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**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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(1904-1984)

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St. Landry Parish School Board  
Opelousas, Louisiana

In planning and performing our audit of the general purpose financial statements of St. Landry Parish School Board for the year ended June 30, 1996, we considered its internal control structure 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 the internal control structure. However, we noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect St. Landry Parish School Board's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following reportable conditions that we believe to be material weaknesses.

Fixed Assets

Condition: A current master file of all equipment is not being maintained. Annual physical inventories of equipment are not conducted.

Criteria: Proper asset management is essential for the preparation of reliable financial statements.

Effect: The amounts reported as general fixed assets may not be accurate.

Recommendation: We recommend that the School Board begin procedures to properly manage fixed assets. At a very minimum, assets acquired should be currently accounted for.

Accounting Department

Condition: Controls over the accounting department computer operations need to be strengthened.

Criteria: Controls must be adequate in order to produce computer general ledgers which are accurate and complete.

Effect: Computer general ledgers were not accurate or complete.

Recommendation: We recommend that the School Board institute procedures to ensure that the computer general ledgers are accurate and complete.

The following are recommendations for improving the School Board's system and procedures:

Payroll Processing

We recommend that the accounting department personnel reconcile gross and net payroll amounts as shown on payroll tax returns to total payroll as shown on the payroll register and the general ledger. This should be done quarterly. (REPEAT COMMENT)

General Fund Receivables

We recommend that the School Board actively pursue collection of the receivables from schools and from individuals as shown in the General Fund. Some of the accounts have had no activity. (REPEAT COMMENT)

Payroll/Personnel Duties

Controls instituted in the Payroll/Personnel Departments are not operating properly. We recommend the following:

- 1 - Somebody outside of the Payroll Department should be checking changes made to payroll.
- 2 - The vault where personnel files are stored should be properly secured. (REPEAT COMMENT)

Program Access and Changes

All data processing staff have unrestricted access to all computer resources. We believe that due to the sensitive nature of data processing functions, staff should be segregated with computer access limited to each employee's area of responsibility.

There is no centralized management to ensure that user requested program enhancements are implemented according to a priority system. Management should implement a structured program change control system to ensure a timely and effective response to user requested program enhancements.

This report is intended solely for the information and use of management and the appropriate regulatory agency. This restriction is not intended to limit the distribution of this report which is a matter of public record.

*John S. Dowling & Company*

Opelousas, Louisiana  
December 18, 1996

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INDEPENDENT AUDITOR'S REPORT

St. Landry Parish School Board  
 Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the St. Landry Parish School Board as of and for the year ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of management of the St. Landry Parish School Board. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

Because of the inadequacy of accounting records on general fixed assets, we were unable to form an opinion regarding the amounts at which the general fixed assets account group are recorded in the accompanying balance sheet at June 30, 1996 (stated at \$62,021,375). The general fixed assets records are not complete as to the cost or estimated cost for individual fixed assets, and this precluded the application of sufficient audit tests necessary for us to satisfy ourselves as to the valuation of general fixed assets. Furthermore, the School Board has excluded the disclosure of additions and deletions to general fixed assets including current year additions and deletions. Generally accepted accounting principles require that such disclosure be reflected in the Notes to Financial Statements.

St. Landry Parish School Board  
Page 2

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the accounting records of the general fixed assets account group been adequate, and except for the omission of the disclosure relative to changes in general fixed assets as described in the preceding paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the St. Landry Parish School Board as of June 30, 1996, and the results of its operations and the cash flows of its proprietary fund type for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated December 18, 1996 on our consideration of the St. Landry Parish School Board's internal control structure and a report dated December 18, 1996 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information and schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the St. Landry Parish School Board. Such information, except for that portion marked "Unaudited" on which we express no opinion, 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.

*John S. Dowling & Company*

Opelousas, Louisiana  
December 18, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS



ST. LANDRY PARISH SCHOOL BOARD  
 OPELOUSAS, LOUISIANA  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 JUNE 30, 1996

	GOVERNMENTAL FUND TYPES		PROPRIETARY FUND TYPES INTERNAL SERVICE	FIDUCIARY FUND TYPES TRUST AND AGENCY	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE			DEBT SERVICE	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1996
<b>ASSETS</b>								
Cash	\$2,463,005	\$1,563,552	\$215,673	\$583,930			\$6,135,966	\$8,100,609
Investments, at cost	1,478,000		1,000,000	423,703			2,901,703	2,648,969
Receivables								
Accounts	109,296	26,673	9,950	551,877			918,845	596,836
From other governments	477,480	735,306					1,212,786	3,670,354
From employees and other individuals	8,052						8,052	7,308
Due from other funds	1,642,875	41,824	389,532				2,074,231	2,642,065
Inventory		103,718					103,718	146,594
Prepaid expenses							53,974	
Property, plant and equipment	53,974							
Land								
Buildings						\$1,261,958	1,261,958	1,261,958
Equipment						39,454,855	39,454,855	39,197,127
Amount available for debt service						21,304,562	21,304,562	18,537,226
Amount to be provided for retirement of long-term debt						\$1,225,623	1,225,623	1,182,056
						27,194,337	27,194,337	27,433,536
<b>Total assets</b>	<u>6,232,682</u>	<u>2,471,073</u>	<u>1,225,623</u>	<u>1,559,510</u>	<u>62,021,375</u>	<u>28,419,960</u>	<u>103,850,610</u>	<u>105,424,638</u>

Continued on next page.

ST. LANDRY PARISH SCHOOL BOARD  
OPLOUSAS, LOUISIANA  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)  
JUNE 30, 1996

	GOVERNMENTAL FUND TYPES		PROPRIETARY FUND TYPES INTERNAL SERVICE	FIDUCIARY FUND TYPES TRUST AND AGENCY	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY) 1996      1995
	GENERAL	SPECIAL REVENUE DEBT SERVICE			GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES</b>							
Accounts payable	\$103,643	\$136,408	\$111,562			\$351,613	\$1,029,485
Payroll deductions payable	2,571,594	15,522				2,587,116	2,822,583
Salaries payable	3,168,140	966,644				4,134,784	4,880,604
Sales tax payable				\$2,506		2,506	14,342
Deposits due others				520,048		520,048	622,685
Due to other funds	387,382	764,444	12,784	909,621		2,074,231	2,642,065
Compensated absences payable					\$1,682,345	1,682,345	1,351,144
Capital leases payable							66,922
Bonds payable					20,580,000	20,580,000	21,550,000
Certificates of indebtedness					4,115,000	4,115,000	4,990,000
Loan payable					1,385,449	1,385,449	
Estimated liabilities for claims							
Deferred revenue		3,550	1,643,083		657,166	2,300,249	1,959,162
<b>Total liabilities</b>	<b>6,230,759</b>	<b>1,886,568</b>	<b>1,767,429</b>	<b>1,559,510</b>	<b>-0-</b>	<b>39,864,226</b>	<b>42,129,410</b>
<b>FUND EQUITY</b>							
Investment in general fixed assets							
Retained earnings							
Reserved for							
Group insurance			152,958			152,958	1,409,860
Fund balance							
Reserved for							
Inventory		91,469				91,469	139,882
Debt service							
Prepaid expenses		\$1,225,623				1,225,623	1,182,056
Unreserved - designated for	1,923					1,923	
Computer installation							
Emergencies							
Unreserved - undesignated							
<b>Total fund equity</b>	<b>1,923</b>	<b>493,036</b>	<b>152,958</b>	<b>-0-</b>	<b>62,021,375</b>	<b>63,986,384</b>	<b>1,081,639</b>
<b>Total liabilities and fund equity</b>	<b>6,232,682</b>	<b>2,471,073</b>	<b>1,920,387</b>	<b>1,559,510</b>	<b>62,021,375</b>	<b>103,850,610</b>	<b>105,424,638</b>

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

ST. LANDRY PARISH SCHOOL BOARD  
 OPELOUSAS, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 1996

<u>REVENUES</u>	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>TOTALS</u> (MEMORANDUM ONLY) <u>1996</u>	<u>1995</u>
Local Sources					
Taxations	\$10,246,370		\$2,349,385	\$12,595,755	\$11,585,049
Tuition	206,352			206,352	208,835
Earnings on investments	135,071	\$14,410	55,805	205,286	624,513
Food services		528,665		528,665	520,466
Other	397,858	10,587		408,445	293,712
State Sources					
Unrestricted	43,848,101			44,448,101	43,590,256
Restricted	1,808,142			1,808,142	3,112,897
Revenue in lieu of taxes	717,032			717,032	738,582
Revenue for/on behalf of LEA	152,595			152,595	136,908
Federal Sources					
Unrestricted - direct	48,470			48,470	23,764
Restricted - direct					186,669
Restricted - indirect	176,859	11,941,279		12,118,138	11,343,502
Revenue for/on behalf of LEA		387,308		387,308	462,199
<u>Total revenues</u>	<u>57,736,850</u>	<u>13,482,249</u>	<u>2,405,190</u>	<u>73,624,289</u>	<u>72,827,352</u>
<u>EXPENDITURES</u>					
Current expenditures					
Instruction - regular programs	28,298,326	2,802,568		31,100,894	30,597,944
- special programs	9,086,469	1,891,342		10,977,811	12,073,107
- adult and continuing education					
Student services	1,918,063	306,241		2,224,304	2,086,071
Instructional staff support	1,761,391	388,340		2,149,731	2,242,751
General administration	1,182,507	1,450,882		2,633,389	2,646,178
School administration	1,202,849	10,448		1,213,297	1,274,275
Business services	4,146,412	2,234		4,148,646	4,212,927
Plant maintenance and operations	358,966	53,659		412,625	329,332
Student transportation service	5,673,161	189,434		5,862,595	5,990,618
Student transportation service	4,239,201	6,213		4,245,414	4,344,461

Continued on next page.

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 1996

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u>
				<u>1996</u>
				<u>1995</u>
<u>EXPENDITURES</u> (Continued)				
Current expenditures (Continued)				
Food services	\$281,423	\$6,530,146		\$7,129,638
Central services	457,480	17,333		990,838
Community service program	686	17,510		24,033
Capital outlay				
Facilities construction	257,728			994,237
Debt service				
Principal retirement	812,847	62,154	\$970,000	865,000
Interest and fiscal charges	238,596	13,799	1,391,623	1,589,913
Lease payments	<u>31,974</u>	<u>40,793</u>	<u>72,767</u>	<u>72,767</u>
<u>Total expenditures</u>	<u>59,948,079</u>	<u>13,783,096</u>	<u>2,361,623</u>	<u>77,464,090</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>(2,211,229)</u>	<u>(300,847)</u>	<u>43,567</u>	<u>(4,636,738)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in				
Operating transfers out	297,040	10,946		279,254
Proceeds of certificates of indebtedness		(301,932)		(279,254)
Proceeds of loan				4,990,000
<u>Total other financing sources (uses)</u>	<u>1,385,449</u>	<u>(290,986)</u>	<u>-0-</u>	<u>4,990,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</u>	<u>(528,740)</u>	<u>(591,833)</u>	<u>43,567</u>	<u>353,262</u>
<u>FUND BALANCES, beginning of year</u>	<u>530,663</u>	<u>1,176,338</u>	<u>1,182,056</u>	<u>2,535,795</u>
<u>FUND BALANCES, end of year</u>	<u>1,923</u>	<u>584,505</u>	<u>1,225,623</u>	<u>2,889,057</u>

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

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL AND SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 1996

	GENERAL FUND		SPECIAL REVENUE FUNDS		TOTALS (MEMORANDUM ONLY)	
	BUDGET	ACTUAL	BUDGET	ACTUAL	1996	1995
					VARIANCE FAVORABLE (UNFAVORABLE)	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Local Sources						
Taxation	\$10,104,328	\$10,246,370			\$10,246,370	\$9,377,009
Revenue other local governments	115,000	106,027			106,027	
Tuition	208,000	206,352			206,352	208,835
Earnings on investments	172,000	135,071		\$14,410	149,481	561,111
Food services			\$517,363	528,665	528,665	520,466
Other	199,377	291,831		10,587	302,418	293,712
State Sources						
Unrestricted Grants-in-aid	43,848,101	43,848,101	600,000	600,000	44,448,101	43,590,256
Restricted Grants-in-aid	1,934,114	1,808,142			1,808,142	3,112,897
Revenue in lieu of taxes	768,555	717,032			717,032	738,582
Revenue for/on behalf of LEA	173,487	152,595			152,595	136,908
Federal Sources						
Unrestricted - direct	11,011	48,470			48,470	23,764
Restricted - direct	54,196					186,669
Restricted - indirect		176,859			12,118,138	11,343,502
Revenue for/on behalf of LEA			12,186,282	11,941,279	(245,003)	
<b>Total revenues</b>	<b>57,588,169</b>	<b>57,736,850</b>	<b>462,199</b>	<b>387,308</b>	<b>387,308</b>	<b>462,199</b>
			<b>13,765,844</b>	<b>13,482,249</b>	<b>(283,595)</b>	<b>70,555,910</b>
<b>EXPENDITURES</b>						
Current expenditures						
Instruction - regular programs	28,390,991	28,298,326				30,597,944
- special programs	8,770,475	9,086,469	2,818,254	2,802,568	15,686	12,073,107
- adult and continuing education			1,923,667	1,891,342	32,325	
Support services	1,893,603	1,918,063	284,679	306,241	(21,562)	2,085,071
Instructional staff support	1,799,209	1,761,391	330,742	388,340	(57,598)	2,242,751
General administration	1,195,286	1,182,507	1,522,377	1,450,882	71,495	2,645,178
School administration	1,098,232	1,202,849	10,448	10,448		1,274,275
Business services	4,118,268	4,146,412	2,522	2,234	288	4,212,927
Plant maintenance and operations	354,928	358,966	55,000	53,659	1,341	329,332
Student transportation service	5,399,463	5,673,161	227,761	189,434	38,327	5,990,618
Food services	4,279,625	4,239,201	4,105	6,213	(2,108)	4,344,461
Central services	286,685	281,423	6,750,318	6,530,146	220,172	7,129,638
Community service program	496,273	457,480	25,095	17,333	7,762	990,838
	1,766	686	6,000	17,510	(11,510)	24,033

Continued on next page.

ST. LANDRY PARISH SCHOOL BOARD  
 OPELOUSAS, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 BUDGET (GAAP) BASIS AND ACTUAL  
 GENERAL AND SPECIAL REVENUE FUNDS (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 1996

	GENERAL FUND		SPECIAL REVENUE FUNDS		TOTALS	
	BUDGET	ACTUAL	BUDGET	ACTUAL	1996 ACTUAL	1995 ACTUAL
<u>EXPENDITURES (Continued)</u>						
Debt service						
Principal retirement		\$812,847			\$875,001	
Interest and fiscal charges	\$1,266,136	238,596	\$62,153	\$62,154	252,395	\$130,010
Lease payments		31,974	3,450	13,799	72,767	72,767
Capital outlay	318,000	257,728		40,793	257,728	994,237
Total expenditures	59,668,940	59,948,079	14,026,571	13,783,096	73,731,175	75,139,187
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	(2,080,771)	(2,211,229)	(260,727)	(300,847)	(2,512,076)	(4,583,277)
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in	378,167	297,040		10,946	307,986	279,254
Proceeds of loan	1,383,509	1,385,449			1,385,449	4,990,000
Operating transfers out			(104,260)	(301,932)	(301,932)	(279,254)
Total other financing sources (uses)	1,761,676	1,682,489	(104,260)	(290,986)	1,391,503	4,990,000
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</u>	(319,095)	(528,740)	(364,987)	(591,833)	(1,120,573)	406,723
<u>FUND BALANCES, beginning of year</u>		530,663		1,176,338	1,707,001	1,300,278
<u>FUND BALANCES, end of year</u>		1,923		584,505	586,428	1,707,001

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

ST. LANDRY PARISH SCHOOL BOARD  
 OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
ALL PROPRIETARY FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 1996

	<u>INTERNAL SERVICE</u>	
	<u>GROUP INSURANCE FUND</u>	
	(MEMORANDUM ONLY)	
	<u>1996</u>	<u>1995</u>
<u>OPERATING REVENUES</u>		
Local Sources		
Group insurance contributions	\$1,161,247	\$300,742
Co-insurance reimbursement	2,851,599	2,883,643
Employees' withholdings	39,458	34,875
Retirees' payments	701,269	653,687
Board's portion		
State Sources		
Rebates	3,285,494	3,108,965
Teachers' Retirement System	851,681	810,027
Louisiana School Employees' Retirement System	158,190	150,785
<u>Total operating revenues</u>	<u>9,048,938</u>	<u>7,942,724</u>
<u>OPERATING EXPENSES</u>		
General Administration		
Claims paid	9,019,418	7,140,693
Gilsbar		
Life insurance premiums	562,108	565,205
Sun Life of Canada		
Specific and aggregate insurance premiums	482,471	429,006
Gilsbar		
Administrative service	287,473	266,103
Gilsbar	6,126	5,458
Supplies and materials	<u>10,357,596</u>	<u>8,406,465</u>
<u>Total operating expenses</u>		
<u>Operating loss</u>	<u>(1,308,658)</u>	<u>(463,741)</u>
<u>NONOPERATING REVENUES</u>		
Interest earnings on investments	51,756	62,778
<u>Total nonoperating revenues</u>	<u>51,756</u>	<u>62,778</u>
<u>Net loss</u>	<u>(1,256,902)</u>	<u>(400,963)</u>
<u>RETAINED EARNINGS, beginning of year</u>	<u>1,409,860</u>	<u>1,810,823</u>
<u>RETAINED EARNINGS, end of year</u>	<u>152,958</u>	<u>1,409,860</u>

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

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
STATEMENT OF CASH FLOWS  
ALL PROPRIETARY FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 1996

	<u>INTERNAL SERVICE</u>	
	<u>GROUP INSURANCE FUND</u>	
		(MEMORANDUM ONLY)
	<u>1996</u>	<u>1995</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Cash received from employees and retirees	\$2,933,994	\$2,884,410
Cash received from School Board	701,269	653,687
Cash received from state (rebates and retirement systems)	4,295,365	4,069,777
Cash received from co-insurer	959,731	281,209
Claims paid	(8,677,971)	(6,648,609)
Premiums paid	(1,038,484)	(994,211)
Administrative services and other expenses paid	<u>(293,269)</u>	<u>(267,125)</u>
<u>Net cash (used) by operating activities</u>	<u>(1,119,365)</u>	<u>(20,862)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Interest earned on investments	<u>51,756</u>	<u>62,778</u>
<u>Net increase (decrease) in cash</u>	<u>(1,067,609)</u>	<u>41,916</u>
<u>CASH, beginning of year</u>	<u>2,377,415</u>	<u>2,335,499</u>
<u>CASH, end of year</u>	<u>1,309,806</u>	<u>2,377,415</u>
<u>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u>		
Operating income	\$(1,308,658)	\$(463,741)
Changes in assets and liabilities		
(Increase) decrease in accounts receivable	(201,516)	(19,533)
(Increase) decrease in due from other funds	42,937	(34,108)
Increase (decrease) in accounts payable	6,425	4,436
Increase (decrease) in estimated liability for claims	<u>341,447</u>	<u>492,084</u>
<u>Total changes</u>	<u>189,293</u>	<u>442,879</u>
<u>NET CASH (USED) BY OPERATING ACTIVITIES</u>	<u>(1,119,365)</u>	<u>(20,862)</u>

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



ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The St. Landry Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:51 for the purpose of providing public education for the children within St. Landry Parish. The School Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of 13 members who are elected from districts for terms of 4 years.

The School Board operated 39 schools within the parish. 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.

BASIS OF PRESENTATION

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

THE REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the School Board has an independently elected governing body and is legally separate and fiscally independent, it is considered to be a primary government. The criteria includes (1) budgetary authority, (2) responsibility for funding deficits and operating deficiencies, and (3) fiscal management for controlling the collection and disbursement of funds. The School Board is a separate governmental reporting entity. The School Board includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the School Board. Certain units of local government over which the School Board exercises no oversight responsibility, such as the parish policy jury, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish School Board.

FUND ACCOUNTING

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

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

FUND ACCOUNTING - Continued

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

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

Governmental Funds

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

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

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

Debt Service Fund accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term debt account group.

Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. The proprietary fund in this report is:

Internal Service Fund accounts for the financing of goods or services provided by one department to other departments of the government on a cost reimbursement basis.

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

FUND ACCOUNTING - Continued

Fiduciary Funds

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

Account Groups

The School Board has two account groups: General Fixed Assets and General Long-Term Debt.

General Fixed Asset Account Group - Capital asset acquisition and construction which are reflected as expenditures in governmental funds are capitalized in the account group.

General Long-Term Debt Account Group - Long-term obligations expected to be financed from governmental funds are reported in this account group.

BASIS OF ACCOUNTING

Governmental Funds

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Federal and state entitlements (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants are recorded when the reimbursable expenditures have been incurred.

Federal commodities are recognized as revenues in the accounting period they are received.

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

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

BASIS OF ACCOUNTING - Continued

Revenues - Continued

Sales and use taxes are recorded as revenue in the month for which they are owed.

Interest earnings on time deposits are recorded when the time deposits have matured or when the interest is available.

Substantially all other revenues are recorded when received.

Expenditures

Salaries are recorded as expenditures when earned. Teachers' salaries are earned over a 9-month period, but are paid over a 12-month period.

Operating supplies are recorded as expenditures in the accounting period the obligations are incurred. Insurance and similar services that extend over more than one accounting period are shown as expenditures in the period disbursed.

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

Commitments under construction contracts are recognized as expenditures when earned by the contractor. Construction in progress is not capitalized during the construction phase of the project; the resulting asset is capitalized at the completion of the project.

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

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

Other Financial Sources (Uses)

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying event occurs.

Proceeds from capital lease agreements are accounted for as another financing source and are recorded when the capital lease is executed.

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

BASIS OF ACCOUNTING - Continued

Proprietary Funds

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

BUDGETS

The proposed budget, for the fiscal year beginning July 1, 1995, and ending June 30, 1996, was made available for public inspection at the School Board office. The budget included proposed expenditures and the means of financing them for the General Fund, Lunch Fund and Group Insurance Fund. Budgets for the remainder of the Special Revenue Funds are adopted on a contract basis with the various state and federal governmental bodies.

The General and Lunch Fund budgets are prepared on the modified accrual basis of accounting. All appropriations lapse at year-end. Formal budget integration (within the accounting records) is employed as a management control device. The superintendent of schools is authorized to transfer amounts between line items within fund budgets. However, when actual revenues within a fund fail to meet budgeted revenues by 5 percent or more and/or actual expenditures within a fund exceed estimated budgeted expenditures by 5 percent or more, a budget amendment is adopted by the School Board in an open meeting to reflect such a change.

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

ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration in order to assure that applicable appropriations are not exceeded and, at fiscal year-end, the total of purchase orders outstanding is recorded as a reservation of fund balance in the General Fund, if material.

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

CASH AND INVESTMENTS

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

Under state law, the School Board may invest in United States bonds, treasury notes, certificates, or any other federally insured investment. Investments are stated at cost, which approximates market.

SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

INVENTORY

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventories are recorded as expenses when consumed. All purchased inventory items are valued at actual costs (first-in, first-out), and commodities are assigned values based on information provided by the United States Department of Agriculture. Fund balance is reserved in the Lunch Fund for the amount of inventory at year-end to show that this portion of fund balance is not available for expenditure.

Inventory is also reported in the Summer Feeding Program. This inventory consists of food purchased and to be used solely in the Summer Feeding Program. The fund's revenue equals expenditures and because there is a zero fund balance, a reserve is not set up.

Inventory is recognized under the purchase method which means that purchases of materials and supplies are considered expenditures when purchased. Inventory on hand at year-end is then set up if material.

There were no significant amounts of inventory on hand in other funds at year-end.

FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are normally capitalized (reported) in the general fixed assets account group. The School Board has not assigned values to individual fixed assets. When values are assigned, general fixed assets will be valued at historical cost or estimated cost, if historical cost is not available. The School Board had no expenditures for infrastructure assets. Interest costs during construction of fixed assets were not capitalized. The School Board does not take an annual physical inventory.

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

COMPENSATED ABSENCES

Twelve-month employees who are members of the Louisiana School Employees' Retirement System earn from 14 to 26 days of vacation leave each year, depending on their length of service with the School Board. All other 12-month employees earn from 12 to 18 days of vacation leave each year, depending on their length of service with the School Board. Vacation leave must be used in the year earned or it is lost.

Nine-month employees and 12-month employees who are members of the Louisiana School Employees' Retirement System earn 10 days sick and personal leave each year. Other 12-month employees earn from 12 to 18 days of sick leave each year, depending on length of service with the School Board. Accumulation of sick leave is unlimited. Upon death or retirement, unused accumulated sick leave of up to 25 days is paid to employees (or 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, 1988. For sick leave earned after July 1, 1988, under the Louisiana Teachers' Retirement System and for sick leave earned under the Louisiana School Employees' Retirement System, all unpaid sick leave, which excludes the 25 days paid, is used in the retirement benefit computation as earned service. Upon resignation, all sick leave is forfeited.

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

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

LONG-TERM DEBT

Long-term obligations expected to be financed from governmental funds are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

FUND EQUITY - Continued

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers.

SALES TAX

The School Board levies a 1 percent sales and use tax dedicated to supplement salaries of teachers and/or pay costs of operating the schools, including salaries of other personnel. The St. Landry Parish Sales Tax Commission has authorized the St. Landry Parish School Board to collect sales and use tax for all taxing bodies in the parish beginning July 1, 1992. The School Board retains 1 percent of all collections as a collection fee.

The collection and distribution of sales taxes are accounted for in the Sales Tax Agency Fund.

STATEMENT OF CASH FLOWS

For the purposes of the Statement of Cash Flows, the Internal Service Fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

The prior year's totals have been changed in the Special Revenue Funds to reflect an additional \$36,650 revenue which was inadvertently not shown as receivable in the prior year's audit report.



ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the School Board's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

NOTE (2) - EXPENDITURES - ACTUAL AND BUDGET

The following fund had actual expenditures over budgeted expenditures for the year ended June 30, 1996:

<u>Fund Type</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance (Unfavorable)</u>	<u>Percentage Over</u>
General	\$59,668,940	\$59,948,079	\$(279,139)	.005

NOTE (3) - LEVIED TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>
Parishwide taxes:		
Constitutional	4.78	4.78
Operation, improvement, and maintenance	4.69	4.69
Salaries of teachers and other employees	12.33	12.33
Bond and interest	<u>11.90</u>	<u>11.90</u>
<u>Total</u>	<u>33.70</u>	<u>33.70</u>

NOTE (4) - CASH AND INVESTMENTS

At June 30, 1996, the School Board had cash and investments at book balances as follows:

Cash	\$6,135,966
Investments	<u>2,901,703</u>
<u>Total</u>	<u>9,037,669</u>

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (4) - CASH AND INVESTMENTS - CONTINUED

These balances are made up of the following:

	<u>Book</u> <u>Balance</u>	<u>Bank</u> <u>Balance</u>
School Board Accounts		
Cash on hand	\$300	
Demand deposits	25,411	\$2,519,817
Interest-bearing demand deposits	5,549,129	7,936,429
Certificates of deposit	2,595,335	2,605,335
Individual School Accounts		
Interest-bearing demand deposits	571,126	571,126
Money-market certificates of deposit and other investments	<u>296,368</u>	<u>296,368</u>
<u>Total</u>	<u>9,037,669</u>	<u>13,929,075</u>

These deposits are secured from risk by federal deposit insurance and pledged securities held by the custodial banks in the name of the School Board.

NOTE (5) - FIXED ASSETS

Prior to 1985-86, general fixed asset records did not include values for individual fixed assets. The process of assigning values to individual fixed assets, was still in process during 1995-96. At this time, general fixed asset records do not provide information necessary for the presentation of changes in general fixed assets.

NOTE (6) - RETIREMENT SYSTEMS

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

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

	<u>Employee</u>	<u>Employer</u>
Louisiana Teachers' Retirement System:		
Plan A	9.10%	16.50%
Regular	8.00%	16.50%
Louisiana School Employees' Retirement System	6.35%	6.00%

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (6) - RETIREMENT SYSTEMS - CONTINUED

The School Board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board. For the LSERS, all of the School Board's employer contributions are funded by the State of Louisiana through annual appropriations. Benefits granted by the retirement systems are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. For the year ended June 30, 1996, the payroll for the School Board totaled \$48,661,215. Payroll covered by the Louisiana Teachers' Retirement System, Plan A, was \$1,042,530, regular was \$35,753,598 and payroll covered by the Louisiana School Employees' Retirement System was \$4,078,969. The contribution requirements for the year ended June 30, 1996 were as follows:

	<u>Employer Contribution</u>		<u>Employee Contribution</u>	
	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>
Louisiana Teachers' Retirement System:				
Plan A	16.50%	\$171,522	9.10%	\$94,597
Regular	16.50%	5,899,266	8.00%	2,859,764
Louisiana School Employees' Retirement System	6.00%	244,739	6.35%	259,012

(a) The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the Systems' funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The Systems do not make separate measurements of assets and pension benefit obligations for individual employees. The pension benefit obligations determined through actuarial valuations performed as of the date noted are shown individually.

	<u>Teachers' Retirement System</u>	<u>School Employees' Retirement System</u>
<u>Pension Benefit Obligation (in millions):</u>		
Accrued benefits	11,232.8	970.6
Assets available for benefits	<u>7,677.6</u>	<u>1,102.5</u>
Unfunded pension benefit obligation (actuarial surplus)	<u>3,555.2</u>	<u>(131.9)</u>
Date of actuarial valuation	6/30/96	6/30/96
Actuarial Cost Method	Projected Unit Credit	Entry Age Normal

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (7) - POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The St. Landry Parish School Board's retired employees are provided certain continuing health care and life insurance benefits through State funding. Upon retirement, the employee is responsible for paying the entire premium except for the portion that the School Board receives as a rebate from the State. 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. Effective January 1, 1990, the School Board implemented a modified self-insurance group insurance program. Premiums and administration fees to an insurance company and group insurance claims are paid from this fund. The School Board recognizes the cost of providing benefits under the modified self-insurance group insurance program (the Board's portion) as an expenditure when the employee contribution is made. For the fiscal year ended June 30, 1996, the cost of providing these benefits was \$3,986,763. The cost of providing these benefits for the 602 retirees is not separable from the cost of providing benefits for 1,722 active employees.

NOTE (8) - COMPENSATED ABSENCES

At June 30, 1996, employees of the School Board have accumulated and vested \$1,682,345 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. This amount is recorded within the general long-term debt account group.

NOTE (9) - LEASES

The School Board records items under capital leases as an asset and an obligation in the accompanying financial statements. The following is the original amount of capital leases on which the School Board was paying in the current fiscal year:

	<u>Original Lease Amount</u>	<u>Payments</u>	<u>6/30/96 Balance</u>
Equipment:			
Four buses	\$83,604	\$83,604	
Mobile learning lab	<u>101,501</u>	<u>101,501</u>	—
<u>Total</u>	<u>185,105</u>	<u>185,105</u>	<u>-0-</u>

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (10) - CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS

	<u>School Activity Fund</u>	<u>Sales Tax Fund</u>	<u>Total</u>
Balance at July 1, 1995	\$622,685		\$622,685
Additions	3,356,113	\$17,681,140	21,037,253
Reductions	<u>3,458,750</u>	<u>17,681,140</u>	<u>21,139,890</u>
Balance at June 30, 1996	<u>520,048</u>	<u>-0-</u>	<u>520,048</u>

NOTE (11) - CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of the long-term debt transactions for the year ended June 30, 1996:

	<u>Balances at Beginning of Year</u>	<u>Increase (Decrease)</u>	<u>Balances at End of Year</u>
Compensated absences payable	\$1,351,144	\$331,201	\$1,682,345
Claims liability	657,526	(360)	657,166
Bonds payable	21,550,000	(970,000)	20,580,000
Certificates of indebtedness	4,990,000	(875,000)	4,115,000
Loan payable		1,385,449	1,385,449
Capital leases payable	<u>66,922</u>	<u>(66,922)</u>	<u>                    </u>
<u>Total</u>	<u>28,615,592</u>	<u>( 195,632)</u>	<u>28,419,960</u>

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (11) - CHANGES IN GENERAL LONG-TERM DEBT - CONTINUED

Compensated Absences

Compensated absences payable consists of the portion of accumulated sick leave of the governmental funds that are not expected to require current resources. The additions and deductions for 1996 represent the net change during the year.

Claims Liability

Claims liability consists of the portion of workers' compensation claims that are not expected to require current resources.

Loan Payable

On June 21, 1996, the School Board borrowed \$1,383,509 from the Louisiana Asset Management Pool. Interest accrued on this amount at June 30, 1996 was \$1,940 for a total loan payable of \$1,385,449. It is the intent of the School Board to repay this loan within five years out of General Fund revenues.

General Obligation Bonds

At an election held May 3, 1986, the voters of Consolidated School District No. One, which encompasses all of St. Landry Parish, gave authority to incur debt and issue general obligation school bonds not to exceed \$28,000,000. The bonds are authorized to pay a portion of the cost of air conditioning school buildings; construct, acquire, and erect new high schools; acquire and/or improve lands for building sites; acquire, construct, erect and improve other school buildings and related facilities; and acquire the necessary equipment and furnishings therefor.

The School Board issued \$24,500,000 of general obligation school improvement bonds dated November 1, 1991, for the above purpose. The bonds bear interest at 6.3 percent payable on May 1, 1992 and semiannually thereafter.

The bonds are secured by and payable from an irrevocable pledge and dedication of the avails or proceeds of a special ad valorem tax on all taxable property in St. Landry Parish.

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (11) - CHANGES IN GENERAL LONG-TERM DEBT - CONTINUED

General Obligation Bonds - Continued

The annual requirements to retire the bonds payable as of June 30, 1996, are as follows:

<u>Year Ended</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
1997	\$1,065,000	\$1,312,650	\$2,377,650
1998	1,170,000	1,227,450	2,397,450
1999	1,270,000	1,133,850	2,403,850
2000	1,380,000	1,037,330	2,417,330
2001-2011	<u>15,695,000</u>	<u>4,735,476</u>	<u>20,430,476</u>
	<u>20,580,000</u>	<u>9,446,756</u>	<u>30,026,756</u>

At June 30, 1996, the School Board has accumulated \$1,225,623 in the Debt Service Fund for future bond debt requirements. In accordance with Louisiana Revised Statute 39:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of taxable property. The School Board is within this limit.

Certificates of Indebtedness

The St. Landry Parish School Board, by resolution adopted August 4, 1995, authorized the issuance of certificates of indebtedness in the principal amount of \$4,990,000. The State Bond Commission subsequently approved the issuance and the certificates were issued on October 12, 1995, bearing interest at the rate of 5.55%. The certificates are fully registered securities without coupons and are payable in five annual installments beginning on October 1, 1996. They are payable from and are secured by an irrevocable pledge and dedication of the excess of General Fund and special funds revenues to be realized above statutory, necessary and usual charges in the current and future years. The School Board issued these certificates in order to finance a portion of the capital cost of implementing an Integrated Learning System for all elementary schools in the St. Landry Parish School System, by acquisition of computer laboratories with equipment, including computer hardware, software and auxiliary items, upgrading the central office computer, and acquiring a computer for the food service department of the School System, and to pay the cost of issuance of the certificates.

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (11) - CHANGES IN GENERAL LONG-TERM DEBT - CONTINUED

Certificates of Indebtedness - Continued

The annual requirements to retire the certificates of indebtedness at June 30, 1996, are as follows:

<u>Year-end</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
1997	\$935,000	\$202,436	\$1,137,436
1998	995,000	148,879	1,143,879
1999	1,060,000	91,853	1,151,853
2000	<u>1,125,000</u>	<u>31,219</u>	<u>1,156,219</u>
	<u>4,115,000</u>	<u>474,387</u>	<u>4,589,387</u>

NOTE (12) - INTERFUND RECEIVABLES/PAYABLES

Individual balances of interfund receivables/payables at June 30, 1996, are as follows:

	<u>Interfund</u> <u>Receivables</u>	<u>Interfund</u> <u>Payables</u>
General Fund	\$1,642,875	\$387,382
Special Revenue Funds		
Chapter 1	26,341	195,560
Chapter 1 Migrant	5,327	18,849
Chapter 2	10,156	10,061
Education for Economic Security Act - Title II		2,186
Drug-Free Schools and Communities		6,065
Job Training Partnership Act		177,974
School Lunch/Breakfast		106,240
Summer Feeding		1,042
Special Education - Federal		246,467
Internal Service Fund		
Group Insurance	389,532	12,784
Agency Funds		
Sales Tax		562,175
School Activity		<u>347,446</u>
<u>Total</u>	<u>2,074,231</u>	<u>2,074,231</u>



ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (13) - SELF-INSURANCE PROGRAM

The School Board is partially self-insured in regards to workers' compensation insurance and group health insurance. Under the terms of an excess workers' compensation insurance agreement with a private insurance company in effect at June 30, 1996, the School Board's maximum liability per occurrence is \$300,000 with an annual maximum liability limit of \$250,000 per person for all claims paid during the year. The School Board reported a claims liability of \$657,526 in the general long-term debt account group at June 30, 1996. The liability is based on Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The claims liability was computed by determining the age of the individual and using the life insurance table for the longevity of each person to determine the years of future exposure at the present compensation rate. Claim payments are recognized as current-year expenditures of the General Fund and claims liabilities not requiring current resources are recorded in the general long-term debt account group.

The School Board operates a modified self-insured group health insurance program. Under this program, the School Board is responsible for a covered individual's claims up to a maximum of \$75,000. Claims in excess of this maximum are the liability of a private insurance company. In addition, the School Board is only responsible for up to 125 percent of expected claims in a benefit determination period. The School Board has established the Group Insurance Internal Service Fund to account for activities of the group health insurance program. At June 30, 1996, the School Board's liability for outstanding claims is \$1,643,083, all of which is expected to be paid with current resources of the Group Insurance Fund.

NOTE (14) - DEFERRED REVENUE - PROTEST TAXES

Sales taxes collected by the School Board which are paid under protest are held in certificate of deposit accounts until a judicial determination is rendered. These protest taxes are measurable but not available for use at June 30, 1996, and are therefore reflected in the balance of the Sales Tax Agency Fund as deferred revenue.

Deferred revenue balance July 1, 1995	\$200,418
Protest taxes collected during the year	-0-
Interest earned on protest taxes	7,790
Protest taxes settled	<u>(80,873)</u>
<u>Total deferred revenue</u>	<u>127,335</u>

NOTE (15) - DEFICIT FUND BALANCE

The following fund had a deficit fund balance at June 30, 1996:

Special Revenue Funds	
Title II	\$ <u>(819)</u>
	<u>(819)</u>

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE (16) - CONTINGENCIES

The St. Landry Parish School Board is involved in several litigations in which the School Board may have some exposure per correspondence from the School Board's attorneys. Claims pending against the School Board could expose the School Board to losses of up to approximately \$385,000 according to the School Board's attorneys.

NOTE (17) - SUMMER FOOD SERVICE PROGRAM

The Summer Food Service Program Fund consists of food service programs for two separate summer programs.

A breakdown of expenditures for the two programs is as follows:

	<u>July 1995</u>	<u>June 1996</u>	<u>Total</u>
Salaries			
Service workers	\$26,359	\$22,133	\$48,492
Clerical	3,457	2,475	5,932
Administrative		507	507
Employee benefits			
Teachers' Retirement	2,476	2,027	4,503
Social Security	330	212	542
Medicare	222	198	420
Workers' compensation	1,697	1,444	3,141
Other Retirement	1,430	1,406	2,836
Travel	170	204	374
Food	29,671	23,816	53,487
Utilities	3,425	3,766	7,191
Non-consumable supplies	661	3,102	3,763
Rental of Equipment	4,482	4,427	8,909
Disposal Services	612	460	1,072
Purchased Services	2,396	2,250	4,646
Other equipment	1,437		1,437
Maintenance	33	1,042	1,075
	<u>78,858</u>	<u>69,469</u>	<u>148,327</u>

SUPPLEMENTAL INFORMATION

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
BALANCE SHEET  
JUNE 30, 1996 AND 1995

	<u>1996</u>	<u>1995</u>
<u>ASSETS</u>		
Cash	\$2,463,005	\$3,801,317
Investments, at cost	1,478,000	750,000
Receivables		
Accounts	109,296	39,895
From other governments	324,885	1,960,934
From employees and other individuals	8,052	7,308
From TRS	152,595	288,013
Due from other funds	1,642,875	1,853,361
Prepaid expenses	<u>53,974</u>	<u>                    </u>
<u>Total assets</u>	<u>6,232,682</u>	<u>8,700,828</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$103,643	\$541,579
Payroll deductions payable	2,571,594	2,810,630
Salaries payable	3,168,140	4,034,099
Due to other funds	<u>387,382</u>	<u>783,857</u>
<u>Total liabilities</u>	<u>6,230,759</u>	<u>8,170,165</u>
 <u>FUND BALANCE</u>		
Reserved for prepaid expenses	1,923	
Unreserved, designated for		
Emergencies		200,000
Computer installation		285,480
Unreserved - undesignated		<u>45,183</u>
<u>Total fund balance</u>	<u>1,923</u>	<u>530,663</u>
<u>Total liabilities and fund balance</u>	<u>6,232,682</u>	<u>8,700,828</u>

ST. LANDRY PARISH SCHOOL BOARD  
 OPELOUSAS, LOUISIANA  
 GENERAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	1996		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	<u>BUDGET</u>	<u>ACTUAL</u>		
<u>REVENUES</u>				
Local Sources	\$10,798,705	\$10,985,651	\$186,946	\$10,416,812
State Sources	46,724,257	46,525,870	(198,387)	47,078,643
Federal Sources	65,207	225,329	160,122	446,708
<u>Total revenues</u>	<u>57,588,169</u>	<u>57,736,850</u>	<u>148,681</u>	<u>57,942,163</u>
<u>EXPENDITURES</u>				
Current expenditures				
Instruction - regular programs	28,390,991	28,298,326	92,665	30,597,944
Instruction - special programs	8,770,475	9,086,469	(315,994)	8,497,364
Instruction - adult and continuing education	1,893,603	1,918,063	(24,460)	1,898,602
Support services	1,799,209	1,761,391	37,818	1,707,925
Instructional staff support	1,195,286	1,182,507	12,779	1,235,528
General administration	1,098,232	1,202,849	(104,617)	1,274,275
School administration	4,118,268	4,146,412	(28,144)	4,212,927
Business services	354,928	358,966	(4,038)	319,647
Plant maintenance and operations	5,399,463	5,673,161	(273,698)	5,840,595
Student transportation service	4,279,625	4,239,201	40,424	4,336,932
Food services	286,685	281,423	5,262	298,583
Central services	496,273	457,480	38,793	867,548
Community service program	1,766	686	1,080	2,272
Capital outlay	318,000	257,728	60,272	994,237
Debt service				
Principal retirement	900,000	812,847	87,153	
Interest and fiscal charges	300,000	238,596	61,404	130,010
Lease payments	66,136	31,974	34,162	31,974
<u>Total expenditures</u>	<u>59,668,940</u>	<u>59,948,079</u>	<u>(279,139)</u>	<u>62,246,363</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>				
	<u>(2,080,771)</u>	<u>(2,211,229)</u>	<u>(130,458)</u>	<u>(4,304,200)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	378,167	297,040	(81,127)	30,185
Proceeds of certificates of indebtedness				4,990,000
Proceeds of loan	1,383,509	1,385,449	1,940	
Operating transfers out				(248,614)
<u>Total other financing sources (uses)</u>	<u>1,761,676</u>	<u>1,682,489</u>	<u>(79,187)</u>	<u>4,771,571</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</u>				
	<u>(319,095)</u>	<u>(528,740)</u>	<u>(209,645)</u>	<u>467,371</u>
<u>FUND BALANCES, beginning of year</u>				
		<u>530,663</u>		<u>63,292</u>
<u>FUND BALANCES, end of year</u>				
		<u>1,923</u>		<u>530,663</u>

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
DETAILED SCHEDULE OF REVENUES - LOCAL SOURCES  
BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	1996		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	<u>BUDGET</u>	<u>ACTUAL</u>		
<u>TAXES</u>				
Constitutional tax	\$975,067	\$981,934	\$6,867	\$886,904
Special salary tax	3,046,696	2,514,608	(532,088)	2,287,782
Special maintenance tax	430,000	932,800	502,800	870,211
1 percent collections other than schools	152,565	123,014	(29,551)	56,326
Sales tax collections	5,500,000	5,572,971	72,971	5,275,780
Sales tax collection fees	115,000	121,043	6,043	114,257
<u>REVENUE FROM OTHER LOCAL GOVERNMENTS</u>	40,000	106,027	66,027	
<u>TUITION</u>				
From other school systems	98,000	90,747	(7,253)	98,420
From other sources - summer school	35,000	39,700	4,700	43,575
From other sources - drivers ed	75,000	75,905	905	66,840
<u>EARNINGS ON INVESTMENTS</u>				
Interest on investments	150,000	66,089	(83,911)	183,887
From 16th section property	20,000	18,348	(1,652)	340,407
From other real property	2,000	24,855	22,855	854
Interest on salary tax		13,074	13,074	16,010
Transfer of interests		12,705	12,705	580
<u>OTHER REVENUE/LOCAL SOURCES</u>				
Sale of property		61,100	61,100	62,080
Rentals	57,000	45,071	(11,929)	56,411
Services provided other school	23,000	19,800	(3,200)	16,275
Miscellaneous	79,377	128,709	49,332	4,052
Workers' compensation		10,567	10,567	5,249
Computer services		3,400	3,400	509
Services provided other funds		23,184	23,184	14,667
Reimbursement of prior year salary				15,736
<u>Total local sources</u>	<u>10,798,705</u>	<u>10,985,651</u>	<u>186,946</u>	<u>10,416,812</u>

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
DETAILED SCHEDULE OF REVENUES - STATE SOURCES  
BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	1996		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	<u>BUDGET</u>	<u>ACTUAL</u>		
<u>UNRESTRICTED GRANTS-IN-AID</u>				
State Public School Fund - equalization	\$43,848,101	\$43,848,101		\$43,090,256
<u>RESTRICTED GRANTS-IN-AID</u>				
Adult education	156,805	81,613	\$(75,192)	77,176
PIP	1,051,440	998,779	(52,661)	1,064,679
Early childhood program	134,412	115,252	(19,160)	116,325
Nonpublic transportation	117,905	117,905		121,600
Nonpublic school textbooks	62,252	54,351	(7,901)	51,869
Extended school year program		79,768	79,768	84,091
Other restricted				1,332,689
Project independence	140,000	35,534	(104,466)	30,565
8 G - Accelerated recovery	56,610	53,934	(2,676)	49,404
8 G - "Write Right"	85,500	84,925	(575)	85,793
8 G - In-school suspension	11,500	11,718	218	11,000
8 G - Instructional enhancement				10,478
8 G - Exemplary project	63,500	62,804	(696)	61,724
Parish career paths		7,486	7,486	
State contracted services		11,100	11,100	
Substitute teacher reimbursement		22,834	22,834	
Education of all handicapped children				4,069
Infant and toddler		10,727	10,727	
Visual Arts - Program K-4				11,435
LASIP	54,190	57,512	3,322	
Other		1,900	1,900	
<u>REVENUE IN LIEU OF TAXES</u>				
Revenue sharing base - Constitutional tax	191,940	157,222	(34,718)	161,940
Other taxes	576,615	559,810	(16,805)	576,642
<u>REVENUE FOR/ON BEHALF OF LEA</u>				
Teachers' retirement	173,487	152,595	(20,892)	136,908
<u>Total state sources</u>	<u>46,724,257</u>	<u>46,525,870</u>	<u>(198,387)</u>	<u>47,078,643</u>



ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
DETAILED SCHEDULE OF REVENUES - FEDERAL SOURCES  
BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	<u>1996</u>			
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>1995 ACTUAL</u>
<u>UNRESTRICTED - DIRECT</u>				
Impact aid	\$11,011	\$48,470	\$37,459	\$23,764
<u>RESTRICTED - DIRECT</u>				
Energy conservation				133,467
ROTC	54,196		(54,196)	53,202
<u>RESTRICTED - INDIRECT</u>				
Adult education		70,257	70,257	72,882
Starting points program				71,698
Project independence	_____	<u>106,602</u>	<u>106,602</u>	<u>91,695</u>
<u>Total federal sources</u>	<u>65,207</u>	<u>225,329</u>	<u>160,122</u>	<u>446,708</u>

ST. LANDRY PARISH SCHOOL BOARD  
 OPELOUSAS, LOUISIANA  
 GENERAL FUND  
 DETAILED SCHEDULE OF EXPENDITURES  
 BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	1996		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	<u>BUDGET</u>	<u>ACTUAL</u>		
<u>INSTRUCTION - REGULAR PROGRAMS</u>				
Salaries				
Kindergarten teachers	\$1,822,308	\$1,767,037	\$55,271	\$1,827,169
Elementary teachers	10,545,332	10,483,776	61,556	10,532,652
Secondary teachers	7,914,622	7,847,652	66,970	7,917,462
Regular salaries		43,479	(43,479)	50,899
Aides' salaries	309,234	287,835	21,399	88,257
Salaries of substitutes	375,000	397,521	(22,521)	369,870
Sabbatical leave	92,639	81,470	11,169	203,116
ROTC salaries	63,127	63,127		63,995
Other expenses				
Purchased services	12,000	7,420	4,580	9,100
Contracted services		6,405	(6,405)	8,184
Travel	8,000	9,396	(1,396)	9,311
Non-consumable supplies	292,955	261,559	31,396	293,380
Textbooks	782,993	703,161	79,832	789,337
Equipment	1,119,454	1,057,148	62,306	3,203,867
Machinery		66,133	(66,133)	68,559
Equipment - furniture	60,000	80,676	(20,676)	109,903
Miscellaneous expenditures		984	(984)	60
Driver's education				
Salaries - driver's education	7,667	46,813	(39,146)	52,978
Rental/equipment and vehicle	9,500	9,500		5,380
Non-consumable supplies	5,099	5,489	(390)	1,901
Supplies/operate vehicles				1,908
Employee benefits				
Rebates	1,049,990	979,379	70,611	1,042,376
Social security 6.2%	21,861	19,525	2,336	16,970
Medicare 1.45%	124,818	140,940	(16,122)	131,252
Teacher's retirement - TRS	3,132,314	3,156,188	(23,874)	3,064,669
Unemployment compensation		(6,228)	6,228	(1,169)
Workmen's compensation	20,000	39,521	(19,521)	102,935
Health benefits retirees	266,291	279,974	(13,683)	285,239
Severance pay	80,000	108,811	(28,811)	79,195
Board portion insurance	275,787	353,635	(77,848)	269,189
<u>Total instruction -</u>				
<u>regular programs</u>	<u>28,390,991</u>	<u>28,298,326</u>	<u>92,665</u>	<u>30,597,944</u>

Continued on next page.

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
DETAILED SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	1996		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	<u>BUDGET</u>	<u>ACTUAL</u>		
<u>INSTRUCTION - SPECIAL PROGRAMS</u>				
Headstart/Early Childhood Teachers - salaries				\$439
Special education summer/ extended program				
Teachers - salaries	\$4,508,277	\$4,547,323	\$(39,046)	4,353,133
Therapists/special/ counselors - salaries	601,671	640,301	(38,630)	652,984
Aides - salaries	1,571,127	1,568,202	2,925	1,418,314
Salaries of substitutes	23,639	26,952	(3,313)	26,112
Sabbatical leave	45,000	48,973	(3,973)	53,074
Contract services		51,103	(51,103)	180
Textbooks		103,488	(103,488)	49,089
Other tuition				170
Travel	68,860	43,556	25,304	48,762
Non-consumable supplies	24,000	73,945	(49,945)	35,980
Gifted and talented programs				
Teachers - salaries	206,065	206,095	(30)	197,594
Travel	1,000		1,000	1,428
Non-consumable supplies	4,216		4,216	3,483
PL 94-142 Handicapped Aides' salaries				187
Employee benefits				
Rebates	420,001	423,658	(3,657)	391,004
Social security 6.2%	1,219	1,516	(297)	3,465
Medicare 1.45%	56,214	56,536	(322)	49,337
Teachers' retirement - TRS	1,057,375	1,076,328	(18,953)	961,898
Louisiana school employees' retirement - LSE				639
Workmen's compensation	35,000	63,767	(28,767)	94,604
Health benefits retirees	26,696	26,631	65	29,670
Severance pay	10,000	20,466	(10,466)	22,082
Board portion insurance	110,115	107,629	2,486	103,736
<u>Total instruction - special programs</u>	<u>8,770,475</u>	<u>9,086,469</u>	<u>(315,994)</u>	<u>8,497,364</u>

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ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
DETAILED SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	1996		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	<u>BUDGET</u>	<u>ACTUAL</u>		
<u>INSTRUCTION - ADULT AND CONTINUING EDUCATION</u>				
Salaries - vocational				
Agriculture teachers	\$338,741	\$341,781	\$(3,040)	\$323,136
Home Economics - teachers	189,288	188,737	551	206,874
Industrial Arts - teachers	147,466	138,595	8,871	138,866
Business teachers	502,279	547,744	(45,465)	599,583
Other vocational teachers	67,333	67,333		67,559
Non-vet adult education teachers	2,000	1,297	703	2,059
Salaries - adult education				
Official/ administrative salaries	35,000	35,000		
Teachers' salaries	185,698	191,077	(5,379)	174,008
Aides' salaries	35,377	26,338	9,039	17,400
Service workers' salaries		1,303	(1,303)	
Salaries of substitutes	4,973	1,058	3,915	
Contracted services		8,621	(8,621)	
Travel	4,400	3,411	989	
Non-consumable supplies	13,219	3,151	10,068	
Miscellaneous expenditures	10,803	230	10,573	
Other expenses for adult education				
Contracted services		794	(794)	
Travel	10,000	8,381	1,619	8,353
Non-consumable supplies	54,000	75,315	(21,315)	93,331
Equipment - furniture	6,000	1,961	4,039	10,737
Miscellaneous expenditures	12,000	21,775	(9,775)	15,500
Employee benefits				
Rebates	6,276	4,719	1,557	6,996
Social security 6.2%	3,026	2,407	619	1,748
Medicare 1.45%	7,387	7,111	276	5,987
Teachers' retirement - TRS	244,240	222,236	22,004	213,428
Louisiana school employees' retirement - LSE	1,162	1,211	(49)	1,107
Workers' compensation payments	1,525	161	1,364	228
Unemployment compensation				(6)
Health benefits retirees	10,227	15,292	(5,065)	9,735
Severance pay	394		394	
Board portion insurance	789	1,024	(235)	1,973
<u>Total instruction - adult     and continuing education</u>	<u>1,893,603</u>	<u>1,918,063</u>	<u>(24,460)</u>	<u>1,898,602</u>

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ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
DETAILED SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	1996		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	<u>BUDGET</u>	<u>ACTUAL</u>		
<u>SUPPORT SERVICES</u>				
Direction				
Official/administrative salaries	\$94,536	\$100,412	\$(5,876)	
Child welfare/attendance				
Official/administrative salaries				\$96,584
Clerical/secretarial salaries				38,613
Visiting teachers and supervisors				
Clerical/secretarial salaries	40,236	20,446	19,790	
Travel	2,500	1,709	791	
Guidance services				
Therapists/special/counselors salaries	586,931	410,725	176,206	596,153
Service workers' salaries		390	(390)	
Travel	5,000	4,281	719	4,491
Health services				
Nurses - salaries	147,848	146,794	1,054	108,333
Clerical/secretarial salaries		14,338	(14,338)	14,038
Travel	14,400	7,027	7,373	8,213
Non-consumable supplies	1,000	860	140	192
Pupil assessment and appraisal				
Teachers' salaries	364,781	366,626	(1,845)	350,642
Therapists/special/counselors salaries	175,545	175,545		166,149
Clerical/secretarial salaries	55,068	40,730	14,338	31,365
Other purchased services		4,000	(4,000)	4,500
Travel	17,500	820	16,680	7,263
Non-consumable supplies		1,187	(1,187)	
Social work				
Therapists/special/counselors salaries		170,797	(170,797)	
Employee benefits				
Rebates	52,905	53,434	(529)	53,855
Medicare 1.45%	4,897	4,898	(1)	4,226
Teachers' retirement - TRS	203,994	210,833	(6,839)	194,898
Workers' compensation	3,000		3,000	
Health benefits retirees	10,319	10,319		9,720
Severance pay	3,000		3,000	2,875
Board portion insurance	15,749	15,220	529	15,815
<u>Total support services</u>	<u>1,799,209</u>	<u>1,761,391</u>	<u>37,818</u>	<u>1,707,925</u>

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ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
DETAILED SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	<u>1996</u>		<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>1995 ACTUAL</u>
	<u>BUDGET</u>	<u>ACTUAL</u>		
<u>INSTRUCTIONAL STAFF SUPPORT</u>				
Instructional staff conference				
Miscellaneous expenditures	\$30,000	\$30,732	\$(732)	\$36,739
Salaries				
Directors, supervisors and coordinators	239,936	223,417	16,519	246,240
Teachers' salaries		1,377	(1,377)	
Clerical/secretarial salaries	76,721	77,400	(679)	82,693
Other expenses for staff				
Travel	6,000	6,710	(710)	6,584
Library expenses				
Librarian salaries	538,632	533,119	5,513	569,955
Non-consumable supplies	18,000	21,219	(3,219)	10,253
Library books	54,000	54,611	(611)	54,678
Periodicals	13,397	14,021	(624)	13,803
Employee benefits				
Rebates	71,891	72,486	(595)	72,337
Social security 6.2%				840
Medicare 1.45%	1,742	1,745	(3)	2,032
Teachers' retirement - TRS	106,346	104,402	1,944	105,705
Workers' compensation	1,000	537	463	242
Health benefits retirees	14,702	14,702		15,211
Severance pay	5,000	8,799	(3,799)	
Board portion insurance	17,919	17,230	689	18,216
<u>Total instructional staff support</u>	<u>1,195,286</u>	<u>1,182,507</u>	<u>12,779</u>	<u>1,235,528</u>
<u>GENERAL ADMINISTRATION</u>				
Mileage and per diem of members				
Official/administrative salaries	96,800	96,783	17	96,949
Other purchased services		1,727	(1,727)	1,682
Dues	8,000	7,751	249	8,000
Legal services	20,000	66,424	(46,424)	66,526
Miscellaneous expenditures	28,000	52,652	(24,652)	38,015

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ST. LANDRY PARISH SCHOOL BOARD  
 OPELOUSAS, LOUISIANA  
 GENERAL FUND  
 DETAILED SCHEDULE OF EXPENDITURES  
 BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
 FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	1996		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	<u>BUDGET</u>	<u>ACTUAL</u>		
<u>GENERAL ADMINISTRATION -</u>				
Continued				
Tax assessment/collection services				
Clerical/secretarial salaries	\$19,176	\$19,176		\$19,257
Sales tax collector	69,445	69,445		61,853
Travel	1,300	1,377	\$(77)	1,662
Other professional and technical	24,600	24,800	(200)	23,800
Miscellaneous expenditures				16,221
Insurance				
Liability insurance	141,381	133,306	8,075	145,874
Faithful performance insurance	21,562	23,422	(1,860)	13,126
Other expenses				
Advertisement	12,000	16,057	(4,057)	22,337
Travel	28,000	20,553	7,447	26,788
Election				49,703
Equipment - furniture	1,400	1,737	(337)	13,264
Superintendent				
Official/administrative salaries	69,622	69,325	297	71,379
Clerical/secretarial salaries	23,071	23,071		22,137
Non-consumable supplies	70,000	84,381	(14,381)	80,185
Machinery	3,850	3,849	1	
Equipment - furniture				125
Miscellaneous expenditures	4,000	4,309	(309)	4,605
Assistance superintendent				
Official/administrative salaries	105,778	110,993	(5,215)	107,398
Clerical/secretarial salaries	40,528	40,528		38,415
Travel	3,400	4,161	(761)	2,607
Employee benefits				
Rebates	134,476	139,484	(5,008)	75,986
Social security 6.2%	3,267	3,247	20	3,019
Medicare 1.45%	2,195	2,223	(28)	2,077
Teachers' retirement - TRS	30,229	30,215	14	36,282
Parochial retirement	1,152	1,071	81	9,415
Other retirements		244	(244)	375
Unemployment compensation	20,000	27,252	(7,252)	33,646
Workmen's compensation	90,000	97,870	(7,870)	158,590
Health benefits retirees	12,223	12,223		13,083
Severance pay	8,273	8,873	(600)	5,422
Board portion insurance	4,504	4,320	184	4,472
<u>Total general administration</u>	<u>1,098,232</u>	<u>1,202,849</u>	<u>(104,617)</u>	<u>1,274,275</u>

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ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
DETAILED SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	1996		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	<u>BUDGET</u>	<u>ACTUAL</u>		
<u>SCHOOL ADMINISTRATION</u>				
Salaries				
Principals	\$1,870,402	\$1,871,785	\$(1,383)	\$1,831,396
Assistant principals	734,611	732,740	1,871	856,969
Teachers' salaries		21,256	(21,256)	23,112
Clerical/secretarial salaries	637,782	629,415	8,367	608,364
Aides' salaries		115	(115)	1,368
Travel of school staff	25,000	27,309	(2,309)	33,103
Communication	90,000	92,132	(2,132)	84,626
Other school expenses				
Non-consumable supplies	50,796	35,509	15,287	32,828
Equipment - furniture	35,000	3,696	31,304	74,973
Memberships/subscriptions	3,500	3,734	(234)	1,410
Employee benefits				
Sabbatical leave		27,243	(27,243)	
Rebates	148,263	149,403	(1,140)	148,307
Social security 6.2%	564	340	224	535
Medicare 1.45%	6,180	7,170	(990)	6,660
Teachers' retirement - TRS	413,264	415,629	(2,365)	402,318
Other retirements				185
Workmens' compensation	2,000	933	1,067	3,116
Health benefits retirees	46,678	46,544	134	47,902
Severance pay	20,000	22,113	(2,113)	21,231
Board portion insurance	34,228	59,346	(25,118)	34,524
<u>Total school administration</u>	<u>4,118,268</u>	<u>4,146,412</u>	<u>(28,144)</u>	<u>4,212,927</u>
<u>BUSINESS SERVICES</u>				
Printing/publishing				
Clerical/secretarial salaries	28,573	28,574	(1)	
Salaries				
Business officials	53,950	53,950		54,552
Accountants/auditor	109,006	111,508	(2,502)	95,968
Clerical/secretarial salaries	41,998	39,632	2,366	50,601
Service workers' salaries				2,739
Other salaries				14,060
Warehousing and distributing				
Warehouse supervisor	36,284	36,284		36,621
Clerical/secretarial salaries	14,564	14,700	(136)	14,765
Other expenses for business				
Travel	1,400	1,339	61	1,402
Equipment - furniture	11,375	11,386	(11)	
Miscellaneous expenditures	5,000	7,536	(2,536)	3,284

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ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
DETAILED SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	1996		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	<u>BUDGET</u>	<u>ACTUAL</u>		
<u>BUSINESS SERVICES - Continued</u>				
Employee benefits				
Rebates	\$7,882	\$7,882		\$6,313
Social security 6.2%		8	\$(8)	
Medicare 1.45%	1,923	1,926	(3)	1,770
Teachers' retirement - TRS	32,750	32,795	(45)	29,296
Louisiana school employees' retirement - LSE	3,883	3,883		2,923
Workmen's compensation	1,000		1,000	63
Health benefits retirees	3,696	3,632	64	3,580
Severance pay		2,194	(2,194)	
Board portion insurance	1,644	1,737	(93)	1,710
<u>Total business services</u>	<u>354,928</u>	<u>358,966</u>	<u>(4,038)</u>	<u>319,647</u>
<u>PLANT MAINTENANCE AND OPERATIONS</u>				
Salaries				
Warehouse supervisor	48,296	50,623	(2,327)	48,887
Custodial	1,679,801	1,666,500	13,301	1,625,829
Clerical/secretarial salaries	33,352	33,352		30,901
Skilled crafts salaries	636,457	635,476	981	634,987
Other salaries		5,817	(5,817)	42,838
Salaries of substitutes				442
Property insurance	147,457	152,104	(4,647)	130,822
Operating buildings				
Water	120,000	115,408	4,592	
Disposal services	13,000	11,453	1,547	
Maintenance	600,000	696,395	(96,395)	845,997
Rental/land and buildings				131,416
Telephone services	70,000	98,346	(28,346)	91,561
Fuel	70,000	126,511	(56,511)	103,716
Electricity	1,000,000	1,009,736	(9,736)	900,124
Upkeep of grounds	50,000	50,788	(788)	71,699
Rental of land	3,900	1,500	2,400	3,900
Repair and upkeep of equipment	160,000	169,601	(9,601)	167,449
Vehicle service and maintenance	90,000	109,582	(19,582)	117,303
Equipment purchases				
Machinery	85,000	107,344	(22,344)	83,775
Other expenses				
Utilities header card		645	(645)	8,661
Travel	2,500	3,527	(1,027)	3,390
Non-consumable supplies	90,000	122,205	(32,205)	124,497
Supplies/operate vehicles	50,000	53,765	(3,765)	59,816
Miscellaneous expenditures	55,000	48,693	6,307	164,686

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ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
DETAILED SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	1996		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	<u>BUDGET</u>	<u>ACTUAL</u>		
<u>PLANT MAINTENANCE AND OPERATIONS -</u>				
Continued				
Employee benefits				
Rebates	\$152,679	\$154,824	\$(2,145)	\$152,732
Social security 6.2%	4,265	4,031	234	4,478
Medicare 1.45%	18,243	18,323	(80)	16,904
Teachers' retirement - TRS	3,705	3,664	41	12,322
Louisiana school employees' retirement - LSE	126,943	122,902	4,041	119,023
Other retirements	4,924	4,921	3	4,674
Workmen's compensation		6,669	(6,669)	63,071
Health benefits retirees	29,808	29,675	133	30,313
Severance pay	13,000	19,321	(6,321)	3,150
Board portion insurance	41,133	39,460	1,673	41,232
<u>Total plant maintenance and operations</u>	<u>5,399,463</u>	<u>5,673,161</u>	<u>(273,698)</u>	<u>5,840,595</u>
<u>STUDENT TRANSPORTATION SERVICES</u>				
Regular education transportation				
Salaries - regular bus drivers	1,835,744	1,828,197	7,547	1,895,949
Salaries - substitute bus drivers	50,000	50,185	(185)	75,156
Mechanics	146,869	146,899	(30)	158,900
Official/administrative salaries	47,773	50,875	(3,102)	48,244
Clerical/secretarial salaries	23,779	24,374	(595)	18,524
Aides' salaries		131,187	(131,187)	132,462
Skilled crafts' salaries		3,538	(3,538)	
Maintenance	120,000	104,950	15,050	118,000
Rental/equipment and vehicle	6,664	451	6,213	
Fleet insurance	176,426	173,053	3,373	189,733
Travel	2,000	1,973	27	2,158
Operational allowance	770,544	773,895	(3,351)	782,382
Supplies/operate vehicles	90,000	75,571	14,429	68,908
Equipment	130,812	98,838	31,974	98,678
Machinery	7,000	7,924	(924)	9,462
Equipment - vehicles				16,928
Miscellaneous expenditures	21,800	19,641	2,159	16,605
Special education transportation				
Aides' salaries	129,774	3,800	125,974	
Service workers' salaries	181,845	184,067	(2,222)	113,930
Payment in lieu of transportation		430	(430)	473
Employee benefits				
Rebates	227,240	228,373	(1,133)	195,767
Social security 6.2%	2,977	2,775	202	3,769
Medicare 1.45%	15,407	18,167	(2,760)	17,362
Teachers' retirement - TRS	11,417	11,821	(404)	14,283

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ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
DETAILED SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	1996		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	<u>BUDGET</u>	<u>ACTUAL</u>		
<u>STUDENT TRANSPORTATION SERVICES -</u>				
Continued				
Louisiana school employees' retirement - LSE	\$128,360	\$126,734	\$1,626	\$118,883
Workmen's compensation	40,000	49,384	(9,384)	105,668
Health benefits retirees	54,285	54,286	(1)	72,447
Severance pay	4,000	14,740	(10,740)	6,825
Board portion insurance	<u>54,909</u>	<u>53,073</u>	<u>1,836</u>	<u>55,436</u>
<u>Total student transportation services</u>	<u>4,279,625</u>	<u>4,239,201</u>	<u>40,424</u>	<u>4,336,932</u>
<u>FOOD SERVICES</u>				
Employee benefits				
Rebates	216,315	218,352	(2,037)	227,144
Teachers' retirement - TRS		881	(881)	2,248
Unemployment compensation		95	(95)	(1,145)
Health benefits retirees	69,088	62,664	6,424	61,957
Severance pay				7,162
Board portion insurance	<u>1,282</u>	<u>(569)</u>	<u>1,851</u>	<u>1,217</u>
<u>Total food services</u>	<u>286,685</u>	<u>281,423</u>	<u>5,262</u>	<u>298,583</u>
<u>CENTRAL SERVICES</u>				
Personnel services				
Official administrative salaries	54,010	54,122	(112)	50,874
Clerical/secretarial salaries	90,969	92,724	(1,755)	86,369
Statistical services	1,740	1,740		
Other professional services	20,000	21,431	(1,431)	22,370
Travel	1,500	1,628	(128)	1,381
Data processing services				
Official/administrative salaries	46,046	46,046		45,548
Therapists/specialist/counselors salaries				1,117
Clerical/secretarial salaries	40,638	44,238	(3,600)	39,579
Other salaries	90,946	87,110	3,836	67,615
Travel	3,000	3,280	(280)	2,780
Non-consumable supplies	27,000	30,152	(3,152)	19,620
Machinery	50,000	2,987	47,013	25,136
Miscellaneous expenditures				439,086
Management consultants				1,660
Employee benefits				
Rebates	13,842	14,132	(290)	11,080
Social security 6.2%		85	(85)	
Medicare 1.45%	2,515	2,483	32	2,087

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ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
DETAILED SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	<u>1996</u>			
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>1995</u> <u>ACTUAL</u>
<u>CENTRAL SERVICES - Continued</u>				
Teachers' retirement - TRS	\$49,365	\$50,761	\$(1,396)	\$42,463
Severance pay				5,133
Board portion insurance	<u>4,702</u>	<u>4,561</u>	<u>141</u>	<u>3,650</u>
<u>Total central services</u>	<u>496,273</u>	<u>457,480</u>	<u>38,793</u>	<u>867,548</u>
<u>COMMUNITY SERVICE PROGRAM</u>				
Direction				
Miscellaneous expenditures		686	(686)	594
Employee benefits				
Rebates				140
Health benefits retirees	<u>1,766</u>	<u>          </u>	<u>1,766</u>	<u>1,538</u>
<u>Total community service program</u>	<u>1,766</u>	<u>686</u>	<u>1,080</u>	<u>2,272</u>
<u>CAPITAL OUTLAY</u>				
Facilities acquisition and construction				
Improvements and remodeling		200,110	(200,110)	577,364
Improvements to 16th section	3,000		3,000	2,796
Building acquisition and construction	<u>315,000</u>	<u>57,618</u>	<u>257,382</u>	<u>414,077</u>
<u>Total facilities acquisition and construction</u>	<u>318,000</u>	<u>257,728</u>	<u>60,272</u>	<u>994,237</u>
<u>DEBT SERVICE</u>				
Principal redemption	900,000	812,847	87,153	
Interest and fiscal charges	300,000	238,596	61,404	130,010
Lease payments	<u>66,136</u>	<u>31,974</u>	<u>34,162</u>	<u>31,974</u>
<u>Total debt service</u>	<u>1,266,136</u>	<u>1,083,417</u>	<u>182,719</u>	<u>161,984</u>
<u>Total expenditures</u>	<u>59,668,940</u>	<u>59,948,079</u>	<u>(279,139)</u>	<u>62,246,363</u>

## SPECIAL REVENUE FUNDS

### EDUCATION CONSOLIDATION AND IMPROVEMENT ACT FUNDS

Chapter 1 of the Education Consolidation and Improvement Act (ECIA) is a program for economically and educationally deprived school children that is federally financed, state-administered, and locally operated by the School Board. The Chapter 1 services are provided through various projects that are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, state and locally mandated activities.

Chapter 1 Migrant of the Education Consolidation and Improvement Act (ECIA) is a program for children of migrant parents. This service is supplementary and is designed to meet the special needs of migratory children.

Chapter 2 of the Education Consolidation and Improvement Act (ECIA) is a program by which the federal government provides block grant funds to the school system to improve elementary and secondary education.

### EDUCATION FOR ECONOMIC SECURITY ACT - TITLE II

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

### DRUG-FREE SCHOOLS AND COMMUNITIES

Drug-Free Schools and Communities is a program for drug abuse education and prevention that is coordinated with related community efforts and resources.

### JOB TRAINING PARTNERSHIP ACT

The Job Training Partnership Act provides federal funds for programs to train and prepare youth and unskilled adults for entry into the labor force. The programs are designed to move these trainees into permanent, self-sustaining employment.

### SCHOOL LUNCH/BREAKFAST FUND

The School Lunch/Breakfast Fund is a program that provides nourishing morning and noon meals for students in all grades. This fund is supplemented by both federal and state funds that are based on reimbursement and participation.

### SUMMER FEEDING PROGRAM

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

### SPECIAL EDUCATION - FEDERAL

The Special Education - Federal Fund accounts for Federal Funds which, in prior years, were accounted for in the General Fund. These Federal Funds are the Carl D. Perkins Vocational Education Grant; Preschool Funds; Chapter 1, State Operated Program for Handicapped Children (P.L. 89-313); and P.L. 101-476, IDEA, Part B.

ST. LANDRY PARISH SCHOOL BOARD  
 OPELOUSAS, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEET  
 JUNE 30, 1996

ASSETS	EDUCATION FOR							TOTALS				
	EDUCATION CONSOLIDATION AND IMPROVEMENT ACT		ECONOMIC SECURITY ACT		DRUG-FREE SCHOOLS AND COMMUNITIES		JOB TRAINING PARTNERSHIP ACT		SCHOOL LUNCH/BREAKFAST FEEDING		SPECIAL EDUCATION FEDERAL	
	CHAPTER 1	MIGRANT CHAPTER 2	TITLE I	TITLE II	AND COMMUNITIES	ACT	SCHOOL LUNCH/BREAKFAST FEEDING	SUMMER FEEDING	1996	1995		
Cash	\$365,279	\$13,404	\$19,697		\$174,438	\$1,007,850	\$23,044	\$1,603,712	\$1,539,599			
Accounts receivable	26,184				489			26,673	10			
Due from other funds	26,341	5,327	10,156					41,824	369,019			
Due from other governments	349,348	7,682		\$38,425	\$11,555			735,306	1,421,407			
Inventory						91,469	12,249	103,718	146,594			
<b>Total assets</b>	<b>767,152</b>	<b>26,413</b>	<b>29,853</b>	<b>38,425</b>	<b>11,555</b>	<b>1,099,808</b>	<b>35,293</b>	<b>2,511,233</b>	<b>3,476,629</b>			
<b>LIABILITIES AND FUND BALANCES</b>												
<b>LIABILITIES</b>												
Cash overdraft				\$12,799	\$5,048			\$40,160				
Accounts payable	\$63,038	\$248	\$4,082	23,853	316	\$258		136,408	\$382,769			
Payroll deductions payable	10,512	69	167	85	126	2,081	\$2,250	15,522	11,953			
Salaries payable	491,440	2,064	13,848	321		11,817	28,451	966,644	846,505			
Due to other funds	195,560	18,849	10,061	2,186	6,065	177,974	1,042	764,444	1,059,064			
Deferred revenue				39,244	11,555	192,130	3,550	3,550				
<b>Total liabilities</b>	<b>760,550</b>	<b>21,230</b>	<b>28,158</b>	<b>76,244</b>	<b>28,555</b>	<b>1,921,130</b>	<b>35,293</b>	<b>1,926,728</b>	<b>2,300,291</b>			
<b>FUND BALANCE</b>												
Reserved for inventory				(819)		91,469		91,469	139,882			
Unreserved, undesignated	6,602	5,183	1,695	(819)		480,375		493,036	1,036,456			
<b>Total fund balance</b>	<b>6,602</b>	<b>5,183</b>	<b>1,695</b>	<b>(819)</b>	<b>-0-</b>	<b>571,844</b>	<b>-0-</b>	<b>584,505</b>	<b>1,176,338</b>			
<b>Total liabilities and fund balances</b>	<b>767,152</b>	<b>26,413</b>	<b>29,853</b>	<b>38,425</b>	<b>11,555</b>	<b>1,099,808</b>	<b>35,293</b>	<b>2,511,233</b>	<b>3,476,629</b>			

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 1996

	<u>EDUCATION FOR</u>	<u>ECONOMIC SECURITY ACT</u>	<u>DRUG-FREE SCHOOLS AND COMMUNITIES</u>	<u>JOB TRAINING PARTNERSHIP ACT</u>	<u>SCHOOL LUNCH/BREAKFAST FEEDING</u>	<u>SPECIAL EDUCATION FEDERAL</u>	<u>TOTALS</u>
	<u>CHAPTER 1</u>	<u>MIGRANT CHAPTER 2</u>	<u>TITLE II</u>	<u>ACT</u>	<u>BREAKFAST FEEDING</u>	<u>FEDERAL</u>	<u>JUNE 30,</u>
							<u>1996</u>
							<u>1995</u>
<u>REVENUES</u>							
Local sources							
Interest earnings				\$3,586	\$10,824		\$14,410
Food services					528,655		528,655
Other local revenues		\$10,587					10,587
State sources							
Unrestricted - equalization							
Federal sources							
Restricted	\$5,426,577	77,500	\$130,907	62,650	\$148,327	\$1,298,130	11,941,279
Other - commodities	<u>5,426,577</u>	<u>88,087</u>	<u>130,907</u>	<u>66,236</u>	<u>148,327</u>	<u>1,298,130</u>	<u>387,308</u>
Total revenues							<u>13,482,249</u>
							<u>22,613,747</u>

Continued on next page.





ST. LANDRY PARISH SCHOOL BOARD  
 OBERLOUSAS, LOUISIANA  
 SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 1996

	EDUCATION CONSOLIDATION AND IMPROVEMENT ACT		EDUCATION FOR ECONOMIC SECURITY ACT		DRUG-FREE SCHOOLS AND COMMUNITIES		JOB TRAINING PARTNERSHIP ACT		SCHOOL LUNCH/BREAKFAST		SUMMER FEEDING		SPECIAL EDUCATION FEDERAL		TOTALS	
	CHAPTER 1	MIGRANT CHAPTER 2	TITLS I	TITLS II									1996		JUNE 30, 1995	
Plant Maintenance and Operations																
Salaries	\$22,300														\$22,300	\$11,448
Employee benefits	3,205														3,205	3,707
Consumable supplies																9,172
Utilities	6,940														6,440	21,971
Communication	3,502														10,738	9,517
Insurance	14,449														14,449	3,974
Repair and upkeep - Buildings	42,971														58,221	25,375
Equipment	51,422														51,422	59,324
Vehicles	20,652														20,652	5,535
Total plant maintenance and operations	165,448														189,434	150,023
Student Transportation																
Salaries																
Employee benefits																
Miscellaneous																
Total student transportation																
Food Services																
Salaries																
Employee benefits																
Travel																
Purchased services																
Equipment - new																
Communication																
Utilities																
Food																
USDA commodities																
Repairs and maintenance																
Non-consumable supplies																
Disposal services																
Other																
Total food services																

Continued on next page.

ST. LANDRY PARISH SCHOOL BOARD  
 OPELOUSAS, LOUISIANA  
 SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 1996

	EDUCATION FOR										TOTALS	
	EDUCATION CONSOLIDATION AND IMPROVEMENT ACT		ECONOMIC SECURITY ACT	DRUG-FREE SCHOOLS AND COMMUNITIES	JOB TRAINING PARTNERSHIP ACT	SCHOOL LUNCH/BREAKFAST	SUMMER FEEDING	SPECIAL EDUCATION FEDERAL	JUNE 30,			
	CHAPTER 1	MIGRANT CHAPTER 2	TITLE II					1996	1995			
Central Services												
Salaries	\$6,470									\$6,470	\$57,170	
Employee benefits	4,809									4,809	7,514	
Travel											100	
Equipment - new	119									119	23,128	
Consumable supplies	4,639									4,639	20,436	
Non-consumable supplies											3,000	
Telephone											2,000	
Printing	1,296									1,296	9,942	
Total central services	17,333	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	17,333	123,290	
Community Service Program												
Travel	17,510									17,510	6,446	
Equipment - new											14,527	
Consumable supplies											788	
Total community service program	17,510	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	17,510	21,761	
Debt Service												
Principal retirement											62,154	
Interest											13,799	
Lease payments	40,793									40,793	40,793	
Total debt service	40,793	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	40,793	40,793	
Total expenditures	5,377,878	\$70,983	\$99,438	\$96,785	\$117,265	6,457,772	\$148,327	\$1,284,391	13,783,096	12,892,824		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	48,699	17,104	650	(3,674)	(51,029)	(324,396)	-0-	13,739	(300,847)	(279,077)		
OTHER FINANCING SOURCES (USES)												
Operating transfers in		10,946								10,946	249,069	
Operating transfers out -												
Indirect costs	(120,492)	(4,982)	(1,893)	(3,223)	(145,221)			(13,739)	(146,124)	(30,185)		
Other		(10,587)							(155,808)	(455)		
Total other financing sources (uses)	(120,492)	(15,569)	(1,893)	(3,223)	(145,221)	-0-	-0-	(13,739)	(290,986)	218,429		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(71,793)	1,535	(3,833)	(6,897)	(196,250)	(324,396)			(591,833)	(60,648)		
FUND BALANCE, beginning of year	78,395	(8,106)	3,014	6,897	196,250	896,240			1,176,338	1,236,986		
FUND BALANCE, end of year	6,602	1,695	(819)	-0-	-0-	571,844	-0-	-0-	584,505	1,176,338		

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
DEBT SERVICE FUND  
BALANCE SHEET  
JUNE 30, 1996 AND 1995

	<u>1996</u>	<u>1995</u>
<u>ASSETS</u>		
Cash	\$215,673	\$162,106
Investments, at cost	1,000,000	1,000,000
Receivables		
Accounts	<u>9,950</u>	<u>19,950</u>
<u>Total assets</u>	<u>1,225,623</u>	<u>1,182,056</u>
 <u>FUND BALANCE</u>		
Reserved for debt service	\$ <u>1,225,623</u>	\$ <u>1,182,056</u>
<u>Total fund balance</u>	<u>1,225,623</u>	<u>1,182,056</u>
<u>Total liabilities</u> <u>and fund balance</u>	<u>1,225,623</u>	<u>1,182,056</u>

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
DEBT SERVICE FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	<u>1996</u>	<u>1995</u>
<u>REVENUES</u>		
Local Sources		
Taxes		
Ad valorem	\$2,349,385	\$2,208,040
Interest earnings		
Earnings on investments	<u>55,805</u>	<u>63,402</u>
<u>Total revenues</u>	<u>2,405,190</u>	<u>2,271,442</u>
<u>EXPENDITURES</u>		
Interest and fiscal charges		
Interest on debt	1,390,250	1,459,450
Principal redemption	970,000	865,000
Other expenditures for debt service	<u>1,373</u>	<u>453</u>
<u>Total expenditures</u>	<u>2,361,623</u>	<u>2,324,903</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u>		
<u>EXPENDITURES</u>	43,567	(53,461)
<u>FUND BALANCE</u> , beginning of year	<u>1,182,056</u>	<u>1,235,517</u>
<u>FUND BALANCE</u> , end of year	<u>1,225,623</u>	<u>1,182,056</u>

INTERNAL SERVICE FUNDGROUP INSURANCE FUND

The Group Insurance Fund accounts for the modified self-insurance group health program. Funding for the program is provided from employee deductions and contributions from employer funds.

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
INTERNAL SERVICE FUND - GROUP INSURANCE FUND  
BALANCE SHEET  
JUNE 30, 1996 AND 1995

	<u>1996</u>	<u>1995</u>
<u>ASSETS</u>		
Cash	\$1,309,806	\$1,977,415
Investments, at cost		400,000
Receivables		
Accounts	221,049	19,533
Due from other funds	<u>389,532</u>	<u>419,685</u>
<u>Total assets</u>	<u>1,920,387</u>	<u>2,816,633</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts payable	\$111,562	\$105,137
Due to other funds	12,784	
Estimated liabilities for claims	<u>1,643,083</u>	<u>1,301,636</u>
<u>Total liabilities</u>	<u>1,767,429</u>	<u>1,406,773</u>
<u>FUND EQUITY</u>		
Retained earnings		
Reserved for group insurance	<u>152,958</u>	<u>1,409,860</u>
<u>Total fund equity</u>	<u>152,958</u>	<u>1,409,860</u>
<u>Total liabilities and fund equity</u>	<u>1,920,387</u>	<u>2,816,633</u>

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
INTERNAL SERVICE FUND - GROUP INSURANCE FUND  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	<u>1996</u>	<u>1995</u>
<u>OPERATING REVENUES</u>		
Local Sources		
Group insurance contributions		
Co-insurance reimbursement	\$1,161,247	\$300,742
Employees' withholding	2,851,599	2,883,643
Retirees' payments	39,458	34,875
Board's portion	701,269	653,687
State Sources		
Rebates	3,285,494	3,108,965
Teachers' Retirement System	851,681	810,027
Louisiana School Employees'		
Retirement System	<u>158,190</u>	<u>150,785</u>
<u>Total operating revenues</u>	<u>9,048,938</u>	<u>7,942,724</u>
<u>OPERATING EXPENSES</u>		
General administration		
Claims paid		
Gilsbar	9,019,418	7,140,693
Life insurance premiums		
Sun Life of Canada	562,108	565,205
Specific and aggregate insurance premiums		
Gilsbar	482,471	429,006
Administrative service		
Gilsbar	287,473	266,103
Supplies and materials	<u>6,126</u>	<u>5,458</u>
<u>Total operating expenses</u>	<u>10,357,596</u>	<u>8,406,465</u>
<u>Operating loss</u>	<u>(1,308,658)</u>	<u>(463,741)</u>
<u>NONOPERATING REVENUES</u>		
Interest earnings on investments	<u>51,756</u>	<u>62,778</u>
<u>Total nonoperating revenues</u>	<u>51,756</u>	<u>62,778</u>
<u>Net loss</u>	<u>(1,256,902)</u>	<u>(400,963)</u>
<u>RETAINED EARNINGS, beginning of year</u>	<u>1,409,860</u>	<u>1,810,823</u>
<u>RETAINED EARNINGS, end of year</u>	<u>152,958</u>	<u>1,409,860</u>



AGENCY FUNDSSALES TAX FUND

The Sales Tax Fund accounts for the collection and distribution of sales and use tax for all taxing bodies in St. Landry Parish. The School Board retains 1 percent of all collections as a fee.

SCHOOL ACTIVITY FUND

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

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
AGENCY FUNDS  
BALANCE SHEET  
JUNE 30, 1996 AND 1995

	<u>SALES TAX FUND</u>	<u>SCHOOL ACTIVITY FUND</u>	<u>1996</u>	<u>1995</u>
<u>ASSETS</u>				
Cash	\$12,804	\$571,126	\$583,930	\$620,172
Investments, at cost	127,335	296,368	423,703	498,969
Accounts receivable	<u>551,877</u>	_____	<u>551,877</u>	<u>517,448</u>
<u>Total assets</u>	<u>692,016</u>	<u>867,494</u>	<u>1,559,510</u>	<u>1,636,589</u>
<u>LIABILITIES</u>				
Sales tax payable	\$2,506		\$2,506	\$14,342
Deposits due others		\$520,048	520,048	622,685
Due to other funds	562,175	347,446	909,621	799,144
Deferred revenue - protest taxes	<u>127,335</u>	_____	<u>127,335</u>	<u>200,418</u>
<u>Total liabilities</u>	<u>692,016</u>	<u>867,494</u>	<u>1,559,510</u>	<u>1,636,589</u>

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
SALES TAX AGENCY FUND  
SCHEDULE OF CHANGES IN DEPOSITS DUE OTHERS  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	<u>1996</u>	<u>1995</u>
<u>DEPOSITS DUE OTHERS</u> , beginning of year	-0-	-0-
<u>ADDITIONS</u>		
Local Sources		
Interest on investments	\$1,257	\$1,141
Legal costs collected	3,026	7,948
Sales tax collections		
Parishwide		
School Board	5,563,904	5,275,780
Solid Waste Commission	4,440,349	4,212,774
Municipalities - Town of:		
Arnaudville	208,932	183,500
Grand Coteau	40,270	31,268
Melville	116,801	108,707
Washington	55,945	53,046
Cankton	9,440	5,412
Sunset	114,764	106,187
Krotz Springs	126,239	134,014
Eunice	2,383,713	2,293,458
Port Barre	134,813	117,210
Opelousas	4,481,687	4,179,416
<u>Total additions</u>	<u>17,681,140</u>	<u>16,709,861</u>
<u>REDUCTIONS</u>		
Transfer to:		
General Fund		
Sales tax	5,572,971	5,275,780
Legal costs	3,026	7,948
Fees from solid waste and municipalities	121,043	114,257
Interest earnings	698	634
Solid Waste Commission		
Taxes, net of fees	4,394,056	4,170,646
NOW account interest	559	507
Municipalities - Town of:		
Arnaudville - taxes, net of fees	206,842	181,665
Grand Coteau - taxes, net of fees	39,867	30,956
Melville - taxes, net of fees	115,648	107,619
Washington - taxes, net of fees	55,866	52,516

Continued on next page.

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
SALES TAX AGENCY FUND  
SCHEDULE OF CHANGES IN DEPOSITS DUE OTHERS (CONTINUED)  
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	<u>1996</u>	<u>1995</u>
Cankton - taxes, net of fees	\$9,346	\$5,358
Eunice - taxes, net of fees	2,358,973	2,270,516
Sunset - taxes, net of fees	113,617	105,125
Krotz Springs - taxes, net of fees	124,977	132,674
Port Barre - taxes, net of fees	133,465	116,038
Opelousas	<u>4,430,186</u>	<u>4,137,622</u>
<u>Total reductions</u>	<u>17,681,140</u>	<u>16,709,861</u>
<u>DEPOSITS DUE OTHERS</u>	<u>-0-</u>	<u>-0-</u>

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
SCHOOL ACTIVITY AGENCY FUND  
SCHEDULE OF CHANGES IN DEPOSITS DUE OTHERS  
FOR THE YEAR ENDED JUNE 30, 1996

	BALANCE JUNE 30, <u>1995</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>1996</u>
Arnaudville High School	\$23,581	\$89,409	\$82,601	\$30,389
Cankton Elementary School	21,579	16,769	17,941	20,407
Central Middle School	14,469	68,780	68,256	14,993
Creswell Elementary School	12,773	26,285	27,303	11,755
East Elementary School	4,605	47,961	47,987	4,579
East Jr. High School	23,727	62,253	63,852	22,128
Eunice Elementary School	6,056	20,107	22,848	3,315
Eunice Jr. High School	40,634	84,081	91,872	32,843
Eunice High School	54,476	412,566	423,477	43,565
Eunice Vocational School	18,467	16,385	15,254	19,598
Glendale Elementary School	14,920	34,211	41,865	7,266
Grand Coteau Elementary School	12,156	22,772	25,375	9,553
Grand Prairie Elementary School	25,452	51,968	59,664	17,756
Grolee Elementary School	13,365	93,989	91,140	16,214
Highland Elementary School	5,831	39,099	36,812	8,118
Krotz Springs Elementary School	1,909	58,730	57,198	3,441
Lawtell Elementary School	33,065	84,102	85,532	31,635
Leonville Elementary School	42,390	84,225	81,638	44,977
Melville Elementary School	17,020	19,008	23,791	12,237
Morrow Elementary School	16,552	13,321	16,431	13,442
North Central High School	(23,088)	107,320	116,621	(32,389)
North Elementary School	(83)	12,208	14,218	(2,093)
Northeast Elementary School	4,579	26,805	22,015	9,369
Northwest High School	(22,323)	205,491	180,849	2,319
Opelousas Jr. High School	51,984	71,124	80,626	42,482
Opelousas Sr. High School	18,062	381,270	397,602	1,730
Palmetto Elementary School	7,344	25,016	28,278	4,082
Park Vista Elementary School	46,472	95,476	88,759	53,189
Plaisance Elementary School	12,118	49,963	47,775	14,306
Port Barre Elementary School	28,672	51,174	57,125	22,721
Port Barre High School	43,265	321,661	373,031	(8,105)
South Street Elementary School	15,571	55,365	43,611	27,325
Southwest Elementary School	9,235	43,989	42,364	10,860
Sunset Elementary School	17,850	76,140	84,503	9,487
Sunset High	(18,769)			(18,769)
Beau Chene High School	8,376	423,010	429,885	1,501
Washington Elementary School	9,712	36,755	43,515	2,952
Washington Vocational	<u>10,681</u>	<u>27,325</u>	<u>27,136</u>	<u>10,870</u>
<u>Totals</u>	<u>622,685</u>	<u>3,356,113</u>	<u>3,458,750</u>	<u>520,048</u>

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
SCHOOL ACTIVITY AGENCY FUND  
SCHEDULE OF CHANGES IN DEPOSITS DUE OTHERS  
FOR THE YEAR ENDED JUNE 30, 1995

	BALANCE JUNE 30, <u>1994</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>1995</u>
Arnaudville High School	\$24,434	\$62,988	\$63,841	\$23,581
Cankton Elementary School	22,754	22,470	23,645	21,579
Central Middle School	16,769	67,494	69,794	14,469
Creswell Elementary School	12,157	19,815	19,199	12,773
East Elementary School	1,068	62,232	58,695	4,605
East Jr. High School	27,472	63,654	67,399	23,727
Eunice Elementary School	7,392	22,784	24,120	6,056
Eunice Jr. High School	30,757	88,726	78,849	40,634
Eunice High School	43,020	335,847	324,391	54,476
Eunice Vocational School	18,843	13,320	13,696	18,467
Glendale Elementary School	14,901	34,656	34,637	14,920
Grand Coteau Elementary School	10,938	21,923	20,706	12,155
Grand Prairie Elementary School	29,342	55,012	58,902	25,452
Grolee Elementary School	13,017	94,598	94,250	13,365
Highland Elementary School	5,594	33,800	33,563	5,831
Krotz Springs Elementary School	12,784	58,785	69,660	1,909
Lawtell Elementary School	34,526	78,789	80,250	33,065
Leonville Elementary School	41,801	75,988	75,400	42,389
Melville Elementary School	14,649	21,292	18,921	17,020
Morrow Elementary School	15,544	10,751	9,743	16,552
North Central High School	(26,024)	115,770	112,834	(23,088)
North Elementary School	285	11,857	12,225	(83)
Northeast Elementary School	3,688	24,104	23,213	4,579
Northwest High School	(10,647)	164,479	176,155	(22,323)
Opelousas Jr. High School	56,610	95,467	100,093	51,984
Opelousas Sr. High School	34,883	343,026	359,847	18,062
Palmetto Elementary School	10,389	21,897	24,942	7,344
Park Vista Elementary School	38,289	88,646	80,463	46,472
Plaisance Elementary School	13,462	49,857	51,201	12,118
Port Barre Elementary School	26,818	36,906	35,052	28,672
Port Barre High School	55,594	353,012	365,341	43,265
South Street Elementary School	16,986	34,692	36,107	15,571
Southwest Elementary School	10,024	39,550	40,339	9,235
Sunset Elementary School	6,955	82,934	72,039	17,850
Beau Chene High School	(1,740)	410,488	419,141	(10,393)
Washington Elementary School	8,624	29,908	28,818	9,714
Washington Vocational	<u>11,527</u>	<u>20,281</u>	<u>21,127</u>	<u>10,681</u>
<u>Totals</u>	<u>653,485</u>	<u>3,167,798</u>	<u>3,198,598</u>	<u>622,685</u>

OTHER SUPPLEMENTARY DATA

John Newton Stout, CPA  
 Joel Lanclos, Jr., CPA  
 Russell J. Stelly, CPA  
 Dwight Ledoux CPA  
 Chizal S. Fontenot, CPA  
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**JOHN S. DOWLING & COMPANY**  
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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL  
 FINANCIAL ASSISTANCE

St. Landry Parish School Board  
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish School Board as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996. In our report, our opinion on the financial statements was qualified because of the inadequacy of accounting records on general fixed assets and we were unable to satisfy ourselves by means of other audit procedures. These general purpose financial statements are the responsibility of the St. Landry Parish School Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

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

*John S. Dowling & Company*

Opelousas, Louisiana  
 December 18, 1996



ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 1996

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>ISSUES/ EXPENDITURES</u>
<u>UNITED STATES DEPARTMENT OF AGRICULTURE</u>		
Passed through Louisiana Department of Agriculture and Forestry - Food Distribution	10.550	\$429,855 *
Passed through Louisiana Department of Education:		
School Breakfast Program	10.553	1,123,983 *
National School Lunch Program	10.555	3,482,595 *
Child and Adult Care Food Program (Summer Feeding)	10.558	148,327
<u>UNITED STATES DEPARTMENT OF LABOR</u>		
Passed through St. Landry Parish Police Jury - Job Training Partnership Act	17.250	62,650
<u>UNITED STATES DEPARTMENT OF EDUCATION</u>		
Passed through Louisiana Department of Education:		
Adult Education - State Administered Program	84.002	70,257
Chapter 1; State Operated Program		
for Handicapped Children (P.L. 89-313)	84.009A	15,669
Educationally Deprived Children - Local		
Education Agencies (Chapter 1)	84.010	5,498,370 *
Migrant Education - Subgrant through Iberia		
Parish School Board	84.011	75,965
Handicapped State Grants (P.L. 94-142)	84.027	798,364 *
Impact Aid	84.041	48,470
Vocational Education:		
Basic Grants to States (Carl Perkins)	84.048	284,160
Federal, State, and Local Partnerships for		
Educational Improvement (Chapter 2)	84.151	121,106
State Grants for Strengthening the Skills of Teachers		
and Instruction in Mathematics, Science, Foreign		
Languages, and Computer Learning (Title II)	84.164	101,331
Handicapped - Preschool Grants	84.173	116,095
Drug-Free Schools and Communities - State Grants	84.186	100,008

Continued on next page.

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 1996

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>ISSUES/ EXPENDITURES</u>
<u>UNITED STATES DEPARTMENT OF SOCIAL SERVICES</u>		
Passed through Louisiana Department of Social Services: Project Independence	13.781	\$106,602
<u>UNITED STATES DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u>		
Passed through Louisiana Department of Education: Starting Points Preschool Program	93.575	<u>83,841</u>
<u>Total issues/expenditures</u>		<u>12,667,648</u>

\* Denotes a major federal assistance program

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
JUNE 30, 1996

NOTE (1) - GENERAL

The accompanying Schedule of Federal Financial Assistance presents the activity of all federal financial assistance programs of the St. Landry Parish School Board. The St. Landry Parish School Board reporting entity is defined in Note 1 to the School Board's general purpose financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the Schedule.

NOTE (2) - BASIS OF ACCOUNTING

The accompanying Schedule of Federal Financial Assistance is presented using the modified accrual basis of accounting. Basis of accounting is described in Note 1 to the School Board's general purpose financial statements.

NOTE (3) - RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

Federal financial assistance revenue is reported in the School Board's general purpose financial statements as follows:

	<u>Intergovernmental Revenues</u>
General Fund	
Adult Basic Education	\$70,257
Impact aid	48,470
Project Independence	106,602
Special Revenue Funds	
Chapter I	5,426,577
Chapter I - Migrant	77,500
Chapter 2	130,907
EESA - Title II	97,498
Drug-Free Schools and Communities	93,111
Job Training Partnership Act	62,650
School Lunch/Breakfast	4,606,579
Food Distribution	387,308
Summer Feeding Program	148,327
Special Education - Federal	
Carl Perkins - Vocational	284,160
Preschool	116,096
Education for Handicapped Children	798,364
P.L. 89-313	15,669
Starting Points Preschool	<u>83,841</u>
	<u>12,553,916</u>

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
"GOVERNMENT AUDITING STANDARDS"

St. Landry Parish School Board  
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish School Board for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996. In our report, our opinion on the financial statements was qualified because of the inadequacy of accounting records on general fixed assets and we were unable to satisfy ourselves by means of other audit procedures.

Except as discussed in the preceding paragraph, we have conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

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

St. Landry Parish School Board  
Page 2

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

The reportable conditions noted are as follows:

Accounting Department

Condition: Controls over the accounting department computer operations need to be strengthened.

Criteria: Controls must be adequate in order to produce computer general ledgers which are accurate and complete.

Effect: Computer general ledgers were not accurate or complete.

Fixed Assets

Condition: A current master file of all equipment is not being maintained. Annual physical inventories of equipment are not conducted.

Criteria: Proper asset management is essential for the preparation of reliable financial statements.

Effect: The amounts reported as general fixed assets may not be accurate.

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

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

St. Landry Parish School Board  
Page 3

In the School Board's prior audit report for the year ended June 30, 1995, a reportable condition and a material weakness were reported. Both are addressed again in this report.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the St. Landry Parish School Board in a separate letter dated December 18, 1996.

This report is intended for the information and use of the School Board and the appropriate regulatory body. However, this report is a matter of public record and its distribution is not limited.

*John S. Dowling # Company*

Opelousas, Louisiana  
December 18, 1996

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"

St. Landry Parish School Board  
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish School Board as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996. In our report, our opinion on the financial statements was qualified because of the inadequacy of accounting records on general fixed assets and we were unable to satisfy ourselves by means of other audit procedures.

Except as discussed in the preceding paragraph, we conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the financial statements. The results of our tests disclosed the following instance of noncompliance that are required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the St. Landry Parish School Board's financial statements.

St. Landry Parish School Board  
Page 2

Inadequate Records for Fixed Assets

Condition: The St. Landry Parish School Board did not maintain adequate accounting records for all general fixed assets. Annual physical inventories of equipment are not conducted.

Criteria: Adequate School Board records for general fixed assets are essential to the preparation of reliable financial statements. Annual physical inventories of property, including all equipment are required by LSA-RS 39:324.

Effect: The amounts reported as general fixed assets are not accurate for financial statement purposes and requires the independent auditor to qualify his opinion.

We considered this noncompliance finding in forming our opinion on whether the School Board's 1996 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and except as described in the first paragraph, this report does not affect our report dated December 18, 1996, on those general purpose financial statements.

In the School Board's prior audit report for the year ended June 30, 1995, the matter relating to general fixed assets was reported.

This report is intended for the information and use of the St. Landry Parish School Board and the appropriate regulatory body. However, this report is a matter of public record and its distribution is not limited.

*John S. Dowling & Company*

Opelousas, Louisiana  
December 18, 1996



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL  
 CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL  
 FINANCIAL ASSISTANCE PROGRAMS

St. Landry Parish School Board  
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish School Board as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996. In our report, our opinion on the financial statements was qualified because of the inadequacy of accounting records on general fixed assets and we were unable to satisfy ourselves by means of other audit procedures. We have also audited the St. Landry Parish School Board's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated December 18, 1996.

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

In planning and performing our audit for the year ended June 30, 1996, we considered the School Board's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the School Board's general purpose financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated December 18, 1996.

The management of the St. Landry Parish School Board is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control

St. Landry Parish School Board  
Page 2

structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

General Requirements

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-Free Workplace Act
- Administrative requirements

Specific Requirements

- Types of services allowed or not allowed
- Eligibility
- Matching, level of effort, or earmarking
- Reporting
- Special requirements

Claims for advances and reimbursements

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

During the year ended June 30, 1996, the St. Landry Parish School Board expended 89.5 percent of its total federal financial assistance under major federal financial assistance programs.

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

St. Landry Parish School Board  
Page 3

We noted a matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the St. Landry Parish School Board's ability to administer federal financial assistance programs in accordance with applicable laws and regulations. The reportable condition is noted as follows:

Accounting Department

Condition: Controls over the accounting department computer operations need to be strengthened.

Criteria: Controls must be adequate in order to produce computer general ledgers which are accurate and complete.

Effect: Computer general ledgers were not accurate and complete.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is a material weakness.

This report is intended for the information and use of the School Board and the appropriate regulatory body. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling & Company

Opelousas, Louisiana  
December 18, 1996

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

St. Landry Parish School Board  
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish School Board, Opelousas, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996. In our report, our opinion on the financial statements was qualified because of the inadequacy of accounting records on general fixed assets and we were unable to satisfy ourselves by means of other audit procedures.

We have applied procedures to test the St. Landry Parish School Board's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996: political activity, civil rights, cash management, federal financial reports, allowable costs/cost principles, Drug-Free Workplace Act, or administrative requirements.

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

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

This report is intended for the information and use of the St. Landry Parish School Board and the appropriate regulatory body. However, this report is a matter of public record and its distribution is not limited.

*John S. Dowling & Company*

Opelousas, Louisiana  
 December 18, 1996

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 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA  
 (1904-1984)

Harold Dupre, CPA  
 Retired

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

St. Landry Parish School Board  
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish School Board, Opelousas, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996. In our report, our opinion on the financial statements was qualified because of the inadequacy of accounting records on general fixed assets and we were unable to satisfy ourselves by means of other audit procedures.

We have also audited the St. Landry Parish School Board's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; carryover percentages; parent participation; evaluations; providing equitable services to private school children who are educationally deprived; funds obligated in proper period; individualized education programs; procedural safeguards and; claims for advances and reimbursements that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1996. The management of the St. Landry Parish School Board is responsible for the School Board's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the specific requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

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

St. Landry Parish School Board  
Page 2

In our opinion, the St. Landry Parish School Board complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1996.

This report is intended for the information of the St. Landry Parish School Board and the appropriate regulatory body. However, this report is a matter of public record and its distribution is not limited.

*John S. Dowling & Company*

Opelousas, Louisiana  
December 18, 1996

John Newton Stout, CPA  
 Joel Lanclos, Jr., CPA  
 Russell J. Stelly, CPA  
 Dwight Ledoux, CPA  
 Chizal S. Fontenot, CPA  
 James L. Nicholson, Jr., CPA  
 G. Kenneth Pavy, II, CPA



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

St. Landry Parish School Board  
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish School Board, Opelousas, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996. In our report, our opinion on the financial statements was qualified because of inadequacy of accounting records on general fixed assets and we were unable to satisfy ourselves by means of other audit procedures.

In connection with our audit of the 1996 general purpose financial statements of the St. Landry Parish School Board and with our consideration of the St. Landry Parish School Board's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996.

As required by the OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or not allowed, and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the St. Landry Parish School Board's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the St. Landry Parish School Board had not complied, in all material respects, with those requirements.

This report is intended for the information and use of the St. Landry Parish School Board and the appropriate regulatory body. However, this report is a matter of public record and its distribution is not limited.

*John S. Dowling & Company*

Opelousas, Louisiana  
 December 18, 1996

ST. LANDRY PARISH SCHOOL BOARD  
OPELOUSAS, LOUISIANA  
SCHEDULE OF COMPENSATION AND EXPENSES PAID BOARD MEMBERS  
FOR THE YEAR ENDED JUNE 30, 1996  
(UNAUDITED)

GENERAL

COMPENSATION AND PER DIEM PAID BOARD MEMBERS

The schedule of compensation paid to the School Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The compensation of School Board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute (LSA-R.S.) 17:56, the School Board members have elected the monthly payment method of compensation. Under this method, the members of the School Board receive \$600 per month and the president receives \$700 per month for performing the duties of his office. In addition, members of the executive committee, which include the president and vice-president, receive \$50 per month for attending executive committee meetings.

	<u>SALARIES</u>	<u>MILEAGE</u>	<u>EXPENSES</u>	<u>SUPPLEMENT</u>	<u>TOTAL</u>
Charles Babin	\$8,100		\$465		\$8,565
Lottie Beebe	7,800	\$275	555		8,630
Ronald Carriere	7,663	105	59		7,827
Clifton Clause, Jr.	7,200	232	479		7,911
Dillard Deville	7,800	205	3,198		11,203
Jerry Domengeaux	7,192	171	946		8,309
Joe Nagata	7,151	338	234		7,723
Charles Ross	7,450		3,896		11,346
Danny Stelly	7,200	230	3,090		10,520
Roger Young	7,192	171	2,589		9,952
Armand Castille	7,200		645		7,845
Mary Jane Guidry	7,200		2,530	\$435	10,165
Quincy Richard	<u>7,200</u>	<u>      </u>	<u>1,866</u>	<u>      </u>	<u>9,066</u>
	<u>96,348</u>	<u>1,727</u>	<u>20,552</u>	<u>435</u>	<u>119,062</u>



ST. LANDRY PARISH SCHOOL BOARD  
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN  
STATEMENT OF CLAIM FOR REIMBURSEMENT  
FOR THE PERIOD JUNE 13, 1995 TO JULY 29, 1995

PROGRAM COSTS

Cost of meal service	\$153,289
Administrative costs	<u>15,452</u>

Total program costs 168,741

PROGRAM PAYMENTS RECEIVED

Advance payment	\$75,085
Claim for reimbursement - June, 1995	14,644
Claim for reimbursement - July, 1995	75,746
Balance received in December, 1995	<u>3,266</u>

Total program payments received 168,741

ST. LANDRY PARISH SCHOOL BOARD  
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN  
SCHEDULE OF MEALS SERVED AND COST OF MEAL SERVICE  
FOR THE PERIOD JUNE 13, 1995 TO JULY 29, 1995

<u>MEALS SERVED</u>	
Per June reimbursement	44,237
Per July reimbursement	<u>32,828</u>
<u>Total meals served as reported by</u> <u>sponsor on claims for reimbursement</u>	77,065
Less meals disallowed - meal violation notices received	-0-
Less meals disallowed by auditor for program violations	<u>-0-</u>
<u>Net meals served</u>	<u>77,065</u>
 <u>COST OF MEAL SERVICE - MAXIMUM RATES</u>	
Net meals served	77,065
Cost per meal	<u>x \$2.12</u>
<u>Cost of meal service</u>	<u>163,378</u>

COST OF MEAL SERVICE - ACTUAL ON SITE

	<u>June 1995</u>	<u>July 1995</u>	<u>Total</u>
Food	\$30,761	\$29,671	\$60,432
Labor	30,776	26,359	57,135
Employee benefits			
Teachers' retirement	2,537	2,208	4,745
Social security	346	330	676
Medicare	265	223	488
Other retirement	1,468	1,126	2,594
Workers' compensation	1,821	1,685	3,506
Nonfood supplies	3,635	694	4,329
Utilities	4,946	4,037	8,983
Rental of equipment	4,482	4,482	8,964
Other equipment	<u>          </u>	<u>1,437</u>	<u>1,437</u>
	<u>81,037</u>	<u>72,252</u>	<u>153,289</u>

ST. LANDRY PARISH SCHOOL BOARD  
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN  
SCHEDULE OF ADMINISTRATIVE EXPENSES - ACTUAL  
AND MAXIMUM ALLOWABLE  
FOR THE PERIOD JUNE 13, 1995 TO JULY 29, 1995

ADMINISTRATIVE EXPENSES - ACTUAL

	<u>June 1995</u>	<u>July 1995</u>	<u>Total</u>
Clerical salaries	\$4,413	\$3,457	\$7,870
Administrative salaries	722		722
Employee benefits			
Teachers' retirement	384	268	652
Other retirement	330	303	633
Workers' compensation	29	12	41
Travel	283	170	453
Nonfood supplies	641		641
Purchased services	<u>2,044</u>	<u>2,396</u>	<u>4,440</u>
<u>Total administrative expenses -</u> <u>actual</u>	<u>8,846</u>	<u>6,606</u>	<u>15,452</u>

CALCULATION OF MAXIMUM ALLOWABLE ADMINISTRATIVE COSTS

MEALS SERVED

Meals served	77,065
Administrative rate per meal	<u>x \$.1675</u>
<u>Administrative cost of meal service</u>	<u>12,908</u>