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MACHODOES PARISH SCHOOL BOARD
Machitoches, Louisiana

General Purpose Financial Statements
and Independent Auditor's Reports
As of and for the Year Ended June 30, 1997
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 audited, or reviewed, 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 7/23/97

Forble W. Wray
Certified Public Accountant

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana

General Purpose Financial Statements
and Independent Auditor's Reports
As of and for the Year Ended June 30, 1993
With Supplemental Information Schedules

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HEDDIE W. WAY
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Independent Auditor's Report

MACHIBOUCHON PARISH SCHOOL BOARD
Machibouche, Louisiana

I have audited the general purpose financial statements of the Machibouche Parish School Board as of and for the year ended June 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the school board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit. I did not audit the financial statements of the School Activity Agency Funds, which represents 28 percent and 82 percent, respectively, of the assets and additions of the Fiduciary Fund Type - Agency Funds. Those statements were audited by other auditors whose report has been furnished to me, and my opinion, insofar as it relates to the amounts included for the School Activity Agency Fund, is based solely on the report of other auditors.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, based on my audit and the report of other auditors, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Machibouche Parish School Board at June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 18, 1996, on my consideration of the Machibouche Parish School Board's internal control over financial reporting and my basis of its compliance with certain provisions of law, regulations, contracts, and grants.

MACHITOCHEE PARISH SCHOOL BOARD
Machitochee, Louisiana
Audit Report, June 30, 1997

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget COMB Circular 4-350, *Audits of States, Local Governments, and Empirical Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Additionally, the accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Machitochee Parish School Board. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Walter H. May

Walter H. May
Alexandria, Louisiana
December 29, 1997

NATCHITOCHEE PARISH SCHOOL BOARD
Natchitoches, Louisiana

COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDING JUNE 30, 2007

WACHSINGER PARKER SCHOOL BOARD
 Natchitoches, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1999

	SCYTHOPOULIA, 1990, 1995		CAPITAL RESOURCES 1999
	GENERAL FUND	SPRING 1999	
ASSETS AND FUND EQUITY			
Cash and cash equivalents	\$3,888,009	\$1,560,000	\$5,448,009
Receivables with additional installments, at amortized cost	5,543,176	986,048	6,529,224
Receivables	91,840	984,215	1,076,055
Interfund receivables	209,000		209,000
Inventory		75,000	75,000
Land, buildings, furniture, and equipment			
Other assets:			
Amount available to help service bonds Amount to be provided for retirement of general long-term debt			
TOTAL ASSETS AND FUND EQUITY	113,941,348	17,591,304	13,432,348
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts, salaries, and other payables	\$2,512,228	288,132	\$280
Unearned revenues		249,000	
Reserves for workers'		1,800	
Deferred compensation benefits payable			
Deferred pension benefits payable			
Bonds payable			
Total Liabilities	2,512,228	537,932	280
Fund Equity			
Investments in general fund assets			
Fund balances (deficits):			
Unreserved fund:			
Workers' compensation benefits	29,844		
Bonds service			\$3,405,644
Capital projects			168,600,000
Unreserved - designated for:			
Insurance	1,679,448		
Contingencies	1,583,315		
Unreserved - undesignated	1,888,919	1,679,448	
Total Fund Equity	6,040,536	1,679,448	36,005,024
TOTAL LIABILITIES AND FUND EQUITY	113,941,348	17,591,304	13,432,348

The accompanying notes are an integral part of this statement.

BRIDGEPORT PARISH SCHOOL BOARD
Bry, Louisiana
ENVIRONMENTAL FUND FINES

Condensed Statement of Revenue, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 1997

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND
REVENUE			
Local Sources:			
Fees:			
tuition			
ad valorem	\$1,359,210	\$621,193	\$5,589,500
sales and use	4,866,348		
poll tax	29,148		
miscell., leases, and royalties	282,440		
interest earnings	640,216	74,006	176,792
fund services		435,148	
miscellaneous	4,367	31,807	
State sources:			
unrestricted grants-in-aid	19,206,848	538,142	
restricted grants-in-aid	479,380	202,380	
Federal sources:			
unrestricted grants-in-aid	4,308	8,876	
unrestricted - indirect cost recoveries		63,347	
restricted grants-in-aid	70,430	6,871,606	
in lieu of taxes	168,444		
total revenues	<u>27,882,274</u>	<u>8,889,211</u>	<u>6,776,292</u>
EXPENDITURES			
Current:			
Instructional:			
regular programs	\$7,721,178	28,707	
special programs	4,238,232	1,621,175	
vocational programs	281,248	132,748	
adult and continuing education programs	7,144	176,912	
other programs	676,262	1,837,658	
Support services programs:			
pupil support services	762,652	688,668	
instructional staff services	1,184,240	1,738,026	
general and instruction	531,295	21,474	127,270
school administration	1,879,273	35,518	
business services	388,177	37,116	151,274
plant services	2,989,420	481,280	
student transportation services	2,478,550	28,640	
central services	327,145	565	
Non-Instructional Services:			
Food service operations	26,100	3,884,583	
Community service operations	1,877		
Facilities acquisition and construction services			
DEB services:			
Principal retirement			1,285,000
Interest and bond charges			825,711
total expenditures	<u>27,921,522</u>	<u>8,889,211</u>	<u>8,894,991</u>

(Continued)

The accompanying notes are an integral part of this statement.

BALESTROCHE PARISH SCHOOL BOARD
 Prop. Levitation
 GOVERNMENTAL FUND 1981

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended June 30, 1987

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS
STATEMENT OF REVENUES OVER EXPENDITURES	<u>130,158</u>	<u>104,188</u>	<u>11,870,000</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	98,488	0	282,714
Operating transfers out		(98,488)	(0,000)
Sale of fixed assets			100,000
Gifts	<u>1,000</u>		
Proceeds from			
Total other financing sources (uses)	<u>99,488</u>	<u>(98,488)</u>	<u>282,714</u>
STATEMENT OF REVENUES AND OTHER SOURCE'S THIS DEPARTMENT AND OTHER FUNDS	<u>229,646</u>	<u>5,699</u>	<u>11,870,000</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>1,927,863</u>	<u>1,411,267</u>	<u>1,894,708</u>
FUND BALANCE AT END OF YEAR	<u>18,000,000</u>	<u>10,000,000</u>	<u>10,000,000</u>

(Continued)

The accompanying notes are an integral part of this statement.

CAPITAL ACCOUNTS	TOTAL RESERVATIONS
<u>197,902,000</u>	<u>197,902,000</u>
5,140	407,120
1264,714	687,120
<u>20,000,000</u>	<u>20,000,000</u>
<u>20,000,000</u>	<u>20,000,000</u>
24,478,000	24,478,000
<u>10,000,000</u>	<u>10,000,000</u>
<u>24,478,000</u>	<u>24,478,000</u>

WASH STATE HIGH SCHOOL BOARD
 FINANCIAL STATEMENTS - CONDENSED
 STATEMENTS OF FINANCIAL POSITION - GENERAL AND SPECIAL FUNDING FUNDS

Condensed Statements of Financial Position, Expenses, and Changes in Fund Balances
 General Fund (Local and State)
 For the Year Ended June 30, 2011

	GENERAL FUND		FINANCIAL POSITION CHANGES	SPECIAL FUNDING FUNDS		BALANCE FORWARD (6/30/10)
	2011	2010		2011	2010	
ASSETS						
Cash	\$1,155,450	\$1,155,450	\$0	\$1,155,450	\$1,155,450	\$150
Other assets	24,135,428	24,135,428	0	24,135,428	24,135,428	15,000
Total assets	<u>\$25,290,878</u>	<u>\$25,290,878</u>	<u>0</u>	<u>\$25,290,878</u>	<u>\$25,290,878</u>	<u>\$15,150</u>
LIABILITIES						
Accounts payable	\$2,000,000	\$2,000,000	1,000	2,000,000	2,000,000	1,000
Deferred contributions	20,130	20,130	0	2,009,868	2,009,868	15,000
Total liabilities	<u>\$2,020,130</u>	<u>\$2,020,130</u>	<u>1,000</u>	<u>\$4,009,868</u>	<u>\$4,009,868</u>	<u>\$15,000</u>
NET ASSETS OR FUND BALANCES	\$23,270,748	\$23,270,748	\$0	\$21,281,010	\$21,281,010	\$0
Cash	\$1,155,450	\$1,155,450	0	1,155,450	1,155,450	150
Other assets	22,115,298	22,115,298	0	20,125,560	20,125,560	14,850
Total net assets or fund balances	<u>\$23,270,748</u>	<u>\$23,270,748</u>	<u>0</u>	<u>\$21,281,010</u>	<u>\$21,281,010</u>	<u>\$15,000</u>
Total other funding sources (used)	\$0	\$0	\$0	\$0	\$0	\$0
Total net assets or fund balances Total change (increase) or decrease	<u>\$23,270,748</u>	<u>\$23,270,748</u>	<u>0</u>	<u>\$21,281,010</u>	<u>\$21,281,010</u>	<u>\$15,000</u>
Total amount of resources of fund	<u>\$23,270,748</u>	<u>\$23,270,748</u>	<u>0</u>	<u>\$21,281,010</u>	<u>\$21,281,010</u>	<u>\$15,000</u>
Total amount of cash or cash equivalents	<u>\$1,155,450</u>	<u>\$1,155,450</u>	<u>\$0</u>	<u>\$1,155,450</u>	<u>\$1,155,450</u>	<u>\$150</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 2007

INTRODUCTION

The Natchitoches Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:61 to provide public education for the children within Natchitoches Parish. The school board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The school board is comprised of eleven members who are elected from eleven districts for terms of four years.

The school board operates 17 schools within the parish with a total enrollment of approximately 7,800 pupils. In conjunction with the regular education 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Governmental Accounting Standards Board (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 is fiscally independent, the school board is a separate governmental reporting entity. The school board includes all funds, account groups, activities, or affairs that are within its oversight responsibility.

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.

B. 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 in financial management by segregating transactions relating to certain government functions or activities.

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

LAKECHARLES PUBLIC SCHOOL BOARD
Lake Charles, Louisiana
Notes to the Financial Statements (Continued)

Funds of the school board are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follows:

Governmental Fund Type

Governmental funds are used to account for all or most of the school board's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and servicing of general long-term debt. Governmental funds include:

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.

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

Debt service funds -- account for transactions relating to resources retained and used for the payment of principal and interest on general long-term debt recorded in the general long-term debt account group.

Capital projects funds -- account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary Fund Type

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the school board. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

4. 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:

NAIHCITOCHEA PARISH SCHOOL BOARD
NAIHCITOCHEA, LOUISIANA
Notes to the Financial Statements (Continued)

Revenues

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

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

Food service income is recorded when collected. All food services income applicable to an accounting period is collected during the fiscal year.

All ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:0993 requires that the tax roll be filed on or before November 25 of each year. Ad valorem taxes become delinquent if not paid by December 31. Taxes are normally collected in December, January, and February of the fiscal year.

Sales and use taxes are recorded in the month collected by the NAIHCitoches Parish Sales Tax Commission (collection agent) or by the Louisiana Department of Public Safety and Corrections, Public Safety Services.

Interest earnings on time deposits are recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when they are available to the school board.

Based on the above criteria, federal and state entitlements, ad valorem taxes, and the portion of the sales and use tax on the sale of motor vehicles collected by the Louisiana Department of Public Safety and Corrections, Public Safety Services, are treated as receivable to accrue by the school board.

Expenditures

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

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

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

Commitments under construction contracts are recognized as expenditures when earned by the contractor.

WACHITOCHEES PARISH SCHOOL BOARD
Wachitoches, Louisiana
Notes to the Financial Statements (Continued)

Food costs are recognized as expenditures in the period in which the food is consumed.

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid, sale of assets, and proceeds from the sale of bonds are accounted for as other financing sources (uses). These transactions are recognized at the time the underlying assets occur.

B. BUDGETS

The school board adopts annual budgets on the general fund and special revenue funds. The proposed budgets are prepared by the director of finance, the superintendent, and the finance committee of the school board during July and/or August of each year. During August and/or September, the availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are advertised in the official journal. At its first meeting in September, the school board holds a public hearing on the proposed budgets in order to receive comments from residents. Changes are made in the proposed budgets based on the results of the public hearing and the desires of the school board as a whole. The budgets are then adopted, and notice is published in the official journal.

The budgets are prepared on the modified accrual basis of accounting and all appropriations lapse at year end. Incurrences are not formally recognized within the accounting system for budgetary control purposes; however, outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded. Formal budgetary integration (within the accounting records) is employed as a management control device.

The superintendent of schools is authorized to transfer amounts between divisions within a fund; however, when requested by the school board, budgetary comparisons are prepared and presented to the school board during a regular meeting. The school board reviews these comparisons and proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in the school board minutes published in the official journal. Budget amounts included in the accompanying financial statements include the final amended budget amounts.

C. 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 extended.

WACHITOWOC PARISH SCHOOL BOARD
Wachitowoc, Louisiana
Notes to the Financial Statements (Continued)

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those income-producing items with original maturities of usually 90 days or less. 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.

Under state law, the school board may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

G. INVESTMENTS

In accordance with Louisiana Revised Statute (LSA-R.S.) 17:298A, the school board, upon determination of the availability of funds in excess of immediate cash requirements by its treasurer or chief financial officer and in the exercise of prudent judgment, may invest in direct United States Treasury obligations; bonds, debentures, notes, or other evidence of indebtedness guaranteed by federal agencies or United States government instrumentalities, provided that such obligations are backed by the full faith and credit of the United States government; and savings accounts and certificates of deposit of state banks organized under the laws of Louisiana or national banks having their principal offices in the state of Louisiana. Additionally, the school board may invest in mutual or trust fund institutions (limited to 25 per cent of the funds considered available for investment under this section) provided that they are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940 and have underlying investments consisting solely of securities of the United States government or its agencies. Investments are stated at amortized cost.

H. INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods and services provided or rendered. These receivables and payables are classified as interfund receivables and payables on the balance sheet.

I. INVENTORY

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the school board and commodities granted by the United States Department of Agriculture. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenditures when consumed. 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.

HAÏTIENNESÉ FRANÇOIS SCHOOL BOARD
Haiti, Louisiana
Notes to the Financial Statements (Continued)

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 asset account group. Public domain or infrastructures, such as sidewalks and parking lots, are not capitalized. No depreciation has been provided on general fixed assets. Approximately 12 per cent of the fixed assets are valued at actual historical cost while the remaining 88 per cent are valued at estimated historical cost, based on historical cost of similar items.

K. COMPENSATED ABSENCES

All 12-month employees earn 20 days of vacation leave each year. Upon separation, all unused vacation leave is forfeited.

All school board employees earn 10 days of sick leave each year. Sick leave for Teachers and bus drivers may be accumulated without limitation, while all other employees are limited to 20 days accumulated sick leave. Upon retirement or death, unused sick leave of up to 20 days is paid to the employee (or heir) at the employee's current rate of pay. Under the Louisiana Teacher's Retirement, the total unused accumulated sick leave, including the 20 days paid, is used to the retirement benefits 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 years of continuous service. Sabbatical leave benefits are recorded as expenditures in the period paid.

The cost of current leave privileges, computed in accordance with Ohio Codification Section 644, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

L. LONG-TERM DEBT

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

M. FUND EQUITY

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

Designated -- represent tentative plans for future use of financial resources.

NATCHITOCHEES PARISH SCHOOL BOARD
Natchitoches, Louisiana
Notes to the Financial Statements (Continued)

H. INTERFUND TRANSACTIONS

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

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

I. SALES TAXES

The Natchitoches Parish Sales Tax Commission is authorized to collect, within Natchitoches Parish, a one percent sales and use tax for the benefit of the Natchitoches Parish School Board. The proceeds of the tax are dedicated for the operation, maintenance, and upgrading of the public schools in Natchitoches Parish. The tax expires August 1, 2003.

J. TOTAL COLUMNS ON COMBINED STATEMENTS

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

K. CASH OVERDRAUGHTS

Substantially all cash received by the school board is deposited into pooled cash accounts. Each fund with monies deposited into the account has equity in the account. Certain funds included in the pooled cash account have made disbursements in excess of their individual equities. The balances of these accounts have been aggregated by fund and reported on Statement A and cash overdrafts have been recorded as interfund receivables/payables.

L. FUND DEFICIT

The Consolidated School District No. 7 - Building and Equipment (Special Revenue) Fund has a deficit fund balance of \$11,290 at June 30, 1997. Management intends to eliminate this deficit through a reduction in expenditures over the next fiscal year.

WACHITOCHES PARISH SCHOOL BOARD
 Wachsitoches, Louisiana
 Notes to the Financial Statements (Continued)

4. LEVIED TAXES

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

	Authorized		Levied		Expiration Date
	Millage		Millage		
Periodic taxes:					
Constitutional	4.57		5.88		Indefinite
Maintenance	3.00		4.44		2004
	<u>Low High</u>		<u>Low High</u>		
District taxes:					
Maintenance	5.00	7.00	4.93	7.20	2001-2004
Bonds and Interest	Variable		13.80	48.80	1997-2017

The authorized millages are based on the reassessment of the tax rolls required by Article V, Section 21 of the Louisiana Constitution of 1904.

5. CASH AND CASH EQUIVALENTS

At June 30, 2007, the school board has cash and cash equivalents (book balance) as follows:

Interest-bearing demand deposits	\$1,804,417
Money market funds	<u>23,826,454</u>
Total Cash and Cash Equivalents	<u>25,630,871</u>

The collected bank balances (cash and cash equivalents), at June 30, 1990, are secured as follows:

	Collateral			Book Balance	Book Balance
	1	2	3		
DEMAND DEPOSITS					
Demand deposits	100,000		\$1,493,000	\$1,593,000	\$1,593,000
Money market funds	24,000,000			24,000,000	24,000,000
Total	<u>24,100,000</u>	<u>100</u>	<u>\$1,493,000</u>	<u>25,593,000</u>	<u>25,593,000</u>

HAIRIHOUCHE PARISH SCHOOL BOARD
 Bogalusa, Louisiana
 Notes to the Financial Statements (Continued)

Category 1 includes cash and cash equivalents that are insured or registered or for which the securities are held by the school board or its agent in the school board's name. Category 2 includes uninsured and unregistered cash and cash equivalents for which securities are held by the bank's trust department, broker-dealer, or agent in the school board's name. Category 3 includes uninsured and unregistered cash and cash equivalents for which the securities are held by the bank's trust department, broker-dealer, or by its agent but not in the school board's name.

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. Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 29:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the school board that the fiscal agent has failed to pay deposited funds upon demand.

5. INVESTMENTS

As June 30, 1983, the school board holds the following investments:

Description	Category			Category	Total
	A	B	C	Invest	
Government securities	\$5,305,111			\$5,305,111	\$5,305,111
United States Treasury bills	1,470,547			1,470,547	1,470,547
Government insured loans	1,000,000			1,000,000	1,000,000
Total investments	<u>\$7,775,658</u>	<u>None</u>	<u>None</u>	<u>\$7,775,658</u>	<u>\$7,775,658</u>

Category A includes investments that are insured or registered or for which the securities are held by the school board or its agent in the school board's name. Category B includes uninsured and unregistered investments for which securities are held by the broker's or dealer's trust department or agent in the school board's name. Category C includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the school board's name.

WATERLOO PARISH SCHOOL BOARD
 Waterlooches, Louisiana
 Notes to the Financial Statements (continued)

7. RECEIVABLES

The receivables at June 30, 1987, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Intergovernmental:			
State grants	143,000	140,792	\$183,792
Federal grants	13,820	423,173	436,993
Other	23,883	988	24,871
Total	180,703	564,953	745,656

8. FIXED ASSETS

The changes in general fixed assets for the year ended June 30, 1987, follows:

	<u>Land</u>	<u>Buildings</u>	<u>Furniture and Equipment</u>	<u>Total</u>
Balance, June 30, 1986	\$1,127,773	\$15,494,317	\$76,944,831	\$17,627,921
Additions		3,214,896	830,849	4,045,745
Deletions			(13,803)	(13,803)
Balance, June 30, 1987	\$1,127,773	\$18,709,213	\$76,831,877	\$19,668,863

9. RETIREMENT SYSTEMS

Substantially all employees of the school board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Louisiana Teachers Retirement System (LTRS); other school employees such as custodial personnel and bus drivers, are members of the Louisiana School Employees Retirement System (LSERS). These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

Teacher's Retirement System of Louisiana (TRS) -- consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established by state statute. Plan members are required to contribute 8.0 percent, 8.5 percent, and 5.0 percent of their annual covered salary for the Regular Plan, Plan A, and Plan B, respectively. The school board is required to contribute at an actuarially determined rate. The current rate is 18.5 percent of annual covered payroll for all three membership plans. Member contributions for the TRS are established by state statute and employer contribution rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contributions for the TRS, as required by state statute, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the school board. The school board's contributions to the TRS for the years ended June 30, 1987, 1986, and 1985, were \$2,855,025, \$2,364,844, and \$2,734,984, respectively, equal to the required contributions for each year.

MAZOUZOUCHES PARISH SCHOOL BOARD
 Mazouzouches, Louisiana
 Notes to the Financial Statements (Continued)

The IRS issues a publicly available financial report that includes the financial statements and required supplementary information for the IRS. This report may be obtained by writing the Teachers' Retirement System of Louisiana, Post Office Box 44323, Baton Rouge, Louisiana 70804-3023, or by calling (504) 375-6888.

Louisiana School Employees' Retirement System (LSERS) -- provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established by state statute. Plan members are required to contribute 4-15 percent of their annual covered salary and the school board is required to contribute at an actuarially determined rate. The current rate is 4.08 percent of annual covered payroll. Member contributions for the LSERS are established by state statute and employer contribution rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the IRS, as required by state statute, is funded by the State of Louisiana through annual appropriations. The school board's contributions to the LSERS for the years ended June 30, 1997, 1998, and 1999, were \$348,100, \$178,140, and \$338,900, respectively, equal to the required contributions for each year.

The LSERS issues a publicly available financial report that includes the financial statements and required supplementary information for the LSERS. This report may be obtained by writing the Louisiana School Employees' Retirement System, Post Office Box 44326, Baton Rouge, Louisiana 70804, or by calling (504) 302-6484.

20. OTHER PREEMPLOYMENT BENEFITS

The Mazouzouches 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 Group Benefits Program, whose monthly premiums are paid jointly by the employees and the school board. The school board recognizes the cost of providing these benefits (the board's portion of premiums) as an expenditure when the monthly premiums are due. For the year ended June 30, 1997, the cost of retiree benefits totaled \$704,273, for approximately 340 retirees.

21. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of June 30, 1997, are as follows:

Classification	General Fund	Special Revenue Funds	Capital Projects Funds	Agency Funds	Total
Accounts and accrued liabilities payable	1,000	177,284	177	177,284	177,284
Salaries and retirement payables	2,581,100	284,200			3,111,200
Total	2,582,100	461,484	177	177,284	3,221,045

WATKINSON PARISH SCHOOL BOARD
 Baton Rouge, Louisiana
 Notes to the Financial Statements (Continued)

12. DEFERRED BENEFITS

At June 30, 1997, employees of the school board have accumulated and vested \$1,381,196, in employee leave benefits, which were computed in accordance with GASB Codification Section 630. The total amount of these benefits is recorded within the general long-term debt account group.

13. CHANGES IN AGENCY FUND DEPOSITS

A summary of changes in agency fund deposits due other follows:

	School Activity	Referred Competition	Total
	Funds	Fund	
Balance, June 30, 1996	\$291,829	\$18,148	\$310,000
Additions	1,187,887	218,478	2,414,743
Reductions	<u>(1,164,893)</u>	<u>(17,520)</u>	<u>(1,182,413)</u>
Balance, June 30, 1997	<u>\$214,823</u>	<u>\$98,106</u>	<u>\$312,929</u>

14. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of the general long-term debt transactions for the year ended June 30, 1997:

	Issued Debt	Amortized Premiums	Total
long-term debt payable at July 1, 1996	\$8,588,888	\$7,338,317	\$15,927,205
Additions	26,889,880	78,618	27,000,498
Reductions	<u>(1,284,884)</u>	<u>(61,889)</u>	<u>(1,346,773)</u>
long-term debt payable at June 30, 1997	<u>\$7,123,884</u>	<u>\$7,355,046</u>	<u>\$14,478,930</u>

All school board bonds outstanding at June 30, 1997, are general obligation bonds with maturities from 1997 to 2014 and interest rates from 4.7 to 10 per cent. Bond principal and interest payable in the next fiscal year are \$1,346,838 and \$1,604,777, respectively. The individual issues, which are serial bonds payable from the respective school district debt service funds, are as follows:

MACHITOCHET LAFRANCE SCHOOL BOARD
Machitochet, Louisiana
Notes to the Financial Statements (Continued)

Series Number and Date of Issue	Original	Balance	Due	Balance	Original
	Amount	Remaining	Payments	Outstanding	Interest
(continued) No. 1 -					
No. 1, 1987	\$50,000	0 - 0	0000000	\$5,000	\$5,000
(continued) No. 2 -					
January 1, 1988	1,000,000	7.5 - 8.0	0000000	15,000	15,000
January 1, 1989	1,000,000	8.4 - 9.1	0000000	16,700	16,700
January 1, 1990	1,000,000	8.5 - 9.2.5	0000000	1,000,000	1,000,000
(continued) No. 3 -					
January 1, 1988	1,000,000	8.45 - 9.8	0000000	88,171	1,088,171
(continued) No. 4 -					
January 15, 1989	100,000	8.7 - 9.1	0000000	1,000	1,000
(continued) No. 5 -					
June 1, 1988	1,000,000	8.5 - 9.0	0000000	15,000	15,000
September 1, 1988	100,000	9.1	0000000	1,000	1,000
July 1, 1988	1,000,000	8 - 9.5	0000000	1,000,000	1,000,000
April 1, 1987	1,000,000	8.75 - 9.8	0000000	1,000,000	1,000,000
				<u>2,105,000</u>	<u>2,105,000</u>

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. At June 30, 1990, the school board has accumulated \$3,435,944 in the debt service funds for future debt requirements. The bonds are due as follows:

Year Ended June 30:	Original	Principal	Interest	Total
	Amount	Payments	Payments	Required
1990	\$1,100,000	\$1,100,000	\$1,824,771	\$2,924,771
1991	1,000,000	1,000,000	1,362,784	2,362,784
1992	815,000	815,000	1,004,681	1,819,681
1993	840,000	840,000	1,299,770	2,139,770
1994	1,000,000	1,000,000	1,371,190	2,371,190
Thereafter	27,872,000	27,872,000	9,883,128	37,755,128
Total	\$38,627,000	\$38,627,000	\$18,681,124	\$57,208,124

In accordance with Louisiana Revised Statute 10:562(1), the school board is legally restricted from incurring long-term debt in excess of 50% of the assessed value of taxable property. At June 30, 1991, the statutory limit is approximately \$53,180,875. The outstanding bonded debt totals \$28,186,000.

WATERBURY'S INDEPENDENT SCHOOL BOARD
 Waterbury, Louisiana
 Notes to the Financial Statements (Continued)

Deferred Debt - Refinance

In prior years, the school board defeased certain general obligation bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the school board's financial statements. On June 30, 1997, a total of \$6,808,800 of bonds outstanding are considered defeased.

15. INTERFUND RECEIVABLES/PAYABLES

Fund	Interfund Receivable	Interfund Payable
General Fund	\$200,848	
Special Revenue Funds:		
Federal Funds:		
ESGA Title I		168,140
ESGA Title I - Migrant		1,460
ESGA Title VI		1,780
ESGA Title II		22,056
Even START		2,000
Drug Free Schools		2,770
Special Education		11,778
Challenge Grant		68,883
Adult Education		1,832
JMS Grants		6,404
Child Care and Development		1,800
Criminal Justice		1,884
Local 3700		58,131
State Funds:		
Extended Day		6,880
Howard Math Literacy		36,880
Extended Summer		1,578
CIS No. 1 Building and Equipment Fund		27,880
School Lunch Fund		4,531
TOTALS	<u><u>\$200,848</u></u>	<u><u>\$200,848</u></u>

WACHTICHOKEE PARISH SCHOOL BOARD
Bossier Parish, Louisiana
Notes to the Financial Statements (Continued)

26. RISK MANAGEMENT

The school board is exposed to various risks related to thefts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

With respect to the aforementioned risks, with the exception of property losses below the policy deductibles, and for injuries to employees (worker's compensation), the school board has obtained commercial insurance, and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

With respect to injuries to employees (worker's compensation), the school board has initiated a risk management program for workers' compensation insurance. Operation of this program is accounted for within the General Fund and funds are available to pay claims, claim reserves, and administrative costs of the program. An excess commercial insurance policy covers claims in excess of \$200,000 with an aggregate limit of \$1,000,000. Incentive premiums are based primarily on the individual funds' payroll and are reported as expenditures to the individual funds.

27. FUND BALANCE DESIGNATIONS - GENERAL FUND

In accordance with a resolution adopted by the school board, a portion of the fund balance of the General Fund is designated for insurance loss to cover any potential property loss that may occur. At June 30, 1997, the comprehensive insurance policy deductible is \$100,000 per occurrence for buildings and contents. The changes to the fund balance designation for insurance deductibles for the year ended June 30, 1997, are as follows:

Designated for insurance deductible, July 1, 1996	\$1,662,676
Additions	308,876
Deductions	609
Designated for insurance deductible, June 30, 1997	<u>\$2,670,943</u>

A portion of the fund balance of the General Fund has also been designated by the school board for a contingency reserve to cover any possible contingency that may occur. The changes to the fund balance designated for contingency reserve during the year ended June 30, 1997, is as follows:

Designated for contingency reserve, July 1, 1996	\$5,000,000
Additions	468,000
Deductions	609
Designated for contingency reserve, June 30, 1997	<u>\$5,467,391</u>

HATCHETTES PARISH SCHOOL BOARD
Hatchetttes, Louisiana
Notes to the Financial Statements (Continued)

18. OCTOBER COMPENSATION PLAN

The school board offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all school board employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts are, (until paid or made available to the employee or other beneficiary) solely the property and rights of the government (without being restricted to the provisions of benefits under the plan), subject only to the claims of the general creditors of the school board. Participant's rights under the plan are equal to those of general creditors of the school board in an amount equal to the fair market value of the deferred account of each participant.

It is the opinion of the school board's legal counsel that the school board has no liability for losses under the plan but does have the duty of care that would be required of an ordinary prudent investor. The school board believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

NATCHITOCHEES PARISH SCHOOL BOARD
Natchitoches, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE

As of and for the Year Ended June 30, 1997

SPECIAL REVENUE FUNDS

FEDERAL GRANT FUNDS

**ELEMENTARY AND SECONDARY
EDUCATION AID FUNDS**

Title I - Grants to Local Educational Agencies (CFEA No. 84.000) - is a federally financed program whose objective is to improve the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency, improve achievement in basic and more advanced skills, and progress to the same high standards as other children.

Title I - Beyond Education - Basic State Grant Program (CFEA No. 84.013) - is a federally financed program whose objective is to assist States to ensure that migratory children have the opportunity to meet the same challenging State content and performance standards that all children are expected to meet. The Natchitoches Parish School Board serves as the Local Operating Agency (LOA) under the Louisiana State Plan.

Title III - Innovative Education Program Strategies (CFEA No. 84.098) - is a federally financed program whose objective is to assist State and local educational agencies in improving elementary and secondary education.

Disseminate Professional Development - State Grants (CFEA No. 84.201) - is a federally financed program whose objective is to ensure that teachers, staff, and administrators have access to sustained and intensive high-quality professional development. To challenge State content standards in core academic subjects.

Even Start - State Educational Agencies (CFEA No. 84.013) - is a federally financed program whose objective is to provide family-centered education projects to help parents become full partners in the education of their children, to assist children in reaching their full potential as learners, and to provide literacy training for their parents.

Challenge Grants for Technology in Education - Local Innovation (CFEA No. 84.303) - is a federally financed program whose objective is to support the development, interconnection, implementation, improvement, and maintenance of an effective educational technology infrastructure.

Impact Aid (CFEA No. 84.041) - is a federally financed program whose objective is to provide assistance to the local educational agencies (LEA's) where enrollments or availability of revenue are adversely affected by Federal activities.

**HEALTHCARE FACILITY SCHOOL BONDS
SUPPLEMENTAL INFORMATION SCHEDULE
(Continued)**

VOCATIONAL EDUCATION -- Basic Grants to States (CFDA No. 84.048) - is a federally financed program whose objective is to make the United States more competitive in the world economy by developing more fully the academic and occupational skills of all segments of the population, principally through concentrating resources on improving educational programs leading to academic and occupational skills needed to work in a technologically advanced society.

SAFE AND DRUG-FREE SCHOOLS -- State Grants (CFDA No. 84.188) - is a federally financed program whose objective is to establish State and local programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

SPECIAL EDUCATION -- Children with Disabilities (CFDA No. 84.009), Grants to States (CFDA No. 84.027), and Preschool Grants (CFDA No. 84.123) - are federally financed programs whose objectives include providing assistance to States as a means of providing a free appropriate public education in all children with disabilities.

FAMILY PRESERVATION AND SUPPORT SERVICES -- (CFDA No. 83.554) - is a federally financed program whose objective is to fund community-based family support services that promote the well-being of children and families by enhancing family functioning and child development.

ADULT EDUCATION -- State Grant Program (CFDA No. 84.800) - is a federally financed program whose objective is to improve educational opportunities for adults and to encourage the establishment of adult education programs that will enable all adults to acquire basic educational skills necessary to function in society.

JOB OPPORTUNITIES -- Basic Skills Training (CFDA No. 83.551) - is a federally financed program whose objective is to ensure that needy families with children obtain the education, training, and employment that will help them avoid long-term welfare dependency.

PREVENTIVE HEALTH -- Health Services Block Grant (CFDA No. 83.991) - is a federally financed program whose objective is to provide States with the resources to improve the health status of the population of each grantee.

CHILD CARE AND DEVELOPMENT -- Block Grant (CFDA No. 83.574) - is a federally financed program whose objective is to make grants available to assist low-income families with child care services.

JUVENILE JUSTICE -- Delinquency Prevention (CFDA No. 18.548) - is a federally financed program whose objective is to assist in the development of juvenile corrective programs that strengthen and maintain the family unit.

NONCATEGORICAL SPECIAL SCHOOL MONIES
SUPPLEMENTAL INFORMATION SCHEDULES
(Continued)

SCALE 2000 -- State and Local Education Systems Improvement (SLESI) -- is a Federally financed program whose objective is to provide grants to State Education Agencies (SEAs) as a means of supporting the development and implementation of a comprehensive reform plan at the State, local, and school levels to improve teaching and learning of all students.

STATE GRANT FUNDS

SPECIAL EDUCATION -- is a state financed program whose objective is to provide additional education to children with exceptionalities and other special educational requirements.

ADULT EDUCATION -- is a state financed program whose objective is to provide classes to individuals who are not high school graduates. Instruction is given until the student passes the GED test, which is equivalent to receiving a high school diploma.

QUALITY EDUCATION SUPPORT -- is a state financed program whose objective is to enhance the educational opportunities of all children by eliminating one or more educational problems.

SPECIAL PROJECTS TO ENHANCE READING -- is a state financed program whose objective is to provide programs for facilitating reading improvement throughout the state.

SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS

MAINTENANCE FUNDS -- account for the proceeds of ad valorem taxes levied for maintaining and improving schools within each school district.

OTHER FUNDS

SHELTERED WORKSHOP -- provides instructional services for selected students. The program is funded through a local corporate grant.

SCHOOL LUNCH -- accounts for the School Food Service Program, the purpose of which is to provide nourishing meals for all students in all grades. The fund is supplemented by both federal and state funds that are based on reimbursement and participation, and from payments by participants of the program.

READING IS FUNDAMENTAL -- provides assistance to improve the reading ability of children. The program is funded through contributions from interested individuals.

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BATONROUGE PARISH SCHOOL BOARD
Baton Rouge, Louisiana

**COMBINED SCHEDULES - GOVERNMENTAL FUND TYPE -
SPECIAL RESERVE FUNDS
FOR THE YEAR ENDED JUNE 30, 1990**

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MIDDLEBURY COLLEGE BOARD OF TRUSTEES
Balance Sheet - June 30, 1993
UNRESTRICTED FUND TYPE - SPECIAL PURPOSE FUND

Continuing Balance Sheet, June 30, 1993

	(1993) DOLLARS	STATE FUNDS	SCHOOL PROPERTY AND EQUIPMENT FUNDS	OTHER FUNDS	TOTAL
ASSETS					
Cash and investments	198,000	271,000	5074,000	3390,000	11,103,000
Investment	415,000	40,000	400	400,000	855,400
Inventory				75,000	75,000
TOTAL ASSETS	<u>613,000</u>	<u>311,000</u>	<u>5074,400</u>	<u>3790,000</u>	<u>12,158,400</u>
LIABILITIES AND FUND EQUITY					
Accounts, salaries, and other payables	140,000	17,000	500	500,000	697,000
Unearned revenues	20,000	10,000	10,000	4,000	44,000
Deferred revenues	500	1,000			1,000
Total Liabilities	<u>160,500</u>	<u>28,000</u>	<u>10,000</u>	<u>504,000</u>	<u>693,500</u>
Fund Equity - Fund Balance - unrestricted fund	<u>452,500</u>	<u>283,000</u>	<u>5064,400</u>	<u>3286,000</u>	<u>11,465,900</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>613,000</u>	<u>311,000</u>	<u>5074,400</u>	<u>3790,000</u>	<u>12,158,400</u>

WASHINGTON PUBLIC SCHOOLS BOARD
 Washington, D.C.
GOVERNMENT FUND TYPE - SPECIAL REVENUE FUND

Consolidating Schedule of Revenues, Expenses, and Changes in Fund Balances
 for the Year Ended June 30, 1988

	1988-89 TOTAL	1987-88 TOTAL	1986-87 TOTAL	1985-86 TOTAL	1984 TOTAL
REVENUES					
Local Sources:					
Ad valorem taxes			\$47,100		\$47,100
Rentals, leases, and royalties				\$41,000	14,800
Interest earnings	111,400	11,500	26,200	93,000	49,000
Fund services				45,100	45,100
Miscellaneous	2,100		6,000	2,000	11,000
State Sources:					
Specialized grants-local			4,700	49,000	100,000
Revolving grants-local		137,000			317,000
Federal Sources:					
Specialized grants-local	9,400				9,400
Revolving - federal and reserves	43,400				43,400
Revolving grants-local	1,011,000			1,000,000	1,011,000
Total revenues	<u>1,204,900</u>	<u>178,500</u>	<u>78,000</u>	<u>1,542,000</u>	<u>1,637,300</u>
EXPENSES					
Instruction:					
Regular programs			15,000		21,000
Special programs	1,000,000	232,000	15,000		1,077,000
Vocational programs	100,000			6,000	110,000
Adult and continuing education programs	99,000	11,000			110,000
Other programs	1,011,000	253,000	6,000	2,000	1,284,000
Support services:					
Pupil support services	500,000	4,000			500,000
Instructional staff services	1,000,000	27,000			1,027,000
General administration	1,000	100	11,000		12,100
School administration	6,000			100	10,000
Bus/food services	27,000	10		100	27,110
Plant services	50,000		100,000		150,000
Student transportation services	4,000	11,000	10,000		25,000
Central services			10,000		10,000
Non-Instructional Services:					
Food service operations	200	10		1,000,000	1,000,210
Total expenditures	<u>2,598,200</u>	<u>273,110</u>	<u>131,000</u>	<u>1,500,100</u>	<u>2,604,310</u>
UNFUNDED PORTION OF STATE AND LOCAL FUNDS					
	80,000	1,000	10,000	100,000	100,000
YEAR ENDING JUNE 30, 1988					
Operating transfers in			11,000		11,000
Operating transfers out	<u>(20,000)</u>				<u>(20,000)</u>
Total other financing sources (used)	<u>(20,000)</u>	<u>000</u>	<u>11,000</u>	<u>000</u>	<u>(9,000)</u>
UNFUNDED PORTION OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER DEDUCTIONS					
	(20,000)	1,000	21,000	(10,000)	9,000
YEAR ENDING JUNE 30, 1988					
	<u>(20,000)</u>	<u>000</u>	<u>11,000</u>	<u>(10,000)</u>	<u>(9,000)</u>
YEAR ENDING JUNE 30, 1987					
	<u>100,000</u>	<u>80,000</u>	<u>200,000</u>	<u>100,000</u>	<u>200,000</u>

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AMERICAN BRIDGE TRUST FUND
 STATEMENTS OF FINANCIAL POSITION
 STATEMENTS OF FINANCIAL POSITION - FEDERAL BANK FUND
 Ending as of June 30, 1949

	CUMULATIVE AND BUDGETARY DEFICIT FOR ACT					
	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
ASSETS						
U.S. Gov. securities	100,000	100,000	100,000	100,000	100,000	100,000
Accounts receivable	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL ASSETS	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
LIABILITIES AND FUND BALANCE						
Accounts payable and other liabilities	100,000	100,000	100,000	100,000	100,000	100,000
Unpaid interest	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL LIABILITIES	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
FUND BALANCE						
U.S. Gov. securities	100,000	100,000	100,000	100,000	100,000	100,000
Accounts receivable	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL FUND BALANCE	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>

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UNITED STATES DEPARTMENT OF HEALTH, EDUCATION AND WELFARE

OFFICE OF THE COMPTROLLER

GENERAL INVESTIGATIVE DIVISION - FINANCIAL STATEMENTS - MULTIPLE PERIODS

Comparing Activity by Month, Expenses, Liabilities and Changes in Fund Balances for the Year Ended June 30, 1967

	1966 1966 1966	1967 1967 1967
EXPENSES		
PERSONNEL		
Salaries and wages		\$1,480,000
Travel expenses		2,300
Governmental grants and gifts		
Interest on public debt		
EXPENSES		
Governmental grants and gifts	\$1,200	\$1,400
Governmental interest and resources	10,000	10,000
Governmental grants and gifts	<u>10,000</u>	<u>10,000</u>
Total expenses		<u>1,500,000</u>
LIABILITIES		
LIABILITIES		
Accounts payable		
Accrued salaries		1,000,000
Accrued interest on public debt		100,000
Accrued interest on government securities		20,000
Other	40,000	1,000,000
LIABILITIES		
Payroll support services	1,000	100,000
Contract support services	10,000	1,000,000
Contract support services		1,000
Contract support services		1,000
Other	10	1,000
Plant services		1,000
Contract support services		1,000
Contract services		1,000
Other		1,000
Total liabilities	<u>10,000</u>	<u>1,000,000</u>
LIABILITIES		
LIABILITIES	1,000	10,000
LIABILITIES		
LIABILITIES	<u>1,000</u>	<u>10,000</u>
LIABILITIES		
LIABILITIES	100	10,000
LIABILITIES		
LIABILITIES	100	10,000
LIABILITIES		
LIABILITIES	100	10,000

WALSH TRUST COMPANY BANK STATE
 TRUST COMPANY, INC. (A) (S)
 BALANCE SHEET - WALSH TRUST FUND - SAFE DEPOSIT FUND

Continuing Balance Sheet
 June 30, 1957

	1957 AMOUNT	1956 AMOUNT	1955 AMOUNT	1954 AMOUNT	1953 AMOUNT	1952 AMOUNT	1951 AMOUNT
ASSETS							
Cash and cash equivalents	25,000	24,000	24,000	24,000	20,000	21,000	20,000
Investments	3,000	1,000	1,000	1,000	1,000	20,000	20,000
TOTAL ASSETS	<u>28,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>21,000</u>	<u>41,000</u>	<u>40,000</u>
LIABILITIES AND EQUITY							
Accounts, salaries, and other payable	100	100	100	100	100	100	100
Unpaid interest	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Net of 1957 income	26,900	23,900	23,900	23,900	19,900	39,900	38,900
Fund held in - Fund balance -	100	100	100	100	100	100	100
was from withdrawal of cash in							
TOTAL LIABILITIES AND EQUITY	<u>28,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>21,000</u>	<u>41,000</u>	<u>40,000</u>

MANUFACTURING EXPENSE STATEMENT
 1953-54 (Actual), 1954-55 (Estimated), 1955-56 (Estimated) - SPECIAL SERVICE FUND - STATE WARE HOUSE

Comparative Schedule of Receipts, Expenditures, and Changes in Fund Balance
 for the Year Ended June 30, 1956

	1953-54	1954-55	1955-56	TOTAL OPERATING EXPENDITURES	AMOUNT APPORTIONED	REVENUES	PERCENTAGE OF TOTAL EXPENDITURES
RECEIPTS							
Gifts received - Federal Savings							
State Savings - restricted							
Contributions	44,000	40,000	30,000	114,000	90,000	78	44,000
Total receipts	44,000	40,000	30,000	114,000	90,000	78	44,000
EXPENDITURES							
Salaries							
Supplies							
Special projects	11,000	41,000	40,000	92,000	20,000	21	41,000
Mail and circulating education program							
Other							
Travel expenses							
Travel services					1,000		
Instructional plant repair		11	27	38			
Special education fee			80	80			
Business services		11,000		11,000			
Special transportation services							
Miscellaneous (travel) services - fuel		271		271			
Insurance expenses							
Total expenditures	11,000	52,000	40,000	103,000	11,000	11	52,000
CHANGE IN FUND BALANCE OF RECEIPTS	33,000	2,000	10,000	45,000	0	0	0
PERCENTAGE OF RECEIPTS TO TOTAL	33%	2%	10%	45%	0%	0%	0%
PERCENTAGE OF EXPENDITURES TO TOTAL	10%	52%	40%	92%	11%	0%	0%

AMERICAN BRIDGE TRUST, BANK
 BALANCE SHEET - 12/31/57
 EQUITIES - 1957 - DEBIT, 1958 FUND - BOND, TRUST FUND AND EQUITY FUND
 STATISTICAL STATEMENT, JAN 15, 1958

	AMERICAN BRIDGE TRUST, BANK				EQUITY FUND	
	1957	1958	1957	1958	1957	1958
ASSETS						
1957 and 1958						
Equities	101,700	11,000	107,177	107,201	100,000	107,200
				100		100
TOTAL ASSETS	101,700	11,000	107,177	107,301	100,000	107,300
LIABILITIES AND EQUITY						
LIABILITIES						
Reserve, 10% of eq., and and other equities		10			100	100
Other fund equities		10,990		100		10,900
Net eq. (1957-58)				100		10,900
Total Equity - Total net assets (1957-58) - 100,000 - 100,000						
	10,000	10,990	10,000	10,000	100,000	100,000
TOTAL LIABILITIES AND EQUITY	101,700	11,000	107,177	107,301	100,000	107,300

UNIVERSITY PARK SCHOOL BOARD
INDEPENDENT AUDITORS
AND ACCOUNTANTS, P.C. **LOCAL GOVERNMENT - SCHOOL DISTRICT PERFORMANCE REPORT**

Year-to-Date Statement of Expenses, Expenditures, and Changes in Fund Balances
 For the Year Ended June 30, 2019

	UNIVERSITY PARK SCHOOL DISTRICT				2018 2018/17	2018
	2017	2017	2017	2017		
EXPENSES						
2017 Expenses:						
Admission taxes	\$16,140	\$14,775	\$15,170	\$14,800	\$100,417	\$111,131
Building, grounds and equipment						
for purchase of equipment	851	891	2,400	851	21,000	24,001
for building expenses						
for building expenses					4,500	4,500
Major accounts:						
Administrative grants received			2,100		20,000	11,100
Total available	<u>\$17,000</u>	<u>\$15,666</u>	<u>\$17,570</u>	<u>\$15,651</u>	<u>\$145,417</u>	<u>\$146,731</u>
EXPENDITURES						
2017 Expenditures:						
Administrative:						
Board of directors		12,000		1,000	10,000	24,100
General expenses					10,000	10,000
Other local programs		1,400				1,400
Other		1,400				1,400
Support services:						
Administrative staff salaries						
General administration	1,000	1,100	801	1,001	13,000	11,000
General administrative services					100	100
Information systems		80	70		500	800
Plant services	11,400	101,100	11,700	11,700	100,100	104,100
Student transportation services					10,100	12,100
Utility services					100	100
Total expenditures	<u>\$13,400</u>	<u>\$104,680</u>	<u>\$14,571</u>	<u>\$13,701</u>	<u>\$124,700</u>	<u>\$124,700</u>
UNIVERSITY PARK SCHOOL DISTRICT BOARD						
Total Available	\$17,000	\$15,666	\$17,570	\$15,651	\$145,417	\$146,731
UNIVERSITY PARK SCHOOL BOARD						
Total Available	\$17,000	\$15,666	\$17,570	\$15,651	\$145,417	\$146,731
UNIVERSITY PARK SCHOOL BOARD						
Total Available	\$17,000	\$15,666	\$17,570	\$15,651	\$145,417	\$146,731
UNIVERSITY PARK SCHOOL BOARD						
Total Available	\$17,000	\$15,666	\$17,570	\$15,651	\$145,417	\$146,731

WACHTICHEAD PUBLIC SCHOOL BOARD
 REVENUE FUNDS - LONG TERM
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - OTHER FUNDS

Comparing Balance Sheet, June 30, 1987

	GOVERNMENTAL	SPECIAL	REVENUE IS	TOTAL
	FUNDS	FUNDS	OTHER FUNDS	
ASSETS				
Cash and equivalents		\$790,197	\$500	\$790,697
Investments, net of amortization		485,000		485,000
Inventory		75,800		75,800
TOTAL ASSETS	NONE	\$1,351,000	\$500	\$1,351,500
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable, and other payables		\$140,000		\$140,000
Unearned credits		5,000		5,000
Total Liabilities	NONE	\$145,000	NONE	\$145,000
Fund Equity - Total balances		\$1,206,000	\$500	\$1,206,500
Unreserved - unappropriated	NONE	\$1,206,000	\$500	\$1,206,500
TOTAL LIABILITIES AND FUND EQUITY	NONE	\$145,000	\$500	\$145,500

WATKINSON PUBLIC SCHOOL BOARD
 WATKINSON, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - OTHER FUNDS

Continuing Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended June 30, 2017

	2017 FUND REVENUES	2016 FUND R	PERCENT DIFFERENCE	Total
REVENUES				
Local sources:				
Interest earnings		141,523	18	141,523
Fund service		411,126		411,126
Miscellaneous	27,804	28		27,832
State sources - unrestricted grants/in-kind		484,789		484,789
Federal sources - restricted grants-in-kind		122,862		122,862
Total revenues	<u>2,804</u>	<u>1,181,108</u>	<u>8</u>	<u>1,183,912</u>
EXPENDITURES				
Current:				
Instruction Services - other	2,804			2,804
Non-Instructional Services - Food service operations		1,000,000		1,000,000
Total expenditures	<u>2,804</u>	<u>1,000,000</u>	<u>804</u>	<u>1,002,804</u>
CHANGE (Decrease) IN FUND BALANCE				
EXCESS (DEFICIT)	<u>000</u>	<u>181,108</u>	<u>8</u>	<u>181,108</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>000</u>	<u>185,481</u>	<u>100</u>	<u>185,481</u>
FUND BALANCE AT END OF YEAR	<u>000</u>	<u>366,589</u>	<u>100</u>	<u>366,589</u>

NATCHITOCHEES PARISH SCHOOL BOARD
Natchitoches, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

As of and for the Year Ended June 30, 1997

GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS

The debt service funds of the various school districts are used to accumulate monies for the payment of outstanding bond issues and certificates of indebtedness. The bonds and certificates of indebtedness were issued by the individual school districts to acquire land for building sites, erect and improve school buildings, and acquire the necessary and equipment and furnishing thereof. The bond issues and certificates of indebtedness are financed by a special ad valorem property tax levied within the individual school districts.

**NATCHITOCHEE PARISH SCHOOL BOARD
Natchitoches, Louisiana**

**COMBINING SCHEDULES - GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS
FOR THE YEAR ENDING JUNE 30, 1997**

WISCONSIN PARISH SCHOOL BOARD
 BROOKFIELD, ILLINOIS
 FINANCIAL STATEMENT - FUND BALANCE FUND

Continuing Balance Sheet, June 30, 1993

	COMMON WEALTH SCHOOL DISTRICTS		SCHOOL DISTRICTS		TOTAL SCHOOL DISTRICTS
	NO. 1	NO. 2	NO. 1	NO. 2	NO. 1
ASSETS					
Cash and equivalents	<u>148,802</u>	<u>1851,855</u>	<u>282,188</u>	<u>18,249</u>	<u>12,481,248</u>
LIABILITIES AND FUND EQUITY					
LIABILITIES	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>
Fund Equity - fund balances - unrestricted - undesignated	<u>148,802</u>	<u>1851,855</u>	<u>282,188</u>	<u>18,249</u>	<u>12,481,248</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>148,802</u>	<u>1851,855</u>	<u>282,188</u>	<u>18,249</u>	<u>12,481,248</u>

BAFFENBOSCH PARISH SCHOOL BOARD
 Baton Rouge, Louisiana
GOVERNMENTAL FUND TYPE - BEST INTEREST FUND

 Continuing Schedule of Revenues, Expenditures, and Changes in Fund Balances
 for the Year Ended June 30, 2000

	CONVOLUTIONAL SCHOOL DISTRICT			2000	2000	TOTAL
	2000	2000	2000	2000	2000	
REVENUES						
Local Sources:						
Admission fees	\$154,000	\$402,000	\$110,000	\$20,000	\$2,414,600	\$3,080,600
Interest earnings	8,200	24,800	2,800	2,100	14,000	47,900
Total revenues	<u>162,200</u>	<u>426,800</u>	<u>112,800</u>	<u>22,100</u>	<u>2,428,600</u>	<u>3,128,500</u>
State Sources:						
Support services:						
General administration	5,000	21,000	4,000	1,100	90,600	111,700
Business services	217	4,100	500	2,100	142,640	150,547
Debt service:						
Principal retirement	100,000	200,000	45,000	40,000	800,000	1,185,000
Interest and charges	20,000	100,000	20,000	1,000	800,000	921,000
Total expenditures	<u>120,217</u>	<u>304,100</u>	<u>65,500</u>	<u>43,100</u>	<u>1,682,640</u>	<u>2,135,557</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>41,983</u>	<u>122,700</u>	<u>47,300</u>	<u>(21,000)</u>	<u>746,960</u>	<u>992,943</u>
OTHER FINANCING SOURCES/USES						
Operating transfers in					500,110	500,110
Operating transfers out					(2,100)	(2,100)
Received interest on sale of bonds					120,000	120,000
Total other financing sources/uses	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>	<u>498,010</u>	<u>498,010</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES/USES EXCEEDING AND OTHER USES	<u>41,983</u>	<u>122,700</u>	<u>47,300</u>	<u>(21,000)</u>	<u>1,244,970</u>	<u>1,490,953</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>50,100</u>	<u>200,000</u>	<u>75,000</u>	<u>2,000</u>	<u>170,000</u>	<u>497,100</u>
FUND BALANCE AT END OF YEAR	<u>92,163</u>	<u>322,700</u>	<u>122,600</u>	<u>1,980</u>	<u>668,970</u>	<u>995,053</u>

MACHITOCHOU PARISH SCHOOL BOARD
Machitochou, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE

As of and For the Year Ended June 30, 1997

GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

These individual school district capital projects funds account for financial resources used for facilities acquisition, construction, and improvements of public school facilities in the individual school districts.

NOTCHITOCHER PARISH SCHOOL BOARD
Notchitoches, Louisiana

COMBINING SCHEDULES - GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

BAFFINGTON MANOR SCHOOL BOARD
 BATHFORDSHIRE, Gloucestershire
 GOVERNMENT GRANT FUND - CAPITAL PROJECTS FUND

Comparing Balance Sheet, June 30, 1947

	COMBINED SCHOOL FUNDING		TOTAL
	NO. 1	NO. 2	
ASSETS			
Cash and cash equivalents	<u>500</u>	<u>118,001,729</u>	<u>118,001,729</u>
LIABILITIES AND FUND EQUITY			
Liabilities - Reserve Capital	<u>500</u>	<u>100</u>	<u>100</u>
Fund Equity - reserved for capital projects	<u>500</u>	<u>18,001,729</u>	<u>18,001,729</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>500</u>	<u>18,001,729</u>	<u>18,001,729</u>

SAINT-JOSEPH PARISH SCHOOL BOARD
 Revenues, Expenditures,
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUND

Continuing Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended June 30, 1997

	FUNDING SOURCE		TOTAL
	NO. 1	NO. 2	
REVENUES			
Interest on investments	\$4	\$281,400	\$281,400
EXPENSES			
Current - supporting activities:			
General administration		?	?
Operation and maintenance of plant		32,474	32,474
Facilities acquisition and construction		3,251,400	3,251,400
Total expenditures		3,283,874	3,283,874
EXCESS (Deficiency) OF REVENUE OVER EXPENDITURES	4	(2,002,400)	(2,002,400)
OTHER FINANCING SOURCES (USES)			
Operating transfers in		5,150	5,150
Operating transfers out		(204,710)	(204,710)
Gift of bonds		20,000,000	20,000,000
Total other financing sources (uses)		19,799,340	19,799,340
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	4	18,079,640	18,079,640
FUND BALANCE (Deficit) at beginning of year	00	(28,700)	(28,700)
FUND BALANCE AT END OF YEAR	000	\$18,050,940	\$18,050,940

NATCHITOCHEES PARISH SCHOOL BOARD
Natchitoches, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

As of and for the Year Ended June 30, 1987

FINANCIAL FUND TYPE - AGENCY FUNDS

SCHOOL ACTIVITY FUND

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

DEFERRABLE COMPENSATION PROGRAM FUND

The Deferred Compensation Agency Fund accounts for the collection and distribution, by the plan administrators, of school board employees' voluntary deferral of a portion of their salaries.

MACHOUCHES PARISH SCHOOL BOARD
Machouches, Louisiana

COMBINED SCHEDULES - FIDUCIARY FUND TYPE - AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1997

HAITIAN/HAÏTIAN BANK OF SCHOLES, INCORPORATED
 HAITI/HAÏTI, Louisiana
 (FINANCIAL YEAR TYPE) - Agency report

Combining Balance Sheet, June 30, 1997

	CURRENT LIABILITY FUNDS	DEFERRED COMPENSATION PLAN	TOTAL
ASSETS			
Cash and cash equivalents	\$111,000		\$111,000
Deposits with administrator		\$944,941	\$944,941
TOTAL ASSETS	<u>\$111,000</u>	<u>\$944,941</u>	<u>\$1,055,941</u>
LIABILITIES			
Accounts payable	\$17,000		\$17,000
Deferred due others	\$114,150		\$114,150
Deferred compensation benefits payable		\$944,941	\$944,941
TOTAL LIABILITIES	<u>\$131,150</u>	<u>\$944,941</u>	<u>\$1,076,091</u>

WATERBURY PUBLIC SCHOOL BOARD
 Waterbury, Connecticut
 (FUNDING FROM TYPE - AGENCY FUNDS)

Continuing Schedule of Changes in Deposit Balances
 for the Year Ended June 30, 1997

	BALANCE JUNE 30, 1996	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1997
SCHOOL ACTIVITY FUNDS				
East Litchfield High	179,793	255,434	1,158,289	179,928
East Waterbury Elementary	25,576	77,244	78,821	24,000
Eastview-Alpha Elementary	49,804	57,791	58,822	48,773
Edwards Elementary	11,875	45,488	37,249	20,114
Labette Junior High	7,899	37,264	38,734	6,429
Labette High	110,373	98,237	35,434	173,176
Marshall's Elementary	7,541	52,134	54,428	5,247
Northwater Central High	79,880	40,244	1,452,458	77,666
Northwater Junior High	7,875	45,244	48,967	4,152
Northwater Sixth Grade Center	7,241	55,244	58,880	3,605
North Waterbury Elementary	18,340	49,209	47,453	20,096
Northweston Elementary Laboratory	27,874	48,277	48,412	27,739
Northweston Middle Laboratory	3,928	28,348	28,494	3,782
Park Elementary	5,927	34,155	33,477	6,605
Prairie Junior	3,889	4,854	15,108	3,635
Providence Elementary	18,824	87,100	83,079	22,845
Revere Elementary	28,484	31,111	28,429	31,166
Total	761,837	1,387,587	11,384,355	769,070
Deferred Compensation Fund	128,382	261,871	27,818	362,435
Total	<u>11,028,118</u>	<u>11,411,792</u>	<u>11,412,173</u>	<u>11,728,002</u>

MACHITOCHES PARISH SCHOOL BOARD
Machitoches, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

As of and For the Year Ended June 30, 1987

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 1979 Session of the Louisiana Legislature. The compensation of the school board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:58, the school board members have elected the monthly payment method of compensation. Under this method, the members of the school board receive \$600 per month. In addition, the president receives \$80 per month for performing the duties of the office.

MAITHEWICHES PARISH SCHOOL BOARD
 MATHEWICHER, Louisiana

Schedule of Compensation Paid Board Members
 For the Year Ended June 30, 1997

Carroll Daniels	12,800
William L. Hall	7,000
Carl V. Henry III	7,000
Rudolph Lora, Jr.	8,100
E. J. Root	7,000
Thomas C. Rojas	7,000
Bobby B. Thomas	8,100
Cecil B. Walker	7,000
Edward Ward, Jr.	7,000
Bonnie B. Wilkerson	7,000
Ralph B. Wilson	<u>7,000</u>
Total	<u>105,400</u>

**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 reports are based solely on the audit of the general purpose financial statements.

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

MACHITOCHEE PARISH SCHOOL BOARD
Machitochée, Louisiana

I have audited the general purpose financial statements of the Machitochée Parish School Board as of and for the year ended June 30, 1997, and have issued my report thereon dated December 29, 1997. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and that is provided assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I added no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

WATCHITOCHEE PARISH SCHOOL BOARD
Watchitochee, Louisiana
Compliance and Internal Control Report
(Continued)

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

Herbie W. May

Herbie W. May
Alexandria, Louisiana
December 29, 1992

**OTHER REPORTS REQUIRED BY
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133**

The following pages contain reports on the schedule of federal financial assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the *Single Audit Act*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

FREDIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

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

NATCHITOCHEES PARISH SCHOOL BOARD
Natchitoches, Louisiana

I have audited the compliance of Natchitoches Parish School Board with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of the major federal programs for the year ended June 30, 1997. Natchitoches Parish School Board's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the school board's management. My responsibility is to express an opinion on the school board's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of State, Local Governments, and Nonprofit Organizations. These standards and OMB circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the school board's compliance with those requirements and performing other procedures as we considered necessary in the circumstances. I believe that my audit provides reasonable assurance about the school board's compliance with those requirements.

In my opinion, the school board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1997.

WICKITACHEE PARISH SCHOOL BOARD
Wickitachee, Louisiana
A-135 Compliance Report
(Continued)

Internal Control over Compliance

The management of the school board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered the school board's internal control over compliance with requirements that could have a direct and material effect on a major program in order to determine auditing procedures for the purpose of expressing my opinion on compliance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

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

Merle M. May

Merle M. May
Alexandria, Louisiana
December 28, 2001

WABBITHORN'S PARISH COMM. BOARD
 WABBITHORN, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 1997

FEDERAL AGENCY/ PASS-THROUGH AGENCY NAME PROGRAM NAME	FY94 AMOUNT	1994/1995/ 1996/1997
United States Department of Agriculture		
Passed through Louisiana Department of Agriculture and Forestry - Rural Revitalization	10,000	5794,885
Passed through Louisiana Department of Education School Breakfast Program	10,000	437,800
National School Lunch Program	10,000	1,139,000
Total United States Department of Agriculture		1,810,715
United States Department of Education		
Passed through Louisiana Department of Education		
Adult Education - State Grant Program	88,000	88,128
Education of Children with Disabilities in State Operated or Supported Schools	89,000	894
Title I Grants to Local Educational Agencies	88,000	7,878,870
Physical Education - Basic State Grant Program	88,000	752,418
Special Education - Grants to States	89,000	278,700
Vocational Education - Basic Grants to States	88,000	99,807
Special Education - Preschool Grants	88,770	82,978
Safe and Drug-Free Schools - State Grants	88,000	300,518
Even Start - State Educational Agencies	88,210	188,507
State and Local Education Systemwide Improvement Grants	88,278	88,990
Groundwater Professional Development - State Grants	88,200	81,999
Innovative Education Program Strategies	88,200	78,458
Direct programs:		
Impact Aid	88,000	778
National Challenge Grants for Technology in Education	88,800	817,027
Total United States Department of Education		8,815,921
United States Department of Justice		
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Juvenile Justice and Delinquency Prevention	18,048	112,818

(Cont. from)

DETROITEDGES PARENT SCHOOL BOARD
 Baton Rouge, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 1997

FEDERAL AWARD/ FUND-THROUGH AWARD NAME (PROGRAM NAME)	FY96 RECEIVED	FY96-97 EXPENDITURES
United States Department of Health and Human Services Passed through the Louisiana Department of Education - Child Care and Development Block Grant	\$3,575	46,688
Passed through the Louisiana Department of Social Services and Northwestern State University - Family Preservation and Support Services	\$3,500	62,937
Passed through the Louisiana Department of Health and Human Services: Job Opportunities and Basic Skills Training (JOBS) Preventive Health and Health Services Block Grant	\$3,040 \$3,990	85,793 97,368
Total United States Department of Health and Human Services		<u>292,886</u>
Other Financial Assistn.		
United States Department of Interior: Direct Program - Payments in Lieu of Taxes	\$000	158,140
Direct Program - Timber Sales on Military Installations	\$000	6,100
United States Department of Defense: Direct Program - ROTC	\$000	63,175
Direct Program - Troops to Teachers	\$000	8,890
Total Other Financial Assistance		<u>236,305</u>
Total Issues/Expenditures		<u>\$529,191</u>

Notes:

- (1) The Schedule has been prepared on a modified accrual basis of accounting.
- (2) Approximately \$250,000 of the funds received under the Challenge Grant (CFDA No. 84.365) have been provided to other local educational agencies (subrecipients) in the State of Louisiana.

Continued

WATCHTOWER'S PARISH SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)

4. The auditor, in lieu of making the low risk determination of this section, performed the Single Audit in accordance with Section 526(f) and selected the previously identified Type A programs as major programs. These programs comprised approximately 70 percent of the total expenditures of federal awards.
5. The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.
3. The Report on Compliance and an Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards contained no reportable conditions relating to compliance with laws, regulations, contracts, and grants applicable to each of its major federal programs.
4. The Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 contained no reportable conditions required to be reported under Section 500(c).

Mark W. May

Mark W. May
Alexandria, Louisiana
December 15, 2007