

ELLEN PARISH SCHOOL BOARD
OBERLIN, LOUISIANA

Corrective Action Plan
Year Ended June 30, 1987

Schedule of Findings and Suggested CARS - Part II:

Finding 3:

The Ellen Parish School Board has begun the process of engaging an independent firm to conduct an inventory and tag the fixed assets of the School Board. Subsequent to that, a perpetual inventory will be maintained with an annual physical inventory being conducted annually.

Finding 4:

The Ellen Parish School Board reviews its internal control structure on an on-going basis and will make changes and improvements necessary to achieve greater segregation of duties in its accounting system where possible after determining the cost/benefit factors.

GRAND JURY SCHOOL BOARD
 Council, Louisiana

Summary Schedule of Prior Audit Findings (Continued)
 Year ended June 30, 1991

Reference Number	Fiscal Year Finding Initially Reported	Description of Finding/ Nondisagreement Point	Corrective Action Taken	Planned Corrective Action/Status Correcting Action Taken
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2/8

Yes

Accounting

1. Internal controls on payroll should be reviewed and expanded to ensure proper recording of all payroll transactions and to ensure proper utilization of the computerized payroll system.

2. All funds should be converted to computer data processing to increase efficiency and recording of financial data. Additionally, the current accounting software should be upgraded to match the state department of education chart of accounts and annual classifications to enhance regulatory reporting.

4. 1991

No

The school board review the submitted contract structures on an on-going basis and will make changes and improvements necessary to achieve greater segregation of duties in the accounting system where possible after determining the contributing factors.

ALDOUS HARRIS SCHOOL BOARD
 Decisions, Decisions

Summary Schedule of Prior Audit Findings (Continued)
 YEAR ENDED 2008-09, 2007

Reference Number	Final Year Finding Initially Reported	Description of Finding/ Management Action Comment	Commission Decision AC/08-2008	Planned Corrective Action/Status Corrective AC/08-2008
3.	2004	Rebels should use pre-approved tickets for admission charges at sporting events. The subset of tickets sold at each event should be reconciled to cash receipts and bank deposits.	No	The School Board and its manager at various times reviewing the internal control procedures in relation to school activities on a cost/benefit basis and will make necessary changes.
4.	2004	Management should consider implementing a centralised purchasing system in order to reduce materials over purchasing.	No	Management is studying the issue of implementing a centralised purchasing system. Preliminary findings indicate that additional personnel would be required to implement such a system. The School Board will determine the cost/benefit of adding personnel to implement such a system.

ACADEMIA PARSONS MEMORIAL SCHOOL
Gretna, Louisiana

Summary Schedule of Prior Audit Findings
Year Ended June 30, 1987

Auditors Findings	Fiscal Year Finding Initially Reported	Description of Finding/ Management Action Corrected	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken
1.	1985	Commissaire should be reviewed for all items appearing on that statement. Our decision the SOIT cost affecting methods of financing equipment purchases.	Yes	The school board began the process of a physical inventory and tagging of the fixed assets and approved to be finished during the fiscal year ended June 30, 1987. However, after beginning the process, it was determined that such an inventory was beyond the scope capabilities of the school board staff. Therefore, the school board has begun the process of engaging an independent firm to conduct an inventory and tag the fixed assets. Subsequent to that, a physical inventory will be conducted with an actual physical inventory report prepared.
2.	1984	equipment items	No	
A.		The general fixed assets subsidiary should be updated for additions and deletions.		
B.		Periodic inventory counts should be conducted to verify asset existence and ensure the accuracy of the fixed assets listing.		
C.		Property identification tags on assets should be inspected periodically. Items or replaced tags should be replaced as needed.		

ALLEN PARKER SCHOOL BOARD
Oberlin, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 1977

Part III. Findings and questioned costs for Federal awards which include such findings as defined in Section 214(a) of Circular 2110:

There are no findings that are required to be reported under the above guidance.

ALLEN PARKS SCHOOL BOARD
Morris, Louisiana

Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 1991

3. Findings:

Due to the small number of employees, the School Board did not have adequate segregation of functions within the accounting system.

ALLEN PARISH SCHOOL BOARD
Gretna, Louisiana

Schedule of Findings and Questioned Costs
Year Ended June 30, 1997

Part I. Summary of Auditor's Results.

1. A qualified report was issued on the financial statements.
2. Two reportable conditions in internal control were disclosed by the audit of the financial statements. The reportable conditions were considered to be material weaknesses.
3. A material noncompliance was disclosed.
4. No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed no audit findings required to be reported under Section 510(a) of Circular A-113.
7. The major program was:
U. S. Department of Agriculture/Louisiana Department of Education National School Lunch Program.
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 510(a) of Circular A-113 was \$500,000.
9. The auditor did qualify as a low-risk auditor under Section 510 of Circular A-113.

Part II. Findings which are required to be reported in accordance with generally accepted governmental auditing standards:

Internal Control and Compliance:

1. Findings:

The Allen Parish School Board has not established complete and accurate records of all general fixed assets. Failure to provide a complete physical inventory of fixed assets reduced the School Board's control over those assets. Louisiana Revised Statute 48:165 requires the maintenance of records of all land, buildings, improvements other than buildings, equipment, and any other general fixed assets which were purchased or otherwise acquired for which the entity is accountable. With the exception of assets acquired by Federal programs, records of general fixed assets were not maintained for the year ended June 30, 1997.

UNITED STATES GOVERNMENT
 OFFICE OF MANAGEMENT AND BUDGET

Schedule of Expenditures of Federal Awards
 For Ended June 30, 1967

Federal Agency/Program Title	FY 67 Relev.	Income Receipts and Reversions	Expenditures
UNITED STATES DEPARTMENT OF AGRICULTURE			
Passed through various departments of Agriculture and Forestry - Food Production Program	18,558	\$ 85,750*	\$ 85,550
Passed through various departments of Education:			
School Breakfast Program	78,153	265,860	265,860
National School Lunch Program ^a	78,153	730,810	730,810
Summer Food Service Program	78,153	8,514	8,514
Total, United States Department of Agriculture		<u>1,090,934</u>	<u>1,090,934</u>
UNITED STATES DEPARTMENT OF EDUCATION			
Passed through various departments of Education:			
Adult Education - State - Administration Program	84,000	86,514	86,514
Educational by Improved Education - Local Educational Agencies	84,000	7,542,113	7,542,113
Higher Education - Basic State Formula Grant Program	44,411	15,500	15,500
Small 165000 - State Grants	44,411	156,417	156,417
Preschool Title III Grant	44,411	17,408	17,408
Starting Point Preschool Program	44,411	16,000	16,000
Vocational Education - State Grants to States	44,411	18,133	18,133
Improving School Programs - State Block Grants (Title II Part B)	44,411	21,727	21,727
Improving Schools Program - State Block Grants (Title VII)	44,411	21,409	21,409
High-Rise Schools and Communities Act	44,411	17,876	17,876
Pass Through Funds:			
Indian Education to Localities Grant	44,411	940	940
Texas General State Department of Education		<u>1,000,000</u>	<u>1,000,000</u>
Total, Federal financial assistance		<u>\$1,416,734*</u>	<u>\$1,416,550</u>

* Indicates grants reported as major Federal financial assistance programs.

Internal Control Over Compliance

The management of the Allen Parish School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered the Allen Parish School Board's internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular 8-132.

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

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

Kulder, Champagne, Haven & Rainey, L.L.C.
Certified Public Accountants

Orleans, Louisiana
December 3, 1997

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133

Mr. Louis Ramee, Superintendent,
and Members of the Allen Parish School Board
Bossier, Louisiana

Compliance

We have audited the compliance of the Allen Parish School Board with the types of compliance requirements described in the U.S. Office of Management and Budget's OMB Circular A-133, Compliance Requirements that are applicable to each of its major federal programs for the year ended June 30, 1997. The Allen 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 the major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the Allen Parish School Board's compliance based on our audit.

We conducted our 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, Auditing of Federal, Local Governments and Non-Profit Organizations. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the school board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Allen Parish School Board's compliance with those requirements.

In our opinion, the Allen Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 1997.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable conditions described in Part II of the Schedule of Findings and Questioned Costs are material weaknesses.

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

Keller, Champagne, Stone & Rainey, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Shreveport, Louisiana
December 5, 2017

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

Mr. Louis Egan, Superintendent,
and members of the Allen Parish School Board
Bossier, Louisiana

We have audited the general purpose financial statements of the Allen Parish School Board as of and for the year ended June 30, 1997, and have issued our report thereon dated December 3, 1997. We conducted our 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 Allen Parish School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questioned costs as finding #3 in Part II.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Allen Parish School Board's internal control over financial reporting in order to determine our audit procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the school board's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as finding #1 and #2 in Part II.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS
Baton Rouge, Louisiana

INTERNAL CONTROL, COMPLIANCE

AND

OTHER RELEVANT INFORMATION

ALLEN PARISH SCHOOL BOARD
 Iberia, Louisiana
 Agency Fund
 Sales Tax Collection Fund

Schedule of Changes in Deposit Balances
 Years Ended June 30, 1987 and 1988

	<u>1987</u>	<u>1988</u>
Deposits, beginning	\$ 456,880	\$ 388,970
Additions:		
Sales tax collections	2,120,424	4,890,791
Use of money and property - interest earnings	2,522	3,727
Total additions	<u>2,122,946</u>	<u>4,894,518</u>
Total	2,579,826	5,283,488
Deductions:		
Transfers to -		
General Fund:		
Sales tax	2,449,599	2,126,000
Collections fees	28,880	44,477
Interest earnings	7,216	3,124
Other taxation authorities	2,188,000	2,000,000
Bank charges	488	710
Sales tax audit fees	2,322	18,129
Total deductions	<u>7,166,485</u>	<u>6,296,720</u>
Deposits, ending	\$ 446,474	\$ 405,858

WALTON PARISH SCHOOL BOARD
 Oberlin, Louisiana
 Agency Fund
 School Activity Funds

Schedule of Changes in Deposits Due to Others
 Year Ended June 30, 1987

School	Balance July 1, 1986	Additions	Disbursements	Balance June 30, 1987
Elizabeth High	\$ 12,764	\$ 65,834	\$ 48,471	\$ 10,127
Fairview High	18,824	77,228	72,389	23,663
Kinder Elementary	21,283	82,388	84,128	19,543
Kinder High	48,818	148,288	147,488	49,618
Labadie Elementary	27,208	92,122	48,188	71,142
Labadie Junior High	41,222	72,422	64,174	49,470
Labadie High	17,222	248,222	148,482	116,962
Oberlin Elementary	21,882	48,422	48,272	22,032
Oberlin High	22,482	168,822	164,082	27,222
Reynolds High	21,422	88,222	82,422	27,222
Total Balances	\$282,782	\$282,722	\$272,442	\$292,062

ALLEN DARTON SCHOOL BOARD
 Merit, Louisiana
 Fiduciary Funds
 Agency Funds

Combined Balance Sheet
 June 30, 1997
 With Comparative Totals For June 30, 1996

	School Activities	Sales Tax Collections Fund	Totals	
			1997	1996
ASSETS				
Cash and interest-bearing deposits	\$272,101	\$548,878	\$820,980	\$869,401
LIABILITIES				
Liabilities:				
Due to other funds	\$ -	\$270,883	\$270,883	\$246,801
Due to other governmental units	-	266,596	266,596	178,821
school activity funds payable	\$22,101	-	\$22,101	\$82,781
Other liabilities	\$272,101	\$548,878	\$820,980	\$869,401

FIDUCIARY FUNDS

ACTIVITY FUNDS

School Activity Funds - To account for individual school monies on deposit in various bank accounts. While the school activity 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.

Misses Tax Collection Fund - To account for the collection and distribution of sales and use taxes collected by the School Board on its behalf and on the behalf of the Misses Parish Police Jury and other taxing authorities within Misses Parish.

<u>School Districts</u>		<u>Totals</u>	
<u>No. 2</u>	<u>No. 22</u>	<u>2013</u>	<u>2014</u>
\$ 31,599	\$ 77,791	\$ 388,813	\$ 38,827
-	-	3,878	-
<u>31,599</u>	<u>77,791</u>	<u>392,691</u>	<u>38,827</u>
-	-	-	32,379
<u>31,599</u>	<u>77,791</u>	<u>3,930,848</u>	<u>318,761</u>
<u>312,328</u>	<u>878,493</u>	<u>8,469,848</u>	<u>142,924</u>
<u>688,583</u>	<u>1,876,718</u>	<u>12,288,814</u>	<u>113,387</u>
142,782	127,242	196,821	-
-	2,017	2,817	5,260
3,828,080	3,828,000	3,828,000	808,000
623,328	-	823,918	-
<u>3,988,538</u>	<u>3,828,718</u>	<u>38,028,900</u>	<u>808,260</u>
3,800,000	3,200,000	3,767,948	663,878
<u>38,488</u>	<u>-</u>	<u>738,952</u>	<u>24,822</u>
\$1,910,648	\$2,800,000	\$ 8,488,848	\$ 718,881
0000000000	0000000000	0000000000	0000000000

ALLEN TRADING COMPANY, INCORP
 CHESTER, MASSACHUSETTS
 CAPITAL STRUCTURE STATEMENT

CONDENSING BALANCE SHEET

June 30, 1997

with comparative totals for June 30, 1996

	1997	1996	1997	1996	1997	1996	Total
ASSETS							
Cash and interest-bearing deposits	\$ 3,479	\$ 1,000	\$ 1,849	\$ 1,492	\$ 3,492	\$ 1,992	\$ 742,742
Receivables	483,327	323,352	4,021,832	3,288,822	4,505,159	3,756,314	-
Total assets	516,806	324,352	5,871,714	4,780,314	9,038,651	5,748,306	742,742
LIABILITIES AND STOCKHOLDERS' EQUITY							
LIABILITIES:							
Accounts payable	\$ 128,734	\$ 28,422	\$ 128,840	\$ 188,812	41,284,422	\$ 1,842	\$ 1,842
Accounts payable	8,445	36,432	31,816	33,282	33,282	33,305	-
Total liabilities	137,179	64,854	160,656	162,094	74,566,704	36,147	36,147
Fixed balances:							
Stockholders'	379,627	259,498	3,711,058	3,618,220	8,271,947	5,712,159	706,595
Total liabilities and stockholders' equity	516,806	324,352	5,871,714	4,780,314	9,038,651	5,748,306	742,742

CAPITAL PROJECTS FUNDS

School Districts - Ward 1, No. 1, No. 2, No. 3 and No. 10 Funds - The Capital Projects Funds account for district-wide construction and improvements of public school facilities. Financing is provided by the proceeds from the sale of general obligation bonds.

<u>School Disbursements</u>		<u>TOTALS</u>	
<u>No. 5</u>	<u>No. 28</u>	<u>1987</u>	<u>1988</u>
1218,338	2415,169	93,288,833	\$ 548,582
<u>20,566</u>	<u>18,887</u>	<u>81,704</u>	<u>22,889</u>
<u>1238,904</u>	<u>2434,056</u>	<u>93,370,537</u>	<u>571,471</u>
15,818	14,889	42,455	12,969
"	"	"	14,822
329,880	506,068	644,885	316,088
<u>124,832</u>	<u>82,889</u>	<u>318,332</u>	<u>188,828</u>
<u>144,882</u>	<u>278,422</u>	<u>1,008,385</u>	<u>500,088</u>
<u>15,828</u>	<u>187,388</u>	<u>298,882</u>	<u>41,242</u>
41,182	27,242	28,922	-
<u>-</u>	<u>41,922</u>	<u>12,822</u>	<u>(2,888)</u>
<u>41,182</u>	<u>24,228</u>	<u>28,858</u>	<u>(2,288)</u>
28,288	281,288	288,288	28,288
<u>218,288</u>	<u>3,822</u>	<u>828,288</u>	<u>482,288</u>
1228,048	5184,814	\$ 981,828	\$ 432,522
*****	*****	*****	*****

STATE BOARD OF PUBLIC WORKS
 Shreveport, Louisiana
 State Service Funds

Combining Balance Sheet
 June 30, 1997
 With Comparative Totals for June 30, 1996

	SCHOOL DISTRICTS						Totals	
	1997	1996	1997	1996	1997	1996	1997	1996
CASH AND ACCOUNT-DEBITING deposits	2,035,944	2,472,837	2,462,402	2,128,822	2,128,848	2,128,812	2,091,878	2,078,420
PREP BALANCES Assigned for debt service Designated	6,056,944	6,422,877	6,422,877	6,038,828	6,038,848	6,038,812	6,045,498	6,033,029
TOTAL PREP BALANCES	8,092,888	8,895,714	8,885,279	8,167,650	8,167,696	8,167,624	8,137,376	8,111,449

DEBT SERVICE FUNDS

SCHOOL DISTRICT - WARD 1, NO. 1, NO. 2, NO. 4, NO. 5 AND NO. 20 Funds - The debt service funds accumulate monies to pay outstanding bond issues of the respective school districts. The funds are used to acquire or improve sites, school buildings, equipment, and furnishings. Debt issues are financed by a special property tax levy on property within the territorial limits of the appropriate school district.

Actual Last Year	Improving America's Schools Act		Reauthorized Elementary	Education for Economic Revival (E- R) -		Total E- R	Totals	
	2002-03	2003-04		2002-03	2003-04		2002	2003
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 438,410	\$ 747,434
4,800	-	-	-	-	-	-	9,807	9,771
349,500	-	-	-	-	-	-	11,767	9,999
800	-	-	-	-	-	-	393,837	393,839
-	-	-	-	-	-	-	11,793	90,899
347,500	-	-	-	-	-	-	317,500	317,111
-	-	-	-	-	10,800	10,800	49,896	77,194
<u>1,457,800</u>	<u>1,342,370</u>	<u>32,480</u>	<u>31,000</u>	<u>31,000</u>	<u>30,800</u>	<u>1,457,800</u>	<u>1,388,000</u>	<u>1,388,000</u>
<u>1,457,800</u>	<u>1,342,370</u>	<u>32,480</u>	<u>31,000</u>	<u>31,000</u>	<u>30,800</u>	<u>1,457,800</u>	<u>1,388,000</u>	<u>1,388,000</u>
-	-	-	-	-	86,444	86,444	58,744	55,077
-	-	-	-	-	-	-	62,445	147,130
-	991,264	20,168	91,000	21,000	-	1,004,636	91,000	21,000
-	134,800	-	-	-	31,158	166,958	166,957	17,161
-	-	-	-	-	-	-	47,486	47,161
-	-	-	-	-	-	-	151,710	191,498
-	-	-	-	-	-	-	471,860	441,309
<u>1,457,800</u>	<u>1,342,370</u>	<u>32,480</u>	<u>31,000</u>	<u>31,000</u>	<u>306,708</u>	<u>1,457,800</u>	<u>1,388,000</u>	<u>1,388,000</u>
<u>1,457,800</u>	<u>1,342,370</u>	<u>32,480</u>	<u>31,000</u>	<u>31,000</u>	<u>306,708</u>	<u>1,457,800</u>	<u>1,388,000</u>	<u>1,388,000</u>
<u>26,382</u>	<u>34,276</u>	<u>32</u>	<u>---</u>	<u>33</u>	<u>3,000</u>	<u>32,486</u>	<u>26,600</u>	
31,437	-	-	-	-	-	31,437	3,494	3,494
<u>31,437</u>	<u>34,276</u>	<u>32</u>	<u>---</u>	<u>33</u>	<u>3,000</u>	<u>31,437</u>	<u>118,591</u>	<u>118,591</u>
<u>31,437</u>	<u>34,276</u>	<u>32</u>	<u>---</u>	<u>33</u>	<u>3,000</u>	<u>31,437</u>	<u>118,591</u>	<u>118,591</u>
33,429	-	-	-	-	-	33,429	221,247	221,247
<u>33,429</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>33,429</u>	<u>221,247</u>	<u>221,247</u>
<u>\$ 311,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 664,700</u>	<u>\$ 487,130</u>	

ALLEN PARKER SCHOOL BOARD
 Berlin, Louisiana
 Special Revenue Fund

Control by Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Year Ended June 30, 1997
 With Comparative Totals for Year Ended June 30, 1996

	School District Revenues					
	1996-97	96-97	96-97	96-97	96-97	96-97
Revenues:						
Local sources -						
ad valorem taxes	\$504,476	\$485,440	\$48,978	\$507,654	\$742,975	\$463,817
interest, leases, and royalties	-	-	500	4,117	800	470
contract earnings	774	1,000	226	-	80	1,500
fund service fees	1,800	-	-	4,940	174	180
State sources -						
equalization	-	-	-	-	-	-
other	4,268	-	2,041	37,188	18,251	3,879
Federal sources	-	-	-	-	-	-
total revenues	<u>506,444</u>	<u>486,440</u>	<u>51,519</u>	<u>549,799</u>	<u>761,906</u>	<u>468,266</u>
Expenditures:						
Current -						
instruction						
regular program	11,604	1,800	10,140	18,144	8,200	2,700
special education program	-	-	-	-	-	-
vocational education program	-	-	-	-	-	-
special programs	-	-	-	-	-	-
support services						
instructional staff support services	1,700	4,200	5,437	18,540	10,400	4,400
general administration	1,990	18,544	18,543	18,544	10,400	21,800
operation and maintenance of plant	14,476	17,000	20,111	18,100	48,719	41,400
other	-	-	-	-	-	-
non-instructional services						
fund services	101,738	62,306	58,882	270,515	361,270	188,500
total expenditures	<u>115,308</u>	<u>85,550</u>	<u>97,570</u>	<u>305,299</u>	<u>428,889</u>	<u>258,800</u>
excess (deficiency) of revenues over expenditures	<u>390,136</u>	<u>400,890</u>	<u>53,949</u>	<u>244,500</u>	<u>333,017</u>	<u>209,466</u>
Other financing sources (uses):						
operating transfers in	-	-	-	-	-	-
operating transfers out	-	-	-	-	-	-
total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
excess (deficiency) of revenues and other sources over expenditures and other uses	<u>390,136</u>	<u>400,890</u>	<u>53,949</u>	<u>244,500</u>	<u>333,017</u>	<u>209,466</u>
Fund balance, beginning	<u>21,602</u>	<u>18,500</u>	<u>3,102</u>	<u>18,500</u>	<u>19,800</u>	<u>43,800</u>
Fund balance, ending	<u>\$ 411,742</u>	<u>\$ 419,380</u>	<u>\$ 57,051</u>	<u>\$ 263,000</u>	<u>\$ 352,817</u>	<u>\$ 253,266</u>

General Fund \$200,000	Improving America's Infrastructure Act		Fiscal Year \$200,000	Fiscal Year Estimate \$200,000		2000-01 \$200,000	Total	
	2001-01	2002-01		2001-01	2002-01		2001	2002
\$64,000	\$ 26,000	\$ 10	\$ 175	\$ 100	\$ 0,000	\$ 487,000	\$ 750,000	
-	17,000	6,000	67,000	1,000	50,000	390,000	557,000	
<u>31,000</u>	-	-	-	-	-	<u>31,000</u>	<u>31,000</u>	<u>15,000</u>
\$200,000	\$200,000	\$0,000	\$40,000	\$1,000	\$0,000	\$1,000,000	\$1,000,000	\$100,000
\$ 47,000	\$50,000	\$0,000	\$40,000	\$1,000	\$40,000	\$ 400,000	\$ 440,000	\$ 40,000
4,000	7,000	-	-	-	11,000	11,000	11,000	10,000
<u>38,000</u>	<u>57,000</u>	<u>0,000</u>	<u>39,000</u>	<u>1,000</u>	<u>51,000</u>	<u>411,000</u>	<u>451,000</u>	<u>50,000</u>
11,000	-	-	-	-	-	11,000	11,000	10,000
<u>27,000</u>	-	-	-	-	-	<u>27,000</u>	<u>27,000</u>	<u>10,000</u>
\$200,000	\$200,000	\$0,000	\$40,000	\$1,000	\$0,000	\$1,000,000	\$1,000,000	\$100,000

ALLEN COUNTY (2000) (2000)
 STATE OF OREGON
 SPECIAL REVENUE FUNDS

Comparing Balance Sheet
 June 30, 2001

With Comparative Totals for June 30, 1999

	Actual Budget Balances					
	2001	2000	1999	2001	2000	1999
ASSETS						
Cash and interest-bearing deposits due from other governmental entities, Debitors, etc.	642,260	630,195	64,882	607,695	604,716	676,196
	-	-	-	-	-	-
Total assets	642,260	630,195	64,882	607,695	604,716	676,196
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts and other payables due to other funds	1,276	1,775	1,460	8,899	1,775	1,191
Deferred amounts	-	1,254	-	71,587	64,882	5,881
Total liabilities	1,276	3,029	1,460	80,486	66,657	7,072
Fund balances:						
Reserve for Contingency	-	-	-	-	-	-
Investment, undesignated	640,984	627,166	63,422	598,806	592,941	669,124
Total fund balances	640,984	627,166	63,422	598,806	592,941	669,124
Total liabilities and fund equity	642,260	630,195	64,882	607,695	604,716	676,196

SPECIAL REVENUE FUNDS

School District Maintenance - Ward 1, No. 1, No. 3, No. 5, No. 25 and No. 30 funds - To account for the various school districts proceeds of ad valorem taxes levied for maintaining and improving schools within each district.

School Food Service Fund - The school lunch program provides nourishing morning and noon meals for students in all grades. This program is supplemented by both federal and state funds that are based on reimbursement and participation. The summer feeding program awards for the administration of nonprofit food service programs for needy children during the summer months and at other appropriate times, when area schools are closed for vacation.

Chapter 1 - Title I of the Improving America's Schools Act (IASA) is a program for economically and educationally deprived school children that is federally financed, state-administered, and locally operated by the school board. Title I services are provided through various projects that are designed to meet the special needs of educationally deprived children. The activities implemented, rather than replace, state and locally mandated activities.

Title III of the Improving America's Schools Act provides state-allocated federal funds to local schools. Money is used in the public schools for high school discipline centers, the second language approach instruction and for purchases of equipment. Money in the non-public schools is used to purchase textbooks and audio visual equipment.

Vocational Education Fund - To account for state allocated federal funds to assist and conduct vocational education programs for persons who desire and need education and training for employment.

Title II of the Education for Economic Security Act (EESA) - A federally funded program to the school board for projects which are designed to improve the skills of teachers and instruction in the areas of mathematics, science, computer learning and foreign languages and increase the accessibility of such instruction to all students.

Special Education Fund - To account for federal or state monies provided to assist and improve comprehensive educational programs for handicapped children and to provide a free, appropriate public education in the least restrictive environment to handicapped children.

WILKINSON SCHOOL BOARD
 201111, 1001111111
 General Fund

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances
 Years Ended June 30, 1997 and 1996

	1997	1996
Revenues:		
Local sources -		
admission fees	1,475,000	1,400,000
sales taxes	1,807,000	2,720,000
fees, grants and contributions	500	500
interest earnings	177,170	70,000
other	600,000	545,000
State sources -		
appropriation	10,000,000	10,000,000
other	100,000	100,000
Federal sources	10,000	100,000
Total revenues	<u>12,072,570</u>	<u>14,865,000</u>
Expenditures:		
Current -		
Instruction		
cost of programs	2,207,000	2,200,000
cost of education programs	7,000,000	7,700,000
vocational education programs	700,000	600,000
inter-instructional programs	100,000	60,000
adult and continuing education programs	60,000	60,000
Support services:		
pupil support services	700,000	700,000
teaching support services	600,000	600,000
business administration	700,000	600,000
school administration	600,000	600,000
business services	100,000	100,000
operation and maintenance of plant services	5,000,000	5,000,000
student transportation services	5,000,000	5,000,000
Facilities acquisition and construction	0,000	0,000
Total expenditures	<u>18,807,000</u>	<u>18,860,000</u>
Excess of revenues over expenditures	<u>3,265,570</u>	<u>6,005,000</u>
Other financing sources (total)		
Operating transfers in	17,770	0,000
Operating transfers out	<u>(17,770)</u>	<u>(17,770)</u>
Total other financing sources (total)	<u>0,000</u>	<u>(17,770)</u>
Excess of revenues and other sources over expenditures and other uses	<u>3,265,570</u>	<u>5,987,230</u>
Fund balances, beginning	<u>5,000,000</u>	<u>0,000</u>
Fund balances, ending	<u>8,265,570</u>	<u>11,972,230</u>

RIDGE PARKER SCHOOL BOARD
 Oberlin, Louisiana
 General Fund

Comparative Balance Sheet
 June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and interest-bearing deposits	\$ 477,483	\$ 592,147
Investments	1,438,549	1,429,700
Receivables:		
Due from other governmental agencies	259,873	248,200
Due from other funds	329,280	281,100
Other	<u>1,882</u>	<u>1,567</u>
TOTAL ASSETS	44,745,797	32,828,914
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts, salaries, and other payables	\$1,417,499	\$1,587,347
Due to other governmental agencies	<u>18,323</u>	<u>21,250</u>
Total liabilities	1,435,822	1,608,597
Fund balances:		
Designated for worker's compensation claims	178,800	175,000
Reserved, undesignated	<u>2,450,218</u>	<u>1,328,287</u>
Total fund balances	2,629,018	1,503,287
Total liabilities and fund balances	\$4,701,147	\$3,111,884

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in other funds.

SCHEDULES OF INDIVIDUAL FORMS

SUPPLEMENTAL INFORMATION

ELLEN PARISH SCHOOL BOARD
 Gretna, Louisiana

Notes to Financial Statements (Continued)

(137) Compensation of Board Members

A detail of the compensation paid to individual board members for the year ending June 30, 1997 follows:

<u>Board Member</u>	
Evans Smith, President	\$8,400
William Jackson	8,400
Willie V. Jackson	8,400
Bobby Olson	8,400
Mike Dohel	8,400
Wesley Lester	8,400
Marjorie Sanderson	8,400

(140) Changes in Agency Fund Deposits

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

<u>Fund</u>	<u>Balance at July 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at June 30, 1997</u>
School Retiree	\$242,783	\$ 962,750	\$ 475,496	\$ 729,100
Sales Tax Collections	618,850	3,428,883	3,188,883	1,058,970
Total	\$861,633	\$ 4,391,633	\$ 3,664,379	\$ 1,788,100

(141) Report Classification

Certain previously reported amounts have been reclassified to conform to 1997 report classifications.

ALLEN PARISH SCHOOL BOARD
Oberlin, Louisiana

Notes to Financial Statements (Continued)

(14) Pending Litigation

A. Contingencies

At June 30, 1997, the School Board has a defendant in lawsuits principally arising from the normal course of operations. The School Board's legal counsel has reviewed the School Board's claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the School Board. A claim of \$180,000 has been awarded at June 30, 1997 as the result of a settlement of a lawsuit filed by several school board employees against The Allen Parish School Board. It is the opinion of the School Board, after conferring with legal counsel, that the liability, if any, which might arise from other lawsuits cannot be determined at June 30, 1997.

B. External Audit

The School Board receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the School Board, such disallowances, if any, will not be significant.

(15) Designated Fund Balances

The School Board has designated a portion of the Fund balance of the General Fund for payment of workers' compensation claims and services. At June 30, 1997, the designated portion of the Fund balance of the General Fund totaled \$175,000.

Fund balances for Capital Projects Funds in School Districts Ward 1, 5, 1, No. 3, No. 25 and No. 5 of \$1,514,517, \$389,485, \$64,844, \$3,588,039 and \$1,932,444, respectively, are designated for future facilities acquisition and construction.

(16) Reserved Fund Balances

Fund balance for the School Food Service Fund of \$21,512 is reserved for inventory. Fund balances of \$981,496 in Debt Service Funds are reserved for debt service.

ALLEN PARISH SCHOOL BOARD
Gretna, Louisiana

Notes to Financial Statements (Continued)

C. Louisiana School Employees' Retirement System

Plan members are required to contribute 4.75 percent of their annual covered salary to the system while the School Board is required to contribute the matching rate of 4.5 percent of the total annual covered salary. The School Board's contributions to the system for the years ended June 30, 1997, 1998 and 1999 were \$85,882, \$73,792 and \$79,489 respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Louisiana School Employee Retirement System, P. O. Box 44810, Baton Rouge, Louisiana 70899-4810.

C181 Post-Retirement Health Care

The Allen Parish School Board provides certain continuing health care 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. The monthly premiums of these benefits for retirees and similar benefits for active employees are paid jointly by the employee, the State, 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. The School Board's total cost of providing these benefits was \$477,179 and \$448,387 for the years ended June 30, 1997 and 1998, respectively.

C191 RISK MANAGEMENT

The School Board has established a limited risk management program for workers' compensation. The School Board employs a third-party administrator for this program. During the years ended June 30, 1997 and 1998, a total of \$134,467 and \$125,761 respectively was incurred in benefits and administrative costs. The School Board purchases commercial insurance for individual claims in excess of \$175,000. Incurred but not paid claims have been accrued as a liability in the general fund.

ALLEN PARISH SCHOOL BOARD
OFFICE MEMORANDUM

Notes to Financial Statements (Continued)

The school board is also authorized to collect sales taxes on behalf of the Allen Parish Policy Jury and other taxing authorities within Allen Parish. Sales tax revenues (\$2,847,209 in 1997 and \$2,719,040 in 1998) are included in the revenues of the General Fund.

11) Pension Plan

Eligible employees of the School Board participate in one of three multiple-employer public employee retirement systems (PERS), which are controlled and administered by a separate board of trustees. These retirement systems provide retirement, disability and death benefits to plan members and their beneficiaries. Pertinent information relating to each plan follows:

A. Louisiana Teachers' Retirement System of Louisiana - Regular

Plan members are required to contribute 5.0 percent of their annual covered salary to the system while the School Board is required to contribute the statutory rate of 16.0 percent of the total annual covered salary. The School Board's contributions to the system for the years ended June 30, 1997, 1998 and 1999 were \$2,429,287, \$2,426,644, and \$1,813,782, respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Louisiana Teachers' Retirement System, P. O. Box 84123, Baton Rouge, Louisiana 70884-8123.

B. Louisiana Teachers' Retirement System of Louisiana - Plan B

Plan members are required to contribute 5.0 percent of their annual covered salary to the system while the school board is required to contribute the statutory rate of 16.0 percent of the total annual covered salary. The School Board's contributions to the system for the years ended June 30, 1997, 1998 and 1999 were \$28,126, 197,764 and \$186,144, respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Louisiana Teachers' Retirement System, P. O. Box 84123, Baton Rouge, Louisiana 70884-8123.

ALLEN PARISH SCHOOL BOARD
 Gretna, Louisiana

Notes to Financial Statements (Continued)

<p>10,100,000 1997 General Obligation Bonds of School District 39 due in annual installments of \$100,000 to 2018, 000 through March 1, 2017; interest at 4.50 to 5.00 percent, payable by levy of ad valorem tax</p>	<p>2,220,000</p>
<p>Total bonded debt</p>	<p>211,970,000</p>

Compensated absences reported at June 30, 1997, reflect amounts due to employees that are eligible for retirement, for unused sick leave, up to a maximum of 30 days.

The annual requirements to amortize all bonds outstanding at June 30, 1997, including interest payments of \$5,048,775 follows:

<u>Year Ending June 30,</u>	<u>General Obligation</u>
1998	\$ 2,220,000
1999	2,220,000
2000	2,220,000
2001	2,180,000
2002	2,180,000
2003-2007	5,500,000
2008-2020	2,220,000
	218,020,000

1100 Sales Tax

The School Board receives sales and use tax revenues from two sales and use tax levies, as follows:

- A. On September 12, 1987, the voters of the parish approved a one percent sales and use tax to be levied by the School Board for a period of ten years. On May 3, 1997, voters of the parish approved this levy for another ten years. The proceeds of the tax are used to supplement other revenues available to the School Board to pay salaries of teachers and the expenses of operating the public schools of Allen Parish.

- B. On January 14, 1988, the voters of the parish approved a one percent sales and use tax to be levied by the School Board for a period of five years. On May 3, 1997 voters of the parish approved this levy for another five years. The proceeds of the tax are used to supplement other revenues available to the School Board to pay salaries of teachers and the expenses of operating the public schools of Allen Parish.

ALLEN PARISH SCHOOL BOARD
 Opelousas, Louisiana

Notes to Financial Statements (Continued)

\$480,000 1985 General Obligation Bonds of School District No. 3 due in annual installments of \$48,000 to \$80,000 through April 1, 2010; interest at 5.00 to 5.25 percent, payable by levy of ad valorem tax	738,000
\$480,000 1982 General Obligation Bonds of School District No. 4 due in annual installments of \$20,000 to \$30,000 through May 15, 2002; interest at 5.0 percent, payable by levy of ad valorem tax	180,000
\$1,181,000 Series 1980 General Obligation School Refunding Bonds of School District No. 5 due in annual installments of \$170,000 to \$100,000 through March 1, 2008; interest at 5.00 to 5.25 percent, payable by levy of ad valorem tax	550,000
\$300,000 1987 General Obligation Bonds of School District No. 5 due in annual installments of \$20,000 to \$20,000 through March 1, 2002; interest at 7.00 percent to 8.00 percent, payable by levy of ad valorem tax	180,000
\$180,000 1988 General Obligation Bonds of School District No. 5 due in annual installments of \$10,000 to \$50,000 through March 1, 2000; interest at 7.00 to 8.00 percent, payable by levy of ad valorem tax	200,000
\$1,400,000 1987 General Obligation Bonds of School District 5 due in annual installments of \$5,000 to \$400,000 through March 1, 2010; interest at 4.00 to 5.00 percent, payable by levy of ad valorem tax	1,500,000

ALLIED PARISH SCHOOL BOARD
 Gretna, Louisiana

Notes to Financial Statements (Continued)

(f) Changes in General Long-Term Debt

The following is a summary of the long-term obligation transactions of the Allied Parish School Board for the year ended June 30, 1997:

	Issued Debt	Composited Amounts	Total
Long-term obligations payable at July 1, 1996	\$ 2,415,000	3389,602	\$ 5,804,602
Additions:			
1997	8,000,000	50,733	8,050,733
Deductions:			
1997	413,000	20,100	433,100
Long-term obligations payable at June 30, 1997	\$ 8,002,000	\$368,235	\$ 8,370,235

Bonds payable at June 30, 1997 are comprised of the following individual issues:

\$495,000 1988 General Obligation Bonds of School District Ward 1 due in annual installments of \$90,000 to \$90,000 through February 1, 2002; interest at 7.00 to 7.50 percent, payable by levy of ad valorem tax	\$415,000
\$1,750,000 1990 General Obligation Bonds of School District Ward 1 due in annual installments of \$15,000 to \$15,000 through March 1, 2012; interest at 4.25 to 5.10 percent, payable by levy of ad valorem tax	1,710,000
\$850,000 1997 General Obligation Bonds of School District 1 due in annual installments of \$20,000 to \$20,000 through March 1, 2012; interest at 4.25 to 5.25 percent, payable by levy of ad valorem tax	\$80,000

AGLEY PARISH SCHOOL BOARD
 Metairie, Louisiana

Notes to Financial Statements (Continued)

17) General Fixed Assets

A summary of general fixed assets follows:

	Construction in Progress	Land	Buildings and Improvements	Furniture and Equipment	Total
Balance, July 1, 1991					
Inherited:	\$ 119,791	\$141,300	\$11,881,778	\$9,094,831	\$17,137,700
Additions:					
1991	2,481,650	-	-	178,000	2,660,200
Deletions:					
1991	-	-	-	-	-
Balance, June 30, 1992	\$2,601,441	\$141,300	\$11,881,778	\$9,272,831	\$23,903,350

18) Accounts Payable and Other Payables

The accounts payable and other payables of \$2,275,514 at June 30, 1992 are as follows:

	General Fund	Special Revenue Funds	Total
Salaries and withholdings	\$2,545,487	\$270,385	\$2,815,872
Accounts payable	139,829	187,343	327,172
Workers' compensation claims payable	311,362	-	311,362
Total	\$2,996,678	\$457,728	\$3,454,406

ALLEN PARISH SCHOOL BOARD
 Gretna, Louisiana

Notes to Financial Statements (Continued)

Students living in School District No. 28 attend EILON schools in Jefferson Davis Parish, Louisiana. The taxes go directly to the Jefferson Davis Parish School Board.

The taxes levied were \$2,827,398 and \$1,722,222 for the years ended 2000-01, 1997 and 1996, respectively.

(14) Interfund Receivables - Bookies

Interfund receivables, payable at \$128,250 as June 30, 1997 are as follows:

	Interfund Receivables	Interfund Expenses
General Fund	\$128,250	\$ -
Special Revenue Funds:		
Title I	-	7,200
School Food Service	-	5,214
Special Education	-	13,770
School District Maintenance No. 1	-	2,150
School District Maintenance No. 2	-	12,100
School District Maintenance No. 2B	-	14,100
School District Maintenance No. 4	-	2,150
Agency Funds:		
sales tax collection fund	-	229,150
	\$128,250	\$316,030
	*****	*****

(15) Due from other governmental units

A summary of amounts due from other governmental agencies at June 30, 1997 follows:

	General Fund	Special Revenue Funds	Total
Department of Education - grants:			
Federal	\$ 8,175	\$286,100	\$294,275
State	221,351	-	221,351
TOTAL	\$229,526	\$286,100	\$515,626
	*****	*****	*****

ALLEN PARKER SCHOOL BOARD
Merida, Wisconsin

Notes to Financial Statements (Continued)

For the years ended June 30, 1999 and 1998, no valuation taxes totaling \$13.18 and \$17.84 mills were levied on property and dedicated as follows:

	1999		1998	
	Net Assessed Valuations	Mills	Net Assessed Valuations	Mills
Parish wide taxes constitutional	\$50,367,488	3.98	\$45,397,978	4.14
Special school taxes:				
Special parish school	\$0,367,488	4.72	\$0,397,978	5.14
School District No. 1	0,000,000	18.89	1,000,000	27.14
Maintenance taxes, by district:				
School District -				
Ward 1 Maintenance	4,475,000	5.50	5,014,705	5.10
No. 1 Maintenance	2,000,000	25.00	1,577,000	30.14
No. 2 Maintenance	7,000,000	5.85	7,078,940	6.11
No. 4 Maintenance	3,440,000	24.84	3,033,700	18.10
No. 8 Maintenance	3,440,000	25.87	3,033,700	20.17
No. 9 Maintenance	18,007,000	7.18	14,041,000	7.14
No. 10 Maintenance	13,034,000	4.99	10,000,700	7.11
Bond and Interest taxes, by district:				
School District -				
Ward 1 Sinking Fund	4,475,000	27.50	5,024,700	28.10
No. 1 Sinking Fund	2,000,000	50.00	-	-
No. 2 Sinking Fund	7,000,000	10.00	7,114,940	13.10
No. 4 Sinking Fund	3,440,000	10.00	3,000,700	13.15
No. 8 Sinking Fund	18,007,000	20.50	14,041,000	20.10
No. 10 Sinking Fund	13,034,000	24.50	-	-
Construction taxes, by district:				
School District -				
Ward 1 Construction	4,475,000	4.72	4,844,700	10.00
No. 2 Construction	2,000,000	14.14	1,477,000	10.00
No. 8 Construction	18,007,000	13.43	14,041,000	12.17
No. 10 Construction	13,034,000	5.14	10,000,700	5.11

ALLEN PARISH SCHOOL BOARD
Shreveport, Louisiana

Notes to Financial Statements (Continued)

At June 30, 1997, it is the intention of the School Board to hold these securities until full maturity. Gross unrealized loss at June 30, 1997 is \$20,708. The Allen Parish School Board also has \$13,131,817 invested with the Louisiana Asset Management Pool (LAMP), a Special Government Investment Pool. In accordance with GASB Codification Section 190.106, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section 190.104 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana, and is governed by a Board of Directors comprised of representatives from various local governments and state wide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality instruments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government, or one of its agencies, corporations, or instrumentalities, as well as repurchase agreements collateralized by these securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 90 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

64) Ad Valorem Taxes

Ad valorem taxes amount to an enforceable lien on property as of January 1 of each year. Taxes are levied by the School Board in September or October and are actually billed to taxpayers in December. Billed taxes become delinquent on January 1 of the following year.

The Allen Parish Sheriff bills and collects the property taxes for the School Board. Property tax revenues are recognized when levied to the extent that they result in current revenues.

ALLEN PARISH SCHOOL BOARD
 Challice, Louisiana

Notes to Financial Statements (Continued)

the fiscal agent bank. 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. Deposit balances (bank balances) at June 30, 1997, are reported as follows:

Bank balances	\$4,339,000
Federal deposit insurance	312,000
Pledged securities (Category 2)	2,324,000
	2,324,000
excess of pledged securities and FDR insurance over bank balances	\$2,000,000

Pledged securities in Category 2 includes unsecured or 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. Nevertheless, the pledged securities are considered uncollateralized (Category 2). Louisiana Revised Statute 9:1228 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.

(3) INVESTMENTS

The School Board's investments are categorized below to give an indication of the level of risk assumed by it in each year end. Category 1 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 2 includes unsecured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the School Board's name. Category 3 includes unsecured 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.

	Quantity	Carrying Amount	Market Value
Federal National Mortgage Association Note, rate 4.4 percent, maturity December 25, 1997	1	180,000	180,000
Federal Home Loan Mortgage Corporation Discount Note, rate 7.0 percent, maturity March 15, 2002	1	22,195	22,000
		202,195	202,000

ALLEN PARISH SCHOOL BOARD
Orville, Louisiana

Notes to Financial Statements (Continued)

Financial position is 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.

F. Adoption of GASB Statement No. 27

During the year ended June 30, 1999, the Allen Parish School Board adopted GASB statement No. 27, Recognition for Premiums by State and Local Government Employees. Although this statement is effective for periods beginning after June 30, 1999, the Governmental Accounting Standards Board encouraged early implementation.

G. Cash and Interest-Bearing Deposits

Under state law, the School Board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The School Board may invest in United States bonds, notes or bills as well as certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. On June 30, 1999, the School Board had cash and interest-bearing deposits (bank balances) totaling \$5,895,440 as follows:

Demand deposits and money market accounts	\$3,376,100
Time deposits	2,519,340
TOTAL	\$5,895,440

These deposits are stated at cost, which approximates market. Under state law, these deposits for the fiscal agent 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 or exceed the amount on deposit with

MASS TRENDS SCHOOL BOARD
Dorset, Massachusetts

NOTES TO FINANCIAL STATEMENTS (Continued)

financial resources are reported in the general long-term debt account group. No expenditures is reported for these amounts.

In accordance with the provisions of Statement No. 24, of the Governmental Accounting Standards Board, Accounting for compensated absences, no liability is recorded for accumulating accumulating rights to receive vacation pay. A liability has been recorded in the general long-term debt account group for up to 35 days of accumulated sick leave for those employees eligible for retirement as of June 30, 1997.

At June 30, 1997, employees of the School Board have accumulated and vested 236,078 of compensated absence benefits, which is recorded within the general long-term debt account group since they are not payable from resources available financial resources.

H. Fund Equity

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

I. 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 deductions of expenditures in the fund that is reimbursed.

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

J. Total Balance on Combined Statements - Overview

Total columns on the combined statements - overview are prepared merely 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

ALLEN PARKER SCHOOL BOARD
Charlottesville, Virginia

Notes to Financial Statements (Continued)

K. Long-Term Liabilities and Fixed Assets

Long-term liabilities reported in the Financial from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. This account group is not a "fund". It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

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. No depreciation has been provided on general fixed assets. Fixed assets are valued at actual historical cost and donated assets are valued at estimated historical cost.

L. Compensated Absences

All 12-month employees in the central office earn from 12 to 18 days of vacation leave each year, depending on their length of service with the School Board. Vacation leave is credited at the end of each calendar month; however, no employee is permitted to use, during the course of a fiscal year, more consecutive days than may be accrued during that period. No payment of accumulated vacation leave is made upon resignation or retirement. All 12-month school personnel earn two weeks of vacation leave each year, which may not be accumulated and may only be used during the months that school is not in session.

Sabbatical leave may be granted for rest and recuperation, with doctor's certification and for professional and national 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. Due to its restrictive nature, sabbatical leave benefits are recorded as expenditures in the period taken and no liability is recorded in advance of the sabbatical.

Unvested or accumulated sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated sick leave that are not expected to be liquidated with expendable available

ALLEN PARISH SCHOOL BOARD
MORNING, LOUISIANA

Notes to Financial Statements (Continued)

after any amendments deemed necessary, are adopted by the Board. Budgetary amendments are processed in the same manner. Budgets are prepared only for the General Fund and all special Revenue Funds.

All appropriations lapse at the end of each fiscal year.

P. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the School Board as an extension of formal budgetary obligation in the funds.

Q. INTEREST-BEARING DEPOSITS

Interest-bearing deposits include demand deposits, money market accounts, and time deposits which are stated at cost and interest-bearing securities invested with the Louisiana Asset Management Pool (LAMP) which are stated at cost.

R. INVESTMENTS

The School Board's investments consist of U. S. Treasury and agency debt securities WHICH ARE stated at cost and interest-bearing securities invested with the Louisiana Asset Management Pool (LAMP) which are stated at cost.

T. SCHOOL-TO-SCHOOL TRANSFER 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.

D. INVENTORY

Inventory of the school lunch 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 on revenues when received; however, all deperishable 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.

ALLEN PARISH SCHOOL BOARD
Bossier, Louisiana

Notes to Financial Statements (Continued)

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available or not current assets. Ad valorem taxes and related state revenue sharing are recognized in the year the taxes are assessed. Sales taxes are considered as "measurable" when in the hands of the Sales Tax Collector and are recognized as revenue at that time. Federal and state entitlements are recorded as grants when the reimbursable expenditures have been incurred. Other major revenues that are determined to be measurable in amount are earned grant revenues, other intergovernmental revenues and interest. Bond proceeds income is recorded as operating revenue when collected. All bond proceeds income applicable to an accounting period is collected during that accounting period. Revenues from rentals, leases and royalties are recorded when earned.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exception to this general rule includes (1) accumulated unpaid vacation and sick pay and (2) principal and interest on general long-term debt which are recognized when paid.

Transfers between funds that are not expected to be repaid for any other type, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term debt proceeds, an offset and accounted for as either financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

The School Board reports deferred revenues on its combined balance sheet. Deferred revenues arise when revenues 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 revenues, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

8. Budgets

Proposed budgets are prepared on a basis consistent with generally accepted accounting principles (GAAP) and are presented to the School Board by the Superintendent prior to the commencement of each fiscal year. After public hearings, the proposed budgets,

ELMER FREEMAN SCHOOL BOARD
OBERLIN, OHIO

Notes to Financial Statements (Continued)

Capital Projects Funds

Capital Projects Funds are used to account for financial resources received and used to acquire, construct, or improve capital facilities not reported in other governmental funds.

Fisheries Fund (TRBS) -

Agency Funds (Includes Interest Activity Funds)

Agency funds are used to account for assets held by the School Board as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are essential in nature (assets equal liabilities) and do not involve measurement of results of operations.

School Board -

Account groups are used to establish accounting control and accountability for the School Board's general fixed assets and general long-term debt. The account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group.

General Long-Term Debt Account Group

Long-term debt reported to be financed from governmental funds is accounted for in the general long-term debt account group.

B. Basis of Accounting

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

ALLEN PARISH SCHOOL BOARD
Bossier, Louisiana

Notes to Financial Statements (Continued)

considered separate reporting entities and issue financial statements separate from those of the School Board. The School Board is not a component unit of any other entity and does not have any component units which require inclusion in the financial statements of the School Board.

2. **FUND ACCOUNTING**

The accounts of the Allen Parish School Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues and expenditures. SCHOOL BASED REVENUES ARE ALLOCATED TO AND ACCOUNTED FOR IN INDIVIDUAL FUNDS BASED UPON THE PURPOSES FOR WHICH THEY ARE TO BE SPENT AND THE MANNER BY WHICH SPENDING ACTIVITIES ARE CONTROLLED. The various funds are grouped, in the financial statements in this report, into five generic fund types and two broad fund categories as follows:

Governmental Fund Types -

General Fund

The General Fund is the general operating fund of the School Board. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes. These funds also account for the revenues and expenditures related to federal, state and local grant and assistance programs.

Debt Service Funds

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

ALLEN PARISH SCHOOL BOARD
Oletha, Louisiana

Notes to Financial Statements

INTRODUCTION

The Allen Parish School Board (School Board) was created by Louisiana Revised Statute 174-2.5, 17-51 to provide public education for the children within Allen Parish. The School Board is authorized by 174-2.5, 17-51 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of seven members who are elected in seven districts for terms of four years.

The school board operates ten schools within the parish with a total enrollment of 4,187 and 4,442 pupils in 1997 and 1998, respectively. In conjunction with the regular education program, 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. Basis of Presentation

The accompanying financial statements of the Allen 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

For financial reporting purposes, the school board includes all funds, account groups, activities, or centers, that are within the oversight responsibility of the School Board. Because the School Board members are independently elected and are solely accountable for fiscal matters, which include (1) budget authority, (2) responsibility for funding deficits and operating deficiencies, and (3) fiscal management for controlling the collection and disbursement of funds, and because of the scope of public service provided by the School Board, the School Board is a separate governmental reporting entity, primary government.

Certain units of local government over which the School Board exercises no oversight responsibility, such as the parish police jury, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are

STATE OF MISSISSIPPI
 Merit, Louisiana

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget, 1984; Actual and Actual
 Governmental Fund Types - General and Special Revenue Funds
 Year Ended June 30, 1987

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET		ACTUAL	BUDGET		ACTUAL
	Budget	Actual	(Percent of Budget)	Budget	Actual	(Percent of Budget)
Revenues:						
Local sources	\$ 3,779,260	\$ 3,183,467	842.47%	\$1,203,460	\$1,208,148	100.40%
State sources	70,000,000	70,000,000	100.00%	200,000	200,000	100.00%
Federal sources	100,000	85,000	85.00%	1,500,000	1,500,000	100.00%
Total revenues	78,879,260	73,268,467	92.89%	3,903,460	3,908,148	100.12%
Expenditures:						
Current:						
Instruction:						
Regular salaries	7,488,871	7,017,076	93.70%	50,171	50,146	99.99%
Special education programs	1,808,843	1,888,613	104.39%	90,747	78,448	86.45%
Instructional materials programs	775,083	764,089	98.58%	55,131	55,118	99.99%
Other instructional programs	24,000	101,371	422.38%	-	-	-
Special programs (not in state certified school for private support services)	64,634	64,680	100.08%	-	-	-
Post support services (instructional staff support services)	677,548	688,371	101.57%	180,440	188,071	104.22%
General administrative (not in education)	424,000	726,906	171.44%	24,790	47,484	191.54%
Business services (operation and maintenance of plant services)	911,017	980,363	107.61%	208,000	155,718	84.48%
Student transportation services	1,170,633	1,170,091	99.95%	68,471	67,062	98.07%
Non-instructional services (food services)	1,411,780	1,411,076	99.99%	-	-	-
Capital expenditures and construction	10,000	0,000	0.00%	1,680,000	1,677,000	99.82%
Total expenditures	11,861,356	11,877,917	100.14%	3,800,000	3,784,900	99.60%
Excess of revenues over expenditures	1,107,904	1,004,000	90.64%	103,460	123,248	119.12%
Other financing sources (debt):						
Operating transfers in	0,000	71,000	7.00%	-	27,417	27.42%
Operating transfers out	(18,000)	(11,000)	(61.11%)	(2,000)	(11,000)	(55.00%)
Total other financing sources (used)	(18,000)	60,000	(3.33%)	(2,000)	16,417	82.09%
Excess of revenues and other sources over expenditures and other uses	\$ 1,089,904	1,064,000	97.66%	\$ 101,460	139,665	137.66%
Fund balances, beginning		1,051,000			687,000	
Fund balances, ending		\$ 2,095,000			\$ 826,665	

The accompanying notes are an integral part of this statement.

ALLEN COUNTY SCHOOLS, Kansas
 2007-2008, 2008-2009

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -
 All Governmental Fund Types
 Year Ended June 30, 2009

	Governmental Fund Types			Capital Outlays	Totals	
	General	State Aid	Local		2007	2008
Revenues:						
Local sources	\$ 1,182,667	\$ 208,305	\$ 497,067	\$ 887,999	\$ 2,886,084	\$ 3,219,211
State sources	10,882,288	588,216	-	-	10,944,484	11,498,711
Federal sources	99,203	1,117,478	-	-	1,216,681	1,216,681
Total revenues	12,164,158	1,913,999	4,994,134	887,999	14,815,248	16,354,603
Expenditures:						
Current:						
Instruction						
Special programs	2,267,214	58,144	-	-	2,325,358	2,889,170
Special education programs	7,888,073	188,441	-	-	8,076,514	8,809,443
Vocational education programs	758,889	11,332	-	-	770,221	841,271
Other instructional programs	140,911	-	-	-	140,911	161,000
Open lab programs	-	1,154,000	-	-	1,154,000	941,000
Adult and continuing education programs	64,680	-	-	-	64,680	65,000
Support services	124,370	-	-	-	124,370	128,500
Food support services	-	-	-	-	-	128,500
Instructional staff support services	688,371	788,871	-	-	1,477,242	1,505,400
General administration	738,000	47,489	52,448	-	837,937	865,500
School administration	948,545	22,170	-	-	970,715	1,000,000
Business services	302,807	-	-	-	302,807	300,000
Operation and maintenance of plant services	1,188,384	69,340	-	-	1,257,724	1,297,000
Student transportation services	1,470,496	-	-	-	1,470,496	1,543,000
Non-instructional services: food services	-	1,407,000	-	-	1,407,000	1,184,000
Facilities acquisition and construction	9,000	-	-	1,180,000	2,669,444	191,000
Other services - principal retirement	-	-	440,000	-	440,000	120,000
Insurance and fiscal charges	-	-	188,120	-	188,120	188,000
Total expenditures	18,881,988	3,794,291	1,588,468	1,248,000	24,512,747	26,100,000
Excess (deficiency) of revenues over expenditures	1,482,170	1,119,708	3,405,666	639,999	1,473,241	1,254,603
Other financing sources (uses):						
Borrowing transfers in	35,191	25,407	99,813	3,417	163,828	17,000
Borrowing transfers out	(20,433)	(25,191)	(12,971)	(14,832)	(73,627)	(177,000)
Proceeds from issuance of debt	-	-	-	9,400,000	9,400,000	800,000
Proceeds from insurance settlements	-	-	-	127,278	127,278	-
Other financing sources (uses)	(18,864)	18,284	76,841	(8,808,412)	(8,553,259)	(80,000)
Excess of revenues and other sources over expenditures and other uses	1,468,305	1,138,208	3,469,549	7,515,962	16,100,000	1,404,603
Fund balances, beginning	1,481,280	457,128	384,381	288,581	2,611,370	1,321,000
Fund balances, ending	\$ 2,949,585	\$ 1,605,336	\$ 754,930	\$ 8,309,503	\$ 16,711,370	\$ 2,725,603

The accompanying notes are an integral part of this statement.

SLURRY WALLS, ROAD
DITCHES, LINDBERG

Combined Balance Sheet - All Fund Types and Related Items
June 30, 1987

ASSETS AND OTHER DEBITS

Cash and interest-bearing deposits
Investments
Accounts receivable
Due from other governmental units
Due from other funds
Other
Inventory, at cost
Land, buildings, and equipment
Construction in progress
Special and Public Utility Service Funds
Amounts to be provided for retirement of general
long-term obligations

Total assets and other debits

LIABILITIES AND FUND EQUITY

Accounts payable, and other liabilities
Accounts receivable
Accounts payable
Due to other funds
Due to other governmental units
Deferred revenues
Amounts payable to funds pending
Comprehensives accounts payable
Bonds payable
Total Liabilities

Total liabilities

Amounts to general fund assets
Fund balances -

Unassigned
Assigned
Dedicated, unassigned
Total fund equity

Total Liabilities and Fund Equity

Account	Supplemental Fund Types		Capital Assets	Inventory	Special and Public Utility Funds	General Fund		Total		
	Debit	Credit				Debit	Credit	Debit	Credit	
	\$ 87,543	\$ 87,543	\$ 15,340	\$ 88,340	\$ -	\$ -	\$ 1,205,428	\$ 1,205,428	\$ 1,205,428	\$ 1,205,428
	1,028,748		5,175,281				1,250,948	5,180,729	1,250,948	5,180,729
	208,871	208,871					548,876	208,876	548,876	208,876
	208,128						208,128		208,128	
	5,203						1,003		1,003	
		21,113					21,113		21,113	
				15,253,028			15,253,028		15,253,028	
				5,400,761			5,400,761		5,400,761	
							887,488		887,488	
							55,875,232		55,875,232	
	\$ 1,205,428	\$ 1,205,428	\$ 15,340	\$ 88,340	\$ 15,340	\$ 15,340	\$ 1,205,428	\$ 15,340	\$ 1,205,428	\$ 15,340
							887,476		887,476	
							1,205,428		1,205,428	
							548,876		548,876	
							208,128		208,128	
							1,003		1,003	
							21,113		21,113	
							15,253,028		15,253,028	
							5,400,761		5,400,761	
							887,488		887,488	
							55,875,232		55,875,232	
	\$ 1,205,428	\$ 1,205,428	\$ 15,340	\$ 88,340	\$ 15,340	\$ 15,340	\$ 1,205,428	\$ 15,340	\$ 1,205,428	\$ 15,340
							887,476		887,476	
							1,205,428		1,205,428	
							548,876		548,876	
							208,128		208,128	
							1,003		1,003	
							21,113		21,113	
							15,253,028		15,253,028	
							5,400,761		5,400,761	
							887,488		887,488	
							55,875,232		55,875,232	

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

In accordance with Government Auditing Standards, we have also issued our report dated December 3, 1997 on our consideration of the Allen Parish School Board's internal control 1998 financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Allen Parish School Board taken as a whole. The accompanying schedule of expenditures of Federal awards as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the financial information listed as "Supplemental Information" in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Allen Parish School Board. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material aspects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed a qualified opinion on the general purpose financial statements of the Allen Parish School Board due to our inability to express an opinion on the general fund asset account group.

Ridder, Champagne, Slavin & Rainey, L.L.C.
Certified Public Accountants

Lafayette, Louisiana
December 3, 1997

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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Independent Auditor's Report

Mr. Louis Farn, Superintendent,
and Members of the Allen Parish School Board
Orleans, Louisiana

We have audited the accompanying general purpose financial statements of the Allen Parish School Board as of and for the year ended June 30, 1997. These general purpose financial statements are the responsibility of management of the Allen Parish School Board. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards. Government Auditing Standards, issued by the Comptroller General of the United States. 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 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.

Records of capital expenditures for general fixed assets have not been reconstructed and updated. Consequently, we have been unable to determine the accuracy of the amounts reported as General Fixed Assets and express an opinion on the General Fixed Assets Account Group or on the changes in fixed assets as presented in Note 7 to the financial statements. The General Fixed Assets Account Group has assets with a stated value of \$19,816,849 as June 30, 1997.

In our opinion, except for the effects on the general purpose financial statements of such adjustments, if any, as might have been determined to be necessary had we been able to audit the General Fixed Assets Account Group, as mentioned in the third paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Allen Parish School Board as of June 30, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

KOLDER, CHAMPAGNE,
SLAVEN & RAINEY, LLC
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Bossier City, LA 70015-4400

FEDERAL CONTROL, COMPLIANCE AND OTHER PERTINENT INFORMATION

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In conclusion, we express our appreciation to you and your staff, particularly to your office staff, for the courtesies and assistance rendered to us during the performance of our examination. Should you have any questions or need assistance in implementing any of our suggestions, please feel free to contact us.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
December 8, 1997

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ALLEN PARISH SCHOOL BOARD
Oscarlin, Louisiana

Financial Report

Year Ended June 30, 1987

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or examined, 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.

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