

RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

2. *Inventory of Fixed Assets (Continued)*

MANAGEMENT'S RESPONSE: Additional steps will be undertaken to correct this condition to attain compliance with state regulations and law. Equipment purchased by the individual schools will be routed through the central office before distribution to school sites. This will allow tagging for inventory before being received by the schools involved. Bar code tags are currently under review for use in place of tags that fall off inventory items as time passes. Rayville Jr. High will be our test site for this procedure. If results are satisfactory and the system interfaces with current software, then other sites will be done accordingly. This procedure should reduce the occurrence of items without tags to match computer records. Routing equipment through the central office for distribution will reduce the occurrence of items bypassing entry into inventory.

RICHLAND PARISH SCHOOL BOARD
BATYVILLE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

1. **Files Not Containing W-4, L-4, L-9**
(All funds.)

CONDITION: Approximately 20% of the employee files examined during payroll testing lacked adequate documents. Some files did not contain W-4s and L-4s.

REASON IMPROVEMENT NEEDED: To document the withholdings of each employee and to avoid being in violation of state and federal laws.

CAUSE OF CONDITION: Files are not updated periodically.

EFFECT OF CONDITION: Violation of state and federal laws.

RECOMMENDATION: Initiate file checklists and periodic file updates by a checklist.

MANAGEMENT'S RESPONSE: Changes and updated payroll deduction forms were collected by the former payroll bookkeeper and placed in storage folders stored in several different locations. Some of these changes were not placed in the individual personnel files. Some of these documents requested during the audit could not be located. Payroll personnel are currently reviewing individual files to provide documents that are needed and to continue filing those from earlier years that were not filed in personnel files.

2. **Inventory of Fixed Assets**
(All funds.)

CONDITION: The School Board does not maintain an adequate inventory of fixed assets. A comprehensive inventory listing was prepared in the current year; however, it contained numerous discrepancies.

REASON IMPROVEMENT NEEDED: To comply with Louisiana Asset Management Laws and to maintain adequate controls over safeguarding of assets.

CAUSE OF CONDITION: Several years have passed without an adequate system for recording fixed assets. The proper accumulation of this information is a time-consuming process.

EFFECT OF CONDITION: Noncompliance with Louisiana Asset Management Laws and inadequate controls over safeguarding of assets.

RECOMMENDATION: The School Board should take steps to inventory all School Board fixed assets and should update on a monthly basis.

RICHLAND-PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA

SCHEDULE OF REPORTABLE CONDITIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

6. **Test of Payroll Expenditures (Continued)**

MANAGEMENT'S RESPONSE: Personnel files will be reviewed for absence of automatic payroll deduction. These missing authorization documents will be corrected.

7. **Test of Disbursements**

(Title II)
(Sales Tax)

CONDITION: In one disbursement involving sales tax revenues, out of fifty-five total disbursements tested, we found the following:

1. Late charges were paid on one invoice.
2. One vendor amount did not agree to the check amount.
3. Sales tax was paid on one reimbursement.
4. Two invoices did not have proper documentation.

There was one Title I disbursement which was made without adequate documentation.

REASON IMPROVEMENT NEEDED: Sales tax and late charges are unnecessary charges. State law exempts School Boards from paying sales taxes. The School Board should pay the correct amount to the vendor. Unauthorized or unnecessary payments could be made if adequate documentation is not required.

CAUSE OF CONDITION: Unknown.

EFFECT OF CONDITION: Unnecessary and incorrect amounts were paid to vendors and could continue without adequate documentation.

RECOMMENDATION: Disbursements should only be made after proper documentation is provided, i.e., a vendor's original invoice or other adequate documentation. Correct amounts should be paid to vendors and should not include sales tax, finance charges or late fees.

MANAGEMENT'S RESPONSE: Procedures for avoiding sales tax reimbursements and late charges, as well as the types of documentation considered appropriate for processing payments, will be reviewed with supervisors and bookkeepers. Emphasis will be placed upon bookkeepers paying attention to details when preparing invoices for payment to avoid attaching invoices that will not be processed for pay, or, conversely, failing to include invoices that should accompany the check to make the total of check match total of invoices.

**RICHLAND PARISH SCHOOL BOARD
BATVILLE, LOUISIANA**

**SCHEDULE OF REPORTABLE CONDITIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

4. School Activity Funds (Continued)

MANAGEMENT'S RESPONSE: Cash control procedures will be reviewed with the principals and their secretaries to clarify correct procedures. Emphasis will be placed upon the use of pre-numbered tickets for athletic events, pre-numbered receipt books, regular inventories for concession sales, and the use of pre-numbered receipts by teachers for fund raising.

5. Preprinted Checks

(National School Breakfast Program - CFDA #10.533)
(National School Lunch Program - CFDA #10.555)

CONDITION: Checks for Richland Special School's Food Service checking account did not have preprinted name, address or check numbers on the face of the check.

REASON IMPROVEMENT NEEDED: The potential for unauthorized payments is over exists.

CAUSE OF CONDITION: Checks were ordered without preprinted information on them.

EFFECT OF CONDITION: Unauthorized payments could possibly be made.

RECOMMENDATION: The school should only issue checks which have preprinted information including a minimum of the name and address of the school and check numbers.

MANAGEMENT'S RESPONSE: Preprinted checks for Richland Special Schools are currently in use. This deficiency has been corrected.

6. Total Payroll Expenditures

CONDITION: One personnel file out of twenty-five tested did not contain an authorization for direct deposit.

REASON IMPROVEMENT NEEDED: Improvement is needed to document the School Board's authorization to make deposits for employees.

CAUSE OF CONDITION: The School Board recently implemented direct deposit for its employees. Employees were asked to bring bank account information to the director for personnel if they wished to participate, but were not asked to sign a written authorization.

EFFECT OF CONDITION: The School Board does not have adequate documentation of the employees' authorization to make deposits into the employees' accounts.

RECOMMENDATION: The School Board should require each employee wishing to participate in direct deposit to sign a written authorization. These authorizations should be kept in the employees' personnel file.

**RICHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA**

**SCHEDULE OF REPORTABLE CONDITIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

3. Inventory of Fixed Assets

CONDITION: The School Board does not maintain an adequate inventory of fixed assets. A comprehensive inventory listing was prepared in the current year, however, it contained numerous discrepancies.

REASON IMPROVEMENT NEEDED: Improvement is needed to comply with Louisiana Asset Management Laws and to maintain adequate controls over safeguarding of assets.

CAUSE OF CONDITIONS: Several years have passed without an adequate system for recording fixed assets. The proper accumulation of this information is a time-consuming process.

EFFECT OF CONDITIONS: Noncompliance with Louisiana Asset Management Laws and inadequate controls over safeguarding of assets.

RECOMMENDATION: The School Board should take steps to inventory all School Board fixed assets and should update on a monthly basis.

MANAGEMENT'S RESPONSE: Additional steps will be undertaken to correct this condition to attain compliance with state regulations and law. Equipment purchased by the individual schools will be routed through the central office before distribution to school sites. This will allow tagging for inventory before being received by the schools involved. Bar code tags are currently under review for use in place of tags that fall off inventory items as time passes. Bayville Jr. High will be our test site for this procedure. If results are satisfactory and the system interfaces with current software, then other sites will be done accordingly. This procedure should reduce the occurrence of items without tags to match computer records. Routing equipment through the central office for distribution will reduce the occurrence of items bypassing entry into inventory.

4. School Activity Funds

CONDITION: Controls over cash receipts are inadequate in some instances as the schools in general do not have procedures to control funds prior to receipt by the school bookkeeper. The significant sources of receipts in this category are athletic admission events, concessions and donations.

REASON IMPROVEMENT NEEDED: The School Board is responsible for monies over they are received by school personnel.

CAUSE OF CONDITIONS: Procedures to implement controls in these areas have not been put in place in the past.

EFFECT OF CONDITIONS: Errors or irregularities could occur and remain undetected.

RECOMMENDATION: Procedures should be implemented to provide adequate controls over cash receipts.

**RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

**SCHEDULE OF REPORTABLE CONDITIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998**

1. Invoices Not Cancelled
(Special Education, Title I)

CONDITION: Three invoices out of fifty-five were not cancelled.

REASON IMPROVEMENT NEEDED: To aid in the prevention of duplicate payment of any invoice.

CAUSE OF CONDITION: Some invoices are not stamped to indicate that payment has been made.

EFFECT OF CONDITION: Paid invoices may be paid twice without detection.

RECOMMENDATION: Paid invoices should be marked as "PAID" along with the date and check number.

MANAGEMENT'S RESPONSE: Reportable condition will be reviewed with bookkeeping department. Invoices are attached to checks for review by the superintendent and the board president before signing. Once checks have been signed, the invoice authorizing payment will be stamped and forwarded by the person distributing checks for the bookkeeper who prepared checks for signature. The returned backup copies of checks and accompanying invoices should then be reviewed as being marked canceled or paid by the bookkeeper/individual accepting back the documentation that they prepared before forwarding to the superintendent/board president.

2. Inadequate Segregation of Duties
(All programs)

CONDITION: Bookkeepers receive funds, prepare journal entries, prepare deposit slips, and reconcile their fund bank accounts.

REASON IMPROVEMENT NEEDED: These activities are incompatible when performed by the same individual and increase the risk of errors occurring without detection.

CAUSE OF CONDITION: Assignment of duties has not provided for optimum control conditions.

EFFECT OF CONDITION: Errors or irregularities could occur and remain undetected.

RECOMMENDATION: Duties should be realigned to segregate duties to the extent possible.

MANAGEMENT'S RESPONSE: Current division of duties will be reviewed and adjusted as necessary to provide for more segregation of duties with particular attention paid to the reconciliation of bank statements and deposit preparation.

RICHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA

STATUS OF PRIOR FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

1. Student Not Eligible for Chapter 1 Services

Status: Resolved.

2. Files Not Containing MOA, L.A. LP

Status: See current-year finding #1.

3. Collateral Pledged to Secure Deposits

Status: See current-year finding #2.

4. Inappropriate Number of Signatures

Status: Resolved.

5. Inventory of Fixed Assets

Status: See current-year finding #3.

6. School Food Service Budget Variance

Status: Resolved.

**RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

**STATUS OF PRIOR REPORTABLE CONDITIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

1. Inadequate Segregation of Duties - Payroll

Status: Resolved.

2. Levies Not Canceled

Status: See current-year condition #1

3. Inadequate Segregation of Duties

Status: See current-year condition #2

4. Inventory of Fixed Assets

Status: See current-year condition #3

5. School Activity Funds

Status: See current-year condition #4



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

BOARD MEMBERS
RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

We have audited the general purpose financial statements of Richland Parish School Board, as of and for the year ended June 30, 1996, and have issued our report thereon dated October 24, 1996. Our opinion was qualified due to the omission of the General Fixed Asset Account Group.

In connection with our audit of the general purpose financial statements of Richland Parish School Board and with our consideration of Richland Parish School Board's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audit of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs as of and for the year ended June 30, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, level-of-effort, reporting, special tests and provisions and claims for advances and reimbursements 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 Richland 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 these 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 Richland Parish School Board had not complied, in all material respects, with these requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with these requirements, which are described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the information of the Board Members, management, Louisiana Department of Education and the U. S. Department of Education. However, this report is a matter of public record and its distribution is not limited.

Allen, Green & Robinette, L.L.P.
ALLEN, GREEN & ROBINETTE, L.L.P.

Monroe, Louisiana
October 24, 1996



ALLEN, GREEN & ROBINETTE, L.L.P.

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

BOARD MEMBERS RICHLAND PARISH SCHOOL BOARD Rayville, Louisiana

We have audited the general purpose financial statements of Richland Parish School Board, as of and for the year ended June 30, 1996, and have issued our report thereon dated October 30, 1996. Our opinion was qualified due to the omission of the General Fund Asset Account Group.

We have also audited Richland Parish School Board's compliance with the requirements governing types of services allowed or unallowed, eligibility, level of effort, reporting, special terms and provisions 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 Richland Parish School Board is responsible for Richland Parish School Board's compliance with these requirements. Our responsibility is to report an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards, *Comptroller Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-128, *Audit 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 requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Richland Parish School Board's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, Richland Parish School Board complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, level of effort, reporting, special terms and provisions and claims for advances and reimbursements 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 Board Members, management, Louisiana Department of Education and the U. S. Department of Education. However, this report is a matter of public record and its distribution is not limited.

Allen, Green & Robinette, L.L.P.
ALLEN, GREEN & ROBINETTE, L.L.P.

Monroe, Louisiana
October 24, 1996



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

BOARD MEMBERS
RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

We have audited the general purpose financial statements of Richland Parish School Board, as of and for the year ended June 30, 1996, and have issued our report thereon dated October 24, 1996. Our opinion was qualified due to the omission of the General Fixed Asset Account Group.

We have applied procedures to test Richland 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 cost/loss principles, Drug-free Workplace Act compliance and 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 Richland 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 non-compliance 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 Richland Parish School Board had not complied, in all material respects, with those requirements.

This report is intended for the information of the Board Members, management, Louisiana Department of Education, U. S. Department of Education and other applicable federal agencies, and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Allen, Green & Robinette, L.L.P.
ALLEN, GREEN & ROBINETTE, L.L.P.

Monroe, Louisiana
October 24, 1996

BOARD MEMBERS:
RICHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA

Our examination 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 some of the reportable conditions described above are material weaknesses.

This report is intended for the information of the Board Members, management, Louisiana Department of Education, U. S. Department of Education and other applicable federal agencies, and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Allen, Green & Robiette, LLP
ALLEN, GREEN & ROBIETTE, L.L.P.

Monroe, Louisiana
October 24, 1995

**BOARD MEMBERS:
BOYLAND PARISH SCHOOL BOARD
BATONVILLE, LOUISIANA**

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:

Accounting Controls

Cash
Expenditures for goods and services

Payroll and related liabilities
Single audit and similar grant programs
and accounts payable

Grant Administration Controls

General requirements:
Political activity
Civil rights
Federal financial reports
Allowable cost/loss principles
Drug-free Workplace
Administrative requirements

Specific Requirements:
Types of services allowed or unallowed
Eligibility
Level of effort
Reporting
Special tests and provisions
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, Bayland Parish School Board expended 78 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 and amounts claimed or used for matching that are applicable to each of Bayland Parish 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.

We noted certain matters as listed in the accompanying Schedule of Reportable Conditions 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 Bayland Parish School Board's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

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.



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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

BOARD MEMBERS RICHLAND PARISH SCHOOL BOARD Rayville, Louisiana

We have audited the general purpose financial statements of Richland Parish School Board as of and for the year ended June 30, 1996, and have issued our report thereon dated October 24, 1996. Our opinion was qualified due to the omission of the General Fixed Asset Account Group. We have also audited the compliance of Richland Parish School Board with requirements applicable to major federal financial assistance programs and have issued our report thereon dated October 24, 1996.

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 Circular A-133, *Audit of State and Local Governments*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether Richland 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 audits for the year ended June 30, 1996, we considered the internal control structure of Richland Parish School Board in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of Richland Parish School Board, and on the compliance of Richland Parish School Board with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-133. 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 October 24, 1996.

The management of Richland 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 recorded 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 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.

**RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

**OTHER REPORTS REQUIRED BY
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-128**

The following pages contain information on internal control and compliance with laws and regulations required by OMB Circular A-128. The report on internal accounting and administrative controls relates to matters that would be significant and/or material in federal assistance programs. The report on compliance with laws and regulations is, likewise, related to tests of compliance with laws and regulations relating to federal financial assistance programs.

BOARD MEMBERS
RICHLAND PARISH SCHOOL BOARD
BATYVILLE, LOUISIANA

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 none of the reportable conditions described in the accompanying Schedule of Reportable Conditions are material weaknesses.

This report is intended for the information of the Board Members, management, Louisiana Department of Education, U. S. Department of Education and other applicable federal agencies, and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Allen, Green & Robinette, LLP
ALLEN, GREEN & ROBINETTE, L.L.P.

Monroe, Louisiana
October 24, 1996



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

BOARD MEMBERS:
RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

We have audited the general purpose financial statements of Richland Parish School Board, as of and for the year ended June 30, 1996, and have issued our report thereon dated October 24, 1996. Our opinion was qualified due to the omission of the General Fund Asset Account Group.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Richland 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, projections of any evaluation of the structure in 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 Richland 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 the 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.

We noted certain matters as listed in the accompanying Schedule of Reportable Conditions involving the internal control structure and in our opinion 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.

RICHLAND PARISH SCHOOL BOARD
BATVILLE, LOUISIANA

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the general purpose financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the general purpose financial statements and presents, where applicable, compliance matters that would be material to the general purpose financial statements.

**RICHLAND PARISH SCHOOL BOARD
BOYVILLE, LOUISIANA**

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Year Ended June 30, 1996**

Schedule B

FEDERAL GRANANTOR (PASS-THROUGH GRANANTOR / PROGRAM NAME)	CFDA NUMBER	EXPENDITURES
Total United States Department of Health and Human Services		\$ _____ 41,088
United States Department of Labor Passed through the Private Industry Council Job Training Partnership Act (JTPA)	17.250	\$ _____ 41,088
Passed through the Louisiana Department of Social Services Job Opportunities and Basic Skills Training (Project Independence)	60.501	_____ 21,887
Total United States Department of Labor		\$ _____ 62,975
United States Department of Defense Direct Programs: Department of the Army JROCIC	12.608	\$ _____ 50,880
Fiscal Control Projects (Inst/Fiscal Control Project)	12.108	_____
Total United States Department of Defense		\$ _____ 50,880
Other Cash Federal Assistance Venture Grant	None	\$ _____
Minors	None	_____
Total Other Cash Federal Assistance		\$ _____
TOTAL CASH FEDERAL FINANCIAL ASSISTANCE:		\$ _____ 0
NONCASH FEDERAL FINANCIAL ASSISTANCE:		
United States Department of Agriculture Passed through the Louisiana Department of Agriculture and Forestry: Food Distribution Program (Commodities)	10.558	\$ _____ 102,313
TOTAL NONCASH FEDERAL FINANCIAL ASSISTANCE		\$ _____ 102,313
TOTAL FEDERAL FINANCIAL ASSISTANCE:		\$ _____ 2,074,449

(CONTINUED)

* Major federal financial assistance programs.

**RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Year Ended June 30, 1988**

Subtotal B

FEDERAL GRANTEE/ PASS-THROUGH GRANTEE /PROGRAM NAME	CYFA NUMBER	EXPENDITURES
United States Department of Agriculture		
Passed through Louisiana Department of Education:		
National School Lunch Program *	18-858	\$ 780,480
School Breakfast Program *	18-853	820,480
State Administrative Expenses for Child Nutrition	18-888	2,882
Passed through Louisiana Department of Treasury		
Schools and Roads - Grants to States (National Forest Lands)	18-888	_____
Total United States Department of Agriculture		\$ 1,603,842
United States Department of Education		
Direct programs:		
Bilingual Education - Title III	84-000	\$ 4,400
Impact AID - Maintenance and Operation	84-001	4,400
Passed through Louisiana Department of Education:		
Adult Education - State Administered		
Basic Grant Program	84-002	18,261
Title I Programs - Local Educational Agencies		
Basic Grant Program *	84-010	1,213,888
State Program Improvement	84-218	
Migrant Education - Basic State Formula Grant Program	84-011	
Special Education:		
State Grants - Part B	84-027	181,432
Preparatory Grants	84-173	38,910
Vocational Education:		
Basic Grants to States	84-048	48,832
Continuing and Permanent Education	84-088	
Federal, State and Local Partnerships for Educational Improvement - Title IV	84-151	28,800
Eisenhower Mathematics and Science Education		
State Grants - (Title II)	84-104	20,912
Drug-Free Schools and Communities- State Grant	84-188	27,870
Passed through Southern Regional Education Board		
Demonstration Project for the Integration of Vocational and Academic Learning (VAIL)	84-248	
State 2000	84-278	48,120
Total United States Department of Education		\$ 1,888,258
United States Department of Health & Human Services		
Direct Program - Head Start		
Passed through Louisiana Department of Education		
Payments to States for Child Care Assistance (Blacking Pointe Preschool)	84-578	\$ 40,880

(CONTINUED)

RICHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA

Schedule B

SCHEDULE OF COMPENSATION PAID BOARD MEMBERS
For the Year Ended June 30, 1998

		<u>1998</u>
MR. ROBERT L. ROAMS	\$	5,818
MR. DAVID L. BARTON		5,268
MRS. ALBERT C. CHRISTMAN		5,268
MR. BONEY EPPHETTE		5,268
MR. JAMES E. HOUGH		5,268
MS. GLOBA J. LAWSON		5,268
MR. DOYAL MCDADE		5,818
MR. CLAUDE MINOR		5,268
MS. CAREY SHELTON BARBOVO		<u>5,268</u>
TOTAL	\$	<u>48,780</u>

RIEHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE TWO YEARS ENDED JUNE 30, 1996

GENERAL

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to the School Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1975 Session of the Louisiana Legislature. Compensation of the School Board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the School Board receives \$448 per month, and the president receives \$545 per month for performing the duties of his office.

FEDERAL FINANCIAL ASSISTANCE PROGRAMS

In accordance with Office of Management and Budget Circular A-318, a schedule of federal financial assistance is presented.

RICHLAND PARISH SCHOOL BOARD
 RAYVILLE, LOUISIANA

Schedule 7

SCHOOL ACTIVITY AGENCY FUND
 Schedule of Changes in Deposits Due Others
 For the Year Ended June 30, 1988

SCHOOL	Balance, Beginning	ADDITIONS	DEDUCTIONS	Balance, Ending
DELPH ELEMENTARY	\$ 23,783	\$ 88,078	\$ 84,761	\$ 27,099
DELPH JUNIOR HIGH	76,848	85,424	79,793	79,479
DELPH HIGH	28,588	125,328	123,838	29,999
HOLLY RIDGE	6,489	75,387	69,730	12,099
MAADISS ELEMENTARY	40,847	47,885	45,355	43,377
MAADISS JUNIOR HIGH	49,883	64,885	68,161	46,607
MAADISS HIGH	22,840	168,794	172,058	19,576
RAYVILLE ELEMENTARY	108,454	78,300	94,845	119,609
RAYVILLE JUNIOR HIGH	58,958	48,742	88,088	19,612
RAYVILLE HIGH	2,244	248,018	248,140	23,882
RICHLAND SPECIAL	578	4,471	4,889	169
START ELEMENTARY	73,382	85,581	81,627	77,336
TOTAL	\$ 682,428	\$ 1,383,328	\$ 1,389,335	\$ 689,821

RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE TWO YEARS ENDED JUNE 30, 1998

AGENCY FUNDS

SCHOOL ACTIVITY AGENCY FUND

The activities of the various individual school accounts are accounted for in the School Activity Agency Fund. While the accounts are under the supervision of the School Board, they belong to the individual students or their student bodies and are not available for use by the School Board.

Schedule B

	RECEIPTS		TOTAL
	DISBURSEMENTS		

\$	644,832	\$	1,630,281
	0		0
	<u>7,215</u>		<u>38,875</u>

\$	<u>652,047</u>	\$	<u>1,669,157</u>
----	----------------	----	------------------

\$	8,844	\$	46,208
	0		0
	<u>235,360</u>		<u>1,890,890</u>
	<u>244,204</u>		<u>197,098</u>

\$	<u>244,204</u>	\$	<u>1,703,892</u>
----	----------------	----	------------------

\$	18,524	\$	38,000
	<u>370,528</u>		<u>381,000</u>

\$	<u>244,204</u>	\$	<u>855,892</u>
----	----------------	----	----------------

**RICHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA**

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

	<u>SCHOOL DISTRICT #</u>	<u>SCHOOL DISTRICT #2</u>	<u>SCHOOL DISTRICT #3</u>
REVENUES			
Local sources:			
Taxes:			
Ad valorem	\$ 371,190	\$ 65,871	\$ 629,408
Sales and use	0	0	0
Interest earnings	1,807	1,238	18,700
	<u>\$ 372,997</u>	<u>\$ 67,109</u>	<u>\$ 648,108</u>
Total Revenues			
EXPENDITURES			
Current:			
General administration	\$ 13,300	\$ 3,324	\$ 28,658
Debt service:			
Principal	328,000	84,000	478,000
Interest and bank charges	65,692	24,121	188,088
	<u>\$ 404,322</u>	<u>\$ 91,345</u>	<u>\$ 684,626</u>
Total Expenditures			
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ (71,325)	\$ (24,236)	\$ (36,518)
FUND BALANCES AT BEGINNING OF YEAR	<u>128,458</u>	<u>47,087</u>	<u>323,389</u>
FUND BALANCES AT END OF YEAR	\$ 57,133	\$ 22,851	\$ 286,871

Schedule B

	SCHOOL DISTRICT #44	TOTAL
--	------------------------	-------

\$	224,824 \$	505,821
	0	0
	0	0
	0	0

\$	224,824 \$	505,821
----	------------	---------

\$	0 \$	0
----	------	---

\$	0 \$	0
----	------	---

\$	224,824 \$	505,821
----	------------	---------

\$	224,824 \$	505,821
----	------------	---------

\$	224,824 \$	505,821
----	------------	---------

**RICHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA**

**DEBT SERVICE FUNDS
Continuing Balance Sheet
June 30, 1988**

	SCHOOL DISTRICT #1	SCHOOL DISTRICT #2	SCHOOL DISTRICT #3
ASSETS			
Cash and cash equivalents	\$ 77,348	\$ 40,800	\$ 493,641
Receivables	0	0	0
Interfund receivable	0	0	0
Inventory	0	0	0
Other assets	_____	_____	_____
Total Assets	\$ 77,348	\$ 40,800	\$ 493,641
 LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts, salaries and other payables	\$ _____	\$ _____	\$ _____
Total Liabilities	\$ _____	\$ _____	\$ _____
 Fund Equity			
Fund balances:			
Reserved for debt service	\$ 77,348	\$ 40,800	\$ 493,641
Total Equity	\$ 77,348	\$ 40,800	\$ 493,641
 TOTAL LIABILITIES AND FUND EQUITY	\$ 77,348	\$ 40,800	\$ 493,641

**RICHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE TWO YEARS ENDED JUNE 30, 1990**

DEBT SERVICE FUNDS

School District No. 1
School District No. 2
School District No. 3
School District No. 4

The Debt Service Funds are used to accumulate monies to pay outstanding bond issues. The bonds were issued by the respective school districts to acquire lands for building sites and to purchase, erect, and improve school buildings, equipment, and furnishings. The bond issues are financed by an ad valorem tax on property within the territorial boundaries of the respective wards.

RICHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA

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Schedule 4

SCHOOL
DISTRICT #41 TOTAL

\$ 3,000 \$ 0.00

\$ 3,000 \$ 0.00

\$ 100 \$ 100
25,810 25,810

\$ 25,810 \$ 25,000

\$ 140,870 \$ 148,771

247,725 244,810

\$ 288,595 \$ 393,581

**RICHLAND PARISH SCHOOL BOARD
BATYVILLE, LOUISIANA**

**CAPITAL PROJECT FUNDS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 1998**

	SCHOOL DISTRICT #1	SCHOOL DISTRICT #2	SCHOOL DISTRICT #3
REVENUES			
Local sources:			
Taxes:			
Interest earnings	\$ _____	\$ 275	\$ 00
Total Revenues	\$ _____	\$ 275	\$ 00
EXPENDITURES			
Current:			
General administration	\$ _____	\$ 0	\$ 00
Facilities, equipment and construction	_____	0	00
Total Expenditures	\$ _____	\$ 0	\$ 00
EXCESS (Deficiency) of REVENUES OVER EXPENDITURES	\$ _____	275	00
FUND BALANCES AT BEGINNING OF YEAR	_____	0,000	2,800
FUND BALANCES AT END OF YEAR	\$ _____	\$ 0,000	\$ 2,800

Exhibit 1

SCHOOL DISTRICT #	TOTAL
1 200,000 \$	200,000
0	0
0	0
<u>1 200,000 \$</u>	<u>200,000</u>

0	0	0
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>

1 200,150 \$ 200,150

1 200,150 \$ 200,150

1 200,150 \$ 200,150

RICHLAND PARISH SCHOOL BOARD
 RAYMOND, LOUISIANA

CAPITAL PROJECT FUNDS
 Combining Balance Sheet
 June 30, 1994

	SCHOOL DISTRICT #1	SCHOOL DISTRICT #2	SCHOOL DISTRICT #3
ASSETS			
Cash and cash equivalents	\$ 0 \$	9,500 \$	2,880
Receivables	0	0	0
Interfund receivable	0	0	0
Total Assets	<u>\$ 0 \$</u>	<u>9,500 \$</u>	<u>2,880</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts, salaries and other payables	\$ 0 \$	0 \$	0
Interfund payable	0	0	0
Total Liabilities	<u>\$ 0 \$</u>	<u>0 \$</u>	<u>0</u>
Fund Equity			
Fund Balances			
Unassigned and undesignated	\$ 0 \$	9,500 \$	2,880
Total Equity	<u>\$ 0 \$</u>	<u>9,500 \$</u>	<u>2,880</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 0 \$</u>	<u>9,500 \$</u>	<u>2,880</u>

**RICHLAND PARISH SCHOOL BOARD
BATYVILLE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE TWO YEARS ENDED JUNE 30, 1996**

CAPITAL PROJECT FUNDS

School District No. 1
School District No. 2
School District No. 3
School District No. 4

The Capital Project Funds are used to acquire and improve sites for school buildings and playgrounds; to purchase, erect and/or improve school buildings and other school-related facilities and to acquire the necessary equipment and furnishings for these facilities.

**RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

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Schedule F

TITLE	ORIG FREE SCHOOLS	SCHOOL FOOD SERVICES	TOTAL
\$	\$	\$	\$
	0	47,840	47,840
	0	0	0
	0	30	30
	0	0	0
\$	\$	\$	\$
	0	47,870	47,870
\$	\$	\$	\$
	0	(23,880)	(23,880)
	0	717,890	717,890
\$	\$	\$	\$
	0	700,000	700,000

(CONCLUDED)

**RICHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA**

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

	"ELEMENTARY AND SECONDARY" -----EDUCATION ACT-----			SPECIAL EDUCATION
	TITLE I	TITLE VI		
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$	\$	\$	\$
Operating transfers out	0	0	0	0
Other sources	0	0	0	0
Other uses	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$	\$	\$	\$
FUND BALANCES AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCES AT END OF YEAR	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

Schedule 2

TITLE	DRUG FREE SCHOOL	SCHOOL FOOD SERVICE	TOTAL
\$	\$	\$	\$
	0	0	0
	0	26,000	26,000
	0	157,021	157,021
	0	200	200
	0	257,488	257,488
	0	0	0-440
<u>26,012</u>	<u>27,029</u>	<u>1,228,007</u>	<u>1,281,048</u>
\$ <u>26,012</u>	\$ <u>27,029</u>	\$ <u>1,228,007</u>	\$ <u>1,281,048</u>

\$	\$	\$	\$
11,714	0	0	1,440,504
0	0	0	0
0	27,076	0	27,076
8,041	0	0	8,041
407	0	0	883
0	0	0	0
0	0	0	0
0	0	1,727,680	1,727,680
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>20,002</u>	<u>27,076</u>	<u>1,727,680</u>	<u>1,774,758</u>
\$ <u>20,002</u>	\$ <u>27,076</u>	\$ <u>1,727,680</u>	\$ <u>1,774,758</u>

\$	\$	\$	\$
		170,870	170,870

(CONTINUED)

ROSLAND PARISH SCHOOL BOARD
 BAYVILLE, LOUISIANA

SPECIAL REVENUE FUNDS
 (Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances)
 For the Year Ended June 30, 1994

	"ELEMENTARY AND SECONDARY" ***** EDUCATION ACT *****			SPECIAL EDUCATION
	TITLE I	TITLE IV		
REVENUES				
Local sources:				
Taxes:				
Ad Valorem	\$	\$	\$	\$
Sales and use				
Interest earnings				
Field services				
Other				
State sources:				
Unrestricted				
Restricted				8,400
Federal sources				170,000
	<u>\$ 1,213,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 178,400</u>
Total Revenues	\$ 1,213,000	\$ 0	\$ 0	\$ 178,400
EXPENDITURES				
Current:				
Instruction:				
Regular programs	\$	\$	\$	\$
Special Programs		1,210,000	0,000	188,000
Adult and continuing education programs		0	0	0
Support services:				
Student services		0	0	0
Instructional staff support		0	0	0
General administration		0	100	0
School administration		0	0	0
Business activities		0	0	0
Plant services		0	0	0
Student transportation services		0	0	0
Central services		0	0	0
Field services		0	0	0
Community service programs		0	0	0
Facilities acquisition and construction		0	0	0
	<u>\$ 1,213,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 188,000</u>
Total Expenditures	\$ 1,213,000	\$ 0	\$ 0	\$ 188,000
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 0

Schedule 1

	TITLE II	DEMO FREE SCHOOLS	SCHOOL FOOD SERVICE	TOTAL
\$	4,889	(3,881)	487,228	881,735
	0	0	248,780	248,782
	88	22,828	2,000	217,675
	1,423	(3,185)	0	(9,881)
	0	0	48,822	48,882
\$	6,424	22,362	788,822	1,883,228

\$	0	0	0	21,000
	6,424	22,362	77,180	214,047
	0	0	14,880	14,883
\$	6,424	22,362	82,781	278,748

\$	0	0	0	0
	0	0	788,888	788,888

\$	0	0	788,888	788,888
----	---	---	---------	---------

\$	6,424	22,362	788,282	1,683,228
----	-------	--------	---------	-----------

RICHLAND PARISH SCHOOL BOARD
 BAYVILLE, LOUISIANA

SPECIAL REVENUE FUNDS
 Combining Balance Sheet
 June 30, 1998

	ELEMENTARY AND SECONDARY EDUCATION ACCT			SPECIAL EDUCATION
	TITLE I	TITLE V		
ASSETS				
Cash and cash equivalents	\$ 3,000	\$ 0	\$ 0	\$ 80,078
Investments	0	0	0	0
Receivables	145,154	5,500	0	20,288
Student receivable	0	584	0	3,829
Inventory	0	0	0	0
TOTAL ASSETS	\$ 148,154	\$ 6,084	\$ 0	\$ 104,195
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts, salaries and other payables	\$ 44,354	\$ 0	\$ 0	\$ 4,488
Interfund payable	100,800	11,345	0	94,128
Deferred revenues	0	0	0	0
Total Liabilities	\$ 145,154	\$ 11,345	\$ 0	\$ 98,616
Fund Equity				
Fund Balances:				
Reserved for inventory	\$ 0	\$ 0	\$ 0	\$ 0
Unreserved and undesignated	0	0	0	0
Total Equity	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL LIABILITIES AND FUND EQUITY	\$ 145,154	\$ 11,345	\$ 0	\$ 98,616

**RICHLAND PARISH SCHOOL BOARD
BATVILLE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULE
AS OF AND FOR THE TWO YEARS ENDED JUNE 30, 1996**

SPECIAL REVENUE FUNDS (Continued)

DRUG-FREE SCHOOLS AND COMMUNITIES - STATE GRANTS

(Drug-Free Schools and Communities Act of 1986, Title IV, as Amended)

To establish state and local programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

SCHOOL FOOD SERVICE

National School Lunch Program (National School Lunch Act of 1946)

School Breakfast Program (Child Nutrition Act of 1960)

Food Distribution (Commodities) (National School Lunch Act of 1946 and Child Nutrition Act of 1960)

Summer Food Service Program for Children (National School Lunch Act of 1946)

To assist through cash grants and food donations in providing a nutritious breakfast and lunch service for school students and to encourage the domestic consumption of nutritious agricultural commodities.

**RICHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE TWO YEARS ENDED JUNE 30, 1986**

SPECIAL REVENUE FUNDS

TITLE I PROGRAMS - LOCAL EDUCATIONAL AGENCIES

(Elementary and Secondary Education Act of 1963, Title I)

To improve the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency and inspire achievement in basic and more advanced skills. Primarily the provision of compensatory instructional activities to educationally deprived children that results in low-income areas and hence focus selected on the basis of a needs assessment. Services supplement, not supplant, those normally provided by state and local educational agencies.

INNOVATIVE EDUCATION PROGRAM STRATEGIES

(Elementary and Secondary Education Act of 1963, Title VI)

To assist state and local educational agencies to improve elementary and secondary education.

Funds may be used for: innovative assistance in the acquisition and use of instructional materials; technology related to the implementation of subject area reform; promoting education reform projects; promoting higher order thinking skills of disadvantaged students; and reform activities associated with Goals 2000.

SPECIAL EDUCATION

(Individuals With Disabilities Education Act, Part B)

STATE GRANTS

To provide grants to states to assist them in providing a free appropriate public education to all children with disabilities.

PRE-SCHOOL GRANTS

To provide grants to states to assist them in providing a free appropriate public education to preschool disabled children aged three through five years.

EISENHOWER MATHEMATICS AND SCIENCE EDUCATION STATE GRANTS

(Elementary and Secondary Education Act of 1963, Title II)

To improve the skills of teachers and the quality of instruction in mathematics and science, also to increase the accessibility of such instruction to all students.

RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

SUPPLEMENTAL INFORMATION SCHEDULES



ALLEN, GREEN & ROBINETTE, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS
2614 FERRAND STREET
MONROE, LOUISIANA 70001

EMMETT ALLEN, CPA
A PROFESSIONAL CORPORATION

THOMAS J. GREEN, CPA
ROBERT T. ROBINETTE, CPA

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FAX (225) 389-4004

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION SCHEDULES AND THE SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

BOARD MEMBERS
RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

We have audited the general purpose financial statements of Richland Parish School Board, as of and for the two years ended June 30, 1996, and have issued our report thereon dated October 24, 1996. Our opinion was qualified due to the omission of the General Fund Asset Account Group. These general purpose financial statements are the responsibility of Richland Parish School Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 made for the purpose of forming an opinion on the general purpose financial statements of Richland Parish School Board, taken as a whole. The accompanying Supplemental Information Schedules and the Schedule of Federal Financial Assistance are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. The information in these schedules 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.

Allen, Green & Robinette, L.L.P.
ALLEN, GREEN & ROBINETTE, L.L.P.

Monroe, Louisiana
October 24, 1996

RICHLAND PARISH SCHOOL BOARD
BATVILLE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1995

NOTE 15 - COMMITMENTS AND CONTINGENCIES (Continued)

Grant Disallowances

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

**RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 13 - INTERFUND ASSETS/LIABILITIES

Due from/to others:	Debit	Credit
General Fund	\$213,640	\$ 8,668
Special Revenue Funds:		
Elementary and Secondary Education Act		
Title I	-	182,662
Title VI	594	11,348
Special Education	9,099	84,016
Title II	1,423	6,414
Drug-Free	9,185	21,982
School Food Service	-	77,908
Bonding	1	-
Total	<u>\$222,232</u>	<u>\$222,232</u>

NOTE 14 - RESERVATION OF FUND BALANCE

At June 30, 1996, fund balance was reserved as follows:

Reserved for Workers' Compensation self-insurance	\$180,808
Safety fee - 10% reserved for self-insurance and disaster contingencies	<u>58,848</u>
	<u>\$239,656</u>

NOTE 15 - COMMITMENTS AND CONTINGENCIES

Litigation

At June 30, 1996, the School Board is involved in various litigations. It is the opinion of the legal advice for the School Board that ultimate resolution of these lawsuits would not materially affect the financial statements.

Self-insurance

The School Board initiated a risk management program for workers' compensation in 1991. During fiscal year 1996, a total of \$47,834 was paid in benefits and administration costs. An excess coverage insurance policy covers individual claims in excess of \$175,000. Maximum retention expense for aggregate claims amounts to \$1,980,808. An amount for self-insurance losses of \$180,808 was reserved for year ending June 30, 1996. Incurred but not paid claims of \$1,295 as of June 30, 1996 have been accrued as a liability in the General Long-Term Obligations account group.

**NATCHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 10 - LEASES (Continued)

The following is a schedule of future minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of June 30, 1996:

	<u>Equipment</u>
1996-1997	\$ 85,307
1997-1998	85,307
1998-1999	.
1999-2000	.
2000-2001	.
Total minimum lease payments	<u>170,614</u>
Less - amounts representing executive rents	
Net minimum lease payments	<u>170,614</u>
Less - amounts representing interest	<u>(34,854)</u>
 Present value of net minimum lease payments	 <u>\$135,760</u>

NOTE 11 - CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS

A summary of changes in School Activity Agency Fund deposits due others for the years ended June 30, 1996 follows:

	Balance July 1, 1995	Additions	Deductions	Balance June 30, 1996
Agency funds				
School activity accounts	<u>\$482,414</u>	<u>\$1,800,305</u>	<u>\$1,099,036</u>	<u>\$2,183,683</u>

NOTE 12 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	Bonds Payable	Compensated Absences	Capital Leases	Incurred But Not Reported Liabilities	Total
Balance, June 30, 1995	\$ 8,188,080	\$ 582,915	\$ 279,910	\$ 14,586	\$ 9,065,591
Additions	-	39,084	-	44,574	74,668
Deductions	<u>(1,095,808)</u>	<u>(125,758)</u>	<u>(181,352)</u>	<u>(87,800)</u>	<u>(1,490,720)</u>
Balance, June 30, 1996	<u>\$ 7,092,272</u>	<u>\$ 496,241</u>	<u>\$ 98,558</u>	<u>\$ 11,360</u>	<u>\$ 7,697,431</u>

**RICHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 6 - RETIREMENT SYSTEMS (Continued)

Five-year historical trend information showing each System's progress in accumulating sufficient assets to pay benefits when due is presented in each System's respective June 30, 1993 annual financial report, which is the latest report available.

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS

The Richland Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits for retirees and similar benefits for active employees are provided through the State Employees and the School Board. The School Board recognizes the cost of providing these benefits (school board's portion of premiums) as an expenditure when the monthly premiums are due, which was \$3,191,348. The cost of retiree benefits totaled \$438,234 for approximately 245 retirees.

NOTE 8 - ACCOUNTS, SALARIES AND OTHER PAYABLES

The payables of \$1,453,085 at June 30, 1996, are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects</u>	<u>Total</u>
Salaries	\$1,358,535	\$ -	\$ -	\$1,358,535
Accounts	45,531	18,587	-	64,118
Due to other governments	<u> </u>	<u>32,423</u>	<u> </u>	<u>32,423</u>
Total	<u>\$1,404,066</u>	<u>\$50,020</u>	<u>\$ -</u>	<u>\$1,453,085</u>

NOTE 9 - COMPENSATED ABSENCES

At June 30, 1996, employees of the School Board have accumulated and vested \$589,811 of employee leave benefits, which was computed in accordance with GASB Codification Section CMO. This amount is not expected to be paid from current available resources; therefore the liability of \$589,811 is recorded within the general long-term obligations account group.

NOTE 10 - LEASES

The School Board records items under capital leases as an asset and an obligation in the accompanying financial statements. The following is an analysis of equipment under capital leases:

	<u>Recorded Amount</u>
Leases	
School leases	\$433,275
Total	<u>\$433,275</u>

**RICHLAND PARISH SCHOOL BOARD
BATONVILLE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 4 - RETIREMENT SYSTEMS (Continued)

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 current-year payroll for the School Board totaled \$1,672,661. The employer contributions and total current-year payroll of covered employees for 1996, follow:

	TRS		LSERS	Parochial	Total
	Regular	Plan A			
Employee contribution	\$ 312,263	\$ 14,876	\$ 72,184	\$ 1,817	\$ 411,139
Employer contribution	1,415,252	36,972	68,261	1,842	1,507,431
Total covered current-year payroll	1,727,515	51,848	1,40,445	3,659	1,873,567

Although contributions are determined by statute, actuarial contributions are determined for the Systems. For the year ended June 30, 1996, the latest information available, the Systems' (TRS and LSERS) actuarially required contributions from all sources was \$396.7 million and \$18.5 million, respectively. The required contribution represents 17.17 and 5.85 percent, respectively, of salaries for the year ended June 30, 1996.

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 employees 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 program needs 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 at June 30, 1996 for the Systems, each as a whole, for the Systems' net assets available for benefits on that date (valued at market), and the resulting unfunded (overfunded) pension benefit obligations was as follows:

	<u>Teachers' Retirement System</u>	<u>School Employees' Retirement System</u>
Pension Benefit Obligation	\$10,576,000,000	\$ 834,345,875
Net Assets Available for Benefits	(6,081,709,000)	(962,833,341)
Unfunded (Overfunded) Pension Benefit Obligation	<u>\$ 4,494,291,000</u>	<u>\$1,797,179,216</u>

The School Board's total actuarially determined contribution requirements as a percentage of total contributions required of all entities for the year ended June 30, 1995 were as follows:

Teachers' Retirement System	.38%
School Employees' Retirement System	.57%

**RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 6 - RETIREMENT SYSTEMS

Substantially all School Board employees participate in either the Teachers' Retirement System or the School Employees' Retirement System (the Systems), which are cost-sharing, multiple-employer public employees retirement systems (PERS). Each system is administered and controlled at the State level by a separate board of trustees, with contribution rates and benefit provisions approved by the Louisiana Legislature. Participation in the Teachers' Retirement System is divided into two plans - the Teachers' Regular Plan and the Teachers' Plan A. 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 system.

With respect to the Teachers' Retirement System Regular Plan, normal retirement is at age 60 with 18 years of service, or at any age with 20 years of service. The formula for annual maximum retirement benefits is generally 2% (with less than 25 years of service) or 2.5% (with 25 or more years of service) times the years of creditable service times the average salary of the 36 highest successive months (plus \$300 applicable to persons becoming members prior to July 1, 1986).

Under the Teachers' Retirement System Plan A, normal retirement is generally at any age with 30 or more years of creditable service, at age 55 with at least 25 years of creditable service and at age 60 with at least 10 years of creditable service. The retirement benefit formula is generally 2% times the years of creditable service times the average salary of the 36 highest successive months.

Employees participating in the School Employees' Retirement System are eligible for normal retirement after 20 years of service, or after 25 years of service at age 55, or after 10 years of service at age 60. The maximum retirement allowance is computed at 2.5% times the highest 36 months of average salary, times the years of service plus a supplement of \$1.00 per month times the years of service.

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

	Employee	Employer
LA Teachers' Retirement System		
Regular	9.10%	10.5%
Plan A	8.00%	10.5%
LA School Employees' Retirement	6.15%	6.00%
LA Parochial Employees' Retirement		
July 1, 1995 - December 31, 1995	9.5%	8.8%
January 1, 1996 - June 30, 1996	9.5%	7.25%

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, the School Board's employer contribution is funded by the State of Louisiana through annual appropriations.

**RICHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. As June 30, 1996, the deposits at Guaranty Bank were uncollateralized by \$4,263. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As June 30, 1996, the School Board has \$8,809,624 in deposits (reflected bank balances). These deposits are secured face value by \$854,321 of federal deposit insurance and \$8,871,917 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the School Board that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 - INVESTMENTS

The investments at June 30, 1996 are as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Certificates of Deposit	<u>\$2,208,211</u>	<u>\$2,208,211</u>

The certificates of deposit are in the name of the Richland Parish School Board. The Certificates of Deposit are considered insured Category 1 in applying the credit risk of GASB Codification Section 156.04.

NOTE 5 - RECEIVABLES

The receivables of \$627,762 at June 30, 1996, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Taxes:				
Ad valorem	\$ 44,581	\$ -	\$ -	\$ 44,581
Sales and use	-	-	-	-
Intergovernmental - grants:				
Federal	168,848	312,295	-	772,544
State	151,315	4,780	-	157,185
Accounts	<u>88,732</u>	<u> </u>	<u> </u>	<u>88,732</u>
Total	<u>\$410,702</u>	<u>\$317,075</u>	<u>\$ </u>	<u>\$627,762</u>

**RICHLAND PARISH SCHOOL BOARD
BATVILLE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1995**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. ADOPTION OF GASB PRONOUNCEMENTS (Continued)

The School Board was required to adopt GASB 20 in fiscal year 1995. GASB 20 allows the School Board to elect to apply all Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements, or to apply all GASB pronouncements and only FASB pronouncements issued before November 30, 1989. The School Board has elected to apply all GASB pronouncements and only FASB pronouncements issued before November 30, 1989.

R. NEW APPLICABLE GASB PRONOUNCEMENTS

In November 1994, the GASB issued Statement No. 27, "Accounting for Pensions by State and Local Governmental Employers" (GASB 27). GASB 27 prescribes changes in pension accounting and disclosure requirements for employers participating in single employer/agent multiple defined benefit plans, vest sharing multiple employer defined benefit plans, and defined contribution plans. The School Board sponsors a multiple-employer defined contribution plan which has some characteristics of a defined benefit pension plan. GASB 27 is effective for fiscal years beginning after June 15, 1997. The School Board has not yet determined when GASB 27 will be adopted or determined the effects of adoption.

NOTE 2 - LEVIED TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>
Parish-wide taxes:		
Construction	0.16	0.16
Maintenance	6.65	6.65
District taxes:		
School District #1	28.0	28.0
School District #2	32.0	32.0
School District #3	34.5	34.0
School District #4	96.0	92.0

NOTE 3 - CASH AND CASH EQUIVALENTS

At June 30, 1995, the School Board has cash and cash equivalents totaling \$3,952,538 as follows:

Demand deposits	\$ 43,918
Interest-bearing demand deposits	4,167,898
Certificates of deposit	<u>280,722</u>
Total	<u>\$3,492,538</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. FUND EQUITY (Continued)

Dedicated Fund Balances

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

N. INTERFUND TRANSACTIONS

Quasi-internal transactions are accounted for as revenues, expenditures, or expenses. 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-internal transactions and reimbursements, are reported as transfers. Nonreversing or non-routine permanent transfers of equity are reported as residual equity transfers. All other inter-fund transfers are reported as operating transfers.

O. SALES TAXES

The Richland Parish School Board is authorized to collect a one cent sales tax within Richland Parish. The tax is for ten years. The proceeds from the tax are dedicated for salaries and retirement benefits for school teachers and other school employees and/or for maintaining and operating school buildings, facilities, and equipment. The costs of collecting and administering the tax are paid from the Sales Tax Fund.

P. TOTAL COLLISION ON COMBINED STATEMENTS

The total collisions on the combined statements are captioned Miscellaneous Drib to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in accordance 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.

Q. ADOPTION OF GASB PROVISIONMENTS

In September 1993, GASB issued Statement No. 28, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting" (GASB 28), which discusses the application of authoritative accounting pronouncements for proprietary accounting and other funds that use proprietary accounting.

RICHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. COMPENSATED ABSENCES (Continued)

The School Board's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability, as the benefits are earned by the employees if both of the following conditions are met:

- A. The employees' right to receive compensation are attributable to services already rendered.
- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- A. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- B. Alternatively, a governmental entity should continue its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

Substantial leave benefits are recorded as expenditures in the period paid.

Only the current portion of the liability for compensated absences is reported in the fund. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The remainder of the liability is reported in the general long-term obligations account group.

L. LONG-TERM OBLIGATIONS

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

M. FUNDEQUITY

Reserves

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

**RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. INVENTORY

Inventory of the School Food Service 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 consumed; however, all inventory items are recorded as expenditures when purchased. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.

Acquisition of materials and supplies are accounted for on the purchase method, that is, the expenditures are charged when the items are purchased. The value of these materials and supplies, except for the food purchased in the School Food Service Special Revenue Fund, are not considered significant at June 30, 1996, and their value is not shown in the accompanying balance sheet.

J. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructure are not capitalized. Depreciation has not been provided on general fixed assets.

The School Board has not maintained detailed accounting records for its property and equipment. Therefore, the financial statements do not reflect property and equipment used in the governmental fund type operations of the School Board.

K. COMPENSATED ABSENCES

All 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 can be accumulated. However, upon separation, all unused vacation leave is forfeited.

All School Board employees earn from 12 to 18 days of sick leave each year, which can be accumulated without limitation. In the first year, new employees receive one day for each month worked. Upon retirement or death, unused accumulated sick leave of up to 29 days is paid to the employee or to his estate at the employee's current pay rate. 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 3, 1985. For sick leave earned after July 3, 1985, under the Louisiana Teachers' Retirement System and for sick leave earned under the Louisiana School Employees' Retirement System, all unpaid sick leave, which includes the 29 days paid, is used in the retirement benefit computation as earned service.

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

**RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. BUDGETS (Continued)

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

F. 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 before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include amounts in time deposits.

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

H. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

**RICHLAND PARISH SCHOOL BOARD
BATVILLE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BASIS OF ACCOUNTING (Continued)

Expenditures

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

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

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, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

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 Financing Sources (Loss)

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishments, long-term debt proceeds, or others) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying event occurs.

Deferred Revenues

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

E. BUDGETS

The following summarizes the budget activities of the School Board during the year ended June 30, 1996:

Completed and available for public inspection	August 2, 1995
Public session	August 30, 1995
Public hearings	September 5, 1995
Board adoption	September 8, 1995

RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. FUND ACCOUNTING (Continued)

The general long-term debt account group is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust funds.

D. BASIS OF ACCOUNTING

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 restricted grants are recorded when the reimbursable expenditures have been incurred.

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

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.

Sales and use tax revenues are recorded in the month collected by the Richland Parish School Board or by the Louisiana Department of Public Safety and Corrections, Public Safety Services, Office of Motor Vehicles.

Food services income is recorded as operating revenue when collected. All food services income applicable to an accounting period is collected during that accounting period.

Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available. Interest income on interest-bearing demand deposits is recorded each month when credited by the bank to the account.

Substantially all other revenues are recorded when received.

RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. 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 accounted in the funds because they do not directly affect net expendable financial resources.

Funds of the School Board are classified into two categories: governmental, 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 revenues, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

1. **General fund** — the general operating fund of the School Board and accounts for all financial resources, except those required to be accounted for in other funds.
2. **Special revenue funds** — account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. **Debt service funds** — account for transactions relating to resources retained and used for the payment of principal and interest on these long-term obligations recorded in the general long-term obligations account group.
4. **Capital project funds** — account for major capital expenditures.

Fiduciary Funds

Fiduciary funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the School Board. Fiduciary funds include:

1. **School activity agency fund** — accounts for assets held by the School Board as an agent for the individual schools and school organizations.

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

The *general fixed assets account group* is used to account for fixed assets not accounted for in proprietary or trust funds.

**RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

INTRODUCTION

The Richland Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:21 to provide public education for the children within Richland Parish. The School Board is authorized by LSA-R.S. 17:21 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of nine members who are elected from nine districts for terms of four years.

The School Board operates twelve schools within the parish with a total enrollment of approximately 4,200 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

GASB Statement No. 14 established criteria for determining the governmental reporting entity, and component units that should be included within the reporting entity. Because the School Board has a separately elected governing body and is legally separate and financially independent, the School Board is a separate governmental reporting entity. The School Board includes all funds, account groups, activities, or actions 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 police jury 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.

C. FUND ACCOUNTING

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

**NICHOLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDING JUNE 30, 1996**

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Statement C

*****SPECIAL REVENUE FUNDS*****

BUDGET	ACTUAL	WARRING FAVORABLE UNFAVORABLE
\$ 47,042	\$ 47,042	\$ 0
0	0	0
0	0	0
0	0	0
0		0
\$ 47,042	\$ 47,042	\$ 0
\$ 130,000	\$ 130,000	\$ 0
130,000	130,000	0
\$ 267,042	\$ 267,042	\$ 0

**RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

GOVERNMENTAL FUNDS - GENERAL AND SPECIAL REVENUE FUNDS
 Combined Statement of Revenues, Expenditures, and Changes
 in Fund Balances - Budget (GAAP Basis) and Actual
 For the Year Ended June 30, 1996

	*****GENERAL FUND*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ 2,160,000	\$ 2,160,000	\$ 0
Operating transfers out	(2,207,000)	(2,207,000)	0
Other uses	0	0	0
Sale of assets	0	0	0
Transfer of proceeds to schools			0
	\$ 43,000	\$ 43,000	\$ 0
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (160,000)	\$ (84,000)	\$ (54,000)
FUND BALANCE AT BEGINNING OF YEAR	3,262,000	3,262,000	0
FUND BALANCE AT END OF YEAR	\$ 3,071,000	\$ 3,071,000	\$ (54,000)

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

Statement C

-----SPECIAL REVENUE FUNDS-----

		VARIANCE			
		FAVORABLE			
BUDGET	ACTUAL		(UNFAVORABLE)		
\$	\$	\$	\$		
157,021	187,201		0		
27,198	28,823		(1625)		
288	288		0		
281,489	257,498		23,991		
40,024	6,445		(33,579)		
<u>2,733,942</u>	<u>2,699,498</u>		<u>(34,444)</u>		
\$	2,855,750	\$	2,143,878	\$	(811,872)

\$	\$	\$	\$
1,508,078	1,040,004		468,074
			0
21,078	27,870		(6,792)
10,240	8,241		1,999
1,289	800		489
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
1,127,825	1,791,682		(663,857)
0	0		0
0	0		0
0	0		0
<u>0</u>	<u>0</u>		<u>0</u>

\$	3,285,023	\$	2,215,495	\$	1,069,528
<u>BUDGET</u>	<u>(79,647)</u>		<u>8,998</u>		

(continued)

**RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

GOVERNMENTAL FUNDS - GENERAL AND SPECIAL REVENUE FUNDS
 Combined Statement of Revenues, Expenditures, and Changes
 in Fund Balances - Budget (GAAP Basis) and Actual
 For the Year Ended June 30, 1998

	-----GENERAL FUNDS-----		VARIANCE FAVORABLE UNFAVORABLE
	BUDGET	ACTUAL	
REVENUES			
Local sources:			
Taxes:			
Ad valorem	\$ 650,000	\$ 608,128	\$ (41,872)
Sales and use	2,007,254	2,272,000	264,746
Fuel services	0	0	0
Earnings on time deposits	104,000	281,400	177,400
Other	88,000	88,000	0
State sources:			
Unrestricted	11,000,100	11,103,718	103,618
Restricted	488,100	178,400	(309,700)
Federal sources	248,073	283,008	34,935
Total Revenues	\$ 12,489,527	\$ 12,187,654	\$ (301,873)
EXPENDITURES			
Current:			
Instruction:			
Regular programs	\$ 7,188,008	\$ 6,888,000	\$ 300,008
Special programs	2,071,000	2,238,184	167,184
Adult and continuing education	778,000	1,870,000	(1,092,000)
Support services:			
Student services	881,000	880,000	1,000
Instructional staff support	270,000	212,180	57,820
General administration	211,883	238,000	(26,117)
School administration	883,000	848,000	35,000
Business services	243,001	288,000	(44,999)
Plant services	1,201,688	1,278,288	(76,600)
Student transportation services	1,283,211	1,187,000	96,211
Capital services	95,100	14,000	81,100
Food services	8,271	800	7,471
Community service programs	8,810	8,800	10
Facilities acquisition and construction	0	0	0
Debt service:			
Principal retirement	0	82,000	(82,000)
Interest and bank charges	0	13,833	(13,833)
Total Expenditures	\$ 13,175,842	\$ 14,380,134	\$ (1,204,292)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	1,113,685	417,480	696,205

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

Statement B

CAPITAL PROJECT FUNDS	(TOTAL MEMORANDUM ONLY)
\$	0 \$
	2,997,350
	(2,997,350)
	25
	8
	2
\$	0 \$
	25
\$	(10,271) \$
	208,515
	334,820
	5,098,848
\$	305,549 \$
	5,355,104

(CONCLUDED)

**RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

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

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS
OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ 2,950,210	\$ 47,042	\$ 0
Operating transfers out	(2,207,283)	0	0
Other sources	0	25	0
Sale of assets	0	0	0
Transfer of proceeds to schools			0
Total Other Financing Sources (Uses)	<u>\$ 47,927</u>	<u>\$ 47,067</u>	<u>\$ 0</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 284,287	\$ (21,552)	\$ (90,281)
FUND BALANCES AT BEGINNING OF YEAR	<u>3,233,283</u>	<u>721,258</u>	<u>891,283</u>
FUND BALANCES AT END OF YEAR	<u>\$ 3,417,570</u>	<u>\$ 700,006</u>	<u>\$ 801,002</u>

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

Statement B

CAPITAL PROJECT EXPENSE	(TOTAL MEMORANDUM CHG.)
\$ 0	\$ 2,128,477
0	2,072,000
0	157,000
0,400	503,402
0	58,000
0	17,200,100
0	718,000
0	2,075,442

\$ 0,400 \$ 18,998,601

0	0	0,000,000
0	0	2,078,000
0	0	1,070,400
0	0	400,000
0	0	200,000
180	0	202,400
0	0	868,227
0	0	258,270
0	0	1,218,200
0	0	1,157,000
0	0	14,000
0	0	1,738,000
0	0	0,000
20,870	0	20,870
0	0	1,100,100
0	0	870,400

\$ 20,800 \$ 18,728,401

(75,071) 200,400
 (CONT IN EXC)

**BOULANG PARISH SCHOOL BOARD
BAYTILLE, LOUISIANA**

**GOVERNMENTAL FUNDS
Continued Statement of Revenue, Expenditures
and Changes in Fund Balances
For the Year Ended June 30, 1998**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS
REVENUES			
Local sources:			
Taxes:			
Ad valorem	\$ 900,190	0	\$ 1,830,381
Sales and use	2,877,890	0	0
Food services	0	957,321	0
Earnings on time deposits	301,405	25,815	25,870
Other	55,830	200	0
State sources:			
Unrestricted	11,600,710	357,488	0
Restricted	118,420	8,448	0
Federal sources	271,058	2,090,498	0
	<u>\$ 12,197,617</u>	<u>\$ 3,168,879</u>	<u>\$ 1,856,251</u>
EXPENDITURES			
Current:			
Instruction:			
Regular programs	\$ 8,888,880	0	0
Special programs	3,208,104	1,490,004	0
Adult and continuing education	1,070,428	0	0
Support services:			
Student services	685,088	27,078	0
Instructional staff support	370,130	8,941	0
General administration	235,426	583	45,974
School administration	848,327	0	0
Business services	208,200	0	911
Plant services	1,310,280	0	0
Student transportation services	1,157,288	0	0
Central services	14,857	0	0
Food services	835	1,737,883	0
Community service programs	5,890	0	0
Facilities acquisition and construction	0	0	0
Debt service:			
Principal retirement	82,134	0	1,088,900
Interest and bank charges	13,872	0	558,954
	<u>\$ 14,788,178</u>	<u>\$ 3,174,465</u>	<u>\$ 1,792,068</u>
EXCESS (deficiency) OF REVENUES OVER EXPENDITURES			
	<u>471,439</u>	<u>(2,005,586)</u>	<u>(935,817)</u>

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

Statement A

*****ACCOUNT GROUP*****			
	FIDUCIARY FUNDS	GENERAL LONG-TERM OBLIGATIONS	TOTAL (MEMORANDUM ONLY)
\$	800,833 \$	0 \$	4,458,171
	0	0	2,308,211
	0	0	837,782
	0	0	322,707
	0	0	40,822
	0	835,801	835,801
	<u>0</u>	<u>835,801</u>	<u>835,801</u>
\$	<u>800,833 \$</u>	<u>7,887,547 \$</u>	<u>15,531,018</u>
\$	0 \$	0 \$	1,458,088
	0	0	322,707
805,833	0	0	888,433
0	0	0	14,650
0	11,338	11,338	
0	588,811	588,811	
	7,088,800	7,088,800	
	<u>0</u>	<u>117,380</u>	<u>117,380</u>
\$	<u>588,003 \$</u>	<u>7,887,547 \$</u>	<u>15,531,018</u>
\$	0 \$	0 \$	835,801
	0	0	888,840
	<u>0</u>	<u>0</u>	<u>5,741,093</u>
\$	<u>0 \$</u>	<u>0 \$</u>	<u>8,289,784</u>
\$	<u>800,833 \$</u>	<u>7,887,547 \$</u>	<u>15,531,018</u>

**HOULAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA**

**ALL FUND TYPES AND ACCOUNT GROUPS
Combined Balance Sheet
June 30, 1999**

	----- GOVERNMENTAL FUNDS -----			
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS
ASSETS AND OTHER DEBITS				
Assets				
Cash and cash equivalents	\$ 2,140,034	\$ 591,735	\$ 505,021	\$ 300,540
Investments	1,850,400	240,782	0	0
Receivables	410,787	217,078	0	0
Interfund receivable	313,045	5,051	0	0
Inventory	0	40,582	0	0
Other Debits				
Amount available to Debt Service Funds	0	0	0	0
Amount to be provided for retirement of of general long-term obligations	0	0	0	0
TOTAL ASSETS AND OTHER DEBITS	\$ 4,830,110	\$ 1,885,250	\$ 505,021	\$ 300,540
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities				
Accounts, salaries and other payables	\$ 1,454,380	\$ 51,020	\$ 0	\$ 0
Interfund payable	0,000	214,067	0	0
Deposits due others	0	0	0	0
Deferred revenues	0	14,000	0	0
Est. worker's compensation - claims payable	0	0	0	0
Compensated absences payable	0	0	0	0
Bonds payable	0	0	0	0
Leases payable	0	0	0	0
Total Liabilities	\$ 1,454,380	\$ 279,107	\$ 0	\$ 0
Equity and other credits				
Fund Balances:				
Reserved for debt service	\$ 0	\$ 0	\$ 505,021	\$ 0
Reserved for contingencies	595,540	0	0	0
Unassigned	2,731,540	703,689	0	300,540
Total Equity and other credits	\$ 3,417,280	\$ 703,689	\$ 505,021	\$ 300,540
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 4,830,110	\$ 1,885,250	\$ 505,021	\$ 300,540

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



ALLEN, GREEN & ROBINETTE, L.L.P.

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INDEPENDENT AUDITORS' REPORT

BOARD MEMBERS
RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

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

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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.

The general purpose financial statements referred to above do not include the General Fixed Asset Account Group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Richland Parish School Board, as of June 30, 1996, and the results of its operations 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 October 24, 1996, on our consideration of Richland Parish School Board's internal control structure and a report dated October 24, 1996 on its compliance with laws and regulations.

Allen, Green & Robinette, L.L.P.
ALLEN, GREEN & ROBINETTE, L.L.P.

Monroe, Louisiana
October 24, 1996

**RICHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

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**RICHLAND PARISH SCHOOL BOARD
BAYVILLE, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

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RICHLAND PARISH SCHOOL BOARD
BATVILLE, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996
WITH SUPPLEMENTAL INFORMATION SCHEDULES

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**RICHLAND PARISH SCHOOL BOARD
RAYVILLE, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1995
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the legislator, or legislator, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: NOV 27 1997