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Reissued

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Washington Parish School Board

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GENERAL PURPOSE

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FINANCIAL

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STATEMENTS

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AND SINGLE

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AUDIT REPORTS

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Fiscal year ended June 30, 2002

Mr. Richard N. Thomas  
President

Mr. Donnie Fowler  
Superintendent

Ms. Beth Farnell  
Director of Finance

Under provisions of state law this report is a public document. Any office or person who is authorized to file records and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

4/16/03



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Accounting Office in Project City of the World Bank  
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March 21, 2002

Ms. Azong Shelton  
Office of Legislative Auditor  
State of Louisiana  
1800 North Third Street  
Baton Rouge, Louisiana 70802

Dear Ms. Shelton:

We have forwarded you the revised copies of the Washington Parish School Board's June 30, 2002 financial statements and related reports. A revision in the Schedule of Federal Awards was necessary to reflect additional information that was obtained to clarify the presentation of two grants. This change did not impact the total of the federal awards, only the categorization of awards by grant. We apologize for any inconvenience that this change may have caused.

Enclosed are the copies of the grant awards.

Thank you.

Very truly yours,

PUSLETHWAITE & NETTERVILLE

A handwritten signature in cursive script that reads 'Lynn A. Burkart'.  
Lynn A. Burkart, CPA

Enclosures

**WASHINGTON PARISH SCHOOL BOARD**  
**Franklin, Louisiana**

General Purpose Financial Statements

Year ended June 30, 2002

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(Continued)

**WASHINGTON PARISH SCHOOL BOARD  
Franklin, Louisiana**

**General Purpose Financial Statements**

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**FINANCIAL  
SECTION**

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**Independent Auditors' Report**

The Members of the  
Washington Parish School Board  
Franklin, Louisiana

We have audited the accompanying general purpose financial statements of the Washington Parish School Board (the School Board), as of and for the year ended June 30, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the School Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with 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. These 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 opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the School Board as of June 30, 2002, and the results of its operations and the cash flows of its proprietary fund type for the year then 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 November 21, 2002 on our consideration of the 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.

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

November 21, 2002



Table 2

**WILSONVILLE PUBLIC UTILITIES BOARD**  
**FINANCIAL STATEMENTS**  
**Combined Statement of Revenues, Expenditures and Changes in**  
**Fund Balances - All Governmental Fund Types**

Year ended June 30, 2023  
with comparative data for the year ended June 30, 2022

Revenues	Government fund types				Total	
	General	Special revenue	Enterprise	Capital projects	Governmental only	Total
<b>Local sources</b>						
Taxes						
Ad valorem	\$ 87,708	11,204	764,714	-	863,626	1,619,714
State and fed	14,916,688	-	-	-	14,916,688	14,916,688
Service charges	668,084	36,071	68,183	791	772,129	772,129
Local activities	-	121,125	-	-	121,125	148,000
Other	170,000	-	-	-	170,000	167,129
Fee sources						
Regulatory	26,292,628	148,891	-	-	26,441,519	26,738,149
Other	662,790	1,489	-	-	664,279	1,188,477
Professional services						
Professional services and	16,811	4,791,896	-	-	4,808,707	4,794,417
Other - contributions	-	21,448	-	-	21,448	184,129
<b>Total revenues</b>	<b>36,071,711</b>	<b>1,041,949</b>	<b>833,907</b>	<b>791</b>	<b>37,948,368</b>	<b>39,898,638</b>
<b>Expenditures</b>						
Administration						
Regular programs	11,788,897	-	-	-	11,788,897	11,788,897
Special programs	4,294,711	428,440	-	-	4,723,151	4,892,128
Adult continuing education programs	148,797	-	-	-	148,797	180,000
Support services						
Business services	1,071,541	170,714	-	-	1,242,255	95,688
Informational staff support	661,546	101,488	-	-	763,034	771,094
General administration	694,824	1,026,277	26,486	-	1,747,587	1,577,094
Internal administration	1,071,894	1,121	-	-	1,073,015	1,449,019
Business services	999,986	-	-	-	999,986	1,862,111
Plant services	1,499,418	147,188	-	-	1,646,606	1,676,606
Student transportation services	1,144,173	4,124	-	-	1,148,297	1,771,691
Plant services	-	961,128	-	-	961,128	979,888
Community-related expenditures	14,489	7,941	-	11,126	23,556	8,129
Community-use programs	-	68,848	-	-	68,848	67,711
Infrastructure						
Program activities	-	-	60,000	-	60,000	61,000
Interest and bond charges	-	-	17,781	-	17,781	19,111
<b>Total expenditures</b>	<b>34,491,127</b>	<b>1,691,014</b>	<b>87,781</b>	<b>11,126</b>	<b>36,281,048</b>	<b>37,948,694</b>
Excess (deficiency) of revenues over expenditures	1,580,584	(649,065)	(4,874)	(3,335)	1,023,309	1,950,944
<b>Other financing activities (uses)</b>						
Initial fund-investments proceeds	1,078	98	-	-	1,176	1,488
Operating transfers in (payments)	66,284	791	-	-	67,075	67,121
Financing transfer out (use of)	(733)	(84,868)	-	-	(85,601)	(85,121)
<b>Total other financing activities (uses)</b>	<b>66,629</b>	<b>(83,999)</b>	<b>-</b>	<b>-</b>	<b>(17,302)</b>	<b>1,476</b>
Excess (deficiency) of revenues and other resources over expenditures including use	1,647,213	(732,966)	(4,874)	(3,335)	1,061,002	1,952,420
Reconciliation of beginning of year	1,181,511	78,475	1,099,147	16,429	2,375,562	2,774,615
Reconciliation of end of year	<b>2,828,924</b>	<b>79,479</b>	<b>171,273</b>	<b>13,094</b>	<b>3,032,770</b>	<b>4,727,035</b>

See accompanying notes to governmental financial statements.



**SUBSCRIPTIONS PAID BY BOOKS, BOOKS**  
**Translators, Lecturers**

Continued Statement of Revenues, Expenditures, and Changes in Fund Balances -  
 Budgetary Control - Capital and Related Account Fund Type  
 (Part of Budget Book)

Year ended June 30, 2007

Expense	General Fund		Voluntary Contributions		Total Revenues Available		Total Revenues Available		Total Revenues Available	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Available	
									Budget	Actual
<b>Less:</b>										
Travel	40,071	43,794	0	0	40,071	43,794	40,071	43,794	40,071	43,794
Telephone	2,875	2,875	0	0	2,875	2,875	2,875	2,875	2,875	2,875
Printing	400,000	398,000	0	0	400,000	398,000	400,000	398,000	400,000	398,000
Books	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
<b>Exp. sources:</b>										
Continuation	26,000,000	26,000,000	0	0	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000
Other	1,000,000	980,000	0	0	1,000,000	980,000	1,000,000	980,000	1,000,000	980,000
<b>Total available:</b>	18,876	14,911	0	0	18,876	14,911	18,876	14,911	18,876	14,911
<b>Total revenues:</b>	35,642,000	35,642,000	0	0	35,642,000	35,642,000	35,642,000	35,642,000	35,642,000	35,642,000
<b>Expenses:</b>										
Continuation	0	0	0	0	0	0	0	0	0	0
Other	4,271,748	4,271,748	0	0	4,271,748	4,271,748	4,271,748	4,271,748	4,271,748	4,271,748
<b>Total unencumbered expenditures:</b>	4,271,748	4,271,748	0	0	4,271,748	4,271,748	4,271,748	4,271,748	4,271,748	4,271,748
<b>Total unencumbered expenditures:</b>	4,271,748	4,271,748	0	0	4,271,748	4,271,748	4,271,748	4,271,748	4,271,748	4,271,748

**WINDING-UP COSTS (EXPENSES) ARISING FROM  
TRANSFERS, CONTINUED**

Condensed Statement of Expenses, Revenues, and Changes in Fund Balances -  
 Impairment Losses on Goodwill and Special Revenue Fund Types  
 (2014-15 budget funds) (Continued)

The initial year is 2010.

	General Fund		Vocational Revolving Fund(s)		Special Revenue Funds		Vocational Revolving Fund(s)	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Expenses:								
Administrative	\$41,000	\$43,048	\$94,420	\$97,294	\$27,294	\$26,714	\$6,476	\$6,476
Instructional staff support	\$31,704	\$33,846	79,170	84,816	48,416	50,100	130,100	130,100
General administration	\$20,407	\$20,402	22,482	22,482	1,026,814	1,026,814	230,893	230,893
Student administration	1,720,000	1,711,000	(270,000)	260,000	5,111	5,111	13,000	13,000
Business services	552,000	552,000	552,000	552,000	-	-	-	-
Plant services	2,081,278	2,090,010	56,827	56,826	226,016	199,216	191,679	191,679
Student transportation services	2,441,000	2,441,070	14,170	14,170	860,000	860,000	4,224	4,224
Food service	-	-	-	-	-	-	90,332	11,660
Total support services expenditures	\$6,647,391	\$6,644,862	(229,152)	2,391,197	3,391,197	3,676,181	41,688	41,688
Construction	41,020	14,079	26,171	6,819	6,819	3,911	1,071	1,071
Community service programs	-	-	-	28,128	28,128	20,184	11,478	-
Total expenditures	\$7,111,379	\$6,679,137	\$69,021	\$3,079,511	\$3,079,511	\$3,704,374	\$71,837	\$71,837
Excess (deficiency) of revenues over expenditures	\$91,041	\$48,088	\$79,447	\$60,416	\$60,416	\$17,071	\$11,073	\$11,073
Other financing sources (uses):								
State-of-Illinois grants	\$6,000	1,079	1,079	596	596	596	596	-
Operating transfers in	-	\$6,924	17,071	17,071	199,180	199,180	69,252	69,252
Operating transfers out	-	(1,021)	(1,021)	-	-	-	-	-
Total other financing sources/uses	\$6,000	\$7,079	26,129	26,147	199,776	199,776	168,848	168,848
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$91,041	\$61,055	\$64,127	\$86,563	\$86,563	\$34,142	\$9,921	\$9,921
Fund balances at beginning of year	\$2,111,000	\$2,111,000	-	-	\$6,114	\$6,114	-	-
Fund balances at end of year	\$2,202,041	\$2,172,055	\$64,127	\$86,563	\$92,121	\$92,121	\$9,921	\$9,921

See accompanying footnotes to year of preparation. Round off entries.

**WASHINGTON PARISH SCHOOL BOARD**  
**Franklin, Louisiana**

Statement 4

Statement of Revenues, Expenses, and Changes in Retained Earnings -  
Proprietary Fund Type - Internal Service Fund

Year ended June 30, 2002  
with comparative totals for the year ended June 30, 2001

	<u>2002</u>	<u>2001</u>
Operating revenues - premiums	\$ 38,808	62,728
Operating expenses:		
Worker's compensation benefits	28,644	180,620
Claims administration fees	2,500	3,380
Excess insurance premium payments	15,938	28,073
Legal services	66	-
Other expenses	5,141	8,187
Total operating expenses	<u>59,279</u>	<u>215,260</u>
Operating loss	(4,271)	(152,532)
Nonoperating revenues - interest	<u>134,180</u>	<u>132,298</u>
Net income (loss)	129,909	(20,234)
Retained earnings at beginning of year	<u>1,917,176</u>	<u>1,937,414</u>
Retained earnings at end of year	\$ <u>2,047,085</u>	<u>1,917,176</u>

See accompanying notes to general purpose financial statements.

**WASHINGTON PARISH SCHOOL BOARD**  
**Franklinton, Louisiana**

Statement 5

Statement of Cash Flows -  
 Proprietary Fund Type - Internal Service Fund

Year ended June 30, 2002,  
 with comparative totals for the year ended June 30, 2001

	<u>2002</u>	<u>2001</u>
Cash flows from operating activities:		
Premiums	\$ 50,904	42,128
Operating expenses	<u>(72,623)</u>	<u>(79,151)</u>
Net cash used in operating activities	(21,719)	(37,023)
Cash flows from investing activities - interest earned	<u>134,160</u>	<u>122,268</u>
Net increase in cash and cash equivalents	112,441	85,245
Cash and cash equivalents at beginning of year	<u>2,127,285</u>	<u>2,001,838</u>
Cash and cash equivalents at end of year	<u>\$ 2,239,726</u>	<u>\$ 2,127,260</u>
Reconciliation of operating loss to net cash used in operating activities - operating income	\$ (4,271)	(152,572)
Adjustments to reconcile operating income to net cash used in operating activities - change in liabilities	<u>(18,322)</u>	<u>133,949</u>
Net cash used in operating activities	<u>\$ (22,623)</u>	<u>(17,623)</u>

See accompanying notes to general purpose financial statements.

**WASHINGTON PARISH SCHOOL BOARD**  
**Franklin, Louisiana**

**Notes to General Purpose Financial Statements**

June 30, 2002

**(3) Summary of Significant Accounting Policies**

The Washington Parish School Board (the School Board) was created by Louisiana Revised Statute (LSA-R.S.) 17:51 to provide public education for the children within Washington Parish. The School Board is authorized by LSA-R.S. 17:60 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of nine members who are elected from nine districts for consecutive terms of four years.

The School Board operates 13 schools within the parish with a total enrollment of 4,491 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

**(a) Reporting Entity**

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a governmental unit's reporting entity for general purpose financial statements is the exercise of oversight responsibility over such agencies by elected officials. This could include the appointment of management by elected officials, the accountability of management to elected officials for fiscal matters, and the ability of elected officials to significantly influence operations, such as reviewing and approving budgetary requests and amendments. One manifestation of the oversight responsibility is financial interdependency between the governmental unit and an agency, including responsibility for funding deficits and operating deficiencies, control of surplus funds, and governing the process of collecting and disbursing funds.

There may be circumstances where factors other than oversight are so significant in the relationship between a particular agency and a reporting entity that exclusion of the agency from the reporting entity's financial statements would be misleading. The scope of public service is one such factor that includes the following aspects:

- (1) Whether the activity is for the benefit of the reporting entity and/or its residents.
- (2) Whether the activity is conducted within the geographic boundaries of the reporting entity and is generally available to the citizens of that entity.

Several agencies, although meeting the criterion for scope of public service, are not included in the financial statements of the School Board because there is no oversight responsibility by elected School Board officials and no financial interdependency with the School Board. These agencies, such as the parish police jury, independently elected parish officials and municipalities within the parish, are separate taxing entities established by Louisiana law.

Similarly, the School Board is not included in any other reporting entity since School Board members are elected by the public and have decision-making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

**WASHINGTON PARISH SCHOOL BOARD**  
Franklinton, Louisiana

Notes to General Purpose Financial Statements

June 30, 2000

The accounting policies of the Washington Parish School Board conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies.

**(b) Basis of Presentation - Fund Accounting**

The accounts of the School Board are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Resources are allocated to and accounted for in the individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the School Board:

**Governmental Fund Types**

Governmental funds are those through which most governmental functions of the School Board are financed. The acquisition, use, and balances of the School Board's expendable financial resources and the related liabilities are accounted for through governmental funds. All governmental funds are accounted for on a spending measurement focus, that is the measurement focus is based upon determination of changes in financial position, rather than upon net income determination. The following are the School Board's governmental fund types:

**General Fund** - The General Fund is the general operating fund of the School Board. The General Fund receives most of the resources derived by the School Board from local sources (principally ad valorem and sales taxes) and state sources (principally the State Equalization funding). General fund expenditures represent the cost of general school system operations and individual functional categories of instructional and support services. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

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

**Capital Projects Funds** - The Capital Projects Funds are used for the receipt and disbursement of proceeds of bond issues and other special or designated revenues, such as insurance, used for the acquisition or construction of major capital facilities, renovations and major repairs. The School Board's Capital Projects Funds are used to account for the insurance and bond proceeds reserved as a result of a fire and the necessary repairs to Varnado High School.

**Proprietary Fund Type**

The Proprietary Fund is used to account for the School Board's ongoing organizations and activities which are similar to those often found in the private sector. The Proprietary Fund is accounted for on a capital maintenance measurement focus, that is the measurement focus is based upon determination of net income. The School Board applies all applicable GASB

**WASHINGTON PARISH SCHOOL BOARD**  
**Freshwater, Louisiana**

**Notes to General Purpose Financial Statements**

**June 30, 2002**

proceedments issued on or before November 30, 1988, in accounting and reporting for its proprietary fund operations unless those proceedings conflict with or contradict GASB proceedings. The School Board's proprietary fund type is limited to Internal Service Funds as follows:

**Internal Service Fund** - The Internal Service Fund accounts for the Self-Insurance Program, which is provided by one department to other departments.

**Fiduciary Fund Type**

The Fiduciary Fund is used to account for assets held by the School Board in a trustee or agency capacity. The following Fiduciary Fund is maintained by the School Board:

**Agency Fund** - The School Activity Agency Fund is used to account for assets held by the School Board as an agent for the individual schools and school organizations. Agency Funds are custodial in nature and do not involve measurement of results of operations.

**Account Groups**

Account groups are used to establish accounting control and accountability for the School Board's general fixed assets and general long-term obligations. The following are the School Board's account groups:

**General Fixed Asset Account Group** - This account group has been established to account for the general fixed assets of the School Board. Items that are charged against the capital outlay accounts, materials and supplies, and repairs and maintenance that meet the capitalization policy are recorded in the General Fixed Asset Account Group.

**General Long-Term Debt Account Group** - This account group is established to account for all long-term obligations of the School Board. Long-term liabilities expected to be financed from governmental funds, are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

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

Because of their spending measurement focus, expenditure recognition for governmental fund types includes amounts represented by noncurrent liabilities. Because they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

**(c) Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

WASHINGTON PARISH SCHOOL BOARD  
Franklinton, Louisiana

Notes to General Purpose Financial Statements

June 30, 2002

The modified accrual basis of accounting is followed by all governmental funds (General Fund, Special Revenue Funds and Debt Service Funds). Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Ad valorem taxes are considered "measurable" at the time of preparation of the tax roll by the tax assessor. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the various individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the School Board; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually receivable only for failure to comply with prescribed compliance requirements. These revenues are collected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Sales taxes and miscellaneous other revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned when they are measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. As of June 30, 2002, all instructional related salaries for July and August have been accrued because the salaries have been earned but not paid. An exception to this general rule is principal and interest on general long-term debt which is recognized when due.

The Proprietary Fund is accounted for using the accrual basis of accounting. Its revenues are recognized when they are earned and its expenses are recognized when they are incurred.

The School Activity Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

**6) Budgetary Data**

The School Board utilizes the following procedure in establishing the budgetary data reflected in the financial statements:

- (1) On September 13, 2001, the Superintendent submitted to the School Board a proposed operating budget for the fiscal year commencing on July 1. The operating budget includes proposed expenditures and sources of funding.
- (2) A public hearing was conducted after official journal notification.
- (3) On September 13, 2001, the budget was legally adopted during public session.
- (4) The budget document is structured such that revenues are budgeted by source and appropriations by function. The Special Revenue Funds are budgeted by program. Revisions to the budget as enacted require School Board approval. Revisions are made as considered necessary.



**WASHINGTON PARISH SCHOOL BOARD**  
**Franklin, Louisiana**

**Notes to General Purpose Financial Statements**

**June 30, 2002**

- (3) The School Board utilizes formal budgetary integration as a management control device for the General Fund and Special Revenue Funds.
- (6) Comparison of budgeted and actual amounts, as shown in Statement 3 in the accompanying financial report, includes the General Fund and Special Revenue Funds.
- (7) The basis of accounting applied to budgetary data presented is substantially consistent with the appropriate basis of accounting for each fund type for which an annual budget is prepared. Budgeted amounts reflected in the accompanying budget and actual comparisons are as originally adopted and legally amended by the School Board during the fiscal year. Appropriations which are not expended lapse at year end.
- (8) The School Board is legally required to prepare annual operating budgets on its General and Special Revenue Funds.

**(d) Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds as a management control device. However, at year end, all encumbrances lapse and must be budgeted in the subsequent year.

**(e) Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits. These deposits are recorded at cost which approximates market. Under state law, the School Board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

For purposes of the statement of cash flows, the School Board considers all highly-liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

**(f) Intergovernmental Receivables**

Intergovernmental receivables consist of receivables for reimbursement of expenditures under various state and federal programs and grants. All amounts are expected to be collected within the next twelve months.

**(g) Short-Term Interfund Receivables/Payables**

Short-term interfund loans are classified as interfund receivables/payables.

**(h) Inventories**

All purchased inventories are valued at cost (first-in, first-out); commodities are assigned values based on information provided by the U.S. Department of Agriculture. Inventories in the School Lunch Special Revenue Fund consist of food and supplies. The commodities are recorded as revenue and expenditures when consumed.

**WASHINGTON PARISH SCHOOL BOARD**  
**Franklin, Louisiana**

**Notes to General Purpose Financial Statements**

**June 30, 2002**

**(j) General Fixed Assets**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets, nor has interest been capitalized.

All fixed assets are valued at historical cost or estimated at historical cost if actual historical cost is not available. Donated fixed assets are valued at their fair market value on the date donated.

**(k) Long-term Obligations**

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group.

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

**(l) Deferred Revenues**

Deferred revenues arise when resources are received by the School Board before it has a legal claim to them or when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when the School Board has legal claim to the resources, the liability for deferred revenues is removed from the combined balance sheet and the revenue is recognized.

**(m) Vacation and Sick Leave**

All 12-month employees earn from 8 to 24 days of vacation leave each year, depending on their length of service with the School Board. Vacation leave can be accumulated to a maximum of 18 days at the end of each calendar year.

Teachers and other 9-month employees earn 10 days of sick leave each year. All 12-month employees earn up to 12 days sick leave each year, depending on their length of service with the School Board. Sick leave can be accumulated without limitation. Upon retirement, unused sick leave up to 25 days and unused vacation leave up to 18 days is paid to employees (or their heirs) at the employee's current rate of pay. Under the Louisiana Teachers Retirement System, the total unused accumulated sick leave, including the 25 days paid, is used in the retirement benefit computation as earned service for leave earned prior to July 1, 1983. For sick leave earned after July 1, 1983, under the Louisiana Teachers Retirement System and for sick leave earned under the Louisiana School Employees Retirement System, all unpaid sick leave, which includes the 25 days paid, is used in the retirement benefit computation as earned service.

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

**WASHINGTON PARISH SCHOOL BOARD**

**Franklinton, Louisiana**

**Notes to General Purpose Financial Statements**

**June 30, 2002**

The cost of current leave privileges is recognized as a current year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the General Long-Term Debt Account Group.

**(j) Pension Plans**

The School Board participates in two pension plans administered by other governmental entities which cover substantially all employees who meet certain length of service requirements.

**(k) Reserves**

Use of the term "reserve" in describing governmental fund "Fund Balance" and proprietary fund "Retained Earnings" indicates that a portion of the fund balance or retained earnings is not available to appropriate for expenditure or is legally segregated for a specific future use. The nature and purpose of these reserves are explained as follows:

**Inventory** - This amount represents the portion of fund balance reserved in the Special Revenue fund for purchased inventory. It is reserved which indicates that the balance does not constitute available expendable resources even though purchased inventory is a component of net current assets.

**Capital Projects** - This amount consists primarily of dedicated bond proceeds for repairs to Varnado High School.

**Debt Service** - This amount represents the portion of fund balance that has been reserved in the Debt Service Fund for future payment of principal and interest on bonded debt.

**Reserved, Other:**

**Reserved for Schools** - This reservation reflects Board-approved amounts dedicated to the schools by sales tax ordinances.

**Reserved for Schools' Libraries** - This reservation reflects Board-approved amounts dedicated to the school libraries.

**Property Insurance Deductible** - The Board has reserved the fund balance in the General Fund to cover the per year deductible for fire and extended coverage on School Board properties.

**(l) Designations**

Use of the term "designated" in describing governmental fund "Fund Balance" indicates that a portion of the fund balance has been segregated to indicate tentative plans for future financial resource use. The nature and purpose of these designations are as follows:

**Designated for Schools** - This designation is allocated for expenditures of the individual schools on a per pupil basis.

**Designated for School Board Office** - This designation is allocated for expenditures of the School Board's Central Office, warehouse, and vocational center.

**WASHINGTON PARISH SCHOOL BOARD**  
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June 30, 2002

**Designated for Copier Expenditures** - The designation is allocated to for future lease obligations for the School Board's copier.

**(g) Interfund Transactions**

There are several types of transactions that are reported in the general purpose financial statements as interfund items. Interfund transactions which constitute reimbursements to a fund for expenditures or expenses initially made from that fund which are properly applicable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditure or expense in the fund that is being reimbursed. Nonaccounting or nonroutine transfers of equity between funds are treated as residual equity transfers and are reported as additions to or deductions from fund balances. All other transfers are treated as operating transfers and are included in the results of operations of both governmental and proprietary funds.

**(h) Sales Taxes**

On October 4, 1966, the voters of Washington Parish approved a one percent parishwide sales and use tax to be levied for the Washington Parish School Board and the City of Bogalusa School Board. The proceeds of the tax are allocated on the basis of 43 percent to the Washington Parish School Board and 57 percent to the City of Bogalusa School Board. The proceeds, after payment of necessary costs and expenses of collecting the tax, are dedicated for payment of salaries of teachers, other school personnel, and for other operating expenditures.

On April 4, 1981, the voters of Washington Parish approved a one percent sales and use tax to be levied only for the use of the Washington Parish School Board. The proceeds, after payment of necessary costs and expenses of collecting the tax, are dedicated to the general operation and maintenance of the schools in the parish, including the payment of salaries and fringe benefits of all school board employees, to acquire land and buildings, make other capital improvements to the schools in the parish, and to fund bonds for the purpose of making capital improvements as mentioned previously.

Sales and use taxes are collected and remitted to the School Board by the Washington Parish Sheriff's Office. The sales and use taxes collected in June are behalf of the Washington Parish School Board are remitted to the School Board by July 30.

**(i) Claims and Judgments**

The School Board accounts for its workmen's compensation self-insurance program in its internal service fund. The liabilities for claims and judgments are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and coverage levels, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

**(j) Comparative Total Data (Memorandum Only)**

Comparative total data for the prior year have been presented in the combined financial statements in order to provide an understanding of changes in the School Board's financial

**WASHINGTON PARISH SCHOOL BOARD**  
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Notes to General Purpose Financial Statements

June 30, 2002

positions and operations. However, comparative data (i.e., presentation of prior year totals by fund type) have not been presented in each of the individual statements since their inclusion would make the statements unduly complex and difficult to read.

The total data, captioned "Miscellaneous Only," are the aggregate of the fund types and account groups. No consolidating or other eliminations were made in arriving at the totals; thus, they do not present consolidated information.

**(2) Cash and Cash Equivalents**

At June 30, 2002, the School Board had cash and cash equivalents as follows:

Money market and bank accounts	\$ 13,261,773
Time certificates of deposit	204,780
LAMP	<u>22,186</u>
	<u>\$ 13,488,739</u>

Under state law, the bank balances of money market, bank accounts and time certificates of deposit, which totaled \$13,466,594 as of June 30, 2002, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. At June 30, 2002, the School Board was in compliance with this policy.

LAMP represents those assets held in the Louisiana Asset Management Pool (LAMP), a local government investment pool which is not categorized under GASB Codification Section 158.164 because the investment is in a pooled fund and thereby not evidenced by securities that exist in physical or book entry form. LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 3a-7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by these securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 390 days. The fair market value of investments is determined on a weekly basis to monitor any variances between amortized cost and market value. For purposes of determining participants' shares, investments are valued at amortized cost. LAMP is designed to be highly liquid to provide immediate access to participants.

**WASHINGTON PARISH SCHOOL BOARD**  
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June 30, 2002

**(3) Property Taxes**

The School Board levies taxes on real, business, and public personal property located within Washington Parish's boundaries. Property taxes on real and business personal property are levied by the School Board based on property values assessed by the Washington Parish Tax Assessor and approved by the State of Louisiana Tax Commission. Public personal property tax is also levied by the School Board based on property value assessed and approved by the State of Louisiana Tax Commission.

The Washington Parish Sheriff's office bills and collects property taxes for the School Board. Collections are remitted to the School Board monthly.

Property Tax Calendar

Assessment date	January 1
Levy date	Not later than June 15
Total taxes are due	November 15
Penalties and interest are added	After December 31
Lien date	January 1
Tax sale - delinquent property	First Wednesday in May

The maximum bonded indebtedness is limited to 50% of the assessed property valuation.

The tax roll is not prepared by the tax assessor until November of each year; therefore, the amount of property taxes to be collected within the next year is not known. As a result, no property tax receivable for calendar year 2002 taxes is included on the accompanying combined balance sheet. The School Board records property taxes when received.

The distribution of the School Board's levy (tax rate per \$1,000 assessed value) to its funds was as follows:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
<b>Parish-wide taxes:</b>		
Constitutional	3.51	3.51
General operational	3.12	3.12
Maintenance and operation	3.32	3.32
Maintenance and operation	4.83	4.83
District taxes - Anglo School District	<u>3.12</u>	<u>3.12</u>
	<u>Authorized Millage</u>	<u>Levied Millage</u>
	<u>Low</u>	<u>High</u>
District taxes - bond and interest	<u>5.13</u>	<u>47.00</u>
	<u>Low</u>	<u>High</u>

**WASHINGTON PARISH SCHOOL BOARD**  
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Notes to General Purpose Financial Statements

June 30, 2002

**(4) Receivables**

Receivables at June 30, 2002 are as follows:

	General Fund	Special Revenue Funds	Total
Intergovernmental – state grants including pass-through Federal grant reimbursements	\$ 624,963	1,118,443	1,743,406

**(5) Fixed Assets**

A summary of changes in general fixed assets is as follows:

	Balance July 1, 2001	Additions	Deletions	Balance June 30, 2002
Land	\$ 393,736	-	-	393,736
Buildings and improvements	16,852,425	78,580	(121,319)	16,807,585
Furniture and equipment	9,456,867	883,587	(215,386)	9,325,067
	\$ 21,506,628	962,977	(344,399)	22,125,006

Additions to general fixed assets are included in plant service expenditures.

**(6) Other Individual Fund Disclosures**

**(a) Interfund Receivables and Payables**

Individual fund interfund receivable and payable balances at June 30, 2002 were as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Special Revenue Funds:	
	SASA - Title I	\$ 187,313
	SASA - Title II	7,823
	SASA - Title VI	22,824
	Special Federal Funds	184,508
	Federal Drug Free Schools	21,291
	IEEA (Special Education)	274,581
		678,339
	School Activity Agency Funds - Vernado High School	1,662
Total General Fund		\$ 679,999

**WASHINGTON PARISH SCHOOL BOARD**  
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<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Special Revenue Funds:		
Angie School District	General Fund	\$ 828
IDEA Special Education	General Fund	<u>3,029</u>
Total Special Revenue Funds		<u>\$ 3,857</u>

(6) **Operating Transfers**

Individual fund interfund operating transfers for the year ended June 30, 2002 were as follows:

<u>Fund</u>	<u>Operating transfers in</u>	<u>Operating transfers out</u>
General	\$ <u>96,266</u>	<u>781</u>
Special Revenue:		
LSEA (Title II)	-	65,406
IDEA (Special Education)	-	29,683
Federal IDEA Drug-Free Schools	-	1,169
Special Federal	-	676
Summer feeding program	<u>781</u>	<u>-</u>
Total - Special Revenue	<u>781</u>	<u>96,266</u>
Total - All funds	\$ <u>97,047</u>	<u>97,047</u>

(7) **Accounts, Salaries and Salary Related Accounts, and Other Payables**

Payables of \$1,838,132 at June 30, 2002 are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Salaries and related withholdings and accruals	\$ 1,254,574	286,913	1,541,487
Accounts and other payables	<u>325,580</u>	<u>163,145</u>	<u>288,695</u>
	<u>\$ 1,380,054</u>	<u>450,058</u>	<u>1,838,132</u>



**WASHINGTON PARISH SCHOOL BOARD**  
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Notes to General Purpose Financial Statements

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**(8) Changes in Agency Fund- Deposits Due Others**

The changes in school activity accounts for the year ended June 30, 2002, are as follows:

	Balance at beginning of year	Additions	Reductions	Balance at end of year
School activity accounts	\$ 486,480	1,621,672	(1,998,664)	509,488

**(9) Long-Term Obligations**

The following is a summary of long-term obligation transactions for the year ended June 30, 2002:

	Issued debt	Compensated allowance	Total
Long-term obligations at July 1, 2001	\$ 4,040,800	1,191,695	5,232,495
Reductions	(640,800)	-	(640,800)
Additions	-	18,232	18,232
Long-term obligations at June 30, 2002	\$ 3,399,999	1,210,432	4,610,432

All School Board bonds outstanding at June 30, 2002, in the amount of \$1,398,000, are general obligation bonds with final maturities from 2004 to 2018 and interest rates from 4.25 to 6.0 percent.

The individual issues are as follows:

Bond issue	Original issue	Interest rate	Final payment due	Interest in maturity	Principal outstanding
Franklin-Duco-1991	\$ 5,320,000	5.75% - 6.00%	March 2004	\$ 124,127	1,295,000
Yamado School District - 1998	\$ 1,230,000	4.25% - 5.00%	March 2015	470,159	1,131,000
St. Vincent School District - 1998	\$ 1,150,000	4.25% - 5.00%	March 2015	444,580	1,030,000
				\$ 1,048,866	3,398,000

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All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. At June 30, 2002, the School Board has accumulated \$917,361 in the debt service funds for future debt requirements, which are as follows:

<u>Year ending June 30</u>	<u>Principal payments</u>	<u>Interest payments</u>	<u>Total</u>
2003	\$ 695,000	189,152	884,152
2004	745,000	138,842	883,842
2005	90,000	88,142	183,342
2006	185,000	82,492	187,492
2007	185,000	77,288	183,288
2008-2012	638,000	511,258	946,258
2013-2017	800,000	135,663	963,663
2018	180,000	8,500	188,500
	<u>\$ 3,380,000</u>	<u>1,048,698</u>	<u>4,428,698</u>

In accordance with Louisiana Revised Statute 28:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 50 percent of the assessed value of taxable property, which includes both homestead exempt property and nonexempt property. At June 30, 2002, the statutory limit was \$38,483,748, outstanding bonded debt totaled \$3,380,000 and the legal debt margin is \$35,003,748.

The School Board is in compliance with all significant limitations and restrictions set forth in the individual bond covenants.

At June 30, 2002, employees of the School Board with 10 years or more of service have accumulated and vested \$1,218,412 of employee leave benefits. Vested benefits are considered to be the accumulated leave value of employees with ten years of experience. This amount is recorded within the general long-term debt account group. General Fund expenditures are recorded when incurred.

**(10) Reservations and Designations of Fund Balances**

The General Fund's reserved and designated fund balances as of June 30, 2002 are as follows:

Reserved fund balance:	
Reserved for schools	\$ 170,416
Reserved for schools' libraries	15,125
Reserved by Board for property insurance deductible	<u>134,799</u>
	\$ 320,340
Designated fund balance:	
Designated for schools, to be approved by Board for reservation	\$ 2,119,317
Designated for school board office	152,316
Designated for copier expenditures	<u>77,117</u>
	\$ 2,348,750

WASHINGTON PARISH SCHOOL BOARD  
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Notes to General Purpose Financial Statements

June 30, 2003

10) Self-Insurance Program

On July 1, 1998, the School Board established a Self-Insurance Program (an internal service fund) to account for and finance its untended risk of loss in regard to workers' compensation insurance. Under the terms of an excess workers' compensation insurance agreement with a private insurance company, which became effective July 1, 2003, the School Board's maximum liability per occurrence is \$175,000 with a three-year maximum liability of \$538,500 for all claims paid during a three-year period. The School Board purchases commercial insurance with an excess limit of \$1,000,000 for claims in excess of coverage provided by the program. As of June 30, 2003, the School Board reported a claims liability of \$151,281 in the internal service fund. All funds of the School Board participate in the program and make payments to the internal service fund in amounts needed to pay current-year claims and to establish a reserve for catastrophic losses.

At June 30, 2003, there are no long-term obligations arising from the Self-Insurance Program, and the program has retained earnings of \$1,887,395. Changes in the fund's claims liability amount in previous years are as follows:

		Beginning balance	Current-year claims and changes in estimate	Claims payments	Balance at fiscal year end
1999-00	5	88,621	79,868	(126,297)	24,894
2000-01		24,084	187,803	(51,434)	159,833
2001-02		149,633	30,854	(149,846)	151,281

(11) Pension Plans

Substantially all employees of the School Board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and bus/driver workers are members of the Teachers' Retirement System of Louisiana, other employees, such as custodial personnel and bus drivers are members of the Louisiana School Employees' Retirement System.

These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Further information, as required by the Governmental Accounting Standards Board Statement No. 27, relative to each plan follows:

(a) Teachers' Retirement System of Louisiana (TRS)

Plan description - The School Board participates in two membership plans of the TRS, the Regular Plan and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and awarded by state statute. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (504) 923-6446.

Funding policy - Plan members are required to contribute 8.0 percent and 5.0 percent of their annual covered salary for the Regular Plan and Plan B, respectively. The School Board is required to contribute at an actuarially determined rate. The current rate is 13.3 percent of annual

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recovered payroll for both membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution to the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board.

The School Board's contributions to the TRS for the years ending June 30, 2002, 2001 and 2000 were \$2,094,652, \$2,079,685, and \$1,246,971, respectively, equal to the required contributions for each year.

(K) Louisiana School Employees' Retirement System (LSERS)

**Plan Description** - The LSERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The LSERS issues a publicly available financial report that includes financial statements and required supplementary information for the LSERS. That report may be obtained by writing to the Louisiana School Employees' Retirement System, Post Office Box 94116, Baton Rouge, Louisiana 70804, or by calling (224) 523-6484.

**Funding Policy** - Plan members are required to contribute 7.5 percent of their annual covered salary and the School Board is required to contribute at an actuarially determined rate. The current rate is 6.0% percent of annual covered payroll. Under the provisions of Louisiana Revised Statute (LSA-R.S.) 11:0228(1)(B)(ii), employer contributions may be funded in whole or part from the Employer Credit Account. For year 2002 and 2001, there were sufficient funds in the Employer Credit Account that was used to pay the employer contributions. Therefore, the School Board was not required to meet employer contributions to LSERS at June 30, 2002. Member contributions and employer contributions for the LSERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the LSERS is funded by the State of Louisiana through annual appropriations and by remittances from the School Board.

The School Board was not required to provide contributions to the LSERS for the years ending June 30, 2002, 2001, and 2000.

(L) Post-retirement Health Care Benefits

The Washington Parish School Board provides certain continuing health care and life insurance benefits for its retired employees as provided by Louisiana Revised Statute (LSA-R.S.) 11:1221. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits for retirees and similar benefits for active employees are provided through the State Employees Group Benefit Program, whose monthly premiums are paid jointly by the employees and the School Board. The School Board recognizes the cost of providing these benefits (School Board's portion of premiums) as an expenditure when the monthly healthcare benefit premiums are due. In 2002, healthcare benefit premiums totaled \$2,416,322 of which \$1,144,882 represented the employer's portion with the remaining amount funded by School Board revenues. Also included in the total amount is the cost of retiree benefits totaling \$1,118,583 for 288 retirees.

**WASHINGTON PARISH SCHOOL BOARD  
FRANKLINTON, LOUISIANA**

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**(14) Excess of Expenditures Over Appropriations**

For those funds for which a budget-to-actual comparison was made, actual expenditures exceeded budgeted expenditures on a line item basis as follows:

	<u>Expenditures</u>		<u>Unfavorable Variance</u>
	<u>Budget</u>	<u>Actual</u>	
<b>General Fund -</b>			
<b>Instruction:</b>			
Adult and continuing education programs	157,431	188,787	32,356
<b>Support services:</b>			
Student services	583,300	1,013,243	429,943
Instructional staff support	858,768	805,846	76,178
School administration	1,378,983	1,821,894	442,911
Business services	296,477	308,364	11,887
Student transportation services	2,541,588	2,544,315	2,727
<b>Special Revenue Funds -</b>			
<b>Support services:</b>			
General administration	1,435,334	1,526,477	91,143
School administration	-	3,133	3,133
Plant services	130,834	149,108	18,274
Construction	4,834	5,843	1,009

**(15) Contingencies**

The School Board participates in a number of state and federally-assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. School Board management believes that the amount of disallowances, if any, which may arise from future audits, will not be material.

**(16) GASB 34**

The School Board will be adopting GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments*, in 2002-2003 fiscal year. The financial statements presentation will change and adjustments are anticipated.

## SPECIAL REVENUE FUNDS

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### SCHOOL LUNCH FUND

The School Lunch Fund, including the Breakfast program, is a program that provides nourishing meals to students in all grades. This program is supplemented by both federal and state funds that are based on reimbursement and participation.

### IMPROVING AMERICA'S SCHOOL ACT FUNDS

Improving America's School Act (IASA) is a federally funded program promulgated by Public Law (PL) 103-382 which consolidated learning programs. IASA's purposes are to ensure high standards for all students, provide students with an enriched and accelerated educational program, provide staff development, and to align the efforts of state and local educational agencies.

### SPECIAL FEDERAL FUND

During fiscal year 1995, the School Board established this fund to account for federal grants previously received in the General Fund. The programs included in this fund, all of which are federally financed, include Vocational Education, Adult Basic Education, and Learning Points.

### FEDERAL ESSEA DRUG FREE SCHOOL FUND

During fiscal 1995, the School Board established this fund for its ESSEA Drug Free Schools program, a program that is federally financed to establish and implement drug abuse education and prevention programs in elementary and secondary schools.

### IDEA SPECIAL EDUCATION FUND

Individuals with Disabilities Education Act (IDEA), Public Law (PL) 101-476, is a federally financed program of free public education in the least restrictive environment for children with exceptionalities.

### ANGIE SCHOOL DISTRICT FUND

The Angie School District Fund accounts for a 3.12 mill ad valorem tax assessed on property within the Angie School District to improve, maintain, and operate schools within the district. The majority of financing is provided by ad valorem tax and state revenue sharing.

### SUMMER FEEDING PROGRAM

The Summer Feeding Program is a program that provides nourishing meals to students in summer school sessions.

MEMBERSHIP FUNDING TO BEYOND BORDERS  
 (INCORPORATED IN CANADA)

Special Purpose Vehicle  
 Contributing Member Since

June 30, 2021  
 with components in US\$ (Cdn \$1.25)

Assets	Asset Value	Depreciable Assets	Fixed Assets	Fixed Assets Provision	Net Fixed Assets	Net Fixed Assets	Net Fixed Assets	Total
1 Cash	1,000,000	-	1,000,000	-	1,000,000	1,000,000	1,000,000	1,000,000
2 Accounts receivable	100,000	100,000	-	-	100,000	100,000	100,000	100,000
3 Inventory	50,000	50,000	-	-	50,000	50,000	50,000	50,000
4 Property, plant and equipment	1,000,000	1,000,000	-	-	1,000,000	1,000,000	1,000,000	1,000,000
5 Total Assets	2,150,000	2,150,000	2,000,000	0	2,000,000	2,150,000	2,150,000	2,150,000
Liabilities								
1 Accounts payable and accrued liabilities	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
2 Deferred contributions	1,000,000	1,000,000	-	-	1,000,000	1,000,000	1,000,000	1,000,000
3 Total Liabilities	1,100,000	1,100,000	100,000	100,000	1,000,000	1,100,000	1,100,000	1,100,000
4 Total Equity	1,050,000	1,050,000	900,000	0	900,000	1,050,000	1,050,000	1,050,000
5 Total Liabilities and Equity	2,150,000	2,150,000	2,000,000	0	2,000,000	2,150,000	2,150,000	2,150,000

MEMBERSHIP FUNDING TO BEYOND BORDERS





**WALBRIDGE CLERKWORKERS BOARD**  
 Pension Fund

Special Revenue Fund

Comparative Statement of Revenues, Expenditures and Changes in Fund Balance - Continued

For ended June 30, 2018  
 and comparative periods for the year ended June 30, 2017

	2018	2017	2016	2015	2014	2013	2012	2011
<b>Revenues (includes allocations and expenditures)</b>	\$ 1,175	\$ 1,482	\$ 1,482	\$ 1,482	\$ 1,482	\$ 1,482	\$ 1,482	\$ 1,482
Other Non-expendable Funds	-	-	-	-	-	-	-	-
State Fund Allocation	-	-	-	-	-	-	-	-
County Allocation	-	-	-	-	-	-	-	-
County Allocation	-	-	-	-	-	-	-	-
Year-Other Funding Source (Cost)	-	-	-	-	-	-	-	-
Revenue Allocation (Administrative and Planning Activities)	-	-	-	-	-	-	-	-
Expenditures for other year	1,175	1,482	1,482	1,482	1,482	1,482	1,482	1,482
Reallocation to other year	24,500	14,000	-	-	-	-	-	-
Reallocation to other year	24,500	14,000	-	-	-	-	-	-
Reallocation to other year	24,500	14,000	-	-	-	-	-	-

For comparative purposes, entries were

## DEBT SERVICE FUNDS

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The Mt. Vernon and Franklinton-Union School Districts' Debt Service Funds accumulate monies for the payment of remaining bond issues. The bond issues are financed by a special property tax levy on property within the territorial limits of the appropriate school districts.

**WASHINGTON PUBLIC SCHOOLS BOARD**  
**Franklin, Louisiana**

**Debt Service Funds**

**Combining Balance Sheet**

June 30, 2002

with comparative totals for June 30, 2001

Assets	St. Herman School District	Franklin K-12 School District	Vermont School District	Total	
				2002	2001
Cash and cash equivalents	\$ 39,356	393,680	44,387	1,000,000	1,467,323
<b>Liabilities and Equity</b>					
Liabilities - deferred revenues	-	31,317	5,534	64,600	-
Equity - fund balances - reserved for debt service	39,356	877,523	48,623	917,500	1,467,323
Total liabilities and equity	\$ 39,356	898,680	44,387	1,000,000	1,467,323

(See accompanying independent auditor's report.)

**WASHINGTON PUBLIC SCHOOLS BOARD**  
**Franklin, Louisiana**

Debt Service Funds

Certifying Schedule of Revenues, Expenditures, and Changes in Fund Balances

Year ended June 30, 2002  
 with comparative totals for June 30, 2001

	Mt. Vernon School District	Franklin Basic School District	Yarwood School District	Total	
				2002	2001
<b>Revenues</b>					
Local sources					
Ad valorem taxes	\$ 41,462	270,120	87,617	364,714	344,649
Interest earnings	2,711	68,878	1,491	73,080	61,797
<b>Total revenues</b>	<u>44,173</u>	<u>339,000</u>	<u>89,108</u>	<u>472,281</u>	<u>406,446</u>
<b>Expenditures</b>					
Support services - general administration	1,083	21,864	3,420	26,467	21,826
Other services					
Principal retirement	60,000	270,000	41,000	671,000	611,000
Interest and bond charges	10,495	118,820	29,607	234,922	221,311
<b>Total expenditures</b>	<u>72,578</u>	<u>410,684</u>	<u>74,027</u>	<u>787,289</u>	<u>744,147</u>
<b>Deficiency of external new expenditures</b>	<u>(28,405)</u>	<u>(71,684)</u>	<u>(14,919)</u>	<u>(115,008)</u>	<u>(104,110)</u>
<b>Fund balances at beginning of year</b>	<u>61,490</u>	<u>397,621</u>	<u>45,130</u>	<u>1,004,247</u>	<u>1,111,238</u>
<b>Fund balances at end of year</b>	<u>\$ 33,085</u>	<u>325,937</u>	<u>30,211</u>	<u>911,241</u>	<u>1,007,128</u>

See accompanying independent auditor's report.

## CAPITAL PROJECTS FUNDS

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The Vernalde High School and Vernalde High School Reconstruction Funds accumulate monies for the reconstruction and improvement to Vernalde High School as a result of a fire. The bond issue is financed by a special property tax levy on property within the territorial limits of the appropriate school district.

The Mt. Harmon High School Fund accumulates monies for construction and improvements to Mt. Harmon High School. The bond is financed by a special property tax levy on property within the territorial limits of the Mt. Harmon school district.

WASHINGTON PARISH SCHOOL BOARD  
Bossier Parish, Louisiana

Schedule 5

Capital Projects Funds

Combining Balance Sheet

June 30, 2002  
with comparative totals for June 30, 2001

Assets	Vernon High School	St. Herman High School	Total	
			2002	2001
Cash and cash equivalents	\$ 33	3,686	3,679	18,185
<b>Liabilities and Equity</b>				
Equity - fund balances - reserved for capital projects	33	3,686	3,679	18,185
Total liabilities and equity	\$ 33	3,686	3,679	18,185

See accompanying independent auditor's report.

WARRENTON PUBLIC SCHOOLS BOARD  
 Warrenton, Louisiana

Schedule 4

Capital Projects Funds

Containing Schedules of Revenues, Expenditures, and Changes in Fund Balance

Year ended June 30, 2002  
 with comparative totals for June 30, 2001

	Vernon High School	Mt. Vernon High School	Total	
			2001	2002
<b>Revenues:</b>				
Local sources - interest earnings	\$ 401	168	561	1,417
<b>Expenditures:</b>				
Instructional services	-	-	-	3,996
Construction	15,118	-	15,118	22,111
Total expenditures	15,118	-	15,118	26,107
Deficiency of revenues over expenditures	(14,699)	168	(14,530)	(24,690)
Fund balance at beginning of year	14,722	3,496	18,158	42,258
Fund balance at end of year	\$ 10	3,664	3,674	17,568

See accompanying independent auditor's report.

**FIDUCIARY FUND -  
SCHOOL ACTIVITY  
AGENCY FUND**

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



**WASHINGTON PARISH SCHOOL BOARD**  
**Franklinton, Louisiana**

**Fiduciary Fund**

**Schedule of Changes in School Account Balances - School Activity Agency Fund**  
**Cash Balances**

Year ended June 30, 2002

<u>School</u>	<u>Balance</u> <u>July 1,</u> <u>2001</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30,</u> <u>2002</u>
Angie Junior High School	22,290	62,678	62,113	22,781
Ecce Elementary School	28,440	50,314	48,377	30,422
Franklinton Primary School	24,429	92,280	87,258	29,480
Franklinton Elementary School	16,019	96,612	89,643	23,004
Franklinton Junior High School	62,346	164,200	182,999	43,587
Franklinton High School	86,215	406,794	402,314	89,835
Ms. Hermon High School	75,182	186,846	194,967	66,461
New High School	71,361	286,318	223,475	88,196
Thomas Junior High School	58,256	193,806	129,832	68,770
Vernade Elementary School	1,343	32,314	31,096	14,341
Vernade High School	29,115	126,694	112,608	33,809
Wesley Kay Elementary School	8,945	62,849	42,493	12,301
Adult Education Center	2,028	8,668	79,806	1,480
	<b>\$ 489,162</b>	<b>1,621,871</b>	<b>1,588,662</b>	<b>511,470</b>

Note: As of June 30, 2002, Vernade High School had payables to the General Fund \$2,682. The total Agency Fund's deposits due others is \$208,858.

See accompanying independent auditor's report.

**OTHER  
SUPPLEMENTAL  
INFORMATION**

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The Schedule of Compensation Paid to School Board Members is presented in compliance with House Concurrent Resolution No. 54 of the 1939 Session of the Louisiana Legislature. Compensation of the School Board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:55, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the School Board receives \$600 per month, and the president receives \$700 per month for performing the duties of his office.

**Schedule B****WASHINGTON PARISH SCHOOL BOARD**  
Franklinton, Louisiana**Other Supplemental Information****Schedule of Compensation Paid to Board Members**

Year ended June 30, 2003

Richard N. Thomas, President	\$	8,000
Karl L. Bickham, Jr.		2,000
Raymond D. Bostin		2,000
Ernest L. Brown		2,000
Holly M. James		2,000
Fredrick H. Jefferson		2,000
Suzanne Jones		2,000
Harold R. Smith		2,000
Janice Walker		2,000
	\$	<u>66,000</u>

See accompanying independent auditor's report.

## **SINGLE AUDIT SECTION**

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### **REQUIRED REPORTS - GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on the internal control structure and compliance with laws and regulations required by *Government Auditing Standards*, issued by the Comptroller General of the United States. These reports address the general purpose financial statements, as well as the federal financial assistance programs of the School Board.

In accordance with Office of Management and Budget Circular A-133, a Schedule of Expenditures of Federal Awards and related notes are presented.



**PwC**  
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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**

The Members of the  
Washington Parish School Board  
Franklin, Louisiana

We have audited the general purpose financial statements of Washington Parish School Board (the School Board), as of and for the year ended June 30, 2002, and have issued our report thereon dated November 22, 2002. 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.

**Compliance**

As part of obtaining reasonable assurance about whether the School Board's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those 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 noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the 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 accounts 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. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the School Board in a separate letter dated November 22, 2002.

This report is intended solely for the information and use of the Board, the School Board's management and federal awarding agencies and pass-through entities, such as the State of Louisiana and Legislative Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties.

*Robert W. Thorne & Nettie W. Wille*

November 23, 2002



**Poitthorntz & Nettarville**

*A Professional Accounting Corporation*  
Associated With the Professional Council of the United States  
[www.pnplpa.com](http://www.pnplpa.com)

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

The Members of the  
Washington Parish School Board  
Franklin, Louisiana

**Compliance**

We have audited the compliance of Washington Parish School Board (the 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. The School Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of School Board's management. Our responsibility is to express an opinion on the 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, *Standards for the Audit of Government 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 the School Board's compliance with these 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 the School Board's compliance with these requirements.

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

**Internal Control Over Compliance**

The management of the 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 the 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 an 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 general purpose financial statements of the School Board as of and for the year ended June 30, 2002, and have issued our report thereon dated November 22, 2002. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended solely for the information and use of the Board, the School Board's management and federal awarding agencies and pass-through entities, such as the State of Louisiana and Legislative Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties.

*Robert J. White & Nettterville*

November 22, 2002





**WASHINGTON PUBLIC SCHOOL BOARD**  
**Franklin, Louisiana**

**Schedule of Expenditures of Federal Awards**

For the year ended June 30, 2002

	<u>Fed. Through Number</u>	<u>CFRA Program Number</u>	<u>Expenditures</u>
<b>United States Department of Agriculture</b>			
<b>Passed through Louisiana Department of Education:</b>			
National School Lunch Program	.	01-011	\$ 1,278,558
National Food Service Program	.	01-010	76,483
School Breakfast Program	.	01-003	244,748
<b>Passed through Louisiana Department of Agriculture and Forestry - Fund Distribution</b>			
	.	01-008	<u>137,200</u>
<b>Total United States Department of Agriculture</b>			<u>1,736,989</u>
<b>United States Department of Defense</b>			
Master RDC	.	01-009	<u>26,811</u>
<b>United States Department of Education</b>			
<b>Passed through Louisiana Department of Education:</b>			
Adult Education - State-administered Program	0144-01	01-002A	76,137
Adult Education Technology Grant	0144-200	01-002A	1,718
Improving America's Schools Act (IASA)	01-11-01	01-010A	1,020,138
Title II - Dwight D. Eisenhower Professional Development Program	01-00-01	01-004	11,368
Title VI - Innovative Education Program Strategies	01-00-01	01-004	26,113
Class Size Reduction	01-01-01	01-004A	274,428
Vocational Education - Basic Grant to State	01-00-01	01-004	79,888
TANF - Post-Secondary Option Program	01-04-01	01-004	21,278
Louisiana Loan	010206-01	01-076A	15,000
Loan/Contribution	2001-01-24-C	01-076A	27,387
Drug-Free Schools and Communities	01-70-01	01-188A	26,000
Contracts School-to-Work	0176-2000-0010	01-278B	10,000
Technology Literacy Challenge Fund	2000-01-01	01-718	7,648
Assisted Study Grant	01-01-01-01	01-004	7,084
Technology Technology Resource	100440-1	01-010	6,415
Learning From Practices Program	01-04-01	01-118	55,440
Manufacturing Skills Centers - ISIA Part B	01-04-01	01-007A	50,548
Individuals with Disabilities Education Act (IDEA) - Preschool Program	01-01-01	01-170A	<u>51,200</u>
<b>Total United States Department of Education</b>			<u>2,629,600</u>
<b>Total Federal Award Expenditures</b>			<u>\$ 4,393,398</u>

The accompanying independent auditor's report and notes to Schedule of Federal Awards.

**WASHINGTON PARISH SCHOOL BOARD**  
**Freshkites, Louisiana**

**Notes to Schedule of Expenditures of Federal Awards**

June 30, 2002

**1. General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards of the Washington Parish School Board (the School Board). The School Board reporting entity is defined in Note 1 to the general purpose financial statements for the year ended June 30, 2002. All federal awards received directly from federal agencies are included on the schedule, as well as federal awards passed-through other government agencies.

**2. Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the School Board's general purpose financial statements for the year ended June 30, 2002.

**3. Relationship to General Purpose Financial Statements**

Federal revenues are reported in the School Board's general purpose financial statements as follows:

General Fund – Grants	\$ <u>24,911</u>
Special Revenue Fund:	
Grants	4,733,426
Commodities	<u>137,451</u>
	<u>4,870,877</u>
	\$ <u>4,895,788</u>

**4. Relationship to Federal Financial Reports**

Amounts reported in the Schedule of Expenditures of Federal Awards agree with the amounts reported in the related federal financial reports, except for the amounts in reports submitted as of a date subsequent to June 30, 2002.

**WASHINGTON PARISH SCHOOL BOARD**  
Franklin, Louisiana

Schedule of Findings and Questioned Costs

Year ended June 30, 2003

(1) Summary of Auditor's Results:

- (a) The type of report issued on the general purpose financial statements: unqualified opinion
- (b) Reportable conditions in internal control were disclosed by the audit of the Financial Statements: none reported Material weaknesses: none
- (c) Noncompliance which is material to the general purpose financial statements: none
- (d) Reportable conditions in internal control over major programs: none reported Material weaknesses: none
- (e) The type of report issued on compliance for major programs: unqualified opinion
- (f) Any audit findings which are required to be reported under Section 510(a) of OMB Circular A-111: yes
- (g) Major programs:
- United States Department of Education:  
Passed through Louisiana Department of Education
- |  |        |
|--|--------|
| National School Lunch Program <sup>1</sup> | 10,150 |
| Summer Food Service Program <sup>1</sup>   | 10,150 |
| School Breakfast Program <sup>1</sup>      | 10,150 |
- <sup>1</sup>Cluster program
- (h) Dollar threshold used to distinguish between Type A and Type B programs: \$200,000
- (i) Auditor qualified as a low-risk auditor under Section 510 of OMB Circular A-111: yes

(2) Findings Relating to the Financial Statements Reported in Accordance with Government Auditing Standards: none

(3) Findings and Questioned Costs relating to Federal Awards:

**Other Reports**

Federal program and specific federal award identification:

CFDA Title: Handicapped State Grants – IDEA Part B, Individuals with Disabilities Education Act (IDEA) – Preschool Program

CFDA Number: 84.027, 84.173

**Schedule 26, Contd.**

The School board received a report dated September 3, 2003 from the State of Louisiana Department of Education regarding IDEA Part B & C for fiscal years 1997 and 1998. This report noted several findings and recommendations as well as questioned costs. The School Board is in the process of addressing this report.

**WASHINGTON PARISH SCHOOL BOARD**  
**Franklin, Louisiana**

**Schedule of Prior Audit Findings**

**Year ended June 30, 2002**

**Item 2001-1**

*Federal program and specific federal award identification:*

CFDA Title: Improving America's School Act (IASA)

CFDA Number: 84.010

Federal award number: None

*Criteria:* OMB Circular A-87, Item 4, subpart 4, requires that employees working on a sole single Federal award, support by periodic certifications that the employees worked solely on that program for the period covered by periodic certifications. These certifications should be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee. For employees working on multiple activities or cost objectives, a distribution of their salaries or wages should be supported by personnel activity reports or equivalent documentation which meets the standards defined in the Circular; at a minimum, the reports should be made at least monthly.

*Condition:* No certifications were provided for the Title I program.

*Questioned Costs:* Questioned costs, if any, cannot be determined.

*Content:* No certifications in the Title I program were completed.

*Effect:* No certifications in the Title I program were completed.

*Cause:* The Program Director had knowledge of the requirements but the certifications were not required to be completed.

*Recommendation:* The Program Director should comply with the provisions of OMB Circular A-87.

*Management's response:* In reference to the recommendation for the IASA, Title I Program Director to comply with the provisions of OMB Circular A-87 the response is as follows:

See Federal Register, vol. 6, no. 93 as found in Title I, Part A, Policy Guidance #11 (08/000). In summary, since all twelve schools in Washington Parish are schoolwide, any random moment sample would be conclusive that Title I (IASA) personnel make a significant majority effort of over 99% to the Title I (IASA) program.

Furthermore, since the LEA Consolidated Application for Federal Programs is inclusive of more than 2 directly IASA funds as required by both state and federal agencies, the fact that all grant awards serve IASA students fills under the provision of the Common Rule. Additionally, all grant awards in the Consolidated Program are within IASA (Improving America's Schools Act of 1994).

*Status:* On November 28, 2002, the Title I Program Director met with auditors in an exit conference. As of this meeting we are in the process of determining certification requirements under "No Child

**Schedule III, Contd.**

Left Behind" for fiscal year 2003. We will get directions from the State pertaining to this finding so that we will be in compliance with federal guidelines. We anticipate resolving this matter by June 2003.

**Contact Person:** Mr. Dennis Fowler, Superintendent  
**Telephone #:** 1-983-639-3436

**Item 2801-2**

*Federal program and specific federal award identification:*

CFDA Title: Improving America's School Act (IASA)

CFDA Number: 84.019

Federal award number: None

**Criteria:** Only actual costs incurred can be charged to a program (OMB Circular A-87 and the OMB Compliance Supplement).

**Condition:** The Program Director for Title I also administers two other Federal programs yet his salary is charged only to Title I.

**Costs:** The full Director's salary and benefits of approximately \$58,808, is charged to the program.

**Questioned Costs:** Questioned costs cannot be determined as time allocation records are not available.

**Effect:** Title I may be overcharged for the Program Director's salary and benefits.

**Cause:** Salary costs are not certified as noted in Item 2800-3; salary costs should be certified by all Title I employees and charged to the appropriate programs.

**Recommendation:** The Program Director should comply with the provisions of OMB Circular A-87 and the OMB Compliance Supplement.

**Management's response:** See response to Finding 2801-1.

**Status:** See status to Finding 2801-1.

**Contact Person:** Mr. Dennis Fowler, Superintendent  
**Telephone #:** 1-983-639-3436



**Pestlethrewite & Netterville**

A National Accounting Corporation  
Member of the PricewaterhouseCoopers Group  
www.pncpa.com

November 22, 2002

Members of the Washington Parish School Board  
Washington Parish School Board  
800 Main Street  
Franklin, Louisiana 70438

Dear Members of the Board:

We have audited the general purpose financial statements of the Washington Parish School Board (the School Board) for the year ended June 30, 2002, and have issued our report thereon dated November 22, 2002. In planning and performing our audit of the general purpose financial statements of the School Board, we considered the School Board's internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on internal control. We have not considered internal control since the date of our report.

During our audit we noted a certain matter involving internal control and other operational matters that is presented for your consideration. This comment and recommendation, which has been discussed with the appropriate members of management, is intended to improve internal controls or result in other operating efficiencies and is summarized as follows:

**INFORMATION SYSTEMS**

The School Board uses several different types and configurations of Cisco routers. While functional, the existing configuration is not optimal. We recommend that the School Board consider developing a technology funding plan to better ensure optimization and integration of future purchases.

Also, the School Board does not have the in-house knowledge or expertise to handle a complete network without having outside support agreements. While such vendor relationships are not uncommon, we would recommend that the School Board develop in-house knowledge of the computer operations/systems as well as using outside services.

\*\*\*\*\*

Our audit procedures are designed primarily to enable us to form an opinion on the general purpose financial statements and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. We aim, however, to use our knowledge of the School Board's organization gained during our work to make comments and suggestions that we hope will be useful to you. The attached Appendix A reports the status of the prior year's recommendations. Appendix B contains management's response to the current year comment. We would be pleased to discuss this report with you at any time.

This report is intended solely for the information and use of the Board, the School Board's management and federal awarding agencies and pass-through entities, such as the State of Louisiana and Legislative Auditor's Office, and is not intended to be and should not be used by anyone other than those specified parties.

Very truly yours,

## STATUS OF PRIOR YEARS' COMMENTS

### FILING OF REIMBURSEMENT REQUESTS

An increase in the receivable amounts from federal programs appears has occurred and is related to delays by the programs in filing for reimbursements. Because of these delays, the General Fund has borne the expenditures of these programs for several months. We recommend that requests for reimbursements be filed timely and, that if delays are anticipated, the Accounting Department should be notified.

Status: It has been recommended to the Title I Director and the Special Education Director that requests for reimbursements from the state be filed each month within two days of the deadline for closing the books for the month. While some improvements have been noted, efforts are still under way to improve the reimbursement request process.

### PROCUREMENT PROCEDURES

In our disbursement testing, we noted a Title I disbursement greater than \$7,000 but less than \$15,000 that should have received three telephone quotes. We noted no telephone quote information nor could we determine if the purchase (computer) was on the State of Louisiana contract. We recommend that documentation clearly exist and be included in the documentation supporting the disbursement. We cannot determine if there is any monetary impact.

Status: School Board employees involved in procurement have been trained in Louisiana Bid Law. Documentation supporting bid law procedures is included in the documentation supporting affected disbursements.

### FIXED ASSETS

The School Board has recently received a monitoring report from the State of Louisiana Department of Education regarding fixed assets of the Handicapped State Grants - (HSGA, Part B) program that had several comments/findings.

We recognize that movable fixed assets may be difficult to monitor. However, we do recommend that the periodic independent verification of fixed asset inventory results be conducted throughout the year in order to strengthen the safeguarding controls and monitoring of such controls over these assets.

Status: An independent CPA firm has performed agreed-upon procedures including verification of fixed asset inventory.

### DATA PROCESSING

We had the following recommendations/commitments as a result of our review of the general controls of the data processing operations:

- The School Board should consider regular participation in S&S (the School Board's software)-training schools and attendance at S&S user meetings.
- The School Board should implement the new S&S security package.
- The School Board should regularly review the S&S software license and services agreement to insure that adequate protections exist for the School Board.



Appendix A, Cont'd.

- The School Board should make provisions for off-site storage of backup tapes, possibly in the suite of a nearby school, and maintain the backup tapes for a designated period of time.

**Status:** The School Board has sent knowledgeable representatives to pertinent Software & Services user meetings and training schools. We will implement the new S&S security package and will review S&S software license and services agreement regularly to insure that adequate protection exists for the school system. We have made provisions for off-site storage of back-up tapes.

## MANAGEMENT'S RESPONSE TO CURRENT YEAR COMMENT

## INFORMATION SYSTEMS

The School Board uses several different types and configurations of Cisco routers. While functional, the existing configuration is not optimal. We recommend that the School Board consider developing a technology funding plan to better ensure optimization and integration of future purchases.

Also, the School Board does not have the in-house knowledge or expertise to handle a complex network without having outside support agreements. While such vendor relationships are not common, we would recommend that the School Board develop in-house knowledge of the computer operations/systems as well as using outside services.

**School Board Response:** We are now in the process of upgrading our network. We have recently installed a Cisco 7300 series modular router that will replace several older outdated routers. The state has recently approved a district-wide technology plan for Washington Parish School System that will assist us in optimization and integration of future purchases. Our in-house technology director will continue to develop his knowledge of computer operations/systems and networking.

WASHINGTON  
COUNTY  
BOARD OF SUPERVISORS

**WASHINGTON PARISH SCHOOL BOARD**  
**PERFORMANCE AND STATISTICAL DATA**  
**FOR THE YEAR ENDED JUNE 30, 2011**



**Postlethwaite & Nettoeville**

A Professional Accounting Corporation

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**PreslerBretnia & Nottarville**

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Member Office of the CPA Council of Louisiana  
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**Independent Accountants' Report  
On Applying Agreed-Upon Procedures**

To the Members of the  
Washington Parish School Board  
Franklin, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of the Washington Parish School Board (the School Board) and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of the School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESÉ) Bulletin as related to the limited procedures performed herein. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. 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 1)

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 Tuition Revenue,
- Total Local Earnings on Investment in Real Property,
- Total State Revenue in Lieu of Taxes,
- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

We noted no exceptions.

**Education Levels of Public School Staff (Schedule 3)**

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1<sup>st</sup>.

We noted the following differences:

Category	Certificated as Reported by the School Board	Reconciled Amount Per P&N	Uncertificated as Reported by the School Board	Amount Per P&N
Less than a Bachelor's Degree	0	0	0	0
Bachelor's Degree	281	230	33	33
Master's Degree	53	53	1	1
Master's Degree + 30	46	44	0	0
Specialist in Education	3	4	0	0
Ph.D. or Ed.D.	0	0	0	0
Total	383	330	33	34

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

We noted an exception:

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2001 and as reported on the schedule. We traced a sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

We noted an exception:

**Number and Type of Public Schools (Schedule 5)**

5. 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 Title I Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 30.555) application.

We noted an exception:

**Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)**

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2001 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

We noted an exception:

Public Staff Data (Schedule 4)

7. For the data related to 2002, we obtained a list of all classroom teachers including their base salary, extra compensation, and BOYC or related retiree 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.

We noted no exceptions.

8. For the data related to 2001, we recalculated the average salaries and full-time equivalents reported in the schedule.

We noted no exceptions.

Class Size Characteristics (Schedule 5)

9. For the data related to 2001, we obtained a list of classes by school, school type, and class size as reported on the schedule and researched school type classifications in Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1<sup>st</sup> roll books for those classes and determined if the class was properly classified on the schedule.

We noted the following exceptions:

**Exception 1:** The October 1, 2001 class roll of one teacher at Franklin Junior High School differs from the class size characteristics on seventh and eighth grade period three and sixth and seventh grade period four. The roll book indicates 34 students in each class, whereas the staff sheet shows 39 students in each class. This results in a difference of 50 students.

**Exception 2:** The October 1, 2001 class roll of one seventh grade teacher at Franklin Junior High School differs from the class size characteristics on period three. The roll book indicates 29 students in this class, whereas the staff sheet shows 28. This results in a difference of 1 student.

**Exception 3:** The October 1, 2001 roll book of one eighth grade teacher at Franklin Junior High School differs from the class size characteristics on period two. The roll book indicates 21 students in this class, whereas the staff sheet shows 23. This results in a difference of 1 student.

Language Educational Assessment Program (LEAP) for the 21<sup>st</sup> Century (Schedule 7)

10. We obtained test scores as provided by the testing authority and researched scores as reported by the testing authority to scores reported in the schedule by the School Board.

We noted no exceptions.

The Graduation Test Exam for the 21<sup>st</sup> Century (Schedule 8)

11. We obtained test scores as provided by the testing authority and researched scores as reported by the testing authority to scores reported in the schedule by the School Board.

We noted no exceptions.

The Iowa Test (Scientific 2)

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 School Board.

We noted no exceptions.

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 the 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 taken 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.

*Ralph W. White & Nettieville*

November 23, 2012



**WASHINGTON PARISH SCHOOL BOARD**  
**FRANKLINTON, LOUISIANA**

**Schedules Required by State Law (R.S. 24:511 - Performance and Statistical Data)**  
**As of and for the Year Ended June 30, 2011**

**Schedule 1 - 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 textbook 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 2 - Education Levels of Public School Staff**

This schedule includes the certificated and uncertificated 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; Master's +30; Specialist in Education; and Ph. D or Ed. D. degree. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 3 - 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 4 - 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 5 - Public School Staff Data**

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

**Schedule 6 - 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 7 - 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 8 - 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 9 - The IQWA Tests**

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 8, 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.

WASHINGTON PARISH SCHOOL BOARD  
 GENERAL FUND INSTRUCTIONAL AND SUPPORT EXPENDITURES AND CERTAIN LOCAL REVENUE SOURCES  
 JULY 1, 2011 - JUNE 30, 2012

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures

Teacher and Student Instructional Activities:

Classroom Teacher Salaries	11,248,287	
Other Instructional Staff Activities	1,615,881	
Employee Benefits	3,083,255	
Purchased Professional and Technical Services	10,722	
Instructional Materials and Supplies	489,572	
Instructional Equipment	84,832	
Total Teacher and Student Instruction Activities	<u>17,132,677</u>	17,132,677

Other Instructional Activities

45,117

17,177,794

Pupil Support Activities

1,215,844

Less: Equipment for Pupil Support Activities

-

Net Pupil Support Activities

1,215,844

Instructional Staff Services

835,840

Less: Equipment for Instructional Staff Services

-

Net Instructional Staff Services

835,840

Total General Fund Instructional Expenditures

19,129,182

Total General Fund Equipment Expenditures

84,832

Certain Local Revenue Sources

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	603,863	
Renewable Ad Valorem Tax	833,428	
Debt Service Ad Valorem Tax	-	
Up to 1% of Collections by the Sheriff on Taxes	58,737	
Sales and Use Tax	3,470,500	
Total Local Taxation Revenue	<u>4,966,528</u>	

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	28,072	
Revenue Sharing - Other Taxes	113,209	
Revenue Sharing - Excises/Portion	-	
Other Revenue in Lieu of Taxes	-	
Total State Revenue in Lieu of Taxes	<u>141,281</u>	

Nonpublic Textbook Revenue

-

Nonpublic Transportation Revenue

-

Prepared by the Washington Parish School Board

# Schedule 2

## Education Levels of Public School Staff As of October 1, 2001

	Full-time Classroom Teachers						Principals & Assistant Principals			
	Certified		Unemployed		Certified	Unemployed	Certified	Unemployed		
	Number	Percent	Number	Percent					Number	Percent
Less than a Bachelor's Degree	200		12							
Bachelor's Degree	32		1		1					
Master's Degree - 50	48				18					
Equivalent to Master's	1				1					
N.D. or B.S.										
<b>Total</b>	<b>281</b>		<b>13</b>		<b>21</b>		<b>14</b>			

Prepared by the Washington Public Schools Board

## Schedule 3

### Number and Type of Public Schools For the Year Ended June 30, 2001-2002

Type	Number
Elementary	4
Middle/High	1
Secondary	2
Combination	2
Total	13

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

Prepared by the Washington Parish School Board

# Schedule 4

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

	0-1 Yrs.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals							2	2
Classrooms					1	2	2	5
Classroom Teachers	27	25	84	36	23	49	80	334
Total	27	25	84	36	23	51	82	352

Prepared by the Washington Parish School Board

Schedule 5

Public School Staff Data for the year ended June 30, 2001-2002

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Retired Teachers
Average Classroom Teachers' Salary Including Extra Compensation	34,974.67	34,961.92
Average Classroom Teachers' Salary Excluding Extra Compensation	33,755.40	33,774.69
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	384.19	333.19

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

# Schedule 6

## Class Size Characteristics As of October 1, 2001

Enrollment Type	Class Size Group											
	1-20			21-30			31-40			41-50		
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	51.8	117	49.2	109	0	0	0	0	0	0	0	0
Elementary/Activity Classes	15.2	5	34.6	18	15.2	5	15.2	5	15.2	5	15.2	5
Middle/Jr. High	32.0	31	49.8	85	32.1	59	0	0	0	0	0	0
Middle/Jr. High Classes	20.0	2	16.0	4	32.0	8	32	8	32	8	32	8
High	62.5	128	38.1	80	9.5	37	0	0	0	0	0	0
High Activity Classes	37.9	19	12.1	4	18.2	6	12.1	4	12.1	4	12.1	4
Commuter	40.1	161	29.6	21	3.2	8	0	0	0	0	0	0
Commuter/Activity Classes	37.8	8	39.7	4	14.8	4	37.8	4	37.8	4	37.8	4

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 26 students and maximum enrollment in grades 4-12 is 35 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.

Prepared by the Washington Parish School Board

# Schedule 7

## Louisiana Educational Assessment Program (LEAP) for the 21st Century For the Year Ended June 30, 2001 -2002

District Achievement Level Results	Cajalapa Parish						Madison Parish									
	2001		2002		2003		2004		2005		2006					
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent				
Grade 4																
Advanced	3	1	3	1	2	1	0	0	4	1	2	1				
Proficient	34	34	39	31	34	9	33	9	29	8	34	7				
Basic	165	44	173	48	150	38	176	47	167	46	133	33				
Approaching Basic	183	38	87	24	100	27	58	34	81	23	102	28				
Unsatisfactory	52	34	54	33	91	23	70	19	75	21	116	31				
Total	379		343		346		378		367		346					

District Achievement Level Results	Iberville Parish						St. Landry Parish									
	2003		2004		2005		2006		2007		2008					
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent				
Grade 4																
Advanced	6	2	4	1	2	1	2	1	0	0	0	0				
Proficient	41	11	38	8	34	9	36	7	23	6	19	3				
Basic	193	52	154	42	131	36	202	53	168	46	145	40				
Approaching Basic	182	27	146	38	146	38	128	29	109	30	111	30				
Unsatisfactory	34	9	38	10	28	8	49	11	66	18	91	25				
Total	379		368		358		378		366		346					

Prepared by the Washington Parish School Board

(continued)



# Louisiana Educational Assessment Program (LEAP) for the 21st Century For the Year Ended June 30, 2001-2002

School Achievement Level	Louisiana						Mississippi						
	1999		2001		2000		1999		2001		2000		
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Strategic													
Grade 8													
Advanced	2	1	0	0	3	1	1	0	2	1	3	1	
Proficient	32	10	40	13	39	11	3	1	8	2	9	3	
Basic	128	39	118	39	153	43	136	39	141	41	132	39	
Approaching Basic	131	40	121	40	121	33	113	32	111	32	96	29	
Unsatisfactory	35	10	24	8	27	8	24	7	31	9	190	59	
<b>Total</b>	<b>373</b>		<b>303</b>		<b>343</b>		<b>346</b>		<b>340</b>		<b>243</b>		

School Achievement Level	Alabama						South Carolina					
	1999		2001		2000		1999		2001		2000	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Strategic												
Grade 8												
Advanced	1	0	0	0	0	0	1	0	1	0	0	0
Proficient	37	12	25	8	41	12	22	7	29	10	23	7
Basic	114	36	123	41	102	30	143	43	138	43	119	41
Approaching Basic	113	36	107	36	101	30	88	28	83	28	93	29
Unsatisfactory	51	17	46	15	54	16	64	20	51	16	66	21
<b>Total</b>	<b>313</b>		<b>301</b>		<b>343</b>		<b>318</b>		<b>301</b>		<b>241</b>	

Prepared by the Washington Parish School Board

# Schedule 8

## The Graduate Exit Exam for the 21<sup>st</sup> Century For the Year Ended June 30, 2001-2002

Content Achievement Level	English Language Arts						Mathematics							
	2001		2002		2003		2004		2005		2006			
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Students														
Grade 10	2	1	2	1	9	2	6	2	6	2				
Advanced	25	10	41	11	31	8	30	8	30	8				
Proficiency	104	31	130	33	159	34	137	33	159	33				
Basic	102	28	118	31	41	11	15	39	41	11				
Approaching Basic	99	28	78	21	144	38	133	37	144	38				
Insufficiently														
Total	344		339		377		358		377					

Content Achievement Level	Science						Social Studies						
	2001		2002		2003		2004		2005		2006		
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Students													
Grade 10	6	2			9	0							
Advanced	27	9			25	8							
Proficiency	113	36			193	49							
Basic	70	23			44	10							
Approaching Basic	57	18			72	18							
Insufficiently													
Total	251				251								

Prepared by the Washington Parish School Board

# Schedule 9

The Iowa Tests For the Year Ended June 30, 2001-2002

	Composite	
	2002	2001
<b>Tests of Basic Skills (ITBS)</b>		
Grade 3	87%	86%
Grade 5	84%	79%
Grade 6	81%	81%
Grade 7	80%	80%
<b>Tests of Educational Development (TED)</b>		
Grade 9	87%	85%

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 73 indicates that the student scored the same or better than 73 percent of the students in the norm group.

Prepared by the Westington Parish School Board