.00
Intermunicipal	0.00	0.00	0.00	\$ 0.00	0.00
Charges to services				\$ 0.00	0.00
Other	0.00			\$ 0.00	0.00
Non-School					
Business/Foundations/Program				\$ 0.00	0.00
Other				\$ 0.00	0.00
Federal Sources				\$ 0.00	0.00
TOTAL REVENUES	<u>1,000</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>0.00</u>	<u>3,000.00</u>
EXPENDITURES:					
Local					
Instruction					
Regular programs		\$ 0.00			\$ 0.00
Special programs					\$ 0.00
Student programs					\$ 0.00
Student programs	\$ 0.00				\$ 0.00
Support services					
Student services	\$ 0.00				\$ 0.00
Instructional materials		\$ 0.00			\$ 0.00
Capital expenditures	\$ 0.00				\$ 0.00
School administration	\$ 0.00				\$ 0.00
Business services	0	0	0	0	0
Plant services	\$ 0.00				\$ 0.00
School food services				\$ 0.00	\$ 0.00
Capital outlay		\$ 0.00		\$ 0.00	\$ 0.00
TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>1,000</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>0.00</u>	<u>3,000.00</u>
CHANGES IN FUND BALANCE:					
Reclassification to					
Reclassification to		\$ 0.00	\$ 0.00		\$ 0.00
Reclassification out			\$ 0.00		\$ 0.00
TOTAL CHANGES IN FUND BALANCE	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
EXCESS (Deficiency) OF REVENUES AND CHANGES IN FUND BALANCE OVER BEGINNING BALANCE	<u>1,000</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>0.00</u>	<u>3,000.00</u>
FUND BALANCE - BEGINNING	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>
FUND BALANCE - ENDING	<u>\$ 1,000</u>	<u>\$ 1,000.00</u>	<u>\$ 1,000.00</u>	<u>\$ 0.00</u>	<u>\$ 3,000.00</u>

(Continued)

IBERVILLE PARISH SCHOOL BOARD
Flagtown, Louisiana

Schedule 4

MONROE SPECIAL REVENUE FUND
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Final Budget (Modified Actual Basis)
and Actual (Modified Actual Basis)
For the Year Ended June 30, 2003

	TITLE II FUND		
	FINAL		VARIANCE
	BUDGET	ACTUAL	Favorable
			(UNFAVORABLE)
REVENUES			
State Sources:			
Other			
Federal Sources	\$ 24,700	\$ 20,217	\$ 4,483
TOTAL REVENUES	<u>24,700</u>	<u>20,217</u>	<u>4,483</u>
EXPENDITURES:			
Current:			
Support Services			
Instructional staff support	<u>21,220</u>	<u>20,802</u>	<u>418</u>
TOTAL EXPENDITURES	<u>21,220</u>	<u>20,802</u>	<u>418</u>
EXCESS (Deficiency) OF REVENUES			
OVER EXPENDITURES	3,480	1,415	(2,065)
OTHER FINANCING SOURCES (Uses)			
Interest income net	<u>(2,427)</u>	<u>(1,418)</u>	<u>1,009</u>
TOTAL OTHER FINANCING			
SOURCES (Uses)	<u>(2,427)</u>	<u>(1,418)</u>	<u>1,009</u>
EXCESS (Deficiency) OF REVENUES			
AND OTHER SOURCES OVER			
EXPENDITURES AND OTHER USES	<u>\$ 1,053</u>	<u>\$ 2,833</u>	<u>\$ 1,780</u>

BERVILLE PUBLIC SCHOOL BOARD
Flagship, Louisiana

Schedule B

NONMAJOR SPECIAL REVENUE FUND
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Final Budget (Modified Accrual Basis)
and Actual (Modified Accrual Basis)
For the Year Ended June 30, 2002

TITLE III (SCALE 2000) FUND

	FINAL BUDGET	ACTUAL	VARIANCE Favorable (UNFAVORABLE)
REVENUES:			
Local Sources:			
Other			-
Federal Sources	\$ 494,128	\$ 77,660	\$ 416,468
TOTAL REVENUES	<u>494,128</u>	<u>77,660</u>	<u>416,468</u>
EXPENDITURES:			
Current:			
Support Services:			
Instructional staff support	387,280	69,887	317,393
Capital Outlay	<u>68,600</u>	<u>60,800</u>	<u>7,800</u>
TOTAL EXPENDITURES	<u>455,880</u>	<u>130,687</u>	<u>325,193</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>38,248</u>	<u>6,173</u>	<u>32,075</u>
OTHER FINANCING SOURCES (Uses):			
Intrafund transfers-in		2,285	2,285
Intrafund transfers-out	<u>(28,148)</u>	<u>(8,540)</u>	<u>19,608</u>
TOTAL OTHER FINANCING SOURCES (Uses)	<u>(28,148)</u>	<u>(6,255)</u>	<u>21,893</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

IBBYVILLE PARISH SCHOOL BOARD
Flagginsville, Louisiana

Schedule 18

NONMAJOR SPECIAL REVENUE FUND
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Final Budget (Modified Accrual Basis)
and Actual (Modified Accrual Basis)
For the Year Ended June 30, 2002

TITLE IV FUND

	FINAL BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
REVENUES:			
Federal Grants	\$ 24,788	\$ 25,887	\$ 1,100
TOTAL REVENUES	<u>24,788</u>	<u>25,887</u>	<u>1,100</u>
EXPENDITURES:			
Current:			
Support Services:			
Student services	85,824	84,738	1,086
TOTAL EXPENDITURES	<u>85,824</u>	<u>84,738</u>	<u>1,086</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>9,987</u>	<u>5,799</u>	<u>(4,188)</u>
OTHER FINANCING SOURCES (uses):			
Interfund transfers-out	(9,800)	(5,789)	4,011
TOTAL OTHER FINANCING SOURCES (uses)	<u>(9,800)</u>	<u>(5,789)</u>	<u>4,011</u>

IBBYVILLE PARISH SCHOOL BOARD
 Raymonville, Louisiana

Schedule 11

NONMAJOR SPECIAL REVENUE FUND
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Fiscal Dodge (Modified Accrual Basis)
 and Actual (Modified Accrual Basis)
 For the Year Ended June 30, 2003

TITLE VI FUND

	FINAL BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
REVENUES:			
Federal Sources	\$ 30,004	\$ 30,000	\$ 500
TOTAL REVENUES	30,004	30,000	500
EXPENDITURES:			
Current:			
Support Services:			
Instructional staff support	30,000	37,514	800
TOTAL EXPENDITURES	30,000	37,514	800
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	2,473	2,479	7
OTHER FINANCING SOURCES (Uses):			
Interfund transfer-in			
Interfund transfer-out	(2,473)	(2,479)	00
TOTAL OTHER FINANCING SOURCES (Uses)	(2,473)	(2,479)	00
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -

BERVILLE PARISH SCHOOL BOARD
Plaquemine, Louisiana

Schedule 13

NONMAJOR SPECIAL REVENUE FUND
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Final Budget (Modified Accrual Basis)
and Actual (Modified Accrual Basis)
For the Year Ended June 30, 2002

VOCATIONAL EDUCATION FUND

	<u>FINAL</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>Favorable</u>
			<u>(UNFAVORABLE)</u>
REVENUE:			
State Sources			
Other	\$ 12,000	\$ 11,000	
Federal Sources	<u>88,335</u>	<u>88,335</u>	<u>\$ 0,000</u>
TOTAL REVENUES	<u>100,335</u>	<u>99,335</u>	<u>(1,000)</u>
EXPENDITURES:			
Current:			
Instruction:			
Vocational programs	59,905	60,942	(1,037)
Capital Outlay	<u>48,431</u>	<u>48,431</u>	<u>-</u>
TOTAL EXPENDITURES	<u>108,336</u>	<u>109,373</u>	<u>(1,037)</u>
EXCESS (Deficiency) OF REVENUES			
OVER EXPENDITURES	<u>-</u>	<u>(1,038)</u>	<u>(1,038)</u>
OTHER FINANCING SOURCES (Used):			
Interfund transfers in	<u>-</u>	<u>3,785</u>	<u>3,785</u>
TOTAL OTHER FINANCING			
SOURCES (Uses)	<u>-</u>	<u>3,785</u>	<u>3,785</u>
EXCESS (deficiency) OF REVENUES			
AND OTHER SOURCES OVER			
EXPENDITURES AND OTHER USES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BERVILLE PARISH SCHOOL BOARD
 Bogalusa, Louisiana

Schedule 13

NONMAJOR SPECIAL REVENUE FUND
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Final Budget (Modified Actual Basis)
 and Actual (Modified Actual Basis)
 For the Year Ended June 30, 2008

SPECIAL EDUCATION FUND

	FINAL BUDGET	ACTUAL	VARIANCE Favorable (UNFAVORABLE)
REVENUES:			
Local Sources			
Other		\$ 300	\$ 700
Federal Sources	\$ 520,004	522,348	2,344
TOTAL REVENUES	<u>520,004</u>	<u>522,648</u>	<u>2,644</u>
EXPENDITURES:			
Current:			
Instruction:			
Special programs	585,380	552,400	32,980
Support Services:			
Instructional staff support	157,280	147,218	10,062
Capital Outlay	<u>80,000</u>	<u>89,337</u>	<u>(9,337)</u>
TOTAL EXPENDITURES	<u>822,660</u>	<u>788,955</u>	<u>33,705</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>29,344</u>	<u>43,693</u>	<u>(14,349)</u>
OTHER FINANCING SOURCES (uses):			
Interfund transfers-out	<u>(28,300)</u>	<u>(24,971)</u>	<u>3,329</u>
TOTAL OTHER FINANCING SOURCES (uses)	<u>(28,300)</u>	<u>(24,971)</u>	<u>3,329</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>

BERVILLE PARISH SCHOOL BOARD
Bogalusa, Louisiana

Schedule 14

NONMAJOR SPECIAL REVENUE FUNDS
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Fiscal Budget (Modified Accrual Basis)
and Actual (Modified Accrual Basis)
For the Year Ended June 30, 2002

ADULT EDUCATION FUND

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES:			
Local Sources:			
Other		\$ 1,914	\$ 1,914
State Sources:			
Other	\$ 13,637	13,637	0
Federal Sources	<u>43,647</u>	<u>43,342</u>	<u>(305)</u>
TOTAL REVENUES	<u>57,284</u>	<u>58,123</u>	<u>839</u>
EXPENDITURES:			
Current:			
Instruction:			
All other programs	<u>55,205</u>	<u>55,128</u>	<u>77</u>
TOTAL EXPENDITURES	<u>55,205</u>	<u>55,128</u>	<u>77</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>2,079</u>	<u>3,027</u>	<u>948</u>
OTHER FINANCIAL SOURCES (Uses)			
Interfund transfers-out	<u>(2,079)</u>	<u>(3,027)</u>	<u>(948)</u>
TOTAL OTHER FINANCIAL SOURCES (Uses)	<u>(2,079)</u>	<u>(3,027)</u>	<u>(948)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BERYILLE PARISH SCHOOL BOARD
Bogalusa, Louisiana

Schedule 11

NONMAJOR SPECIAL REVENUE FUND
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Final Budget (Modified Accrual Basis)
and Actual (Modified Accrual Basis)
For the Year Ended June 30, 2002

READING EXCELLENCE ACT FUND

	FINAL BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
REVENUES:			
Federal Sources	\$ 418,244	\$ 312,642	\$ (105,602)
TOTAL REVENUES	<u>418,244</u>	<u>312,642</u>	<u>(105,602)</u>
EXPENDITURES:			
Current:			
Instruction:			
All other programs	428,800	315,118	113,682
Capital Outlay	5,000	3,128	1,872
TOTAL EXPENDITURES	<u>433,800</u>	<u>318,246</u>	<u>115,554</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(5,743)</u>	<u>5,703</u>	<u>(11,446)</u>
OTHER FINANCING SOURCES (Uses):			
Interfund transfers-out	(5,703)	(5,703)	-
TOTAL OTHER FINANCING SOURCES (Uses)	<u>(5,703)</u>	<u>(5,703)</u>	<u>-</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ (11,446)</u>	<u>\$ (11,446)</u>	<u>\$ -</u>

BERVILLE PARISH SCHOOL BOARD
Plaquemine, Louisiana

Schedule 18

NORMALIZE SPECIAL REVENUE FUNDS
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Final Budget (Modified Accrual Basis)
and Actual (Modified Accrual Basis)
For the Year Ended June 30, 2002

CLASS SIZE REDUCTION FUND

	FINAL BUDGET	ACTUAL	VARIANCE Favorable EXPENDITABLE
REVENUES:			
Federal Sources	\$ 310,000	\$ 301,800	\$ 82,000
TOTAL REVENUES	<u>310,000</u>	<u>301,800</u>	<u>82,000</u>
EXPENDITURES:			
Current:			
Instruction			
All other programs	<u>295,300</u>	<u>297,812</u>	<u>28,501</u>
TOTAL EXPENDITURES	<u>295,300</u>	<u>297,812</u>	<u>28,501</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>14,700</u>	<u>13,988</u>	<u>812</u>
OTHER FINANCING SOURCES (Uses):			
Interfund transfer-out	<u>(14,840)</u>	<u>(13,000)</u>	<u>850</u>
TOTAL OTHER FINANCING SOURCES (Uses)	<u>(14,840)</u>	<u>(13,000)</u>	<u>850</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

IBERVILLE PARISH SCHOOL BOARD
Flaguerville, Louisiana

Schedule 17

NONMAJOR SPECIAL REVENUE FUND
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Final Budget (Modified Actual Basis)
and Actual (Modified Actual Basis)
For the Year Ended June 30, 2002

CAREER BUILDERS FUND

	FINAL BUDGET	ACTUAL	VARIANCE Favorable (UNFAVORABLE)
REVENUES			
Local Sources:			
Other		\$ 8,631	\$ 8,631
Federal Sources:	\$ 21,681	21,681	-
TOTAL REVENUES	<u>21,681</u>	<u>21,681</u>	<u>8,631</u>
EXPENDITURES:			
Current:			
Instruction:			
Vocational programs	21,681	21,681	-
TOTAL EXPENDITURES	<u>21,681</u>	<u>21,681</u>	<u>-</u>
Excess (deficiency) of REVENUES OVER EXPENDITURES:	<u>-</u>	<u>8,631</u>	<u>8,631</u>
OTHER FINANCING SOURCES (Uses):			
Interfund transfers out	-	(8,631)	(8,631)
TOTAL OTHER FINANCING SOURCES (Uses)	<u>-</u>	<u>(8,631)</u>	<u>(8,631)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

IBERVILLE PARISH SCHOOL BOARD
Bayoune, Louisiana

Schedule 44

NONMAJOR SPECIAL REVENUE FUND
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Final Budget (Budgeted Actual Basis)
and Actual (Modified Actual Basis)
For the Year Ended June 30, 2002

TECHNOLOGY LITERACY CHALLENGE GRANT FUND

	FINAL BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
REVENUES:			
Local Sources:			
Charges for services		\$ 960	\$ 960
Federal Sources	\$ 270,000	288,000	18,000
TOTAL REVENUES	<u>270,000</u>	<u>288,960</u>	<u>18,960</u>
EXPENDITURES:			
Current:			
Instruction:			
Regular programs	288,000	279,000	(9,000)
Capital Outlay	48,000	48,700	8,700
TOTAL EXPENDITURES	<u>336,000</u>	<u>327,700</u>	<u>(8,300)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>34,000</u>	<u>61,260</u>	<u>27,260</u>
OTHER FINANCING SOURCES (uses)			
Interest transfers-out	(17,000)	(14,000)	3,000
TOTAL OTHER FINANCING SOURCES (uses)	<u>(17,000)</u>	<u>(14,000)</u>	<u>3,000</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ 17,000</u>	<u>\$ 47,260</u>	<u>\$ 30,260</u>

IRIDVILLE PARISH SCHOOL BOARD
Raymond, Louisiana

Schedule 19

NONMAJOR SPECIAL REVENUE FUND
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Final Budget (Modified Actual Basis)
and Actual (Modified Actual Basis)
For the Year Ended June 30, 2002

21st CENTURY COMMUNITY LEARNING CENTER

	FINAL BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
REVENUES:			
Local Sources:			
Other		\$ 300	\$ 300
Federal Sources	\$ 3,076,494	821,815	(1,254,679)
TOTAL REVENUES	<u>3,076,494</u>	<u>822,115</u>	<u>(1,254,379)</u>
EXPENDITURES:			
Current:			
Support Services:			
Student services	817,394	775,721	41,673
Capital Outlay	209,600	198,381	11,219
TOTAL EXPENDITURES	<u>1,026,994</u>	<u>974,102</u>	<u>52,892</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(75,500)</u>	<u>(151,987)</u>	<u>76,487</u>
OTHER FINANCING SOURCES (Uses):			
Interfund transfers-out	(28,525)	48,323	(11,800)
TOTAL OTHER FINANCING SOURCES (Uses)	<u>(28,525)</u>	<u>48,323</u>	<u>(11,800)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BIENVILLE PARISH SCHOOL BOARD
 Bogalusa, Louisiana

Schedule 30

SUBMAJOR SPECIAL REVENUE FUND
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Final Budget (Modified Accrual Basis)
 and Actual (Modified Accrual Basis)
 For the Year Ended June 30, 2002

STARTING POINTS FUND

	<u>FINAL</u> <u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>Favorable</u> <u>(Unfavorable)</u>
REVENUES:			
Federal Grants	\$ 0,001	\$ 0,001	\$ -
TOTAL REVENUES	<u>0,001</u>	<u>0,001</u>	<u>-</u>
EXPENDITURES:			
Current:			
Instruction:			
All other programs	0,001	0,001	-
TOTAL EXPENDITURES	<u>0,001</u>	<u>0,001</u>	<u>-</u>
EXCESS (deficiency) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (Uses):			
Intrafund transfers-out	-	-	-
TOTAL OTHER FINANCING SOURCES (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

IRVINGVILLE PARISH SCHOOL BOARD
 Bogalusa, Louisiana

Schedule 21

NONMAJOR SPECIAL REVENUE FUND
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Fiscal Budget (Modified Accrual Basis)
 and Actual (Modified Accrual Basis)
 For the Year Ended June 30, 2003

STATE R - 3 READING AND MATH INITIATIVE FUND

	FINAL BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
REVENUES:			
State Sources:			
Other	\$ 80,571	\$ 84,501	\$ 3,930
TOTAL REVENUES	<u>80,571</u>	<u>84,501</u>	<u>3,930</u>
EXPENDITURES:			
Current:			
Instruction:			
All other programs	80,571	84,501	(3,930)
TOTAL EXPENDITURES	<u>80,571</u>	<u>84,501</u>	<u>(3,930)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (Uses):			
Internal Transfers-out	-	-	-
TOTAL OTHER FINANCING SOURCES (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BERNILE PARISH SCHOOL BOARD
 Bogalusa, Louisiana

Schedule 22

NONMAJOR SPECIAL REVENUE FUND
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Final Budget (Modified Accrual Basis)
 and Actual (Modified Accrual Basis)
 For the Year Ended June 30, 2002

EDUCATION EXCELLENCE FUND

	FINAL BUDGET	ACTUAL	VARIANCE Favorable Unfavorable
REVENUES:			
State Sources:			
Other	\$ _____	\$ _____	\$ _____
TOTAL REVENUES	_____	_____	_____
EXPENDITURES:			
Current:			
Instruction:			
Regular programs	_____	22,402	(22,402)
TOTAL EXPENDITURES	_____	22,402	(22,402)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	_____	(22,402)	(22,402)
OTHER FINANCING SOURCES (Uses):			
Interfund transfers-in	_____	701	701
TOTAL OTHER FINANCING SOURCES (Uses)	_____	701	701
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ _____	\$ (21,701)	\$ (21,701)

IRVINGVILLE PARISH SCHOOL BOARD
 Raymonville, Louisiana

Schedule 21

NONMAJOR SPECIAL REVENUE FUND
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Fiscal Budget (Modified Accrual Basis)
 and Actual (Modified Accrual Basis)
 For the Year Ended June 30, 2002

OTHER STATE FUNDS

	FIYAL BUDGET	ACTUAL	VARIANCE Favorable (UNFAVORABLE)
REVENUES:			
Local Sources:			
Other	-	\$ 1,980	\$ 1,980
State Sources:			
Other	\$ 148,488	147,832	(656)
TOTAL REVENUES	148,488	149,812	(676)
EXPENDITURES:			
Current:			
Instruction:			
All other programs	145,022	136,145	8,877
TOTAL EXPENDITURES	145,022	136,145	8,877
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	3,466	13,667	10,201
OTHER FINANCING SOURCES (Uses):			
Inflow (transfer-out)	(1,444)	(4,027)	(2,583)
TOTAL OTHER FINANCING SOURCES (Uses)	(1,444)	(4,027)	(2,583)
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 2,022	\$ 9,640	\$ 7,618

IBERVILLE PARISH SCHOOL BOARD
 Bogalusa, Louisiana

Schedule 34

NONMAJOR SPECIAL REVENUE FUND
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Final Budget (Modified Accrual Basis)
 and Actual (Modified Accrual Basis)
 For the Year Ended June 30, 2002

ALTERNATIVE SCHOOL FUND

	FINAL BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
REVENUES:			
Local Sources:			
Taxes:			
Ad valorem	\$ 515,800	\$ 511,041	\$ 4,759
Interest earnings	\$ 2,800	\$ 2,855	\$ 555
Other	-	867	867
TOTAL REVENUES:	<u>518,600</u>	<u>514,763</u>	<u>3,837</u>
EXPENDITURES:			
Current:			
Instruction:			
All other programs	285,175	291,905	6,730
Support Services:			
Student services	88,875	88,808	667
General administration	10,581	11,532	951
School administration	182,884	198,475	15,591
Business services	-	13	13
Plant services	34,153	37,679	3,526
TOTAL EXPENDITURES:	<u>496,789</u>	<u>473,508</u>	<u>23,281</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>21,811</u>	<u>41,255</u>	<u>19,444</u>
OTHER FINANCING SOURCES (uses)			
Interfund transfers-in	-	-	-
TOTAL OTHER FINANCING SOURCES (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ 21,811</u>	<u>\$ 41,255</u>	<u>\$ 19,444</u>

BERVILLE PARISH SCHOOL BOARD
Bogalusa, Louisiana

Schedule (B)

BOGALUSA SPECIAL REVENUE FUND
Schedule of Revenues, Expenditures and
Change in Fund Balance - Final Budget (Modified Accrual Basis)
and Actual (Modified Accrual Basis)
For the Year Ended June 30, 2023

SALES TAX - ACADEMIC ENRICHMENT

	FINAL BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
REVENUES			
Local Sources:			
Taxes			
Sales and use	\$ 1,388,000	\$ 1,348,408	\$ 395,592
Interest earnings	8,000	8,328	728
TOTAL REVENUES	<u>1,396,000</u>	<u>1,356,736</u>	<u>396,264</u>
EXPENDITURES			
Current:			
Instruction			
Regular programs	325,000	275,179	349,821
Support services:			
Instructional staff support	18,000	78,984	(60,984)
Business services		52	(52)
Plant services			
Capital Outlay	<u>990,000</u>	<u>29,582</u>	<u>960,418</u>
TOTAL EXPENDITURES	<u>1,333,000</u>	<u>304,743</u>	<u>1,028,257</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>63,000</u>	<u>1,052,012</u>	<u>1,420,912</u>
OTHER FINANCING SOURCES (Uses)			
Interfund transfers-in			
Interfund transfers-out	<u>(200,000)</u>	<u>(200,000)</u>	<u>0,000</u>
TOTAL OTHER FINANCING SOURCES (Uses)	<u>(200,000)</u>	<u>(200,000)</u>	<u>0,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ 430,000</u>	<u>\$ 852,012</u>	<u>\$ 1,420,912</u>

BERVILLE PARISH SCHOOL BOARD
Prichardine, Louisiana

Schedule 20

HORNBACH SPECIAL REVENUE FUND
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Final Budget (Modified Actual Basis)
and Actual (Modified Actual Basis)
For the Year Ended June 30, 1981

SALES TAX - SALARY ENHANCEMENT

	FINAL BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
REVENUES			
Local Sources:			
Taxes:			
Sales and use	\$ 2,785,000	\$ 3,278,079	\$ 493,079
Interest earnings	8,000	8,207	207
TOTAL REVENUES	<u>2,793,000</u>	<u>3,278,876</u>	<u>485,876</u>
EXPENDITURES			
Current:			
Support Services:			
Business services	-	2	(2)
TOTAL EXPENDITURES	<u>-</u>	<u>2</u>	<u>(2)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>2,793,000</u>	<u>3,278,874</u>	<u>485,874</u>
OTHER FINANCING SOURCES (Uses)			
Bonded borrowings-out	<u>(2,793,000)</u>	<u>(3,278,079)</u>	<u>(485,079)</u>
TOTAL OTHER FINANCING SOURCES (Uses)	<u>(2,793,000)</u>	<u>(3,278,079)</u>	<u>(485,079)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BERYILLE PARISH SCHOOL BOARD
 Bogalusa, Louisiana

Schedule 07

HOMAGE SPECIAL REVENUE FUND
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Final Budget (Modified Accrual Basis)
 and Actual (Modified Accrual Basis)
 For the Year Ended June 30, 2002

SCHOOL LEASES

	FINAL BUDGET	ACTUAL	VARIANCE Favorable (UNFAVORABLE)
REVENUES			
Local Sources:			
Interest earnings	\$ 4,000	\$ 4,200	\$ 200
Charges for services	300,000	300,873	873
Other		1,773	1,773
State Sources:			
Minorsus Foundation Program	602,000	602,000	-
Other		20,383	20,383
Federal Sources	<u>1,700,000</u>	<u>1,700,000</u>	<u>0</u>
TOTAL REVENUES	<u>3,066,000</u>	<u>3,068,756</u>	<u>2,756</u>
EXPENDITURES			
Current:			
Support Services:			
Student food services	2,326,437	2,294,291	32,146
Capital Outlay	<u>380,000</u>	<u>14,000</u>	<u>366,000</u>
TOTAL EXPENDITURES	<u>2,528,437</u>	<u>2,298,291</u>	<u>230,146</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>537,563</u>	<u>770,465</u>	<u>232,902</u>
OTHER FINANCING SOURCES (USED)			
Interfund transfers in	<u>388,047</u>	<u>373,008</u>	<u>15,039</u>
TOTAL OTHER FINANCING SOURCES (USED)	<u>388,047</u>	<u>373,008</u>	<u>15,039</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ 925,610</u>	<u>\$ 1,143,473</u>	<u>\$ 217,863</u>

IBERVILLE PARISH SCHOOL BOARD
Flaguette, Louisiana

Schedule 28

AGENCY FUNDS
Schedule of Changes in Deposit Balances
of Individual Accounts
For the Year Ended June 30, 2000

SCHOOL ACTIVITY AGENCY FUNDS

	BALANCE JULY 1, 2000	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2000
Crescent Elementary School	\$ 66,808	\$ 148,000	\$ 147,427	\$ 67,381
Destryville Elementary School	14,184	70,142	65,076	19,250
East Bonville Elementary High School	20,888	223,286	118,188	26,086
Edward J. Gay Middle School	27,370	120,004	127,870	20,504
Barville Elementary School	9,792	44,000	44,847	8,945
Scott Bonville Elementary High School	60,376	174,388	168,344	66,420
Optional Maintenance Center	7,288	6,470	6,803	7,955
Procter-Kearney Senior High School	60,288	405,470	360,400	74,358
White Castle High School	26,687	327,811	328,824	25,674
TOTAL	\$ 288,748	\$ 1,383,247	\$ 1,288,640	\$ 383,355

IBERVILLE PARISH SCHOOL BOARD
Plaquemine, Louisiana

Schedule 29

CAPITAL ASSETS
Comparative Statement by Source

June 30, 2002 and 2001

	2002	2001
Capital Assets:		
Land	\$ 798,100	\$ 798,100
Buildings and improvements	81,251,717	81,251,717
Furniture and equipment	<u>8,207,200</u>	<u>7,690,892</u>
Total Capital Assets	\$ <u>89,418,023</u>	\$ <u>89,691,800</u>
Sources of Funding for Capital Assets:		
General obligation bonds	\$ 49,298,244	\$ 49,298,244
Donations	323,491	323,491
General Fund	5,786,868	5,713,571
Special Revenue Funds:		
Federal and state grants	3,628,743	3,628,743
School Lands Fund	<u>1,481,846</u>	<u>1,481,271</u>
Total Investment in Capital Assets	\$ <u>60,418,023</u>	\$ <u>60,801,800</u>

BERVILLE PARISH SCHOOL BOARD
 Bogalusa, Louisiana

Schedule 20

CAPITAL ASSETS
 Statement of Capital Assets by Function
 June 30, 2003

FUNCTION	LAND	BUILDINGS AND IMPROVEMENTS	FURNITURE AND EQUIPMENT	TOTAL
Instructional Services	\$ 480,750	\$ 48,818,411	\$ 4,340,040	\$ 54,639,201
Support Services	<u>300,341</u>	<u>1,881,899</u>	<u>4,000,000</u>	<u>6,182,240</u>
TOTAL	<u>\$ 781,091</u>	<u>\$ 50,700,310</u>	<u>\$ 8,340,040</u>	<u>\$ 60,421,441</u>

DEWILLE PARKS SCHOOL BOARD
Proponents, Louisiana

Schedule 21

CAPITAL ASSETS
Statement of Changes in Capital Assets by Function
For the Year Ended June 30, 2002

FUNCTION	BALANCE JULY 1, 2001	ACQUISITIONS AND RECLASSIFICATIONS	RETIREMENTS, DELETIONS AND RECLASSIFICATIONS	BALANCE JUNE 30, 2002
Instructional Services	\$ 50,057,755	\$ 546,811	\$ 275,579	\$ 50,328,987
Support Services	8,888,061	98,881	275,122	8,711,820
TOTAL	\$ 58,945,816	\$ 645,692	\$ 550,701	\$ 59,040,807

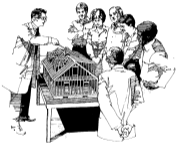
IBERVILLE PARISH SCHOOL BOARD
Flaguierine, Louisiana

Schedule 22

Schedule of Compensation Paid Board Members
For the Year Ended June 30, 2002

The schedule of compensation paid to actual board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the school board members is included in the general administration expenditures of the General Fund. In accordance with Louisiana Statute, Annotated Revised Statute 17:26, the school board members have elected the monthly payment method of compensation. Under this method, each member receives \$800 per month, and the president receives \$800 per month for performing the duties of his office. Additionally, the executive committee members receive \$80 for attending executive committee meetings, not to exceed three meetings per month.

Member's Name	Compensation Paid
Lawrence "Doc" Anderson, Sr.	\$0.000
Michael C. Barber	9,700
Julius R. Bobbia, Jr.	9,800
Nancy T. Broutman	9,800
David J. Daigle	9,850
Tara Gethers, President	10,800
Paul D. Dieblans	9,800
Thomas J. Edwards	9,800
Alberta D. Faison	9,800
Glynn M. Kelley	9,800
Henry III. Malcomson	9,850
Freddie Stalder, III	9,800
Dorothy R. Sanson	9,800
Hazel D. Saffersnyder	9,800
Erin S. Mills	9,700
	<u>\$107,700</u>





**STATISTICAL
SECTION**

IBERVILLE PARISH SCHOOL BOARD
Raymond, Louisiana

TABLE B

PROPERTY TAXES LEVIED AND COLLECTED
LAST TEN FISCAL YEARS

FISCAL YEAR	TAXABLE ASSESSED VALUATION	NUMBER OF MILLS LEVIED	TOTAL TAXES LEVIED	TOTAL TAXES		DEFERRED	PERCENT COLLECTED
				COLLECTED	DEFERRED		
1982	\$ 208,041,680	34.34	\$ 7,148,018	\$ 6,881,285	\$ 266,733	96.55%	
1983	207,648,190	34.37	7,217,178	7,148,687	68,491	98.91%	
1984	211,008,580	34.37	7,271,087	7,148,685	122,402	98.17%	
1985	213,883,180	33.71	7,208,058	6,983,344	224,714	96.82%	
1986	227,780,680	33.21	7,558,478	7,313,065	245,413	96.85%	
1987	235,443,780	32.27	7,607,732	7,468,081	139,651	98.69%	
1988	233,148,070	32.27	7,553,758	7,433,789	119,969	98.66%	
1989	237,818,778	40.27	9,577,002	9,388,382	188,620	98.01%	
2000	246,191,828	40.27	10,238,208	10,158,023	80,185	98.95%	
2001	255,212,128	40.27	10,349,612	10,263,192	86,420	98.93%	
	TOTALS		\$ 81,892,512	\$ 80,498,098	\$ 1,394,414	98.34%	

Notes:

- (1) Property taxes are collected by the Iberville Parish Sheriff's Office Tax Collection Division. Information received from that office does not provide detailed information on current versus delinquent taxes collected. Consequently, in a year in which collections exceed 100%, it is assumed that a portion of the tax collections include delinquent taxes received.
- (2) Taxes are levied on a calendar year basis, and become due and payable on November 15 of each year. Taxes become delinquent if not paid by December 31 of the calendar year. Approximately 95% of all taxes are collected in December, and remitted to the school board in January of the following year.
- (3) Tax collections reported above are only those collected by the Sheriff's Office from parish taxpayers. Ad valorem taxes reported in Statement B and Statement B also include 1% of total taxes (\$235,838) levied in the parish which are remitted to the Teachers Retirement System on behalf of the School Board by the Sheriff's Office per USA-R.S. 11:82.

MEMPHIS PARKS BOARD
Proposals, Louisiana

TABLE IV

NOVEMBER TAX DATA
Last Ten Years

(Amounts)

CALENDAR YEAR	TOTAL ASSESSED VALUATION	PERMITS/ EXEMPTIONS	TAXABLE ASSESSED VALUATION	PER CENT (NOV/99) TOTAL ASSESSED VALUATION
1990	\$ 201,982,760	24,867,270	200,081,800	0.10%
1991	210,244,170	24,894,660	207,296,170	0.17%
1994	237,428,428	25,400,000	211,988,888	2.18%
1995	240,281,480	25,388,270	214,882,490	1.24%
1996	250,092,170	27,281,750	222,790,000	0.15%
1997	258,702,270	28,280,570	231,411,700	1.02%
1998	261,982,438	29,400,000	232,480,070	1.11%
1999	270,170,070	30,000,000	241,010,170	2.17%
2000	283,983,170	31,200,000	250,783,830	0.02%
2001	287,988,438	30,770,410	261,244,638	1.06%

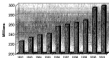
CLASSIFICATION ANALYSIS

CALENDAR YEAR	TOTAL ASSESSED VALUATION	REAL ESTATE	PERSONAL PROPERTY	PUBLIC SERVICE PROPERTY
1990	\$ 201,982,760	\$ 53,897,200	\$ 117,364,600	\$ 30,680,960
1991	210,244,170	55,127,540	132,113,830	35,199,800
1994	237,428,428	55,568,540	136,881,970	35,190,170
1995	240,281,480	58,267,770	127,694,760	38,320,950
1996	250,092,170	58,809,200	136,088,870	37,790,240
1997	258,702,270	60,800,000	138,128,700	38,720,850
1998	261,982,438	60,870,400	138,788,680	39,720,460
1999	270,170,070	60,700,000	144,722,070	39,720,070
2000	283,983,170	70,400,000	194,188,144	38,480,480
2001	287,988,438	70,080,200	181,480,270	38,480,960

Note: 1990, 1996 and 2000 were years in which all property underwent mandatory re-evaluation.

SOURCE: Louisiana Tax Commission

Growth in Total Assessed Value - Last 10 Years



BOONVILLE PARISH SCHOOL BOARD
Boonville, Louisiana

TABLE V

LEADING TAXPAYERS

2001

(Unaudited)

2001 RANK	TAXPAYER	TYPE OF BUSINESS	2001 ASSESSED VALUATION	PERCENT OF TOTAL ASSESSED VALUATION
1	Dow Chemical Co.	Chemicals	\$ 59,119,000	19.8%
2	Entergy Inc.	Electric Utility	38,708,000	12.9%
3	CIBA GEIGY Corp.	Chemicals	15,335,980	5.0%
4	Georgia Gulf Corp.	Chemicals	14,698,790	4.7%
5	Coaststar Co.	Chemicals	11,218,180	3.6%
6	Shell Oil Co., Inc.	Chemicals	4,828,000	1.5%
7	Big Three Industries	Chemicals	3,800,280	1.2%
8	Formex-Chemical	Chemicals	3,812,000	1.2%
9	East Coast	Telephone Utility	3,411,000	1.1%
10	Southern Natural Gas	Gas Utility	<u>3,353,140</u>	<u>1.1%</u>
	Subtotal		195,428,570	63.6%
	All other taxpayers		<u>14,791,528</u>	<u>4.8%</u>
	Total taxable assessed valuation		210,220,098	67.6%
	Homestead exemptions (1)		<u>30,776,413</u>	<u>14.6%</u>
	Total assessed valuation		<u>\$ 240,993,535</u>	<u>100.0%</u>

Note: (*) Homestead exemptions may be granted for up to \$75,000 of assessed value. For 2001, there were 7,888 homesteads, of which 5,862, or 76.2%, were full.

SOURCE: Boonville Parish Assessor's Office

IBERVILLE PARISH SCHOOL BOARD
 Bogalusa, Louisiana

TABLE VI

ASSESSED AND ESTIMATED VALUE OF PROPERTY
 Last Ten Years

CALENDAR YEAR	TOTAL ASSESSED VALUATION	(Assessed)		
		ESTIMATED ASSESSMENT RATIO	ESTIMATED ACTUAL VALUE	PER CENT INCREASE
1992	\$25,358,780	0.9485	\$1,595,775,480	3.05%
1993	232,533,170	0.9470	1,581,808,209	3.08%
1994	237,828,020	0.9485	1,622,209,539	2.55%
1995	276,281,480	0.9489	1,629,145,153	1.04%
1996	259,802,310	0.9480	1,739,718,207	6.14%
1997	258,708,270	0.9483	1,774,844,549	2.02%
1998	292,953,430	0.9485	1,782,804,893	1.51%
1999	298,179,569	0.9484	1,831,768,113	2.57%
2000	293,897,170	0.9485	2,086,738,433	8.55%
2001	287,868,539	0.9484	2,035,448,829	1.43%

SOURCE: Iberville Parish Assessor's Office

SEBASTIAN PUBLIC SCHOOLS BOARD

Proprietors, Levee/Boys

Public Millage Rates
Last Two Years

Rate per \$100 of Valued Assessable Real Estate
(Rounded)

TABLE IV

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
PASSENGER TAXES											
Assessors	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Orange Maintenance	4.64	4.64	4.64	4.56	4.48	4.40	4.34	4.28	4.20	4.14	4.08
Library Bond	0.00	0.00	0.00	-	-	-	-	-	-	-	-
Library Millage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Library Improvement	7.24	7.24	7.24	7.16	7.08	7.00	6.94	6.88	6.80	6.74	6.68
Public Fire (Public Communications)	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48
Public Fire (Public Communications)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Public Safety Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Recycling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Board	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance	4.04	4.04	4.04	4.04	4.04	4.04	4.04	4.04	4.04	4.04	4.04
Senior Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Center	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior and Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT TAXES

Assessors	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15
Fire District No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire District No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire District No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire District No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire District No. 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

MUNICIPAL TAXES

Assessors	4.28	4.28	4.28	4.28	4.28	4.28	4.28	4.28	4.28	4.28	4.28
Proprietors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Utility	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

BERVILLE PARISH SCHOOL BOARD
Plaquemine, Louisiana

TABLE VII

**Ratio of Net Bonded Debt to Taxable Assessed Valuation
and Net Bonded Debt Per Capita
Last Ten Fiscal Years**

(UNAUDITED)

Year Ended June 30	Estimated Population (1)	Taxable Assessed Valuation (2)	Debt Bonded (\$00)	Less: (Sole Source Funds)	Net Bonded (\$00)	Ratio of Net Bonded Debt to Taxable Assessed Valuation	Net Bonded Debt per Capita
1993	11,048	\$ 200,841,480	\$ 24,825,000	\$ 14,951,800	\$ 9,873,200	4.9%	1,011
1994	11,049	207,448,710	23,880,000	14,900,000	8,980,000	4.3%	950
1995	11,070	211,889,888	21,075,000	14,570,000	6,505,000	3.1%	584
1996	11,070	215,582,188	20,880,000	14,570,000	6,310,000	2.9%	566
1997	11,070	227,788,000	20,320,000	14,541,487	5,778,513	2.5%	518
1998	11,070	231,410,760	27,680,000	14,871,917	12,808,083	5.5%	718
1999	11,070	235,148,870	26,870,000	14,900,100	11,970,000	5.1%	670
2000	11,100	237,818,778	23,880,000	14,894,470	8,985,530	3.8%	580
2001	11,131	250,687,178	21,820,000	14,530,000	7,290,000	2.9%	500
2002	11,131	257,488,828	18,720,000	14,807,287	3,912,713	1.5%	400

Notes:

(1) Population Estimate by Louisiana Tech University

(2) Taxable Assessed Valuation = Assessed Valuation - Homestead Exemptions

BERVILLE PARISH SCHOOL BOARD
Plaquemine, Louisiana

TABLE III

Computation of Legal Debt Margin
Last Two Fiscal Years

(Continued)

Year Ended June 30	Total Assessed Valuation	Legal Debt Limit (1)	Bonds Outstanding	Legal Debt Margin
1983	\$ 225,388,760	\$ 112,694,380	\$ 34,600,808	\$ 77,694,380
1984	232,503,170	116,250,585	35,000,808	81,049,585
1985	237,828,828	118,914,415	32,375,808	86,538,613
1986	240,351,460	120,148,730	30,868,808	89,280,730
1987	250,652,310	127,326,155	29,305,808	98,196,155
1988	259,708,270	129,854,135	27,588,808	102,184,635
1989	262,583,430	131,291,715	25,915,808	105,375,715
2000	289,176,528	144,588,260	23,985,808	119,090,258
2001	289,887,178	144,943,590	21,928,808	125,073,590
2002	287,868,538	144,944,260	19,725,808	125,218,538

Notes:

(1) Legal Debt for School Boards per State Law
is 50% of Total Assessed Valuation.

BEEVILLE PARISH SCHOOL BOARD
Piquemine, Louisiana

TABLE X

**Schedule of Direct and Overlapping
 Bonded Debt**

(Amounts in \$)

	GROSS BONDED DEBT	NON AD VALOREM TAX BONDS	GROSS GENERAL OBLIGATION DEBT
Direct Debt:			
Beeville Parish School Board: 1982 Refunding Bonds	\$ 18,725,000		\$ 18,725,000
Overlapping Debt:			
Beeville Parish Council:			
Public Building (Series 87-1987)	680,000	\$ 680,000	-
Industrial Revenue Bonds	<u>35,080,000</u>	<u>35,080,000</u>	<u>-</u>
	<u>35,080,000</u>	<u>35,080,000</u>	<u>-</u>
Totals	<u>\$ 53,785,000</u>	<u>\$ 35,080,000</u>	<u>\$ 18,725,000</u>

IBERVILLE PARISH SCHOOL BOARD
Plaquemine, Louisiana

TABLE XI

Ratio of Annual Debt Service for
General Bonded Debt to General Fund Expenditures
Last Ten Fiscal Years

(Unaudited)

Year Ended June 30	Debt Service Expenditures	General Fund Expenditures	Ratio
1983	\$ 1,717,299	\$ 23,373,469	10.3%
1984	1,402,981	23,814,142	14.2%
1985	1,368,035	24,125,682	14.8%
1986	1,363,555	24,208,285	13.9%
1987	1,361,571	27,358,074	12.3%
1988	1,370,485	28,151,289	11.6%
1989	1,282,119	28,891,587	12.0%
1990	1,288,180	28,128,321	12.0%
1991	1,318,014	27,887,912	12.6%

BOYDLE PARISH SCHOOL BOARD
Plaquemine, Louisiana

TABLE XI

Property Value, Construction, and Bank Deposits
Last Ten Fiscal Years

(Annualized)

Year Ended (June 30)	Property Value (\$)	Estimated Construction Value (\$)	Commercial Bank Deposits (\$)
1993	\$ 1,838,770,430	\$ 22,180,800	\$ 318,021,000
1994	1,881,858,298	102,008,848	318,227,000
1995	1,822,285,820	14,921,860	322,660,000
1996	1,838,140,180	13,750,800	338,221,000
1997	1,738,776,227	109,386,220	337,680,000
1998	1,773,944,640	185,424,268	338,287,000
1999	1,792,884,800	27,388,280	337,680,000
2000	1,851,798,110	43,228,782	347,827,000
2001	2,806,738,422	26,086,498	358,476,000
2002	2,834,440,820	26,028,248	

SOURCE:

- A. Boydle Parish Assessor's Office
- B. Louisiana Department of Economic Development, Office of Commerce and Industry
- C. Survey of Parish Banks

IBERVILLE PARISH SCHOOL BOARD
Flaguierine, Louisiana

TABLE XII

PER CAPITA INCOME
1991 - 2000

(Audited)

YEAR	IBERVILLE PARISH	% INCREASE	STATE OF LOUISIANA	IBERVILLE PER CENT OF STATE
1991	\$13,084	0.0%	\$13,084	91.0%
1992	14,429	9.4%	15,931	90.6%
1993	15,141	4.9%	16,912	91.1%
1994	16,044	11.3%	18,027	89.0%
1995	17,229	2.3%	18,997	90.7%
1996	17,679	2.6%	19,759	89.5%
1997	18,384	4.1%	20,574	89.4%
1998	19,088	3.8%	21,498	87.0%
1999	19,974	2.8%	22,374	87.8%
2000	20,407	4.2%	23,098	88.4%

SOURCE: United States Department of Commerce, Bureau of Economic Analysis

NOTE: 2000 is the latest year for which data is available

IBERVILLE PARISH SCHOOL BOARD
Plaquemine, Louisiana

TABLE XIV

Parish Employment Trends
1992 - 2001

(Unaudited)

Calendar Year	Number in Labor Force	Number Employed	Number Unemployed	Unemployment Rate
1992	12,308	12,130	1,070	11.2%
1993	12,158	11,070	1,480	11.2%
1994	12,370	11,040	1,730	12.9%
1995	12,468	11,120	1,540	10.8%
1996	12,358	11,190	1,160	9.4%
1997	12,328	11,200	1,020	8.2%
1998	12,308	11,330	970	7.8%
1999	12,228	12,350	980	6.7%
2000	12,388	12,370	1,010	7.5%
2001	12,328	12,440	980	6.9%

Source: Louisiana Department of Labor

BERVILLE PARISH SCHOOL BOARD
Flaguette, Louisiana

TABLE XV

Population Trend Data
1900 - 2000

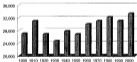
(Continued)

YEAR	UNINCORPORATED AREAS	INCORPORATED AREAS	TOTAL	PER-CENT INCREASE (DECREASE)	PER-CENT OF POPULATION RESIDING IN UNINCORPORATED
					AREAS
1900	21,600	5,440	27,040		79.89%
1910	23,250	7,891	31,141	14.82%	75.15%
1920	26,200	6,887	33,087	(3.40%)	75.86%
1930	17,166	7,494	24,660	(8.89%)	80.79%
1940	18,890	7,831	26,721	12.81%	71.79%
1950	17,716	9,833	27,549	(3.09%)	80.24%
1960	17,357	12,552	29,909	15.85%	58.05%
1970	18,305	12,641	30,946	3.30%	59.45%
1980	18,780	12,578	31,358	3.80%	61.85%
1990	19,264	11,795	31,059	(3.49%)	62.04%
2000	15,111	17,298	32,409	7.87%	46.32%

Source: U.S. Census

Note: The incorporation of the Town of St. Gabriel in the 1990's is one of the major reasons for the shift in population to incorporated areas since its population of 5, 044 was once counted in unincorporated areas.

Population Growth - Last 100 Years



IBERVILLE PARISH SCHOOL BOARD
Flaguierine, Louisiana

TABLE XVI

**Average Daily Membership,
 and Average Daily Attendance
 Last Ten Fiscal Years**

(Unaudited)

SCHOOL YEAR	AVERAGE DAILY MEMBERSHIP	AVERAGE DAILY ATTENDANCE		
		AMOUNT	PER CENT CHANGE	PER CENT ATTENDANCE
1981 - 1992	5,444.7	5,198.5	-2.11%	88.52%
1982 - 1993	5,858.7	5,368.3	-3.47%	92.05%
1983 - 1994	5,351.5	5,255.3	-0.84%	93.94%
1984 - 1995	5,366.7	5,268.3	0.65%	94.46%
1985 - 1996	5,358.2	5,238.6	-0.85%	94.48%
1986 - 1997	5,252.5	4,943.5	-1.85%	93.98%
1997 - 1998	5,211.2	4,813.3	0.88%	94.38%
1998 - 1999	5,177.0	4,879.1	-0.70%	94.25%
1999 - 2000	5,207.0	4,799.0	-3.46%	94.08%
2000 - 2001	4,867.3	4,568.8	-2.55%	93.68%

Source: Louisiana Department of Education Annual Financial and Statistical Report

**IBERVILLE PARISH SCHOOL BOARD
Plaquemine, Louisiana**

TABLE XVII

**Major Private Employers in
Iberville Parish**

(Unaudited)

Company	Product or Service	Estimated No. of Full-Time Employees
Dow Chemical Company	Bulk Chemicals	2,080
Syngenta	Herbicides	1,080
Georgia Gulf Corporation	Chemicals	730
Iberville Parish School Board	Public Education	720
Howards	Herbicides/Textile Products	580
River West Medical Center	Medical Services	370
Fina	Polypropylene Resin Pellets	250
Iberville Parish Sheriff	Law Enforcement	180
Chesapeake, Inc.	Heat Exchangers	130
City of Plaquemine	Municipal Government	120

Industry of Louisiana Manufacturers and Employers, February 2002

IBERVILLE PARISH SCHOOL BOARD
Plaquemine, Louisiana

TABLE XXX

MISCELLANEOUS STATISTICS

Years of Experience of Full-Time Classroom Teachers:	Number	Percent
0 - 10 Years	135	41.7%
11 - 19 Years	49	14.8%
20 - 24 Years	54	15.4%
Over 25 Years	83	25.1%
	<u>321</u>	<u>100.0%</u>

Degrees Held by Full-Time Classroom Teachers:		
Bachelors	186	58.2%
Masters	75	23.1%
Masters Plus 30 Hours	81	25.4%
Specialist	60	1.0%
Ph.D.	1	.3%
	<u>321</u>	<u>100.0%</u>

Public Schools:	Grades	Area Served	Oct. 1, 2007 Enrollment
Crescent Elementary	K - 5	Plaquemine	792
Donsopelle Elementary	K - 5	White Castle	402
East Berville Elementary & High	K - 12	East of Berve - River	948
Edward J. Gay Middle	4 - 5	Plaquemine	678
Berville Elementary	K - 3	Plaquemine	829
North Berville Elementary & High	K - 12	North Berville	606
Optional Education Center *	Ungraded	Parish-wide	47
Plaquemine High School	9 - 12	Plaquemine	813
White Castle High	7 - 12	White Castle	285
			<u>4,714</u>
* Alternative School			
Non Public Schools:			
St. John Elementary	K - 5	Plaquemine	566
St. John High	9 - 12	Plaquemine	219
			<u>785</u>

Source: School District Records



IBERVILLE PARISH SCHOOL BOARD

REPORTS ON COMPLIANCE AND INTERNAL CONTROL

JUNE 30, 2002

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

* Release Date _____

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BIKERVILLE PARISH SCHOOL BOARD

REPORTS ON COMPLIANCE AND INTERNAL CONTROL



TABLE OF CONTENTS

	<u>Page</u>
<i>Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards</i>	1
<i>Report on Compliance with Requirements Applicable To Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular 1-1.11</i>	2-3
<i>Schedule of Expenditures of Federal Awards</i>	4
<i>Notes to Schedule of Expenditures of Federal Awards</i>	5
<i>Schedule of Findings and Questioned Cost</i>	6
<i>Summary Schedule of Prior Audit Findings</i>	7
<i>Performance and Statistical Data</i>	8-10
<i>Independent Accountant's Report on Agreed-Upon Procedures</i>	11-6
<i>Schedules A through I</i>	12-25





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

To the Iserville Parish School Board

We have audited the financial statements of the Iserville Parish School Board as of and for the year ended June 30, 2002, and have issued our report thereon dated December 4, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and for 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 Iserville Parish School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Iserville 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 of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period, by employees in the normal course of performing their assigned functions. 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 solely for the information and use of the Iserville Parish School Board, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Pastelthorpe & Netterville

December 4, 2002



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

To the Iberville Parish School Board

Compliance

We have audited the compliance of the Iberville 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, 2002. Iberville Parish School Board's major federal programs are identified in the summary of auditor's result section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Iberville Parish School Board's management. Our responsibility is to express an opinion on Iberville Parish School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Iberville 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 Iberville Parish School Board's compliance with those requirements.

In our opinion, Iberville Parish School Board's complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2002.

Internal Control Over Compliance

The management of Iberville 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 Iberville 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-133.

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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of Iberville Parish School Board as of and for the year ended June 30, 2002, and have issued our report thereon dated December 9, 2002. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Iberville parish School Board, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Paulletham of Nathaniel

December 4, 2002



**DEVELOPMENTAL PROGRAMS - BOARD
Proposals, continued**

Schedule with expiration of Federal awards
for the year ended June 30, 2005

Activity/Project/Program/Account/Program Title	FY04 Budget	Fed. Request/Ch. Number	Expenditures
MINNESOTA DEPARTMENT OF AGRICULTURE			
Other Program			
Food/Feed/Animal/Custom Use of Antimicrobials	60000	New	\$ 60,000
Federal Special Limited Department of Agriculture/Industry Food/Feed/Animal Program	60000	New	60,000
Other Special Limited Department of Education			
Special Education Program	60000	New	60,000
Student Support Grant Program	60000	New	60,000,000
Summer Food Service Program for Children	60000	New	60,000
Total - United States Department of Agriculture			120,000
MINNESOTA DEPARTMENT OF DEFENSE (MND) OF DEFENSE			
Research/Other Training (type 0410)	New	New	40000
Total - United States Department of Defense			40000
MINNESOTA DEPARTMENT OF DEFENSE (MND) OF EDUCATION			
Other Program			
Site Center Community Learning Center/Alternative Learning Center	60000	New	60,000
Federal Special Limited Department of Education			
Site 1 - Healthy Child/Managed Education	600000	60-00-04	1,000,000
Site 1 - Healthy Child/Managed Education - Computer	600000	60-00-04-C	600,000
Site 1 - Computer	600000	60-00-04	600,000
Site 1 Capital System	600000	New	600,000
Site 2 - Single B. Students Professional Development Program	600000	60-00-04	600,000
Site 2 - Single B. Students Professional Dev. - Computer	600000	60-00-04-C	600,000
Site 2 - Loan Deferral Development	600000	60-00-04-C	600,000
Site 2 - Site and Site Program/Network/Local Communities	600000	60-00-04	600,000
Site 2 - Site and Site Program/Network/Local Communities - Computer	600000	60-00-04-C	600,000
Site 2 - Computer/Local	600000	60-00-04	600,000
Site 2 - Computer/Local - Computer	600000	60-00-04-C	600,000
Site 2 - Computer/Local Program/Computer	600000	60-00-04	600,000
Site 2 - Computer/Local Program/Computer - Computer	600000	60-00-04-C	600,000
Tutoring/Loaner/Teacher/Peer	600000	60-00-04	600,000
Other Education	600000	60-00-04	600,000
Other Non-Education	600000	New	600,000
Other Student	600000	60-00-04-C	600,000
Reading Development/Local	600000	60-00-04-C	600,000
Reading Development/Local - Computer	600000	60-00-04-C	600,000
Reading Development/Local - Computer/Local	600000	60-00-04	600,000
Site 2 - Other	600000	60-00-04	600,000
Site 2 - Other - Computer	600000	60-00-04-C	600,000
Site 2 - Professional	600000	60-00-04	600,000
Site 2 - Professional - Computer	600000	60-00-04-C	600,000
Learning Sites	600000	60-00-04	600,000
Total - United States Department of Education			6,000,000
TOTAL EXPENDITURES			\$ 6,000,000



**BERVILLE PARISH SCHOOL BOARD
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2002**

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Berville Parish School Board and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Director of Budget, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B – FOOD DISTRIBUTION

Nonsectarian assistance is reported in the schedule at fair market value of the commodities received and disbursed. At June 30, 2002, the organization had food commodities totaling \$3,603 in inventory.



**IBERVILLE PARISH SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDING JUNE 30, 2012**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Iberville Parish School Board.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of Iberville Parish School Board was disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs is reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Iberville Parish School Board expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for Iberville Parish School Board are reported in Part C. of this Schedule.
7. The programs tested as major programs include: Title I-84,930 and 21st century Community Learning Centers/Albee School Learning Centers 84,287.
8. The threshold for distinguishing Types A and B programs was \$200,000.
9. Iberville Parish School Board was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



**IRVING-PARISH SCHOOL BOARD
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2001**

None



BIENVILLE PARISH SCHOOL SYSTEM
PERFORMANCE AND STATISTICAL DATA



**IBERVILLE PARISH SCHOOL BOARD
BATON ROUGE, LOUISIANA**

**Schedules Required by State Law (R.S. 24:914 - Performance and Statistical Data)
As of and for the Year Ended June 30, 2002**

Schedule A - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbooks and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

Schedule B - Education Levels of Public School Staff

This schedule includes the certified and uncertified number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principals with less than a Bachelor's Master's +M; Specialist in Education; and Ph. D or Ed. D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule C - Number and Type of Public Schools

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial Statistical Report (AFSR).

Schedule D - Experience of Public Teachers and Full-time Classroom Teachers

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule E - Public School Staff Data

This schedule includes average classroom teachers salary using full-time equivalents, including and excluding ROPC and retired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule F - Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the legislature in the Annual School Report (ASR).



Schedule G - Louisiana Educational Assessment Program (LEAP)

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

Schedule H - The Graduation Exit Exam

This schedule represents student performance testing data and includes summary scores by district for grades 10 and 11 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

Schedule I - The IOWA Tests

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 6, 7 and 9 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes three years of data.



Pestthornitz & Netterville

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Accounting Office 10000 Lakeside Blvd. Suite 3000
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**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

To the Members of the
Iberville Parish School Board

Page 1 of 4

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

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

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

Procedure #1:

We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures,
- Total General Fund Equipment Expenditures,
- Total Local Taxation Revenue,
- Total Local Gains/Loss on Investment in Real Property,
- Total State Revenue in Lieu of Taxes,
- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

Results of procedure #1:

In performing the testing on the sample of expenditures/revenues, we noted no transactions that were inappropriately classified or were recorded at an inappropriate amount.

Education Levels of Public School Staff (Schedule B)

Procedure #1

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

Results of Procedure #1:

No differences were noted between the number of full-time classroom teachers per schedule B and schedule D, or between the schedules and the Oct. 1 payroll records.

Procedure #2

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

Results of procedure #2:

No differences were noted between the number of principals and assistant principals per schedule D and schedule B, or between the schedules and the Oct. 1 payroll records.

Procedure #3

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

Results of Procedure #3:

In our sample of 25 employees, no discrepancies existed between the aforementioned listing and the schedule.

Number and Type of Public Schools (Schedule C)

Procedure #1

We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the National School Lunch Program (CFDA 10.555) application.

Exam 1 of 4

Results of Procedure # 1:

We noted no discrepancies between the schools as listed in the National School Lunch Program application and the list supporting the schools represented in the schedule.

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

Procedure #0

We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 0 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

Results of Procedure # 0:

In our sample of 25 employees, no discrepancies existed between the aforementioned listing and the schedule.

Public Staff Data (Schedule E)

Procedure # 1

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

Results of Procedure # 1:

In our sample of 25, we noted several items between the level of compensation that would be appropriate for the education and experience level per the district-wide salary schedule and the amount actually paid per the aforementioned listing. Note that inconsistency is considered because the actual pay that was used in the computation of the average and the actual salary the salary schedule may be different due to decisions pay at other factors.

Procedure # 2

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

Results of procedure # 2:

We noted no differences in the averages reported on the schedule and our calculations.

Class Size Characteristics (Schedule F)

Procedure # 1

We obtained a list of teachers and the classes that they teach with the class size and reconciled that list to the total classes for each class size category as reported on the schedule. We then issued a random sample of 10 classes to the October 1 staff books for those classes and determined if the class was properly classified on the schedule.

Results of Procedure 8.2

Page 4 of 4

In our sample of 18 classes, no discrepancies existed between the aforementioned listing and the schedule.

Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule G)

Procedure 8.10

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

Results of Procedure 8.10:

No differences were noted.

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

Procedure 8.11

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

Results of Procedure 8.11

No differences were noted.

The Iowa Tests (Schedule I)

Procedure 8.12

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

Results of Procedure 8.12

No differences were noted.

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

This report is intended solely for the use of management of Iberville Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and their responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

P. J. Beldrum + Matthews

December 4, 2002



**BOYVILLE PARISH SCHOOL BOARD
 PLACERMIN, LOUISIANA**
**General Fund Instructional and Support Expenditures
 and Certain Local Revenue Sources
 For the Year Ended June 30, 2002**
General Fund Instructional and Support Expenditures
General Fund Instructional Expenditures:
Teacher and Student Instruction Activities:

Classroom Teacher Salaries	\$	11,000,000	
Other Instructional Staff Activities		15,000	
Employee Benefits		2,000,000	
Fund/Other Professional and Technical Services		100,000	
Instructional Materials and Supplies		700,000	
Instructional Equipment		-	
Total Teacher and Student Instruction Activities	\$	13,875,000	

Other Instructional Activities			20,000
--------------------------------	--	--	--------

Plant Support Activities	1,000,000		
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Less: Equipment for Plant Support		-	
Net Plant Support Activities			1,000,000

Instructional Staff Services	1,000,000		
------------------------------	-----------	--	--

Less: Equipment for Instructional Staff Services		40,000	
Net Instructional Staff Services			1,200,000

Total General Fund Instructional Expenditures	\$	15,075,000	
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Total General Fund Equipment Expenditures	\$	40,000	
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Certain Local Revenue Sources
Local Taxation Revenue:

Constitutional and Various Taxes	\$	1,011,000	
Intangible Ad Valorem Tax		8,000,000	
DEAF Income Ad Valorem Tax		1,000,000	
Use in Full of Collections by the Sheriff on Taxes Other than School Taxes		300,000	
Rates and Use Taxes		10,000,000	
Total Local Taxation Revenue	\$	10,311,000	

Local Earnings on Investment in Real Property:

Earnings from 100-Block Property	\$	40,000	
Earnings from Other Real Property		-	
Total Local Earnings on Investment in Real Property	\$	40,000	

State Revenues in Lieu of Taxes:

Revenue Sharing - Constitutional Plan	\$	-	
Revenue Sharing - Other Plans		700,000	
Revenue Sharing - Excess Profits		-	
Other Revenues in Lieu of Taxes		-	
Total State Revenues in Lieu of Taxes	\$	700,000	

Nonpublic Textbook Revenue	\$	30,000	
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Nonpublic Transportation Revenue	\$	100,000	
----------------------------------	----	---------	--



**IBERVILLE PARISH SCHOOL BOARD
PLAQUEMINE, LOUISIANA**
**Education Levels of Public School Staff
As of October 1, 2021**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certified		Uncertified		Certified		Uncertified	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Bachelor's Degree	181	83.0%	40	81.6%	0	0.0%	0	0.0%
Master's Degree	30	14.0%	4	8.0%	0	0.0%	0	0.0%
Master's Degree + 30	37	16.9%	0	0.0%	10	14.3%	0	0.0%
Specialist or Endorsement	10	4.6%	0	0.0%	4	16.7%	0	0.0%
Ph. D. or Ed. D.	1	0.5%	0	0.0%	2	8.3%	0	0.0%
Total	282	100.0%	49	100.0%	24	100.0%	0	0.0%

Schedule C

BOYVILLE PARISH SCHOOL BOARD
PLAQUEMINE, LOUISIANA

Number and Type of Public Schools
For the Year Ended June 30, 2003

Type	Number
Elementary	3
Middle/Jr. High	1
Secondary	3
Combination	1
Total	8

Note: Schools opened or closed during the fiscal year are included in this schedule.

**BERYILLE PARISH SCHOOL BOARD
PLAQUEMINE, LOUISIANA**

**Experience of Public Principals and Full-time Classroom Teachers
As of October 1, 2001**

	0-1 Yr.	2-3 Yrs.	4-9 Yrs.	10-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals			2	1		0	0	3
Principals				1	0	2	0	3
Classroom Teachers	55	15	54	25	24	12	10	195
Total	55	15	56	27	24	12	10	199

**BERYLLE PARISH SCHOOL BOARD
PLAQUEMINE, LOUISIANA**

Public School Staff Data
For the Year Ended June 30, 2002

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Retired Teachers
Average Classroom Teachers' Salary Including Extra Compensation	\$ 37,083	\$ 36,833
Average Classroom Teachers' Salary Excluding Extra Compensation	\$ 34,288	\$ 33,871
Number of Teacher Full-Time Equivalents (FTEs) used in Computation of Average Salaries	344.14	338.14

Note: Figures reported include all sources of funding (i.e., federal, state, and local) but exclude employee benefits. Generally, retired teachers retired to teach receive less compensation than non-retired teachers and ROTC teachers receive more compensation because of a federal quorumment. Therefore, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes and temporary employees.

**BIFFVILLE PARISH SCHOOL BOARD
PLAQUEMINE, LOUISIANA**
**Class Size Characteristics
As of October 1, 2001**

School Type	Class Size Range							
	1 - 20		21 - 30		31 - 35		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Kindergarten	37.0%	38	27.7%	121	16.7%	20	3.0%	0
Elementary Activity Classes	15.7%	18	38.7%	90	21.0%	18	34.7%	35
Intermediate High	7.0%	10	78.0%	100	15.0%	21	3.0%	0
Intermediate High Activity Classes	8.0%	2	30.0%	11	38.0%	8	12.0%	3
High	34.4%	180	28.0%	88	18.7%	42	3.0%	0
High Activity Classes	37.7%	30	23.2%	13	27.0%	10	7.0%	1
Continuation	78.0%	290	19.1%	65	7.0%	0	3.0%	0
Continuation Activity Classes	54.7%	36	26.2%	15	14.0%	3	3.0%	0

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 25 students and maximum enrollment in grades 4-12 is 30 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

Schedule D

**BOZEMAN PARISH SCHOOLS BOARD
BOZEMAN, LOUISIANA**

**Louisiana Educational Assessment Program (LEAP) for the 21st Century
For the Year Ended June 30, 2002**

District Assessment Level Results	Grade Assessment											
	2002		2001		2000		2000		2000		2000	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	3	0.4%	1	0.4%	3	1.1%	3	0.8%	4	0.8%	0	0.0%
Proficient	34	8.4%	38	11.7%	44	17.0%	37	10.4%	34	7.0%	21	6.4%
Basic	156	39.8%	166	51.1%	152	58.2%	142	39.8%	156	32.6%	183	55.0%
Approaching Basic	184	46.8%	105	32.8%	100	38.7%	113	31.8%	148	30.8%	58	17.7%
Unsatisfactory	31	7.7%	30	9.3%	31	12.0%	52	14.5%	50	10.4%	17	5.1%
Total	404	100.0%	404	100.0%	379	100.0%	408	100.0%	404	100.0%	359	100.0%

District Assessment Level Results	Grade Assessment											
	2002		2001		2000		2000		2000		2000	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5												
Advanced	1	0.0%	2	0.4%	1	0.2%	3	0.8%	7	1.7%	1	0.2%
Proficient	40	11.0%	47	13.7%	28	10.2%	3	1.0%	41	10.1%	31	8.0%
Basic	181	47.0%	151	44.7%	135	48.2%	60	16.0%	130	32.5%	138	36.0%
Approaching Basic	173	45.0%	160	47.3%	149	53.7%	111	30.2%	131	32.7%	102	26.4%
Unsatisfactory	40	11.4%	40	11.9%	38	13.6%	106	28.0%	110	27.6%	58	15.1%
Total	335	100.0%	361	100.0%	357	100.0%	183	100.0%	409	100.0%	330	100.0%



Schedule 01

BEVERLY HILL PUBLIC SCHOOLS - BOARD
PLACEMENT, LOS ANGELES

The Graduation Exit Exam for the 21st Century
For the Year Ending June 30, 2003

District Achievement Level/Grade	English Language Arts						Mathematics					
	2002		2001		2000		2002		2001		2000	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 05												
Pass						14.0%						60.0%
Fail						26.0%						36.0%
Advanced	3	1.0%	1	0.0%			0	0.0%	4	1.0%		
Proficient	17	6.0%	25	8.0%			22	7.0%	29	8.0%		
Basic	162	57.0%	164	57.0%			160	57.0%	163	57.0%		
Emerging/Below	70	26.0%	67	23.0%			65	23.0%	67	23.0%		
Considerably	22	8.0%	20	7.0%			19	6.0%	22	6.0%		
Total	211	100.0%	201	100.0%	100.0%	100.0%	210	100.0%	201	100.0%	100.0%	100.0%

District Achievement Level/Grade	Science						Social Studies					
	2002		2001		2000		2002		2001		2000	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 05												
Pass				60.0%		63.0%				60.0%		60.0%
Fail				34.0%		37.0%				33.0%		33.0%
Advanced	2	0.70%					1	0.40%				
Proficient	5	1.80%					4	1.60%				
Basic	16	5.80%					18	6.80%				
Emerging/Below	70	25.0%					68	25.0%				
Considerably	60	21.0%					59	21.0%				
Total	200	100.0%	160.0%	100.0%	160.0%	160.0%	200	100.0%	160.0%	100.0%	160.0%	100.0%



**BERYLLE PARISH SCHOOL BOARD
PLAQUEMINE, LOUISIANA**

The IOWA Tests
For the Year Ended June 30, 2000

	Composite		
	2002	2001	2000
Tests of Basic Skills (TBS)			
Grade 3	43%	40%	38%
Grade 4	47%	46%	38%
Grade 5	48%	41%	38%
Grade 7	58%	56%	39%
Tests of Educational Development (TED)			
Grade 9	36%	40%	34%

Scores are reported by National Percentile Rank. A student's National Percentile Rank shows the student's relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. A student with a score of 72 indicates that the student scored the same or better than 72 percent of the students in the norm group.