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LEGISLATIVE AUDIT

IBERVILLE PARISH SCHOOL BOARD

REPORTS ON COMPLIANCE AND INTERNAL CONTROL

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, audited, or reviewed, and is available for 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 2-25-99



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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

To the Bienville Parish School Board

We have audited the financial statements of the Bienville Parish School Board as of and for the year ended June 30, 1993, and have issued our report thereon dated October 30, 1993. 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 Bienville 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, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Bienville Parish School Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Postlethwaite & Netterville

Denhamville, Louisiana
October 30, 1993



Postlethwaite & Netterville

A Professional Accounting Corporation
CERTIFIED PUBLIC ACCOUNTANTS

INTERNATIONAL DRIVE • POST OFFICE BOX 1188 • DONALDSONVILLE, LOUISIANA 70048 • TELEPHONE (504) 476-4476 • FAX (504) 476-1714

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

To the Iberville Parish School Board

Compliance

We have audited the compliance of the Iberville 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 its major federal programs for the year ended June 30, 1997. Iberville Parish School Board's major federal programs are identified in the summary of audit 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 Iberville Parish School Board's management. Our responsibility is to express an opinion on Iberville 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, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Iberville Parish School Board's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Iberville Parish School Board's compliance with these requirements.

In our opinion, Iberville Parish 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.

Internal Control Over Compliance

The management of Berwick 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 Berwick 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 our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OIG's Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted one matter involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of Berwick Parish School Board as of and for the year ended June 30, 1997, and have issued our report thereon dated October 30, 1997. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OIG's Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

Parthasarathy & Nettleton

Durhamville, Louisiana
October 30, 1997

BERNILE FAIRBANK SCHOOL BOARD

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 1987**

Federal Grant/Pass Through Grant/Through Title	Federal CFDA Number	Federal Expenditures
United States Department of Agriculture:		
Direct Federal - Food Distribution/Grant in Lieu of Commodities	10,500	\$110,000
Passed through Louisiana Department of Agriculture and Forestry: Food Distribution Program	10,500	0.000
Passed through Louisiana Department of Education:		
School Breakfast Program	10,800	426,100
National School Lunch Program	10,800	1,385,437
Summer Food Service Program for Children	10,800	57,444
United States Department of Labor:		
Passed through Tangipahoa Parish School Board: Jobe Training Partnership Act	17,200	30,898
United States Department of Education:		
Passed through Louisiana Department of Education:		
ACM Education - State-Administered Basic Grant	84,800	31,700
Improving America's Schools Act (IASA):		
Title I - Helping Disadvantaged Children Meet High Standards	84,810	1,221,786
Title I - Homeless	84,800	83,000
Title II - Dwight D. Eisenhower Professional Development Program	84,281	28,021
Title III - Goals 2000 Educate America Act	84,278	107,115
Title IV - Safe and Drug-Free Schools and Communities	84,180A	31,110
Title VI - Innovative Education Program Strategies	84,208	28,357
Special Education:		
IDEA - Part B	84,807	266,861
IDEA - Pre-School	84,170	14,813
Vocational Education - Basic Grants to the States	84,848	82,000
United States Department of Health and Human Development:		
Passed through Louisiana Department of Social Services and Louisiana Department of Education:		
Child Care and Development Block Grant	64,075	48,808
JCDEE Progress Grant	60,604	27,947
TOTAL FEDERAL AWARDS		\$4,107,000

NOTE: The accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting.



BREVILLE PARISH SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 1997

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Breville Parish School Board.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of Breville Parish School Board were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs is reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Breville Parish School Board expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for Breville Parish School Board are reported in Part C. of this Schedule.
7. The programs listed as major programs include: Title I - CFDA Number 84.010.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Breville Parish School Board was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

IRVINGVILLE PARISH SCHOOL BOARD
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 1997

DEPARTMENT OF AGRICULTURE

1996	Finding No. 1:	National School Lunch Program
	Condition:	An error was made in the preparation of Form SF1-88 to claim a reimbursement for the school lunch program.
	Recommendation:	The auditors recommended that the report be amended and that management review its procedures for checking reports.
	Current Status:	The report was amended and procedures were reviewed. No similar findings were noted in the 1997 audit.

**IBERVILLE PARISH
SCHOOL BOARD**

PLAQUEMINE, LOUISIANA

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE FISCAL YEAR

JULY 1, 1996 - JUNE 30, 1997

**PREPARED BY
DEPARTMENT OF FINANCE**

**ANDREW J. HARGOOA, CPA
BUSINESS MANAGER**

IRRVILLE PUBLIC SCHOOL BOARD

COMPREHENSIVE ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 1997

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EVANVILLE TOWNSHIP SCHOOL BOARD

COMPREHENSIVE ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 1997

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MEMPHIS PARISH SCHOOL BOARD

COMPREHENSIVE ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDING JUNE 30, 1947

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**INTRODUCTORY
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IBERVILLE PARISH SCHOOL BOARD

Charles P. Faunt
Superintendent
Iberville Parish

George J. Galtry, Jr.
President
Randolph W. Mann
Vice President

P.O. Box 150 Bogalusa, LA 70309-0150

(504) 887-4840 FAX (504) 887-5400

November 17, 1997

To the citizens of Iberville Parish:

The Iberville Parish School Board is pleased to present for your consideration its comprehensive annual financial report for the fiscal year ended June 30, 1997. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the School Board. To the best of our knowledge and belief, the data presented herein are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the School Board. We feel that all disclosures necessary to enable the reader to gain an understanding of the School Board's financial activities have been included in this report.

The comprehensive annual financial report is presented in three main sections: *introductory, financial, and statistical*. The *introductory* section includes this letter of transmittal, a list of principal officials of the School Board, the School Board's organization chart, and reproductions of certificates of excellence in financial reporting received in the prior year. The *financial* section includes the general purpose financial statements and the combining and individual fund and account group financial statements, as well as the independent auditor's report on the general purpose financial statements. The *statistical* section includes various financial, non-financial, and demographic information, to provide the reader with more in-depth analysis of the School Board and its operating environment.

In addition, each year the School Board is required to undergo a single audit in conformity with U.S. Office of Management and Budget Circular A-133, *Audit of State, Local Governments, and Non-Profit Organizations*. Information related to this single audit, including the schedule of federal financial assistance, findings and recommendations, and the independent auditor's report on internal control structure and compliance with applicable laws and regulations, is available at the School Board central office for inspection.

+

Lawrence "W" Robinson, Sr.
Marshmore, La
Paul H. Argerich
Boudreaux, La
Doris M. Wiley
Pinebluffs, La

Henry W. Bellflower
Pinebluffs, La
Paul E. Doherty
Pinebluffs, La
Thomas C. Bohannan, Jr.
Pinebluffs, La

George J. Galtry, Jr.
Pinebluffs, La
Randolph W. Mann
Pinebluffs, La
Thomas J. Edwards
Pinebluffs, La

Ernie S. Mills
Pinebluffs, La
Henry J. Bourgeois
St Gabriel, La
Freddie Menden, Jr.
Bryce Court, La

Rand C. Babincheyn
Covington, La
Alantha G. Foster
White Castle, La
Julius R. Goussier, Jr.
White Castle, La

MEMBERS

MEMBERS

This report includes all funds and account groups of the Iberville Parish School Board. The School Board consists of Consolidated School District No. 3 of the Parish of Iberville, and offers a full range of educational services to public school students from kindergarten through twelfth grade, including regular and special educational services for the disabled, adult education, vocational education, and dropout prevention programs. The school system serves approximately 5,350 students. The School Board consists of fifteen members elected from single member districts, each of whom serves a concurrent four year term. The current School Board members were elected in the Fall of 1994, with their term of office beginning on January 1, 1995, and ending December 31, 1998. Since the School Board is separately elected, is legally separate, and is fiscally independent as defined in Governmental Accounting Standards Board (GASB) Statement No. 14, it is considered a primary government under the provisions of this Statement. The School Board has no component units nor is it a component unit of any other entity.

ECONOMIC CONDITION AND OUTLOOK

Iberville Parish is located in southeastern Louisiana along the Mississippi River, approximately a few miles south and west of the greater Baton Rouge metropolitan area. The Parish has an area of 627 square miles, and has a population of approximately 31,000, which has not changed substantially since the early 1900's.

Due to the Mississippi River, and availability of major railroads and highway arteries, the parish since the 1950's has become home to several major petrochemical industrial manufacturers and a large electric utility generating plant, which provide a substantial portion of the property tax base and employment of Parish residents. For more than a century, the Parish has also been one of the leading producers of sugar cane and other agricultural crops in the State.

The economy of the Parish is tied in large measure to the economic well-being of the petrochemical industry. An excellent barometer of local economic activity can be found in sales and use tax receipts which reflect very accurately growth and expansion, or lack thereof, in this industry. Over the past two years, due to increased worldwide demand for their products, several of the petrochemical plants have undertaken expansion projects to meet such demand. The past fiscal year has shown an increase of 8.7% in sales and use tax receipts over the 1995-96 fiscal year, and almost 29% over the last two fiscal years. This increase provided the School Board with its highest amount of sales and use tax receipts ever. While this increase is most welcome, the School Board is still cautious because history has proven this revenue source to vary widely from year to year. This volatility is of concern to the School Board since more than 28% of its General Fund revenues is derived from this source.

Other indicators worthy of note include the assessed valuation of property in the Parish. A constitutionally mandated reassessment of property values was completed by the Iberville Parish Assessor in mid-1996, and the results of the reassessment process indicated that there was a 6.14 per cent increase in total assessed valuation over the 1995 assessment. While the property tax is not a proportionately large revenue producer for the School Board's General Fund, which is generally the opposite of most school systems in the United States, it is a stable and predictable source of funds.

The parish unemployment rate for 1996 and up to July 1997 has generally been in the 9.5% range. While this rate is still not as good as the low mark of 8.5% which was recorded in 1993, and certainly is above the national and state averages, it does indicate that the economy is fairly stable and is not falling to the depths of the mid-1990's when unemployment in the Parish was more than 17%.

On a positive note, statistics indicate almost a 2.3% increase in per capita income in the parish from 1994 to 1995, the last year for which data is available. For the past five years, the parish per capita income has averaged more than 90% of the state average per capita's income.

MAJOR INITIATIVES

For the Future

In July 1996, the voters approved the levy of an additional two-mill property tax for the purpose of beginning an alternative school program in the Parish. A survey of teachers in the Parish in 1995 had indicated this as their top priority should funds be available. The program, which began actual operations in the 1996-97 school year, is aimed at addressing the needs of students who have been expelled from school, and those students who have fallen two or more years behind the grade level of their peers. A committee of educators, administrators, and community members developed the plan for the school. Construction and remodeling work on the old Plaquemine Elementary School site began in the Spring of 1997. This site, adjacent to the School Board's Central Office Complex, will house the alternative program. The expected completion date is in the Spring of 1998, at a cost in excess of two million dollars. Funding for the construction is being derived from Deferred Maintenance in General Fund fund balance designation), the Academic Enhancement Fund, and the Alternative School Fund.

In August 1996, the Superintendent recommended the adoption of a 5% across the board salary increase for all school system employees. There had not been an adjustment to the salary schedule since it was adopted in 1991, except for certain categorical increases funded by the State. This salary increase was made possible by the increase in sales and use taxes and the impression that this trend would continue for the foreseeable future. In addition, the State granted certified personnel a \$350 annual increase at the beginning of the 1996-97 school year. This allowed Iberville Parish to have one of the top teacher salary schedules in the State. Additionally the Board adopted a plan to increase the amount paid to certified personnel for advanced degrees as an incentive to induce more certified personnel to seek such degrees. The School Board also approved a school bus purchase incentive program under which school bus drivers would receive additional funds for the purchase of newer buses. A plan was also adopted to phase out older school buses by the year 1998.

The Board approved the replacement of the air conditioning chiller units at Plaquemine High School, which is now the oldest school in the Parish, having been completed in 1973. The chillers there were very energy inefficient, and were using a type of freon whose use has been banned by the Environmental Protection Agency. The Board had the choice of retrofitting the old chillers to accept a new type of freon, or replacing them with newer, more energy efficient chillers. The consulting engineers stated that replacement of the entire units would result in utility savings as well as decreased maintenance costs, with a payback of approximately nine years.

In May 1997, school system employees and retirees voted to leave the health plan sponsored by the State, and enter into a private plan. A consultant had been hired previously, who received bids from various carriers. The proposal which was accepted by the Board and approved by the participants was that of Blue Cross/Blue Shield of Louisiana. The plan, which became effective July 1, 1997, provides for greater health and life insurance benefits for all participants in the system at a reduced overall cost.

The Board also purchased a parcel of property adjacent to the central office complex. The property has now been cleared of the buildings which had been on it, and a metal building will be erected on it to house the district mowing crew and their equipment.

In 1996-97, the School Board also began implementation of its parishwide technology plan. This long-term plan, expected to cost several million dollars over the next five years, will provide computers and internet connection to all schools. Currently, all school libraries and the Central Office complex have internet access. In addition to local funds, state and federal grants are expected to fund the purchase, installation, and on-going operation and maintenance of the system.

On November 15, 1997, the voters of Iberville Parish approve the renewal of one of the School Board's operations and maintenance property taxes. Under the Louisiana Constitution, all property taxes, with the exception of the General Fund's constitutionally authorized millage, must be renewed by popular vote every ten years. This tax, which generates at current assessment levels about \$1.1 million annually, is used to fund a portion of the operation and maintenance costs of school facilities in the Parish. It was passed originally in 1988 along with a \$35 million bond issue to construct and/or renovate all schools within the system.

For the Future.

Recent events in a neighboring school system have further emphasized the importance and absolute necessity of keeping our school facilities in good operating condition. With that in mind, the Superintendent has proposed and the School Board has approved a plan to renovate and/or perform major repair work at one of the school sites each year for the next 10 years. This plan, in addition to regular and on-going preventative and emergency maintenance, should help to ensure the Iberville's school facilities remain in the good condition in which they currently are.

The system-wide technology plan will continue to be implemented as funds become available.

The alternative school program will be fully implemented within the next year at its new facility. The process of evaluating the program's results will begin once data has been gathered about the effect of the program on its participants.

One major concern for the future continues to be the status of funding for the school system from the State of Louisiana. During the 1992 session of the Legislature, approval was granted for the implementation of a new Minimum Foundation Program (MFP) of distributing state funds to public elementary and secondary school systems in the State. The plan's goal is to increase funding to the "poorer" school systems in Louisiana which do not have adequate property tax bases. However, of the 65 local school systems in Louisiana, approximately one dozen were classified as "wealthy" in terms of their relative capacity for generating local revenues. These systems, of which Iberville Parish is one, have had their state funding frozen at the 1991-93 level, and will receive no further increased funding from the State. Should any of these systems experience enrollment decreases below the 1991-93 level, state funding is reduced proportionately. Systems which experience an increase in enrollment can receive no funding above the level received in 1991-93, which is considered the base year. Since almost 90% of Iberville Parish's funding for its General Fund comes from this source, and costs are expected to continue to increase, this frozen source of funding could become a major issue in future years. The administration will continue to monitor and evaluate the effects of the new MFP on the future of the funding of the school system.

FINANCIAL INFORMATION

Management of the School Board is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the School Board are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management.

Single Audit. As a recipient of federal financial assistance, the School Board also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. The internal control structure is evaluated periodically by management, as well as during the annual audit process.

As part of the School Board's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to

federal financial assistance programs, as well as to determine that the School Board has complied with applicable laws and regulations. The results of the School Board's single audit for the fiscal year ended June 30, 1997 revealed no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

Budgetary Controls. In addition, the School Board maintains budgetary controls, whose objective is to ensure compliance with legal provisions included in the annual appropriated budget approved by the School Board. Activities of the general, special revenue, debt service and capital projects funds are included in the annual appropriated budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level for each fund. The School Board also encumbers purchase orders when made as another technique of budgetary control. While appropriations lapse at the end of the fiscal year, outstanding encumbrances, which are usually immaterial in amount at year-end, are re-budgeted in the following fiscal year.

As demonstrated by the statements and schedules included in the financial section of this report, the School Board continues to meet its responsibility for sound financial management. All figures presented hereafter in this letter of transmittal are expressed in thousands of dollars for simplicity.

General Government Functions

Revenues of the General, Special Revenue, Debt Service, and Capital Projects Funds are divided into three main categories: local, state, and federal. Local sources include property taxes, sales taxes, investment earnings, and miscellaneous items. State sources are primarily funded from the state equalization program (MET) and certain state funding designated for specific purposes. Federal sources include federal grants for instruction and food service. The following table presents a summary of these revenue sources for the year ended June 30, 1997, and the amounts (in thousands) and percentages of increase over the prior year.

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Amount of Increase from 1995-96</u>	<u>Percent Increase</u>
Local Sources	\$18,788	65.8%	\$1,578	9.5%
State Sources	13,579	47.3	185	1.5%
Federal Sources	<u>9,181</u>	<u>31.2</u>	<u>81</u>	<u>0.9%</u>
TOTAL	<u>\$41,548</u>	<u>100.0%</u>	<u>\$1,744</u>	<u>4.2%</u>

The net increase from local sources was primarily attributable to a 9% rise in sales and use tax revenues, greater interest earnings, a 6% increase in taxable assessed valuation of property, and its resulting effect on ad valorem taxes. The net increase in state sources and federal sources was attributable to increased funding in certain designated programs.

Expenditures of the general, special revenue, debt service, and capital projects funds may be divided into the following categories: instruction, support services, debt service, and capital outlay. Instruction includes the cost of providing both regular and special education programs and associated costs. Support services include pupil support, staff support, general

administration, school administration, business administration, maintenance, transportation, food services, and community services. Debt service includes current payments on long-term bonded debt. Capital outlay includes expenditures for the acquisition or construction of major capital facilities and equipment. The following table presents a summary of expenditures of the above categories for the year ended June 30, 1997, and the amount and percentage of increase over the prior year.

Function	1996-	1995-	Amount of		Percent	
	1997	1996	Increase	Increase	Total	Total
Total Available	\$17,531	\$15,577	\$1,954	12.5%	\$17,531	100%
Support Services	14,999	13,364	1,635	12.2%	14,999	85.6%
Debt Service	2,362	2,369	(7)	(0.3%)	2,362	13.5%
Capital Outlay	200	844	(644)	(76.3%)	200	1.1%
Total	\$17,561	\$16,577	\$984	5.9%	\$17,561	100%

The increase in operational expenditures in the instructional and support services categories was caused by several factors, the primary of which was the state's funding of a \$250 salary increase for all certified personnel in the 1996-97 fiscal year, and a 5% across-the-board salary increase granted by the School Board to all employees effective July 1, 1996. A large part of the support services increase was attributable to increased costs of maintenance as well as several other non-recurring expenditures. The net decrease in debt service cost reflects decreasing amounts required to service bonded indebtedness as the issue matures. The decrease in general capital outlay is attributable to the purchase of additional computer equipment for being charged to the instructional function for state reporting purposes.

General Fund Balance

The undesignated general fund balance, that is, the amount available for general purposes for future periods, increased by 9.4% from fiscal 1996 to 1997. This unreserved and undesignated balance is the equivalent of 25.9 working days of expenditures. Overall, the total General Fund balance, both designated and undesignated, decreased by \$308,613 during fiscal year 1997. This was attributable to construction costs for the alternative school being paid by the Deferred Maintenance designation of the General Fund.

Debt Administration

At June 30, 1997, the School Board had one outstanding bond issue. During 1988 - 89, the School Board issued \$35 million of bonds with a final maturity date of October 2008. The bonds were issued at a true interest cost of 8.08%. Presentations were made to Moody's Investor Service and Standard & Poor's Corporation in September 1988 which resulted in ratings of Baa1 and BBB+, respectively, from these agencies. These bonds were partially refunded in 1992-93. The remaining bonds of this issue, along with the refunding bonds, are funded by an unlimited property tax, which was set at 14.5 mills during 1996-97, an amount which is sufficient to provide the approximately \$3.5 million to service both the remaining

1988 as well as the 1992 bonds currently.

The legal debt limit for the School Board, according to state law, is 50% of the total assessed valuation of property in the parish. That amount is currently approximately \$128 million, while outstanding bonds total about \$29.3 million. Per capita debt was approximately \$788 at June 30, 1997.

Cash Management

Under the School Board's fiscal agency agreement, bank accounts housed at local banks are paid interest equivalent to 100 basis points less than the 91-day U.S. Treasury Bill rate, adjusted monthly. This agreement results in modest interest on working funds of the School Board. The banks pledge securities to the School Board to cover deposits in excess of federal deposit insurance. The securities are held by a third party bank agreed upon by the bank and the School Board. The School Board must release in writing any securities pledged. There is constant monitoring of the balances to ensure that they are adequately secured. During the year ended June 30, 1997, the bank accounts provided an investment yield of approximately 3.18%.

A large portion of the School Board's cash reserves have been invested with the Louisiana Asset Management Pool, known as LAMP. LAMP is a local government investment pool formed by an initiative of the State Treasurer, and offers an alternative to local governments in Louisiana for short-term investments. Investments of the LAMP are restricted to short-term U.S. Treasury obligations and repurchase agreements backed by such Treasury obligations. Investment of funds in LAMP from July 1996 through June 1997 averaged 3.4%.

Risk Management

The School Board carries general liability, auto liability, athletic injury, employee liability, and property and casualty insurance through major national insurance companies. The total cost of such coverages for the year ended June 30, 1997 was approximately \$365 thousand. Five years ago, the School Board converted to a self-insured retention in terms of workers compensation insurance, primarily due to its good historical record over the past several years.

OTHER INFORMATION

Independent Audit. The financial records, books of account, and transactions of the Iberville Parish School Board for the year ended June 30, 1997 have been audited by Ponderfornie & Nixcorville, Certified Public Accountants, whose opinion on the financial statements is included in the financial section of this report.

Award Program: The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Iberville Parish School Board for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 1996. The Certificate of Achievement is a prestigious national award recognizing conformence with the highest standards for preparation of state and local government financial reports.

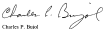
In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The Iberville Parish School Board has received a Certificate of Achievement for the last eight consecutive fiscal years ended June 30, 1989 through 1996. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

The Association of School Business Officials International (ASBO) has awarded the School Board its Certificate of Excellence in Financial Reporting for the CAFR for the fiscal year ended June 30, 1996. As with the GFOA Certificate of Achievement, the ASBO Certificate of Excellence is valid for one year only, and must be earned again in subsequent years. It is our belief that this CAFR continues to meet the standards of the ASBO program as well.

Acknowledgments: The preparation of this comprehensive annual financial report would not have been possible without the dedicated service of the staff of the School Board central office. We also wish to thank the members of the School Board for their continued encouragement and support in improving financial accounting and reporting, and in managing the fiscal affairs of the school system in a responsible and progressive manner.

Respectfully submitted,



Charles F. Bojor
Superintendent



Andrew J. Harjoon
Business Manager

MEMPHIS PUBLIC SCHOOL BOARD

MEMBER LIST

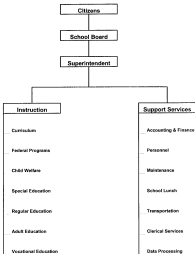
SCHOOL BOARD MEMBERS:

	<u>ELECTION DISTRICT</u>	<u>YEARS OF CONTINUOUS SERVICE</u>	<u>TERM EXPIRES</u>
Lawrence "Bo" Anderson, Sr.	A	7	10/30/78
Paul H. Anselton	B	14	10/30/78
Clayton M. Bailey	C	7	10/30/78
Harry E. Beaman	D	14	10/30/78
Paul B. Bickelmeier	E	3	10/30/78
Thomas B. Bigham, Jr.	F	10	10/30/78
George J. Gaidy, Jr. (PRESIDENT)	G	19	10/30/78
ROBERT M. MACE (VICE-PRESIDENT)	H	14	10/30/78
Thomas J. Edwards	I	11	10/30/78
Walter E. Elliot	J	3	10/30/78
Walter T. Brown	K	3	10/30/78
Freddie Holden, III	L	14	10/30/78
Walter D. Buchanan	M	8	10/30/78
Alvinna D. Hunter	N	3	10/30/78
Julian B. Bellamy, Jr.	O	7	10/30/78

ADMINISTRATORS:

		<u>YEARS OF SERVICE</u>
Charles F. Bujal	Superintendent of Schools Secretary-Treasurer	10
John E. Bunker	Supervisor of Transportation Public Relations Director	10
William E. Bujal	Supervisor of Child Welfare and Attendance	14
Barbara G. Casaler	Supervisor of Middle Schools	14
Joseph Y. Collins, Jr.	Maintenance Supervisor	19
Douglas G. Dorned, Jr.	Waste Processing Manager	4
Donald E. Egan	Coordinator of Curriculum and Instruction	14
Marva L. Fife	Supervisor of Special Education	14
Wanda E. Ruddy	Supervisor of Elementary Schools	14
Andrew J. Ferguson	Business Manager	9
Paul E. Fitts	Accounting Supervisor	9
Charles A. Hagler	Custodial Supervisor	10
Orval Haskins	Supervisor of High Schools	14
Rene Jo B. Williams	Supervisor of School Lunch	14

**IBERVILLE PARISH SCHOOL BOARD
ORGANIZATION CHART**



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Iberville Parish School
Board, Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1996

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units that public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Spida K. Savitsky
President

Jeffrey L. Egan
Executive Director

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS
INTERNATIONAL



This Certificate of Excellence in Financial Reporting is presented to

IBERVILLE PARISH SCHOOL BOARD

For its Comprehensive Annual Financial Report (CAFR)
For the Fiscal Year Ended June 30, 1996

Upon examination of the Association's Panel of Review which has judged that the Report adequately conforms to principles and standards of AASBO's Certificate of Excellence Program

John R. Blyden
President

David L. King
Executive Director

**FINANCIAL
SECTION**

BRIVILLE PARISH SCHOOL BOARD

Certified Balance Sheet
 All Fund Types and Account Groups
 June 30, 1997
 With Comparative Totals for 1996

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents				
(notes 1-5, 8)	\$4,858,050	\$3,196,293	\$1,827,898	\$46,621
Costs with pending orders				133
Receivables (note 6)	358,584	186,126	1,387	
Due from other funds (note 10)	1,558,045	281,380	1,000,180	
Inventory (note 11)		4,417		
Land (notes 1, 4, 7)				
Buildings and improvements				
(notes 1, 7)				
Furnish and equipment				
(notes 1-4, 7)				
Other Debits:				
Accounts payable (note 9)				
DEBT FUND				
Amount to be provided for retirement of general long-term obligations				
TOTAL ASSETS AND OTHER DEBITS	\$11,805,558	\$4,312,136	\$4,951,863	\$46,621

This accompanying notes are an integral part of this statement.

STATEMENT A

FUNDARY FUND TYPE - OBJECT	ACCOUNT GROUPS		TOTALS	
	GENERAL FOED ASSETS	GENERAL LONG-TERM LIABILITIES	(MEMORANDUM C/F.)	
			1981	1980
1000,000	110,000,000	110,000,000	110,000,000	110,000,000
			100	100
			5,040,000	5,040,171
			2,040,420	2,153,000
			14,477	15,472
	1000,100		606,100	613,041
	40,000,000		40,100,000	40,000,000
	0,101,000		0,101,000	0,000,000
		4,041,487	4,041,487	4,070,000
		20,007,760	20,007,760	20,000,000
1000,000	110,001,000	110,000,000	110,000,000	110,000,000

(Continued)

STATEMENT A

FOUNDRY FUND TYPE - AGENCY	ACCOUNT GROUPS		TOTALS	
	GENERAL FOUND ASSETS	GENERAL LONG-TERM LIABILITIES	(MEMORANDUM ONLY)	
			1981	1982
			\$3,698,429	\$4,199,888
			158,480	40,420
			2,940,429	2,182,320
			88,320	18,249
\$400,388			698,588	698,511
			122	122
		\$2,364,299	2,364,299	2,091,818
		29,328,080	29,328,080	28,668,080
\$66,328	NCM	31,078,228	38,348,429	38,808,328
	\$80,837,364		68,007,394	68,007,178
			1,000	12,288
			4,641,482	4,078,883
			6,428	1,000
			1,408,040	1,388,827
			282,388	288,187
			188,074	187,082
			2,278,388	2,872,888
			6,421,881	6,008,448
NCM	\$8,837,394	NCM	68,457,122	68,988,172
\$800,388	\$89,674,758	\$31,078,228	\$107,728,188	\$109,715,428

(Continued)

GREENVILLE TOWN SCHOOL BOARD

Condensed Statement of Revenues, Expenditures and Changes in Fund Balance
 All Governmental Types
 For the Year Ended June 30, 1987

STATEMENT 2

With Comparative Data for 1986

TOTALS
 (NONPROFITIAL ONLY)

	GENERAL	SPECIAL	DEBT	CAPITAL	TOTALS	
					1987	1986
REVENUES						
Local Sources						
Taxes:						
Ad valorem	14,470,000	14,040,000	1,020,000		\$1,462,400	\$1,742,000
Sales and use	2,125,000	4,000,000			6,125,000	6,400,000
Charges for services	4,000,000	300			4,000,300	3,900,000
Fees, fines, penalties, etc.	10,000				10,000	1,000
Interest earnings	150,000	40,000	50,000	500	350,000	387,000
School fund interest	10,000	20,000			30,000	20,000
Other	10,000	500			10,500	10,000
Sub Total	21,865,000	18,740,000	1,070,000	500	23,735,500	22,949,000
State Sources:						
Unrestricted grants and	10,750,000	10,200,000			11,000,000	10,400,000
Restricted grants and	10,000	10,000			20,000	10,000
Sub Total	21,850,000	10,210,000			11,020,000	10,410,000
Federal Sources:						
Unrestricted grants and	5,000				5,000	5,000
Restricted grants from		4,000,000			4,000,000	4,000,000
Other - miscellaneous	5,000	5,000			10,000	10,000
Sub Total	10,000	4,005,000			4,015,000	4,015,000
Total Revenues	43,715,000	32,955,000	1,070,000	500	38,770,500	37,374,000
EXPENDITURES						
Current						
Instruction:						
Regular programs	11,115,000	10,400,000			11,100,000	10,400,000
Support programs	1,000,000	775,000			1,775,000	2,000,000
Miscellaneous programs	600,000	10,000			610,000	650,000
Aid and contracts, and other						
Auxiliary programs	400,000	1,700,000			2,100,000	2,000,000
Student services:						
Student services	100,000	10,775			110,775	100,000
Instructional materials	80,000	100,000			180,000	150,000
General administration	100,000	10,000	70,000		270,000	100,000
School administration	1,000,000				1,000,000	1,000,000
Business services	100,000	10,000			110,000	100,000
Plant services	1,700,000				1,700,000	1,700,000
Student transportation services	4,000,000				4,000,000	2,000,000
School transportation	500,000	1,700,000			2,200,000	1,000,000
Public services	10,000				10,000	10,000
Community services programs	1,000	100,000			101,000	100,000
Capital outlay	400,000	100,000		500	500,500	475,000
Maintenance			1,000,000		1,000,000	1,000,000
Interest and bond charges			1,000,000		1,000,000	1,000,000
Total Expenditures	22,000,000	18,000,000	2,000,000	500	24,000,500	22,000,000

WEXFORD PARK SCHOOL BOARD

Annual Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental Fund Types
 For the Fiscal Year Ended June 30, 2022

With Comparative Totals for 2021

	GENERAL	SPECIAL SERVICES	DEPT SERVICES	CAPITAL PROJECTS	TOTAL	
					REVENUES OR EXPENSES	
					2022	2021
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,000,000	\$2,461,163	(\$2,200,000)	\$111	\$1,100	\$1,000,000
OTHER FINANCING SOURCES (USES)						
Gift of furniture					11,000	80,000
Operating transfers in	2,000,000	10,000,000			4,111,000	1,071,000
Operating transfers out	(2,000,000)	(10,000,000)			(4,111,000)	(1,071,000)
Total other financing sources (uses)	\$2,000,000	\$10,000,000	\$0,000	\$0,000	\$0,000	\$0,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENSES AND OTHER USES	1,000,000	1,461,163	20,000	111	11,000	1,749,000
FUND BALANCE AT BEGINNING OF YEAR	\$25,000,000	\$25,000,000	\$25,000,000	0,000	1,200,000	11,000,000
FUND BALANCE AT END OF YEAR	\$26,000,000	\$26,461,163	\$25,020,000	111	1,211,000	\$12,749,000

BERKLEY BOARD OF SUPERVISORS

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget 2004/05 Actual 2004/05 and Supplemental Fund Items
For the Year Ended June 30, 2005

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	PERCENTAGE AVAILABLE	BUDGET	ACTUAL	PERCENTAGE AVAILABLE
REVENUES						
Local Sources						
Taxes						
Ad Valorem	40,000,000	40,000,000	100.00	20,000,000	20,000,000	100.00
State and local	1,000,000	1,000,000	100.00	10,000,000	10,000,000	100.00
Charges for services	10,000	10,000	100.00	0	0	0.00
Interest income	75,000	75,000	100.00	0	0	0.00
Grants	0	0	0.00	0	0	0.00
Other	75,000	75,000	100.00	0	0	0.00
Sub Total	41,850,000	41,850,000	100.00	30,000,000	30,000,000	100.00
State Source						
Government grants (incl. business grants)	10,000,000	10,000,000	100.00	10,000,000	10,000,000	100.00
Sub Total	10,000,000	10,000,000	100.00	10,000,000	10,000,000	100.00
Federal Source						
Governmental	0	0	0.00	0	0	0.00
Other	0	0	0.00	0	0	0.00
Sub Total	0	0	0.00	0	0	0.00
Total Revenues	51,850,000	51,850,000	100.00	40,000,000	40,000,000	100.00
EXPENDITURES						
Current						
Salaries	11,000,000	11,000,000	100.00	0	0	0.00
Travel programs	1,000,000	1,000,000	100.00	0	0	0.00
General programs	2,000,000	2,000,000	100.00	0	0	0.00
Technical programs	2,000,000	2,000,000	100.00	0	0	0.00
Adult education and other educational programs	0	0	0.00	1,000,000	1,000,000	100.00
Support services	0	0	0.00	0	0	0.00
Public utilities	0	0	0.00	0	0	0.00
Construction and support	0	0	0.00	0	0	0.00
Capital expenditures	0	0	0.00	0	0	0.00
Public administration	1,000,000	1,000,000	100.00	0	0	0.00
Business services	0	0	0.00	0	0	0.00
Port services	0	0	0.00	0	0	0.00
Non-departmental services	0	0	0.00	0	0	0.00
Capital services	0	0	0.00	0	0	0.00
Capital projects	0	0	0.00	0	0	0.00
Community services projects	0	0	0.00	0	0	0.00
Capital assets	0	0	0.00	0	0	0.00
Debt service	0	0	0.00	0	0	0.00
Financial statement	0	0	0.00	0	0	0.00
Miscellaneous fund charges	0	0	0.00	0	0	0.00
Total Expenditures	15,000,000	15,000,000	100.00	0	0	0.00
Balance deficiency of revenues over expenditures	(36,850,000)	(36,850,000)	100.00	(40,000,000)	(40,000,000)	100.00
CHANGES IN FUND BALANCES						
End of Year Balances	0	0	0.00	0	0	0.00
Transfers in	4,000,000	4,000,000	100.00	0	0	0.00
Transfers out	(4,000,000)	(4,000,000)	100.00	0	0	0.00
Total net change in fund balances	0	0	0.00	0	0	0.00
2005 (Projected) Revenues and Other Sources (Over Expenditures and Other Uses)	0	0	0.00	0	0	0.00
2005 (Projected) Expenditures or Uses	0	0	0.00	0	0	0.00
2005 (Projected) Balance at End of Year	0	0	0.00	0	0	0.00

The accompanying notes are an integral part of these statements.

Memphis Public Schools

Notes to the Financial Statements
As of and for the Year Ended June 30, 2021

INTRODUCTION

1. Summary of Significant Accounting Policies
 - A. Basis of Presentation
 - B. Reporting Entity
 - C. Fund Accounting
 - D. Basis of Accounting
 - E. Budget Practices
 - F. ENCUMBRANCES
 - G. Cash, Cash Equivalents and Investments
 - H. Inventory
 - I. Fixed Assets
 - J. Compensated Absence (Vacation, Sick, and RETIREMENT LEAVE)
 - K. General Long-Term Obligations
 - L. Fund Equity
 - M. Intergovernmental Transactions
 - N. Memorandum Only - Total Obligation
 - O. Comparative Data
2. Sources of Expenditures Over Appropriations - Individual Funds
3. Levied Taxes
4. Sales and Use Tax
5. Cash and Cash Equivalents
6. Investments
7. Fixed Assets
8. Accounts Payable and Other Payables
9. General Long-Term Obligations
10. Due From/To Other Funds
11. Agency Funds Deposits Due Others
12. General Fund - Fund Equity Designations
13. Contingent Liabilities
14. Other Employee Benefits
15. Post-retirement Health Care and Life Insurance Benefits
16. Employee Retirement Systems
17. Deferred Compensation Plan
18. Risk Management
19. Subsequent Events

HERVILLE PARISH SCHOOL BOARD

**Notes to the Financial Statements
As of and For the Year Ended June 30, 1997**

Introduction

The HerVille Parish School Board was created by Louisiana Statutes Annotated Revised Statute 48:137.1 (7-12) to provide public education for the children of HerVille Parish. The school board is authorized by LA 48:137.1 to establish policies and regulations for the non-governmental 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 composed of 15 members who are elected from 15 districts for terms of four years. The terms of the various members of the school board expire on December 31, 1998.

The school board operated eight schools within the parish with a total enrollment of approximately 8,100 students during the 1996-97 fiscal year. In conjunction with the regular educational programs, some of the 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 financial statements of the HerVille Parish School Board have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The governmental accounting standards board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB has issued a modification of governmental accounting and financial reporting standards dated June 19, 1997. This modification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

b. REPORTING ENTITY

GASB Statement 14 established criteria for determining the governmental reporting entity and components units that should be included within the reporting entity. Under provisions of this statement, the school board is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is financially independent of other state or local governments. As used in GASB Statement 14, financially independent means that the school board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or fee funds or charges, and issue bonded debt. The school board also has no component units, defined by GASB Statement 14 as other legally separate organizations for which the elected school board members are financially accountable. There are no other primary governments with which the school board has a significant relationship.

JACKSONVILLE PUBLIC SCHOOL BOARD

Report to the Financial Statements Committee

C. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts. In financial terms, an FUND FUND, 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 available financial resources.

Funds of the school board are classified into two categories: governmental and fiduciary. The governmental category, in turn, is divided into separate "fund types." The fiduciary type contains all agency funds.

Governmental funds are used to account for all or most of the school board's general activities, including the collection and disbursement of moneys received (special revenue funds), the acquisition or construction of general fixed assets (capital projects fund), and the servicing of general long-term debt (debt service fund). The general fund is used to account for all activities of the school board not accounted for in some other fund.

The agency funds account for assets held by the school board as an agent for schools, school organizations, and individual employees who participate in the deferred compensation plan. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Agency groups are classified into two categories: general fixed assets and general long-term obligations. They are recorded only with the measurement of financial position, not with measurement of results of operations.

MEMPHIS PUBLIC SCHOOL BOARD

Notes to the Financial Statements (Continued)

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund are 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 generally are included on the balance sheet. Spending statements of the governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and the agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the obligation can be determined and available means collections within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. The governmental funds use the following practices in recording revenues and expenditures:

REVENUES

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

NO VALUEAD TAXES ARE RECEIVED IN THE YEAR THE TAXES ARE DUE AND PAYABLE.

Interest earnings are recorded when the investments have matured and the interest is available.

Sales and use tax revenues are recorded in the month collected by the tax collector.

Revenues from rentals, leases, and oil royalties are recorded when earned.

INDIVIDUALLY ALL OTHER REVENUES ARE RECORDED WHEN RECEIVED.

EXPENDITURES

Salaries are recorded as expenditures when earned. Nine-month employee salaries are earned over a 7-month period, but are paid over a 12-month period.

Compensated absences are recognized as expenditures when leave is actually taken or when employees are denied six paid for accrued leave upon retirement or death, while the cost of leave privileges not exceeding current benefits is recorded in the general long-term obligations account group.

MEYERLAND PARKS SCHOOL BOARD

Notes to the Financial Statements (Continued)

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

All other expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other financing sources (debt)

Increases (or decreases) in net current assets arising from other than revenues (or expenditures) are accounted for as other financing sources (debt). Such transactions may include refunded bonds, proceeds of general long-term debt, capital lease arrangements, and sales of fixed assets. These other financing sources (debt) are recognized at the time the underlying event occurs.

Deferred revenues

The school board reports deferred revenue 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 resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized. The value of commodities provided by the federal government in the School Lunch Program is also included in deferred revenue until consumed. See note 1-N.

E. BUDGET PRACTICES

Annual budgets are prepared for all governmental fund types of the school board, and adopted by the school board on or before September 15 following the fiscal year beginning July 1. The budgets include proposed expenditures and the means for financing such expenditures.

The proposed budgets for the fiscal year beginning July 1, 1994 and ending June 30, 1995, were made available for public inspection and comments from taxpayers at the school board office on August 29, 1994, and were submitted as being available for public inspection in the official journal on August 29, 1994. A public hearing was held on September 5, 1994 and the proposed budgets were adopted by the school board at its regular meeting on September 5, 1994.

The budgets are prepared on the modified accrual basis of accounting. At year end, all unencumbered appropriations lapse. Encumbered appropriations are re-budgeted in the following fiscal year. Encumbrances are recognized within the accounting records for budgetary control purposes. Formal budget integration within the accounting records is employed as a management control device. The school board approves budgets at the fund level, and the superintendent of schools is authorized to transfer amounts between fund lines within any fund.

JERRYVILLE PARISH SCHOOL BOARD
Notes to the Financial Statements (Continued)

However, when actual revenues within a fund are failing to meet estimated annual required revenues which exceed expenditures within a fund are exceeding estimated budgeted expenditures by five per cent or more, a budget amendment is adopted by the school board in an open meeting. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. The last budget amendment was adopted by the school board in May 1978, and represented an increase in budgeted revenues of 4.7% and an increase in budgeted expenditures of 2.5%.

f. ENCUMBRANCES

Encumbrances are recorded at the time the purchasing system generates the purchase order and are liquidated at the time the corresponding expenditure is recognized.

Encumbrances represent commitments related to unperformed obligations for goods or services. Encumbrance accounting, which includes purchase orders, and contracts for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, in addition to the general fund and special revenue funds. Principal encumbrances outstanding at year end, if any, are reported as contractions of fund balance and do not constitute expenditures or liabilities because the commitment will be honored during the subsequent year. Unexpended encumbrances are re-budgeted in the following fiscal year.

g. Cash, Cash Equivalents and Investments

Cash and cash equivalents include interest-bearing demand deposits and short-term investments having less than 90 days to maturity, including investments in the Louisiana Asset Management Fund, as described below, with a maturity date within three (3) months of the date of acquisition. Also included are certificates of deposit with maturities in excess of three (3) months if fully covered by Federal deposit insurance.

State statutes authorize the school board to invest in United States bonds, Treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Fund, Inc. (LAMFO), a nonprofit corporation formed by an act of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

INVESTMENTS ARE HELD AT COST, except for investments in the Surplus and Unexpended Compensation Plan (SUCP) which are stated at market as of the balance sheet date.

INVENTORY PURCHASE SCHOOL BOARD**Items to the Financial Statements (Continued)****B. INVENTORY**

Inventory of the School Board Special Revenue Fund consists of land purchased by the school board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. Inventory items purchased are valued at cost. Items in-kind sold, and commodities are assigned values based on information provided by the United States Department of Agriculture, also on a fiscal-year, fiscal-year basis. The amount of commodity inventory is included in deferred revenue until consumed.

C. FIXED ASSETS

The general fixed assets account group is used to record the cost of the fixed assets owned by the school board and to aid in maintaining physical control over these assets. General fixed assets are recorded as expenditures in the governmental fund types at the time of purchase or construction. These assets are then successively recorded, at cost, in the general fixed assets account group. General fixed assets are valued at historical cost or estimated historical cost for assets where actual historical cost was not available. Immovable assets are recorded in the general fixed assets account group at their estimated fair market value at the date of donation. The system for accumulation of fixed assets cost data does not provide the means for determining the percentage of assets valued at actual and those valued at estimated cost. Assets in the general fixed assets account group are not depreciated. Public domain (unimproved) general fixed assets, such as sidewalks and parking lots, are not capitalized, as these assets are removed and of value only to the school board.

D. DEFERRED AMOUNTS (ANNUAL, SICK, AND VACATION LEAVE)

All school board employees earn from 10 to 15 days sick leave each year, depending on the number of months employed. Upon retirement the credit, amount each leave of up to 45 days is paid to all employees on their behalf at the employee's rate of pay at the time of retirement (or death). Under the Louisiana Teachers Retirement System, the cost accrued each leave, including the above stated days paid, is used in retirement benefit computations as annual service day leave earned prior to July 1, 1988. For each leave earned after June 30, 1988 under the Louisiana Teachers Retirement System and for each leave earned under the Louisiana School Employees Retirement System, all unpaid sick leave, which includes the above stated days paid, is used in retirement benefit computations as unused service. Sick leave may be accumulated without limitation, and is earned on a June 15 fiscal year basis.

All amounts reported are salary related, and include no fringe benefits since the amount of such benefits would be immaterial.

UNIVERSITY PARKING SCHOOL BOARD
Notes to the Financial Statements (Continued)

Two-Or-More employees with five to 20 days of annual leave each year, depending on length of service with the school board. Annual leave cannot be accumulated. Annual leave is earned on a calendar year basis.

Additional leave may be granted only 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 (1) semester of additional leave after three (3) years of continuous service, or two (2) semesters of additional leave after six (6) or more years of continuous service. According to GAAP Statement 14, additional leave which involves professional and cultural improvement provides a continuing benefit to the employee and should not be accrued, since additional leave for purposes of rest and recuperation requires a doctor's certificate prior to its being granted. It is more likened to an extended sick leave benefit, and should not be accrued as additional leave benefits. Consequently, additional leave benefits are recorded as current expenditures in the period paid.

The cost of compensated absence privileges is recognized as a current year expenditure in the governmental funds when leave is actually taken, or when employees for their leave are paid for accumulated sick leave upon retirement for death as outlined above. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

D. GENERAL LONG-TERM OBLIGATIONS

The outstanding principal balances of general obligation bonds that are not reported on the liquidated debt schedule available financial statements are reported in the general long-term obligations account group. No expenditure is reported for these amounts. The debt service funds are used to accumulate resources for payments of the general obligation bonds. The General Fund expays other general long-term obligations.

E. FUND EQUITY

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

F. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditures initially made from a fund are properly applied to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund which is reimbursed. All other interfund transactions are reported as operating transfers.

IRVINGTON PARISH SCHOOL BOARD
Report to the Financial Statements (Continued)

B. MEMORANDUM ONLY - TOTAL CHANGES

Total volume on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Further, not such data comparable to a consolidation. Material eliminations have not been made in the aggregation of this data.

C. COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of the changes in the SCHOOL BOARD'S financial position and operations. However, comparative data, presentation of prior year total by fund type, have not been presented in each of the statements because their inclusion would make the statements unduly complex and difficult to understand.

D. SUMMARY OF UNRECORDED OPEN APPROPRIATIONS - INDIVIDUAL FUNDS

For the year ended June 30, 1977, the actual expenditures in the following individual funds exceeded budgeted appropriations:

General	\$4,190,820
1964 Title II	218
1964 Title VI	28
Other	21,878
Retired Lunch	207,616

E. DEVIATED TAXES

All values taxes were levied by the School Board on October 26, 1976 for the calendar year 1976, based on the assessed valuation of property as of January 1 of the calendar year. The taxes become due on November 15 of each year, and become delinquent on December 31. However, before the taxes can be collected, the assessment list (tax roll) must be submitted to the Louisiana Tax Commission for approval. From the day the tax roll is filed in the parish clerk of court's office, it shall act as a lien on each specific piece of real estate therein assessed, which shall be subject to a legal mortgage after the last day of December of the current year for the payment of the tax due on it. The taxes are generally collected in December, January, and February of the fiscal year. A list of property on which taxes have not been paid is published in the official journal by the IRVINGTON PARISH TAX COLLECTOR OFFICE, which is a DIVISION of the Irvington Parish Sheriff's Department. It taxes are not paid within the period stipulated in the public notice, the PROPERTY IS SOLD FOR CASH due at a COB SALE, usually held prior to the end of the school board's fiscal year.

IRVINGVILLE PARISH SCHOOL BOARD
Notes to the Financial Statements (Continued)

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

	Authorized Millage	Levied Millage
Parishwide taxes:		
Dedicated	2.75	2.75
Maintenance	1.00	1.00
Special Maintenance	4.84	4.84
Alternative School	2.00	2.00
Bond and Interest		
Sinking Fund	Variable	14.10

4. SALES AND USE TAX

On February 19, 1996, the voters of the parish approved a one per cent sales and use tax to be levied by the school board. The net proceeds of the tax are dedicated and used for the payment of salaries of teachers in the elementary and secondary schools of the parish and/or for the costs of operating the schools. Proceeds of the one per cent sales tax revenues are included in the General Fund.

On July 13, 1991, the voters of the parish approved an additional two-thirds of one per cent (2/3%) sales and use tax to be levied by the school board, the net proceeds of which are dedicated as follows: 48.87% to fund salaries, benefits, and school bus operations; 15.11% to fund academic program enhancements. Proceeds of both dedications are accounted for in the Special Revenue Funds.

Sales and use taxes are collected for and remitted to the school board by the Irvingville Parish Parish Tax Department, a division of the Shreveville Parish Police Jury, for a monthly collection fee of five-eighths of the collection expense incurred for that month's collections.

5. CASH AND CASH EQUIVALENTS

Under state law, the school board may deposit funds in depository institutions. Interest-bearing demand deposits, money market accounts, or time deposits with state banks established under Louisiana law and national banks having their principal offices in Louisiana. As June 30, 1997 the school board has cash and cash equivalents BOOK BALANCES totaling \$2,391,394, which included \$2,000,000 in certificates of deposits maturing September 15, 1997.

These deposits are stated at cost, which approximates market. Under state law, these deposits for the remaining term balances must be secured by Federal Deposit Insurance under the pledge of securities owned by the federal agency bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the federal agent. These securities are held in the name of the pledging financial agent bank in a holding or custodial book that is directly accessible to both parties.

IBERVILLE PARISH SCHOOL BOARD
Notes to the Financial Statements (Continued)

As June 30, 1995, the school board had \$26,170,870 in deposits including cash balances and certificates of deposits. These deposits were fully secured from risk by \$26,106 of Federal Deposit Insurance and \$15,137,944 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category II).

Even though the pledged securities are considered uncollateralized (Category II) under the provisions of GASB Statement 5, LSA-S.B. 18-1219 imposes a statutory requirement on the CUSTODIAL BANK TO REPORT and sell the pledged securities within 15 days of being notified by the school board that the fiscal agent bank has failed to pay deposited funds upon demand.

The school board also had invested \$4,362,215 in the Louisiana State Management Fund (LSMF), a local government investment pool (see Summary of Significant Accounting Policies). In accordance with GAAP CODIFICATION SECTION 150.145, the investment in LSMF as of June 30, 1995 is not recognized in the same risk category provided by GASB Codification Section 150.145 because the investment is in the pool of funds and therefore not protected by securities that exist in physical or book entry form. LSMF is administered by LAMP, Inc., which is a nonprofit corporation organized under the laws of the State of Louisiana which was formed by an initiative of the State Treasurer in 1970. The corporation is governed by a board of directors consisting of the State Treasurer, representatives from various organizations of local governments, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments having contracts to participate in LAMP have an investment interest in the pool of assets. The primary objective of LSMF is to provide a safe environment for the government of public funds in short-term, high quality investments. LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by these securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 97 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. Due to these immediate access features, investments in LAMP are considered cash equivalents by the school board.

4. RECEIVABLES

The receivables of \$1,362,870 as of June 30, 1995, are as follows:

Class of Receivable	Special		FISC	
	General Fund	Revenue Funds	Service Funds	TOTAL
Due in various taxes:				
State and local	\$ 3,174		\$ 3,287	\$ 6,461
Accounts:				
State	\$5,171	\$5,861		\$11,032
Federal	\$5,180	498,815		\$55,000
Others	\$5,491			\$5,491
Accounts	\$5,491	\$1,814		\$7,305
	<u>\$19,436</u>	<u>\$1,880,016</u>	<u>\$ 3,287</u>	<u>\$1,902,839</u>

Historically, virtually all of various taxes receivable are collected since they are secured by the property itself, and consequently, there is no allowance for uncollectible taxes.

BERKELEY UNION SCHOOL BOARD

Notes to the Financial Statements (Continued)

7. FIXED ASSETS

The changes resulting from the additions and deletions of general fixed assets occurring during the year ended June 30, 1987, were as follows:

	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Furniture and Equipment</u>	<u>TOTAL</u>
Balance, July 1, 1986	\$813,341	\$48,888,589	\$5,485,818	\$54,187,748
Additions	18,788	218,188	1,247,518	1,484,594
Deletions	<u>42,004</u>	<u>-----</u>	<u>3,828,888</u>	<u>3,870,892</u>
Balance, June 30, 1987	<u>\$829,125</u>	<u>\$49,106,777</u>	<u>\$2,663,448</u>	<u>\$54,599,350</u>

During the fiscal years 1986-1987, the school board engaged in school construction and renovation projects totaling over \$20 million. All construction had been completed as of June 30, 1987. Listed below are those completed projects for which construction funds remain to be expended; this amount equals the fund balance in the Capital Projects Fund:

Grantwood Elementary	\$ 811
Berkeley Elementary	3,284
East Berkeley	303
E. J. Gay Middle	<u>2,855</u>
Total Reserved for construction	<u>\$6,253</u>

8. ASSETS, LIABILITIES, AND FUND BALANCES

The position of \$1,878,428 at June 30, 1987, was as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>TOTAL</u>
Revenues	\$1,905,009	\$ 282,788	\$1,748,768
Transfers	3,958,841	157,345	1,815,781
Reserves	<u>217,882</u>	<u>284,388</u>	<u>348,833</u>
Total	<u>\$2,381,732</u>	<u>\$ 724,521</u>	<u>\$1,657,211</u>

9. SEVERAL LONG-TERM OBLIGATIONS

During the year ended June 30, 1987, the following changes occurred in the \$180,318,888 reported in the General long-term obligations account group:

	<u>Issued \$100</u>	<u>Compenated Amortized</u>	<u>Total</u>
Long-term obligations as July 3, 1986	\$18,800,000	\$6,951,818	\$25,751,818
additions	-----	1,173,208	1,173,208
deletions	<u>1,502,000</u>	<u>886,782</u>	<u>2,388,782</u>
long-term obligations as June 30, 1987	<u>\$17,298,000</u>	<u>\$7,238,244</u>	<u>\$24,536,244</u>

JEFFERSON PARISH SCHOOL BOARD
NOTE to the Financial Statements (Continued)

On June 30, 1997 employees of the school board had accumulated and vested \$1,144,632 of employee leave benefits, computed in accordance with GASB Statement 16.

All school board bonds outstanding at June 30, 1997, in the amount of \$12,315,000 are general obligation bonds with maturities from 1998 to 2028 and interest rates from 5.00 to 7.00 per cent. Bond principal and interest payable in the next fiscal year are \$1,448,000 and \$1,720,000, respectively. A summary of the general obligation bonds payable through the Debt Service Fund is as follows:

Year of Bond Issue	Original Issue	Interest Rates	Final Payment Date	Interest to Maturity	Principal Outstanding
Consolidated School District No. 5					
Oct. 1, 1988	\$10,000,000	7.00-7.00%	10/31/99	\$ 2,514,000	\$ 4,514,000
Oct. 1, 1990	\$2,315,000	5.00-6.00%	10/31/99	<u>10,241,000</u>	<u>10,241,000</u>
Total				<u>\$12,755,000</u>	<u>\$14,755,000</u>

The bonds are due as follows:

Year Ending June 30,	Principal Payments	Interest Payments	Total
1998	\$ 645,000	\$ 720,000	\$ 1,365,000
1999	1,775,000	1,490,000	3,265,000
2000	1,630,000	1,488,000	3,118,000
2001	1,375,000	1,348,750	2,723,750
2002	1,185,000	1,224,000	2,409,000
2003	1,030,000	1,108,700	2,138,700
2004	1,475,000	940,000	2,415,000
2005	1,405,000	815,000	2,220,000
2006	1,780,000	614,100	2,394,100
2007	1,375,000	480,000	1,855,000
2008	1,145,000	360,000	1,505,000
2009	1,375,000	250,000	1,625,000
TOTAL	<u>\$12,315,000</u>	<u>\$11,176,000</u>	<u>\$23,491,000</u>

All principal and interest requirements are funded in accordance with Louisiana law by the levy of an ad valorem tax on all taxable property within the parish. As June 30, 1997, the school board had accumulated \$1,141,417 in the Debt Service Fund.

On August 26, 1990, the school board defeased \$2,615,000 of outstanding callable 1988 Series bonds by creating a separate irrevocable trust fund. New debt was issued and the proceeds were used to purchase U.S. Government securities that were placed in the trust fund. The investments and fixed earnings from the investments are sufficient to service the defeased debt until the debt matures. For financial reporting purposes, the OERI has been consolidated defeased and therefore removed as a liability from the school board's General Long-Term Debt Account Group. As of June 30, 1997, the amount of defeased debt outstanding has removed from the General Long-Term Debt Account Group amounted to \$21,485,000.

IMPERIAL VALLEY SCHOOL BOARD
Notes to the Financial Statements (Continued)

IN ACCORDANCE WITH IBA-B.S. 18,800(L), the school board is legally restricted from incurring long-term bonded debt in excess of 25 per cent of the assessed value of taxable property (excluding homestead exempt and HOVEMOVED property) within the district. On June 30, 1997, the statutory limit is \$410,501,150, and outstanding bonded debt totals \$28,330,000.

14. DEBT FUNDS/DEBT CREDIT FUNDS

Debt Credit and Debt Funds at June 30, 1997 are as follows:

	Debt Credit Funds	Debt Funds
BOARDS	\$1,668,000	\$1,604,000
Special Programs:		
IEEA Title I	98,400	888,000
IEEA Title II		2,740
IEEA Title III	4,000	5,000
IEEA Title IV	2,400	2,100
IEEA Title V		2,000
Special Education	21,700	28,150
YOCOMINGO Education	8,500	15,100
Adult Education		2,100
JTPA	40,217	44,200
PROJECT INDEPENDENCE		4,000
Big Programs	4,000	30,000
School Loans	90,000	150,000
State Tax Rebate Program	1,700	80,000
State Tax Refund		400,000
SCHOOL Construction Funds	<u>3,800,000</u>	
TOTAL	\$6,262,420	\$2,912,000

15. AGENCY FUND DEPOSITS AND OTHERS

A summary of changes in the agency funds deposits and others follows:

Balance at Beginning of Year	\$ 600,000
Additions	1,470,420
Reductions	<u>1,380,450</u>
Balance at END of Year	<u>\$ 689,970</u>

IRVINGVILLE PUBLIC SCHOOL BOARD
Notes to the Financial Statements (Continued)

12. GENERAL FUND - FUND EQUITY DESIGNATIONS

Designation for Employee Benefits

The designation for employee benefits is for payment of employee health and dental insurance in the event general fund revenues are not sufficient to fund the expenditures. ADDITIONAL FUND FIRM EARNINGS are not additions to fund the expenditures. ADDITIONAL FUND FIRM EARNINGS are not additions to fund the expenditures. ADDITIONAL FUND FIRM EARNINGS are not additions to fund the expenditures. The only reduction for the year was the payment to a consultant for a health insurance study.

Designation for Property Insurance Deductible

The designation for property insurance deductible is to partially fund the deductible amount of the property and casualty insurance coverage. Additions are from POLARIS EARNINGS DURING THE YEAR. REDUCTIONS INCLUDED A CARRIER BACK TO THE GENERAL FUND. This fund designation is not a self-insured retention. It is intended to pay a portion of the deductible on the insured physical property in the event of a loss. No losses have been reported due to damage to property in fiscal year.

Designation for Unemployment Insurance

The designation for unemployment insurance is for reimbursement to the Louisiana Department of Labor, Office of Employment Security for benefits paid to former employees of the school board who qualify for such payments. Additions include interest earnings and INTEREST CREDITS, while reductions are related to unemployment reimbursements paid to the Louisiana Department of Labor.

Designation for Deferred Maintenance

The designation for deferred maintenance is for payment of major repairs and maintenance on the new school buildings constructed from proceeds of the 1988 general obligation bond issue. The goal is to accumulate approximately \$5 million for this purpose. Additions include interest earnings, and proceeds from the sale collections on the sale of the abandoned Thomas A. Levy School site. All expenditures for the fiscal year were related to construction of the Alternative School.

A summary of changes in Designated Fund Balances follows:

	Employee Benefits	Property Insurance Deductible	Unemployment Insurance	Deferred Maintenance
Balance, July 1, 1991	\$0,295,107	\$185,187	\$187,187	\$1,173,816
Additions	44,561	3,349	18,538	89,578
Reductions	<u>11,082</u>	<u>182,838</u>	<u>18,812</u>	<u>181,423</u>
Balance, June 30, 1992	<u>\$1,228,586</u>	<u>\$265,698</u>	<u>\$186,913</u>	<u>\$1,081,971</u>

NEWVILLE PARISH SCHOOL BOARD
Notes to the Financial Statements (Continued)

13. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicant funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the school board expects such amounts, if any, to be immaterial.

On June 28, 1977, the school board is involved in several lawsuits. At this time, legal counsel for the school board does not anticipate any unfavorable outcome from any of these lawsuits.

14. OTHER EMPLOYEE BENEFITS

The Newville Parish School Board provides certain health care, dental and life insurance benefits for the active employees. The health care and life insurance premiums are paid jointly by the employees and the school board. The cost of dental insurance for the employees has not been determined as paid entirely by the school board. The cost of providing active employees health care, life insurance, and dental insurance benefits for the year ended June 30, 1977 totaled \$4,275,000. The expenditures are recognized when the monthly premiums are paid.

15. POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

In addition to providing pension benefits described in Note 12, the school board, in accordance with state statutes, 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 and similar benefits for active employees are provided through the employee's choice of one of two insurance companies or the State Employees Group Benefits Program. The monthly premiums for life insurance are paid entirely by the retired employees. Health insurance premiums are paid jointly by the retired employees and the school board. In year ended June 30, 1977, the school board paid approximately 48.44 of the health insurance premiums for retired employees. The school board recognizes the cost of providing these benefits. The board's portion of premium as its responsibility as a pay-as-you-go basis when the monthly premiums are due. For year ended June 30, 1977, those costs totaled \$14,000 for 151 retirees.

16. EMPLOYEE RETIREMENT PLANS

Substantially all employees of the school board are members of one of two pension retirement systems. In general, professional employees teach at, conduct and principal, and central office staff are members of the Louisiana Teachers Retirement System (TRS) - Regular Plan, and non-teaching teachers are members of the Louisiana Teachers Retirement System (TRS) - Full A. Other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees Retirement System (LSERS). The TRS (both Regular and Full A) and the LSERS are both non-sharing, multiple employer retirement plans. Each system is administered and controlled by a separate Board of Trustees. Both systems provide retirement and death benefits to plan members and beneficiaries.

IRVINGLAK FORDER SCHOOL BOARD
Notes to the Financial Statements (Continued)

A. TRF

CHAPTER 3 OF TITLE 31 OF THE LOUISIANA REVISED STATUTES assigns the authority to establish benefits and contribution rates to the Board of Trustees of the TRF. The TRF issues a publicly available financial report that includes financial statements and required supplementary information. Such report may be obtained by writing to the TRF at Post Office Box 9112, Baton Rouge, LA 70804-9112, or by calling (504) 383-6646.

Plan members are required to contribute 3.24 or 3.18 of their covered salary, depending on whether they are members of the regular plan or Plan A, respectively. Employees of the Plan to which the member belongs, the school board must contribute 16.16 of covered salary. The employer's share of contributions to the TRF for the last three fiscal years ended June 30, 1997, 1998, and 1999, respectively, were \$1,379,199, \$2,028,294, and \$1,399,937.

B. LERS

CHAPTER 3 OF TITLE 31 OF THE LOUISIANA REVISED STATUTES assigns the authority to establish benefits and contribution rates to the Board of Trustees of the LERS. The LERS issues a publicly available financial report that includes financial statements and required supplementary information. Such report may be obtained by writing to the LERS at Post Office Box 4818, Baton Rouge, LA 70802-4818, or by calling (504) 383-6646.

Plan members are required to contribute 4.74 of their covered salary, while the school board must contribute 4.84 of covered salary. The employer's share of contributions to the LERS for the last three fiscal years ended June 30, 1997, 1998, and 1999, respectively, were \$113,693, \$180,794, and \$181,710.

17. DEFERRED COMPENSATION PLAN

The DEFERRED SUGGER RECONCILIATION AND (DRRA) of 1990 requires that, after June 30, 1990, all part-time, seasonal, and temporary employees of a governmental agency not covered by a qualified retirement plan must be included under Social Security. In response to the DRRA requirements, the school board in June 1990 created a deferred compensation plan under Section 457 of the Internal Revenue Code for those classes of employees, which meets the requirements of the Internal Revenue Service regulations as a "qualified retirement plan". Generally, all employees of the school board who work twenty hours or less per week and who are not covered by one of the retirement systems mentioned in Item 16 above (i.e., substitute teachers) are required to participate in the deferred compensation plan. Employees who meet this requirement contribute 7.54 of their gross compensation into the plan, with an corresponding contribution by the school board. Upon termination of employment, retirement, death, or the occurrence of an unforeseeable emergency, the qualifying employee (or his heirs) may withdraw his contributions plus interest at a taxonomic rate. Contributions made by the employee and the investment thereon are managed by an independent third party administrator selected by the school board. Assets and liabilities of the plan are contained within the agency books of the school board. Assets are reported (shown) at their market value as of the balance sheet date.

IRREVOCABLE TRUSTS FROM BOARD

Notes to the Financial Statements (Continued)

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

24. RISK MANAGEMENT

The school board is exposed to various risks of loss related to injury, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. Except as noted below, during the year ended June 30, 2007, the school board purchased a commercial insurance policy to satisfy claims related to general liability, automobile liability, property and casualty, asbestos participation, employee health and accident, and errors and omissions.

Since January 1988, the school board has had a workers' compensation program with a self-insured retention of \$100,000 per occurrence. Under the provisions of this program, the school board pays all claims less than the \$100,000 per occurrence level, and has purchased an insurance policy to cover claims in excess of this level per occurrence. A third party administrator manages all claims on behalf of the school board, and pays claims on a reimbursement basis. All claims are paid through the general fund and charged to the appropriate function related to the injured employee. No settlement since the inception of the program in 1988 has exceeded the amount of insurance coverage.

Changes in claims liability for the 1980-81, 1981-82, 1982-83, and 1983-84 fiscal years were as follows:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year		Balance at Fiscal Year-End
		Claims and Changes in Reserves	Claim Payments	
1980-81	\$0.00	\$30,817	\$18,814	\$ 12,003
1981-82	83,890	43,813	48,898	7,805
1982-83	7,805	53,843	55,007	45,841
1983-84	27,782	21,874	21,149	28,507

25. DEFERRED ESTATE TAX

On November 10, 1997, the voters of Irrevocable Parish approved retaining the 2.5% mill property tax passed originally with the 1988 issue on April 23, 1988. Under the limitations Commission of 2074, property taxes must be removed by popular vote every 100 years. The current statute is effective for the calendar years 1998 through 2007. At the current level of taxable assessed valuation, this tax generates approximately \$1.1 million annually.

**COMBINING,
INDIVIDUAL FUND
AND
ACCOUNT GROUP
STATEMENTS
SECTION**

IRREVOCABLE PARISH SCHOOL BOARD

GENERAL FUND

The General Fund is used to account for resources traditionally associated with the school board which are not required legally or by sound financial management to be accounted for in another fund.

IBERVILLE PARISH SCHOOL BOARD

Schedule 1

GENERAL FUND
Comparative Balance Sheet

June 30, 1997 and 1998

	<u>1997</u>	<u>1998</u>
ASSETS		
Cash and cash equivalents	\$8,889,022	\$7,433,455
Receivables	550,559	713,824
Due from other funds	1,880,943	1,608,820
TOTAL ASSETS	<u>\$11,320,524</u>	<u>\$9,756,100</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$187,008	\$273,391
Salaries payable	1,583,019	1,348,434
Payroll deductions and withholdings payable	1,350,641	1,474,422
Contract estimates and retainage payable	120,084	
Due to other funds	1,004,658	17,274
TOTAL LIABILITIES	<u>4,235,380</u>	<u>3,113,521</u>
Fund Balance:		
Unreserved:		
Designated for:		
Employee benefits	1,488,942	1,258,527
Property insurance deductible	282,358	360,187
Unemployment insurance	189,014	187,697
Deferred maintenance	2,276,355	2,573,590
Unassigned	2,725,408	2,489,597
TOTAL FUND BALANCE	<u>6,964,127</u>	<u>6,873,790</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$11,320,524</u>	<u>\$9,756,100</u>

BERVILLE PARISH SCHOOL BOARD

Schedule 3

GENERAL FUND
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balance

For the Fiscal Years Ended June 30, 1987 and 1988

	<u>1987</u>	<u>1988</u>
REVENUES		
Local Sources:		
Taxes:		
Admissions	\$1,779,602	\$1,629,918
State and fed	6,145,526	6,269,575
Charges for services	45,288	50,889
Rentals, leases and royalties	91,281	8,767
Interest earnings	275,871	287,288
Other	129,457	65,888
State Sources:		
Unallocated grants-in-aid	10,175,267	11,506,863
Restricted grants-in-aid	805,481	842,888
Federal Sources:		
Restricted grants-in-aid	34,794	24,588
Total Revenues	22,927,887	22,987,889
EXPENDITURES		
Current:		
Instruction:		
Regular programs	11,182,303	10,097,288
Special programs	2,568,624	2,425,914
Vocational programs	828,718	757,289
Other programs	858,274	878,888
Support Services:		
Student services	828,834	828,834
Instructional staff support	842,128	813,247
General administration	558,895	607,810
School administration	1,252,876	1,278,874
Business services	582,278	581,488
Plant services	2,789,891	2,752,891
Student transportation services	2,267,738	2,188,281
Student food services	343,418	312,524
Central services	85,338	88,718
Community service programs	1,638	1,638
Capital Outlay	488,198	178,198
Total Expenditures	27,358,874	28,298,889
EXCESS (Deficiency) OF REVENUE OVER EXPENDITURES	(2,391,887)	(2,778,810)
OTHER FINANCING SOURCES (Used)		
State of bond proceeds	14,386	84,888
Operating transfers in	3,838,782	3,288,824
Operating transfers out	(171,687)	(78,838)
Total Other Financing Sources	3,681,481	3,294,880
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	129,604	1,621,070
FUND BALANCE AT BEGINNING OF YEAR	5,871,750	5,349,000
FUND BALANCE AT END OF YEAR	6,001,354	6,970,070

BRIMLEY PARISH SCHOOL BOARD

Page 10

GENERAL FUND
Comparative Statement of REVENUES, EXPENDITURES and
Change in Fund Balance - Budget (GAAP Basis) and Actual

For the Fiscal Year Ended June 30, 1997 and 1996

	1997			1996		
	Budget	Actual	Percent Excess/ Deficiency	Budget	Actual	Percent Excess/ Deficiency
REVENUES						
Local Sources						
Taxes						
Ad valorem	\$1,025,400	\$1,025,200	99.99%	\$1,025,400	\$1,025,200	99.99%
Sales and use	1,100,000	1,100,000	100.00%	1,100,000	1,100,000	100.00%
Charges for services	20,000	40,000	200.00%	10,000	30,000	300.00%
Grants, fees and profits	10,000	10,000	100.00%	10,000	10,000	100.00%
Interest earnings	20,000	20,000	100.00%	20,000	20,000	100.00%
Gifts	10,000	10,000	100.00%	10,000	10,000	100.00%
State Sources						
Operational grants-in-aid	10,000,000	10,000,000	100.00%	10,000,000	10,000,000	100.00%
Non-operational grants-in-aid	200,000	200,000	100.00%	200,000	200,000	100.00%
Federal Sources						
Non-operational grants-in-aid	40,000	40,000	100.00%	40,000	40,000	100.00%
Total Revenues	\$12,225,400	\$12,235,200	100.04%	\$12,225,400	\$12,235,200	100.04%
EXPENDITURES						
Current						
Instruction						
Regular programs	10,000,000	10,000,000	100.00%	10,000,000	10,000,000	100.00%
Special programs	2,000,000	2,000,000	100.00%	2,000,000	2,000,000	100.00%
Instructional materials	500,000	500,000	100.00%	500,000	500,000	100.00%
Administrative	500,000	500,000	100.00%	500,000	500,000	100.00%
Capital Expenditures						
Instructional	500,000	500,000	100.00%	500,000	500,000	100.00%
Instructional support	500,000	500,000	100.00%	500,000	500,000	100.00%
General administrative	500,000	500,000	100.00%	500,000	500,000	100.00%
Capital expenditures	5,000,000	5,000,000	100.00%	5,000,000	5,000,000	100.00%
Business services	500,000	500,000	100.00%	500,000	500,000	100.00%
Plant services	5,000,000	5,000,000	100.00%	5,000,000	5,000,000	100.00%
Student transportation services	5,000,000	5,000,000	100.00%	5,000,000	5,000,000	100.00%
Instructional services	500,000	500,000	100.00%	500,000	500,000	100.00%
General services	500,000	500,000	100.00%	500,000	500,000	100.00%
Community Service Programs	1,000	1,000	100.00%	1,000	1,000	100.00%
Capital Outlay		500,000	100.00%	500,000	500,000	100.00%
Total Expenditures	\$12,225,400	\$12,235,200	100.04%	\$12,225,400	\$12,235,200	100.04%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
	\$0.00	\$0.00	100.00%	\$0.00	\$0.00	100.00%
OTHER FINANCING SOURCES (USES)						
Non-current assets	10,000	10,000	100.00%	10,000	10,000	100.00%
Contributions in capital projects etc.	4,000,000	4,000,000	100.00%	4,000,000	4,000,000	100.00%
Transfer from Financing Sources (Uses)	500,000	500,000	100.00%	500,000	500,000	100.00%
EXCESS (DEFICIENCY) OF OTHER REVENUES AND OTHER SOURCES OVER CAPITAL USES & TRANSFER USES						
	4,510,000	4,510,000	100.00%	4,510,000	4,510,000	100.00%
FUND BALANCE AT BEGINNING OF YEAR						
	\$0.00	\$0.00	100.00%	\$0.00	\$0.00	100.00%
FUND BALANCE AT END OF YEAR						
	\$4,510,000	\$4,510,000	100.00%	\$4,510,000	\$4,510,000	100.00%

IBERVILLE PARISH SCHOOL BOARD

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

IMPROVING AMERICA'S SCHOOLS ACT (IASA) FUNDS

Title I of the IASA is a program for economically and educationally deprived school children which is federally financed, state-administered, and locally operated by the school board. The Title I services are provided through various programs that are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, state and locally mandated activities.

Title II of the IASA is a federally funded program to provide financial assistance to improve the skills of teachers and instruction in mathematics, science, computer learning, and foreign languages, and increase the success of all students in this instruction.

Title III of the IASA is a federally funded grant to allow local school systems to develop a comprehensive districtwide school improvement plan. The Iberville Parish School Board uses these funds for staff development.

Title IV of the IASA is a program that provides project grants to school systems to assist in developing programs of drug abuse education and prevention that are coordinated with related community efforts and resources. The program is federally financed and state-administered.

Title VI of the IASA is a program by which the Federal government provides funds for purposes which the school board may designate with approval of the Louisiana Department of Education. The Iberville Parish School Board used Chapter Funds to purchase library and reference materials in fiscal 1991.

SPECIAL EDUCATION FUND

The Special Education Fund accounts for the federally financed programs which provide free education in the least restrictive environment to children with exceptionalities.

VOCATIONAL EDUCATION FUND

Vocational Education is a federally funded program restricted to expenditures for salaries, supplies, and equipment to be used in vocational education programs.

ADULT EDUCATION FUND

Adult Education is a federally funded program offering higher education opportunities to persons who are age 18 or older. The Fund also contains a state funded portion.

JOB TRAINING PARTNERSHIP ACT (JTPA) FUND

The Job Training Partnership Act (JTPA) Fund is a federally funded program with the objective of providing both adult education and drop-out prevention. The program is administered through the Mangrove Parish School Board which is the JTPA program administrator for the area served by the Iberville Parish School Board.

PROJECT INDEPENDENCE FUND

The Project Independence Fund is a federally funded program to provide training to persons currently receiving welfare assistance so that they may enter the workforce and become less dependent upon public assistance programs.

STARTING POINTS FUND

The Starting Points Fund is a federally funded program designed to acclimate at-risk four year olds to an early educational setting so that they may be better prepared for kindergarten.

81st PROGRAM

The 81st Programs are state grants provided by the State Board of Elementary and Secondary Education to create a program which enhances or build upon regular classroom instruction.

ALTERNATIVE SCHOOL

The Alternative School Fund was created when the voters of Iberville Parish approved the levy of a two mill ad valorem tax for this purpose on July 29, 1984. The school which opened in August 1987 is intended to address the needs of students who: (1) have been expelled from school for disciplinary reasons; and (2) those students who have fallen two or more years behind grade level from their peers.

SCHOOL LUNCH FUND

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

SALES TAX ACADEMIC PROGRAM

The Sales Tax Academic Program Fund accounts for 18.33% of the proceeds of the 1/2 of one per cent sales and use tax approved by parish voters on July 13, 1991. The Fund is dedicated to provide academic program enhancements throughout the school system.

SALES TAX SALARIES

The Sales Tax Salaries Fund accounts for 11.67% of the proceeds of the 1/2 of one per cent sales and use tax approved by parish voters on July 13, 1991. The fund is dedicated to salaries, related employee benefits, and school bus operations.

BERKELEY PARKS DIVISION, BOARD

SPECIAL REVENUE FUNDS
Combining Balance Sheet, June 30, 2007

2007 Comparative Totals for June 30, 2006

	SPECIAL REVENUE FUNDS - GENERAL					SPECIAL EDUCATION	SPECIAL RECREATION	TOTAL
	2007	2006	2007	2006	2007			
ASSETS								
Current cash resources	\$40,775	\$1,000	\$5,004	\$7,045	\$5,044	\$577		
Receivables	28,475	25,200		113		18,174	17,437	10,577
Due from other funds	6,000		1,000	2,674		15,300	600	
Inventory								
TOTAL ASSETS	\$75,250	\$26,200	\$6,004	\$9,832	\$5,044	\$18,174	\$18,037	\$21,154
LIABILITIES AND FUND-BALANCES								
Liabilities								
Accounts payable	\$8,000	\$1,000	\$4,175		\$540	\$5,000	\$4,000	
Unpaid advertising payable	6,000	13,000		113		100	100	10,100
Salaries and wages payable	15,000	13,500				700	4,100	600
Due to other funds	\$8,000	1,700	1,000	1,300	1,000	15,775	11,000	1,000
Deferred revenues	11,000	11,000		1,072				100
Total liabilities	\$48,000	\$40,200	\$5,175	\$2,485	1,540	\$11,575	\$19,200	\$11,700
Fund Balances:								
Reserve for inventory								
Unexpended - undesignated	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Fund Balances	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
TOTAL LIABILITIES AND FUND-BALANCES	\$68,000	\$60,200	\$25,175	\$22,485	\$21,540	\$31,575	\$39,200	\$31,700

JOB TRAINING PARTNERSHIP ACT	PROJECT DESCRIPTION	Age GROUP	ALTERNATIVE SCHOOL	SCHOOL LARGE	SALES TAX ARRANGED PROGRAM	SALES TAX AMOUNT	TOTALS		
							UNIT	AMT	
\$9,248	\$24,273	\$38,328	\$207,942	\$288,947	\$1,698,838	\$400,048	\$1,398,220	\$2,211,038	
\$49,217		4,823	\$44	73,250	84,958	162,175	783,724	1,292,025	
				99,845	8,792		287,288	378,228	
				18,271			94,877	11,475	
<u>\$61,225</u>	<u>\$24,273</u>	<u>\$43,151</u>	<u>\$208,124</u>	<u>\$311,221</u>	<u>\$1,882,628</u>	<u>\$562,223</u>	<u>\$1,582,120</u>	<u>\$2,542,746</u>	
	\$17,688			\$49,178	\$4,324		\$254,788	\$222,117	
\$3,669	\$389	3,840		91,892	6,892		133,142	182,326	
3,878	1,321	6,824		134,882	22,524		263,738	260,688	
44,388	4,833	150,828		128,235	68,541	1879,358	1,957,887	2,718,041	
92				8,874			46,538	19,749	
<u>\$11,235</u>	<u>\$4,823</u>	<u>42,228</u>	<u>NONE</u>	<u>363,887</u>	<u>108,232</u>	<u>\$21,658</u>	<u>2,695,882</u>	<u>3,222,141</u>	
NONE	NONE	NONE		6,488			6,892	11,120	
NONE	NONE	NONE	\$28,134	184,581	1,671,788	NONE	1,888,482	1,244,434	
NONE	NONE	NONE	\$28,134	184,581	1,671,788	NONE	1,722,288	1,228,624	
<u>\$11,235</u>	<u>\$4,823</u>	<u>\$42,228</u>	<u>\$28,134</u>	<u>\$311,221</u>	<u>\$1,882,628</u>	<u>\$21,658</u>	<u>\$1,582,120</u>	<u>\$2,542,746</u>	

BERNOLLE PARKER SCHOOL BOARD

SPECIAL REVENUE FUNDS

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

With Comparative Totals for the Year Ended June 30, 1986

	REVENUES AND EXPENSES AND CHANGES				
	TOTAL	1986	1986	1987	1986
REVENUES					
Contributions					
Gift income from					
Educational use fund					
General fund					
Governmental					
Other					
State sources					
Specialized grants/fund					
Restricted grants-in-aid					
Federal sources					
Specialized grants-in-aid	187,000	184,181	187,718	201,710	201,000
Other contributions					
Total Revenues	187,000	184,181	187,718	201,710	201,000
EXPENDITURES					
Current					
Instruction					
Regular programs					
Special programs					
Vocational programs					
Adult and other					
- education programs	1,400,000				
Support services					
Student services				24,000	
Instructional staff support		24,000	24,000		24,000
General administration					
Educational materials					
Business services	24,000				
Plant services					
Student transportation					
Educational services					
Library services					
Community service programs	24,000				
Capital outlay					
Total Expenditures	1,448,000	24,000	24,000	24,000	24,000
REVENUE (SHORTAGE) OF REVENUES OVER EXPENDITURES	21,000	160	2,000	1,710	80
OTHER FINANCING SOURCES (USES)					
Sale of fixed assets					
Operating transfers in	2,000				
Operating transfers out	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Total Other Financing Sources (Uses)	0	(2,000)	(2,000)	(2,000)	(2,000)
REVENUE (SHORTAGE) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	21,000	(1,840)	0	(1,290)	(1,920)
FUND BALANCES AT BEGINNING of Year	0	0	0	0	0
FUND BALANCES AT END OF YEAR	21,000	(1,680)	0	(1,290)	(1,920)

SPED. EDUCATION	VOCATIONAL EDUCATION	ADULT EDUCATION	JOB TRAINING (Federal Government)	PROJECT EXPERIENCE	STARTING DATE	EXP. DATE
2004	01/04	01/04	01/04	01/04	01/04	01/04
2005	01/05	01/05	01/05	01/05	01/05	01/05
2006	01/06	01/06	01/06	01/06	01/06	01/06
2007	01/07	01/07	01/07	01/07	01/07	01/07
2008	01/08	01/08	01/08	01/08	01/08	01/08
2009	01/09	01/09	01/09	01/09	01/09	01/09
2010	01/10	01/10	01/10	01/10	01/10	01/10
2011	01/11	01/11	01/11	01/11	01/11	01/11
2012	01/12	01/12	01/12	01/12	01/12	01/12
2013	01/13	01/13	01/13	01/13	01/13	01/13
2014	01/14	01/14	01/14	01/14	01/14	01/14
2015	01/15	01/15	01/15	01/15	01/15	01/15
2016	01/16	01/16	01/16	01/16	01/16	01/16
2017	01/17	01/17	01/17	01/17	01/17	01/17
2018	01/18	01/18	01/18	01/18	01/18	01/18
2019	01/19	01/19	01/19	01/19	01/19	01/19
2020	01/20	01/20	01/20	01/20	01/20	01/20
2021	01/21	01/21	01/21	01/21	01/21	01/21
2022	01/22	01/22	01/22	01/22	01/22	01/22
2023	01/23	01/23	01/23	01/23	01/23	01/23
2024	01/24	01/24	01/24	01/24	01/24	01/24
2025	01/25	01/25	01/25	01/25	01/25	01/25
2026	01/26	01/26	01/26	01/26	01/26	01/26
2027	01/27	01/27	01/27	01/27	01/27	01/27
2028	01/28	01/28	01/28	01/28	01/28	01/28
2029	01/29	01/29	01/29	01/29	01/29	01/29
2030	01/30	01/30	01/30	01/30	01/30	01/30
2031	01/31	01/31	01/31	01/31	01/31	01/31

Continued

WHEELER PARKER SCHOOL BOARD

Exhibit 1

SPECIAL REVENUE FUNDS
Accounting Statements of Revenues, Expenditures and Balances in Forward Balance
for the Year Ended June 30, 1997

With Comparative Totals for the Year Ended June 30, 1996

	A. WHEELER SCHOOL	B. SCHOOL LEASE	C. FOR THE SCHOOL PROPERTY	D. SALES TAX REVENUE	TOTALS	
					1996	1997
REVENUES						
Local sources						
All contributions	\$40,000		\$1,000,000	\$4,000,000	\$4,040,000	\$3,760,000
State grants/fees			10,000	1,000	11,000	10,100
Interest earnings	2,000	27,000			29,000	29,100
Special fee services		2,000			2,000	2,100
Other		0			0	0
State sources		\$20,000			\$20,000	\$20,100
Unrestricted grants-in-aid						45,100
Restricted grants-in-aid						45,100
Federal sources						4,000,000
Matched grants-in-aid		1,000,000			1,000,000	9,000
Other - contributions		0			0	0
Total Revenues	\$62,000	\$27,000	\$1,010,000	\$4,001,000	\$4,099,000	\$3,835,300
EXPENDITURES						
Current						
Salaries						
Regular programs			\$6,000		\$6,000	\$5,800
Special programs						104,000
Workshop programs						20,000
Adult and other						20,000
Retirement programs			11,000		11,000	1,000,000
Regular services						10,000
Student services			\$1,000		\$1,000	\$1,000
Instructional staff support			200,000		200,000	114,000
General administration	15,000				15,000	15,000
Student transportation						0
Education services						0
Business services						10,000
Food services						0
Student transportation						0
Education services		4,000,000			4,000,000	3,000,000
General services						0
Continuity services programs						100,000
Capital assets			100,000		100,000	100,000
Total Expenditures	15,000	4,000,000	21,000	\$0.00	\$4,036,000	\$3,415,800
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	\$47,000	\$27,000	\$89,000	\$2,981,000	\$463,000	\$419,500
OPERATING RECEIPTS (DEFICIT) FROM						
Local fund assets		100			100	0
Operating facilities in		20,100			20,100	20,100
Operating facilities out		(200,000)	(1,000,000)	(2,000,000)	(2,200,100)	(2,200,100)
Total Other Financing Receipts (Payments)	\$0.00	\$19,200	(999,900)	(2,000,000)	(2,000,000)	(2,000,000)
EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$47,000	\$46,300	(910,900)	\$0.00	\$463,000	\$19,500
FUND BALANCE AT BEGINNING OF YEAR	\$0.00	\$0.00	\$20,000	\$0.00	\$20,000	\$40,000
FUND BALANCE AT END OF YEAR	\$47,000	\$46,300	\$9,100	\$0.00	\$463,000	\$59,500

(continued)

WORLD PARK SCHOOL BOARD

SPECIAL AUDIT REPORT

PAGE 1

Accounting Systems Information Memorandum
 For the Fiscal Year Ending
 August 31, 2007

	2007-08 (Actual)			2006-07 (Actual)			2005-06 (Actual)		
	Budget	Actual	Variance (Favorable)	Budget	Actual	Variance (Favorable)	Budget	Actual	Variance (Favorable)
REVENUES									
Operating:									
Admission fee:									
Base admission fee									
Registration fee									
Student activity fee									
Base tuition									
Conditioned grants-in-aid									
Non-refundable									
Refundable									
Financial aid									
Financial aid -									
- tuition	2,900,000	2,900,000	0.000	2,900,000	2,900,000	0.000	2,900,000	2,900,000	0.000
- other									
Total revenues	2,900,000	2,900,000	0.000	2,900,000	2,900,000	0.000	2,900,000	2,900,000	0.000
EXPENDITURES									
Current:									
Instruction:									
Regular programs									
Special programs									
Instructional materials programs									
Aid and fee reductions	1,870,000	1,869,000	10,000						
Support services:									
Student services									
Instructional support				20,000	20,000	0.000	20,000	20,000	0.000
Support services		20,000	(20,000)						
Food service									
Community organizations	20,000	19,000	10,000						
Capital outlay:									
Total expenditures	1,890,000	1,888,000	20,000	20,000	20,000	0.000	20,000	20,000	0.000
DEPRECIATION OF SERVICES									
OTHER FINANCING OPERATIONS	200,000	200,000	0.000	200,000	200,000	0.000	200,000	200,000	0.000
OTHER FINANCING OPERATIONS									
Instructional									
Granting awards to teaching students	200,000	200,000	0.000	200,000	200,000	0.000	200,000	200,000	0.000
Total other financing	200,000	200,000	0.000	200,000	200,000	0.000	200,000	200,000	0.000
EXCESS OF REVENUES OVER OTHER SOURCES'S USES AND EXPENDITURES AND OTHER USES	100,000	102,000	(20,000)	0.000	0.000	0.000	0.000	0.000	0.000
FUND BALANCE AT BEGINNING OF YEAR	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
FUND BALANCE AT END OF YEAR	100,000	102,000	(20,000)	0.000	0.000	0.000	0.000	0.000	0.000

BOARD OF PUBLIC SCHOOLS, BOARD

SPECIAL REPORT FUND

Operating Statement of Financial Position
 as of 6/30/2012
 Prepared Pursuant to Board Order
 for the Year Ended June 30, 2012

	2011/2012 FY			2010/2011 FY			2009/2010 FY		
	Actual	Actual	Encumbrance	Actual	Actual	Encumbrance	Actual	Actual	Encumbrance
REVENUE									
State Grants									
Local Grants									
State and Local									
Interest earnings									
Other/Unassigned									
State Grants									
Local Grants									
State and Local									
Interest earnings									
Other/Unassigned									
Total Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES									
Salaries									
Benefits									
Regular salaries									
Special salaries									
Temporary salaries									
Retirement									
Medical benefits									
Dental benefits									
Health insurance									
Life insurance									
Continuing care payments									
Other salaries									
Total salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel									
Supplies									
Printing									
Telephone									
Postage									
Contractual services									
Other									
Total expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STATE GOVERNMENT REVENUE									
STATE GOVERNMENT REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STATE GOVERNMENT EXPENDITURES									
State and Local									
Operating salaries									
Temporary salaries									
Total State Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STATE GOVERNMENT REVENUE AND STATE GOVERNMENT EXPENDITURES									
STATE GOVERNMENT REVENUE AND STATE GOVERNMENT EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND BALANCE AT BEGINNING OF YEAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND BALANCE AT END OF YEAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

--- HIGH SCHOOL EDUCATION ---			--- JUNE 1973 EDUCATION ---			--- JOB RELATED TRAINING AND EDUCATION ---		
BOLD	GROSS	GROSS EARNING (MINIMUM)	BOLD	GROSS	GROSS EARNING (MINIMUM)	BOLD	GROSS	GROSS EARNING (MINIMUM)

1. **1974** **12.00** **(12.40)** **12.00** **12.00** **(12.40)** **12.00** **12.00**

2. **1975** **12.00** **12.40** **12.00** **12.00** **12.40** **12.00** **12.00**

3. **1976** **12.00** **12.80** **12.00** **12.00** **12.80** **12.00** **12.00**

4. **1977** **12.00** **13.20** **12.00** **12.00** **13.20** **12.00** **12.00**

5. **1978** **12.00** **13.60** **12.00** **12.00** **13.60** **12.00** **12.00**

6. **1979** **12.00** **14.00** **12.00** **12.00** **14.00** **12.00** **12.00**

1974	12.00	(12.40)	12.00	12.00	(12.40)	12.00	12.00	12.00	12.00
1975	12.00	12.40	12.00	12.00	12.40	12.00	12.00	12.00	12.00

1976	12.00	12.80	12.00	12.00	12.80	12.00	12.00	12.00	12.00
1977	12.00	13.20	12.00	12.00	13.20	12.00	12.00	12.00	12.00
1978	12.00	13.60	12.00	12.00	13.60	12.00	12.00	12.00	12.00
1979	12.00	14.00	12.00	12.00	14.00	12.00	12.00	12.00	12.00

1980	12.00	14.40	12.00	12.00	14.40	12.00	12.00	12.00	12.00
1981	12.00	14.80	12.00	12.00	14.80	12.00	12.00	12.00	12.00

1982	12.00	15.20	12.00	12.00	15.20	12.00	12.00	12.00	12.00
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1983	12.00	15.60	12.00	12.00	15.60	12.00	12.00	12.00	12.00
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1984	12.00	16.00	12.00	12.00	16.00	12.00	12.00	12.00	12.00
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1985	12.00	16.40	12.00	12.00	16.40	12.00	12.00	12.00	12.00
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1986	12.00	16.80	12.00	12.00	16.80	12.00	12.00	12.00	12.00
-------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

1987	12.00	17.20	12.00	12.00	17.20	12.00	12.00	12.00	12.00
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GENERAL FUND FUND, BOARD

SPECIAL, RESERVE FUNDS

Committee: Department of Treasury, Department,
and Finance and Information
Budget 2000-2001 Board and Staff
for the fiscal year 2001-02

	PROJECT ADDENDUMS			GENERAL FUNDS			RESERVE FUNDS		
	2000	2001	2000-2001	2000	2001	2000-2001	2000	2001	2000-2001
REVENUE									
Real estate									
Investment									
Taxes and fee levies									
Interest income									
Gifts and donations									
Other									
Total Revenue									
Operating expenses									
Administrative									
Capital									
Other									
Total Expenses									
Total Revenue									
Total Expenses									
Surplus/Deficit									
Operating Surplus/Deficit									
Capital Surplus/Deficit									
Other Surplus/Deficit									
Total Surplus/Deficit									
Operating Surplus/Deficit									
Capital Surplus/Deficit									
Other Surplus/Deficit									
Total Surplus/Deficit									
Operating Surplus/Deficit									
Capital Surplus/Deficit									
Other Surplus/Deficit									
Total Surplus/Deficit									
Operating Surplus/Deficit									
Capital Surplus/Deficit									
Other Surplus/Deficit									
Total Surplus/Deficit									

A. FORTNIGHTLY BONUS			B. ANNUAL BONUS			C. SALARY FOR HONORARY POSITION		
Salary	Start	End	Salary	Start	End	Salary	Start	End
10,000	10/01/00	09/30/01	10,000	10/01/00	09/30/01	10,000	10/01/00	09/30/01
10,000	10/01/01	09/30/02	10,000	10/01/01	09/30/02	10,000	10/01/01	09/30/02
10,000	10/01/02	09/30/03	10,000	10/01/02	09/30/03	10,000	10/01/02	09/30/03
10,000	10/01/03	09/30/04	10,000	10/01/03	09/30/04	10,000	10/01/03	09/30/04
10,000	10/01/04	09/30/05	10,000	10/01/04	09/30/05	10,000	10/01/04	09/30/05
10,000	10/01/05	09/30/06	10,000	10/01/05	09/30/06	10,000	10/01/05	09/30/06
10,000	10/01/06	09/30/07	10,000	10/01/06	09/30/07	10,000	10/01/06	09/30/07
10,000	10/01/07	09/30/08	10,000	10/01/07	09/30/08	10,000	10/01/07	09/30/08
10,000	10/01/08	09/30/09	10,000	10/01/08	09/30/09	10,000	10/01/08	09/30/09
10,000	10/01/09	09/30/10	10,000	10/01/09	09/30/10	10,000	10/01/09	09/30/10
10,000	10/01/10	09/30/11	10,000	10/01/10	09/30/11	10,000	10/01/10	09/30/11
10,000	10/01/11	09/30/12	10,000	10/01/11	09/30/12	10,000	10/01/11	09/30/12
10,000	10/01/12	09/30/13	10,000	10/01/12	09/30/13	10,000	10/01/12	09/30/13
10,000	10/01/13	09/30/14	10,000	10/01/13	09/30/14	10,000	10/01/13	09/30/14
10,000	10/01/14	09/30/15	10,000	10/01/14	09/30/15	10,000	10/01/14	09/30/15
10,000	10/01/15	09/30/16	10,000	10/01/15	09/30/16	10,000	10/01/15	09/30/16
10,000	10/01/16	09/30/17	10,000	10/01/16	09/30/17	10,000	10/01/16	09/30/17
10,000	10/01/17	09/30/18	10,000	10/01/17	09/30/18	10,000	10/01/17	09/30/18
10,000	10/01/18	09/30/19	10,000	10/01/18	09/30/19	10,000	10/01/18	09/30/19
10,000	10/01/19	09/30/20	10,000	10/01/19	09/30/20	10,000	10/01/19	09/30/20
10,000	10/01/20	09/30/21	10,000	10/01/20	09/30/21	10,000	10/01/20	09/30/21
10,000	10/01/21	09/30/22	10,000	10/01/21	09/30/22	10,000	10/01/21	09/30/22
10,000	10/01/22	09/30/23	10,000	10/01/22	09/30/23	10,000	10/01/22	09/30/23
10,000	10/01/23	09/30/24	10,000	10/01/23	09/30/24	10,000	10/01/23	09/30/24
10,000	10/01/24	09/30/25	10,000	10/01/24	09/30/25	10,000	10/01/24	09/30/25
10,000	10/01/25	09/30/26	10,000	10/01/25	09/30/26	10,000	10/01/25	09/30/26
10,000	10/01/26	09/30/27	10,000	10/01/26	09/30/27	10,000	10/01/26	09/30/27
10,000	10/01/27	09/30/28	10,000	10/01/27	09/30/28	10,000	10/01/27	09/30/28
10,000	10/01/28	09/30/29	10,000	10/01/28	09/30/29	10,000	10/01/28	09/30/29
10,000	10/01/29	09/30/30	10,000	10/01/29	09/30/30	10,000	10/01/29	09/30/30
10,000	10/01/30	09/30/31	10,000	10/01/30	09/30/31	10,000	10/01/30	09/30/31

WORLDWIDE AIRWAYS, INC.

TABLE 1

FINANCIAL STATEMENTS

Consolidated Balance Sheet, Income Statement,
and Statement of Cash Flows
For the Fiscal Year Ended
December 31, 1987

	1987			1986		
	Assets	Liabilities	Equity	Assets	Liabilities	Equity
ASSETS						
Current Assets						
Accounts receivable	\$1,000,000		\$1,000,000	\$1,000,000		\$1,000,000
Inventory	500,000		500,000	500,000		500,000
Prepaid expenses	200,000		200,000	200,000		200,000
Other current assets	300,000		300,000	300,000		300,000
Non-current Assets						
Property, plant and equipment	1,000,000		1,000,000	1,000,000		1,000,000
Intangible assets	500,000		500,000	500,000		500,000
Other non-current assets	200,000		200,000	200,000		200,000
Total Assets	2,900,000		2,900,000	2,900,000		2,900,000
LIABILITIES						
Current Liabilities						
Accounts payable	\$1,000,000		\$1,000,000	\$1,000,000		\$1,000,000
Accrued liabilities	500,000		500,000	500,000		500,000
Other current liabilities	200,000		200,000	200,000		200,000
Non-current Liabilities						
Long-term debt	1,000,000		1,000,000	1,000,000		1,000,000
Other non-current liabilities	200,000		200,000	200,000		200,000
Total Liabilities	2,900,000		2,900,000	2,900,000		2,900,000
EQUITY						
Common stock	\$1,000,000		\$1,000,000	\$1,000,000		\$1,000,000
Retained earnings	1,900,000		1,900,000	1,900,000		1,900,000
Total Equity	2,900,000		2,900,000	2,900,000		2,900,000
Statement of Income						
Revenue	\$1,000,000		\$1,000,000	\$1,000,000		\$1,000,000
Operating expenses	(800,000)		(800,000)	(800,000)		(800,000)
Other income	100,000		100,000	100,000		100,000
Total Income	300,000		300,000	300,000		300,000
Statement of Cash Flows						
Operating activities	\$1,000,000		\$1,000,000	\$1,000,000		\$1,000,000
Investing activities	(500,000)		(500,000)	(500,000)		(500,000)
Financing activities	500,000		500,000	500,000		500,000
Total Cash Flows	1,000,000		1,000,000	1,000,000		1,000,000

DEERFIELD PARISH SCHOOL BOARD

DEBT SERVICE FUNDS

The Debt Service Funds are used to report and account for the accumulation of resources and payment of general obligation bond principal and interest. The only active fund is the school construction bonds fund, as described below. Also reported on the balance sheet is the remaining unclaimed funds from the 1979 general obligation bond issue which was paid in full in 1983.

SCHOOL CONSTRUCTION BONDS FUND

The School Construction Bonds Fund is funded by an ad valorem tax and provides for repayment of principal and interest on the \$40-million bond issue dated October 1, 1980. This issue was partially refunded in August 1982, and this debt service fund accounts for payments related to both the non-refunded 1980 issue as well as the 1982 refunding bonds.

BERVILLE PARISH SCHOOL BOARD

Schedule F

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

	SINKING FUND 1997	SCHOOL CONSTRUCTION FUND	TOTALS	
			1997	1996
ASSETS				
Cash and cash equivalents		10,817,999	10,817,999	14,688,100
Cash with fiscal agent	910		910	100
Prepaid items		3,287	3,287	1,818
Due from other funds	-----	1,000,192	1,000,192	187
TOTAL ASSETS	910	12,821,478	12,821,400	16,690,205
LIABILITIES AND FUND BALANCE				
Liabilities:				
Matured bonds and interest payable	910		910	910
Fund balance:				
Reserved for debt service	-----	12,821,488	12,821,488	16,690,600
TOTAL LIABILITIES AND FUND BALANCE	910	12,821,488	12,821,400	16,690,710

BERVILLE PARISH SCHOOL BOARD

Schedule B

DEBT SERVICE FUNDS
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 1987

With Comparative Totals for the Year Ended June 30, 1986

	School Construction Bonds	
	<u>1987</u>	<u>1986</u>
REVENUES		
Local Sources:		
Ad valorem taxes	\$1,281,368	\$1,603,378
Interest earnings	152,913	152,910
Total Revenues	<u>3,462,233</u>	<u>3,179,388</u>
EXPENDITURES		
Current:		
General Administration	110,058	121,018
Debt Service:		
Principal retirement	1,525,000	1,415,000
Interest and bank charges	1,836,577	1,548,588
Total Expenditures	<u>3,471,635</u>	<u>3,484,606</u>
EXCESS OF REVENUES OVER EXPENDITURES	(9,402)	311,014
FUND BALANCES AT BEGINNING OF YEAR	4,870,883	4,570,249
FUND BALANCES AT END OF YEAR	<u>4,861,481</u>	<u>4,881,263</u>

BERYILLE PARISH SCHOOL BOARD

Page 4

BEST INTEREST FUNDS
 Comparative Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget (BIBF) (Actual and Actual)
 For the Fiscal Years Ended June 30, 1987 and 1986

	School Construction Funds					
	1987			1986		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES						
Total Revenues:						
All sources:						
All current taxes	\$1,070,000	\$1,090,000	\$20,000	\$2,000,000	\$1,600,000	\$400,000
General savings	70,000	50,000	20,000	100,000	100,000	0
Federal Grants:						
Payment in kind (PIK)	1,000		1,000	0		1,000
Total Revenues:	<u>\$1,141,000</u>	<u>\$1,140,000</u>	<u>\$1,000</u>	<u>\$2,100,000</u>	<u>\$1,700,000</u>	<u>\$400,000</u>
EXPENDITURES						
Current:						
General Administration	70,000	70,000		110,000	100,000	10,000
Self Service						
Project retained	1,000,000	1,000,000		1,400,000	1,400,000	0
Interest and debt charges	1,000,000	1,000,000	0	1,000,000	1,000,000	0
Total Expenditures:	<u>\$2,070,000</u>	<u>\$2,070,000</u>	<u>0</u>	<u>\$2,510,000</u>	<u>\$2,500,000</u>	<u>\$10,000</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(\$90,000)</u>	<u>(\$70,000)</u>	<u>\$20,000</u>	<u>(\$410,000)</u>	<u>(\$800,000)</u>	<u>\$390,000</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>\$1,070,000</u>	<u>\$1,070,000</u>	<u>0</u>	<u>\$1,070,000</u>	<u>\$1,070,000</u>	<u>0</u>
FUND BALANCES AT END OF YEAR	<u>\$980,000</u>	<u>\$1,000,000</u>	<u>\$20,000</u>	<u>\$660,000</u>	<u>\$270,000</u>	<u>\$390,000</u>

IBERVILLE PARISH SCHOOL BOARD

CAPITAL PROJECTS FUND

The Iberville Parish School Board maintains only one Capital Projects Fund, which accounts for the resources used to construct and renovate schools as funded by the October 1, 1988 bond issue of \$18 million. All construction was completed as of June 30, 1993. The remaining fund balance is for completed but not totally expended or encumbered projects.

BERVILLE PARISH SCHOOL BOARD

Schedule 10

CAPITAL PROJECTS FUND
Comparative Balance Sheet
June 30, 1987, and 1988

	School Construction Fund	
	<u>1987</u>	<u>1988</u>
ASSETS		
Cash and cash equivalents	\$45,831	\$45,084
TOTAL ASSETS	<u>\$45,831</u>	<u>\$45,084</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Construction estimates and retainage payable	\$40,420	\$40,420
Total Liabilities	40,420	40,420
Fund balances:		
Reserved for:		
Incomplete contracts	5,410	5,088
TOTAL LIABILITIES AND FUND BALANCE	<u>\$45,831</u>	<u>\$45,084</u>

BIENVILLE PARISH SCHOOL BOARD

Schedule 11

CAPITAL PROJECTS FUND
Comparative Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended June 30, 1997

With Comparative Totals for the Year Ended June 30, 1996

	School Construction Fund	
	<u>1997</u>	<u>1996</u>
REVENUES		
Local Sources:		
Interest earnings	\$287	\$200
Other	—	—
Total Revenues	<u>287</u>	<u>200</u>
EXPENDITURES		
General administration		
		360
Capital outlay:		
Testing fees and other costs	180	3,481
Total Expenditures	<u>180</u>	<u>3,841</u>
EXCESS (Deficiency) OF REVENUES		
OVER EXPENDITURES	107	(3,641)
FUND BALANCE AT BEGINNING OF YEAR	<u>5,529</u>	<u>5,529</u>
FUND BALANCE AT END OF YEAR	<u>\$5,636</u>	<u>\$1,888</u>

BERVILLE PARISH SCHOOLS BOARD

January 10

CAPITAL, MAINTENANCE FUND

Comparative Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (Actual Funds) and Actual

For the Fiscal Years Ended June 30, 1997 and 1998

	School Construction Fund					
	1997		VARIANCE FAVORABLE UNFAVORABLE	1998		VARIANCE/ FAVORABLE/ UNFAVORABLE
BUDGET	ACTUAL	BUDGET		ACTUAL		
REVENUES						
Local levies:						
Interest earnings	\$700	\$607	\$607	\$7,000	\$633	(37%)
Other						
Total Revenues	<u>700</u>	<u>607</u>	<u>607</u>	<u>7,000</u>	<u>633</u>	<u>17%</u>
EXPENDITURES						
General administration					\$60	(4%)
Capital outlay:						
Construction contracts				\$130	\$,480	3,350
Furniture and equipment						
Printing fees and other costs		\$60	(\$60)			
Total Expenditures	<u>000</u>	<u>667</u>	<u>(\$60)</u>	<u>\$,610</u>	<u>\$,920</u>	<u>3,310</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	700	647	67	(\$,610)	(\$,287)	3,597
FUND BALANCE AT BEGINNING OF YEAR	5,164	5,164	\$000	5,130	5,130	(\$30)
FUND BALANCE AT END OF YEAR	<u>\$5,864</u>	<u>\$5,811</u>	<u>\$53</u>	<u>\$4,520</u>	<u>\$4,843</u>	<u>\$3,563</u>

ESSEXVILLE BRAIN SCHOOL BOARD

SCHOOL FUNDS

Agency Funds account for monies held in a fiduciary capacity by the school board.

SCHOOL ACTIVITY AGENCY FUND

The school activity agency fund accounts for monies generated by the individual schools and school organizations within the parish. While these accounts are under the supervision of the school board, they belong to the individual schools or their systems bodies and are not available for use by the school board.

DEFERRED COMPENSATION FUND

The Deferred Compensation Fund accounts for monies contributed, and interest earned thereon, by certain part-time, seasonal, and temporary employees on a qualified retirement plan under Section 407 of the Internal Revenue Code. These employees are not eligible for membership in one of the retirement systems of which full time regular employees are members.

IBERVILLE PARISH SCHOOL BOARD

Schedule 13

AGENCY FUNDS

Comparing Balance Sheet, June 30, 1987

With Comparative Totals for June 30, 1986

	SCHOOL ACTIVITY	DEFERRED CONTRIBUTION	TOTALS	
			1987	1986
ASSETS				
Cash and cash equivalents	<u>1291,283</u>	<u>1422,321</u>	<u>2713,604</u>	<u>2006,511</u>
LIABILITIES				
Deposits due others	<u>1291,283</u>	<u>1422,321</u>	<u>2713,604</u>	<u>2006,511</u>

BERVILLE PARISH SCHOOL BOARD

Schedule 14

AGENCY FUNDS
Combining Statement of Changes in Assets and Liabilities
Year Ended June 30, 1997

	<u>SCHOOL AGENCY</u>	<u>DEFERRED COMPENSATION</u>	<u>TOTAL</u>
ASSETS			
Cash and cash equivalents			
Balance, July 1, 1996	\$281,048	\$300,483	\$581,531
Additions:			
School and student generated	1,284,345		1,284,345
Employee contributions		132,517	132,517
Investment earnings and value appreciation		54,187	54,187
Deductions:			
School and student generated	1,205,128		1,205,128
Employee withdrawals		44,155	44,155
Fees and other charges		10,871	10,871
Balance, June 30, 1997	<u>\$284,065</u>	<u>\$432,321</u>	<u>\$716,386</u>
LIABILITIES			
Deposits due others			
Balance, July 1, 1996	\$281,048	\$300,483	\$581,531
Additions:			
School and student generated	1,284,345		1,284,345
Employee contributions		132,517	132,517
Investment earnings and value appreciation		54,187	54,187
Deductions:			
School and student generated	1,205,128		1,205,128
Employee withdrawals		44,155	44,155
Fees and other charges		10,871	10,871
Balance, June 30, 1997	<u>\$284,065</u>	<u>\$432,321</u>	<u>\$716,386</u>

BERVILLE PARISH SCHOOL BOARD

Schedule 15

SCHOOL ACTIVITY AGENCY FUND
 Schedule of Changes in Deposit Balances
 of Individual Schools
 For the Year Ended June 30, 1997

	BALANCE JULY 1, <u>1996</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE JUNE 30, <u>1997</u>
Crescent Elementary School	\$71,988	\$150,895	\$142,505	\$79,378
Dorseyville Elementary School	22,084	89,881	24,739	87,226
East Berwick Elementary/High School	15,267	129,428	118,832	25,863
Edward J. Day Middle School	42,246	140,550	133,318	49,478
Berwick Elementary School	8,028	151,858	157,844	22,042
North Berwick Elementary/High School	25,325	181,988	183,842	23,471
Waquereine Senior High School	62,850	204,042	282,228	74,664
White Castle High School	9,452	167,028	180,471	16,009
TOTAL	<u>\$308,343</u>	<u>\$1,284,145</u>	<u>\$1,229,328</u>	<u>\$363,160</u>

SERVICE PRIZE SCHOOL BOARD

GENERAL FIXED ASSETS ACCOUNT STATE

The General Fixed Assets Account Group accounts for land, buildings and improvements, and furniture and equipment of the governmental type funds. No depreciation has been recorded on general fixed assets.

IBERVILLE PARISH SCHOOL BOARD

Schedule 14

GENERAL, FIXED ASSETS ACCOUNT GROUP
 Comparative Statement of General Fixed Assets
 By Source
 June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
General Fixed Assets:		
Land	\$609,108	\$812,241
Buildings and improvements	49,106,899	48,880,589
Furniture and equipment	6,127,388	6,805,299
Total General Fixed Assets	<u>\$55,843,395</u>	<u>\$56,507,129</u>
Investment in General Fixed Assets:		
General obligation bonds	\$48,298,294	\$48,298,244
Donations	323,491	323,487
General Fund	3,090,834	3,786,437
Special Revenue Funds:		
Federal and state grants	1,910,250	1,880,960
School Lunch Fund	1,368,275	1,375,111
Total Investment in General Fixed Assets	<u>\$55,843,394</u>	<u>\$56,670,179</u>

BERVILLE PARISH SCHOOL BOARD

Schedule 17

GENERAL FIXED ASSETS ACCOUNT GROUP
 Statement of General Fixed Assets by Function
 June 30, 1997

<u>FUNCTION</u>	<u>LAND</u>	<u>BUILDINGS AND IMPROVEMENTS</u>	<u>FURNITURE AND EQUIPMENT</u>	<u>TOTAL</u>
Instructional Services	\$487,178	\$47,424,594	\$2,335,268	\$50,247,039
Support Services	211,251	1,082,208	2,283,024	4,772,683
TOTAL	<u>\$698,429</u>	<u>\$48,506,802</u>	<u>\$4,618,292</u>	<u>\$53,823,523</u>

IBERVILLE PARISH SCHOOL BOARD

Schedule 18

GENERAL FIXED ASSETS ACCOUNT GROUP
Statement of Changes in General Fixed Assets by Function
For the Year Ended June 30, 1997

<u>FUNCTION</u>	<u>BALANCE JULY 1, 1996</u>	<u>ADDITIONS</u>	<u>DELETIONS/ RETIREMENTS</u>	<u>BALANCE JUNE 30, 1997</u>
Instructional Services	\$51,652,961	\$1,810,754	\$2,403,611	\$50,960,104
Support Services	4,954,396	392,481	270,369	4,772,299
TOTAL	<u>\$56,607,357</u>	<u>\$2,203,235</u>	<u>\$2,673,980</u>	<u>\$56,037,399</u>

IRREVILLE PARISH SCHOOL BOARD

GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-Term Obligations Account Group, and not in the governmental fund types.

BRIDGEMONT PARISH SCHOOL BOARD

Schedule 1B

Statement of Changes in General
Long-Term Obligations
For the Year Ended June 30, 1997

	Balance July 1, 1995	Principal Additions (Decreases)	Debt Service Funds Operating	Compensated Absences Increase (Decrease)	Balance June 30, 1997
Amount available in debt service funds: 1988 non-refunded bonds and 1992 refunding bonds	\$4,870,800		(29,298)		\$4,841,502
	<u>4,870,800</u>	<u>None</u>	<u>(29,298)</u>	<u>None</u>	<u>4,841,502</u>
Amount to be provided in future years: Compensated absences payable 1988 non-refunded bonds and 1992 refunding bonds	2,804,818			\$282,437	3,087,255
	<u>28,988,137</u>	<u>(21,525,800)</u>	<u>(2,306)</u>	<u>None</u>	<u>28,439,531</u>
	<u>28,988,955</u>	<u>(1,525,800)</u>	<u>(2,306)</u>	<u>282,437</u>	<u>28,832,559</u>
Total Amount Available And To Be Provided in Future Years	<u>\$22,822,818</u>	<u>(21,525,800)</u>	<u>None</u>	<u>\$282,437</u>	<u>\$21,579,455</u>
Long-Term Obligations: Compensated absences payable	\$2,804,818			\$282,437	\$3,087,255
General obligation bonds payable: 1988 non-refunded bonds	2,078,000	(21,280,800)			(19,202,800)
1992 refunding bonds	25,058,000	(244,800)			24,813,200
Total General Long-Term Obligations	<u>\$22,822,818</u>	<u>(21,525,800)</u>	<u>None</u>	<u>\$282,437</u>	<u>\$21,579,455</u>

OTHER SUPPLEMENTARY INFORMATIONCOMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to school board members is presented in compliance with House Concurrent Resolution No. 84 of the 1978 Session of the Louisiana Legislature. Compensation of the school board members is included in the general administrative expenditures of the General Fund, in accordance with Louisiana Statutes Annotated Revised Statute 17:30. The school board members have elected the monthly payment method of compensation. Under this method, each member receives \$400 per month, and the president receives \$800 per month for performing the duties of his office. Additionally, the executive committee members received \$50 for attending executive committee meetings, not to exceed three meetings per month.

**Schedule of Compensation Paid Board Members
For the Year Ended June 30, 1977**

LAWRENCE "BOB" ANDERSON, Sr.	8,400
PAUL H. ANGELLON	4,800
THOMAS H. BICKHAM, JR.	4,800
JULIAN H. BOLEWICK, JR.	4,800
BERRY T. BRIDGEMAN	4,800
PAUL H. DICKINSON	4,750
THOMAS J. EDWARDS	4,800
GEORGE J. GIDDY, Jr., President	10,000
ALBERT D. HADLEY	4,700
CLYDE E. HADLEY	4,800
BERRY W. HARTMANN	4,800
FREDDIE HODSON, III	4,800
RONALD B. SCHRAMMAYER	10,400
MARCOLOPH W. WARD	4,800
RYAN B. WILLIS	4,800
	<hr/>
Total	<u>\$117,250</u>

**STATISTICAL
SECTION**

Amounts in \$ mil.
 Reported for period
 Last financial year

(\$ millions)

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990				
Revenue sources																								
Total																								
Trust																								
All assets	1,483,000	1,374,000	1,284,000	1,204,000	1,124,000	1,044,000	964,000	884,000	804,000	724,000	644,000	564,000	484,000	404,000	324,000	244,000	164,000	84,000	4,000	0	0	0		
Life and acc	884,000	804,000	724,000	644,000	564,000	484,000	404,000	324,000	244,000	164,000	84,000	4,000	0	0	0	0	0	0	0	0	0	0	0	
Average re investments	599,000	524,000	444,000	364,000	284,000	204,000	124,000	44,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Trust, (incl. LTV)	1,716	1,000	3,176	6,176	9,176	12,176	15,176	18,176	21,176	24,176	27,176	30,176	33,176	36,176	39,176	42,176	45,176	48,176	51,176	54,176	57,176	60,176	63,176	
Change from prior year	31,000	43,000	55,000	67,000	79,000	91,000	103,000	115,000	127,000	139,000	151,000	163,000	175,000	187,000	199,000	211,000	223,000	235,000	247,000	259,000	271,000	283,000	295,000	
Other	(15,000)	(11,000)	(7,000)	(3,000)	1,000	5,000	9,000	13,000	17,000	21,000	25,000	29,000	33,000	37,000	41,000	45,000	49,000	53,000	57,000	61,000	65,000	69,000	73,000	
Other																								
Investment gains	1,044,000	964,000	884,000	804,000	724,000	644,000	564,000	484,000	404,000	324,000	244,000	164,000	84,000	4,000	0	0	0	0	0	0	0	0	0	
Investment losses	(1,044,000)	(964,000)	(884,000)	(804,000)	(724,000)	(644,000)	(564,000)	(484,000)	(404,000)	(324,000)	(244,000)	(164,000)	(84,000)	(4,000)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Other																								
Investment gains	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	
Investment losses	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	

* Reported data is reported on a quarterly basis for the period ending 12/31/2009.
 ** Reported data is calculated based on actual investment activity reported to investors for the period ending during the most recent year and assuming a four-year rate return.
 *** Reported data is based on actual investment activity reported to investors for the period ending 12/31/2009.

RECYCLE TRASH DISPOSAL FUND

TABLE 2

GENERAL FUND
COMPARABLE BY FUNCTION
Last Year Total Items
1950-1951

(Continued)

Item	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	
Expenditures:																						
Major repairs	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	\$1,262.25	
Minor repairs	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	1,807.00	
Operating supplies																						
Printing charges																						
Class Programs																						
Public Services	414.275	467.71	571.00	644.27	644.27	644.27	644.27	644.27	644.27	644.27	644.27	644.27	644.27	644.27	644.27	644.27	644.27	644.27	644.27	644.27	644.27	
Industrial Subsidies	261.25	241.75	241.75	241.75	241.75	241.75	241.75	241.75	241.75	241.75	241.75	241.75	241.75	241.75	241.75	241.75	241.75	241.75	241.75	241.75	241.75	
General Administration	110.25	102.25	102.25	102.25	102.25	102.25	102.25	102.25	102.25	102.25	102.25	102.25	102.25	102.25	102.25	102.25	102.25	102.25	102.25	102.25	102.25	
Public Administration	140.25	140.25	140.25	140.25	140.25	140.25	140.25	140.25	140.25	140.25	140.25	140.25	140.25	140.25	140.25	140.25	140.25	140.25	140.25	140.25	140.25	
Public Works	240.25	240.25	240.25	240.25	240.25	240.25	240.25	240.25	240.25	240.25	240.25	240.25	240.25	240.25	240.25	240.25	240.25	240.25	240.25	240.25	240.25	
Public Services	2,202.25	2,271.75	2,711.75	2,521.75	2,521.75	2,521.75	2,521.75	2,521.75	2,521.75	2,521.75	2,521.75	2,521.75	2,521.75	2,521.75	2,521.75	2,521.75	2,521.75	2,521.75	2,521.75	2,521.75	2,521.75	
Public Administration	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	1,244.25	
Public Services	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
Community Development	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
Capital City of																						
Debt Service																						
Total and Cash Charge	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00		

1970

IBERVILLE PARISH SCHOOL BOARD

TABLE IV

AD VALOREM TAX DATA

Last Ten Years

(Unaudited)

CALENDAR YEARS	TOTAL ASSESSABLE VALUATION	HOME SHELDS EXEMPTIONS	TANGIBLE ASSESSABLE VALUATION	PER CENT INCREASE (DECREASE)
				TOTAL ASSESSABLE VALUATION
1987	\$210,437,780	\$22,418,080	\$188,019,700	1.80%
1988	211,204,880	23,818,980	187,385,900	0.41
1989	215,172,080	24,128,010	191,044,070	1.85
1990	218,898,180	25,545,080	193,353,100	0.79
1991	217,828,080	25,848,780	191,979,300	0.98
1992	225,898,780	24,447,270	201,451,510	3.30
1993	232,333,170	24,864,080	207,469,090	3.07
1994	237,828,020	25,833,020	211,995,000	2.19
1995	240,281,480	26,288,270	213,993,210	1.12
1996	255,862,310	27,201,780	228,660,530	6.45

CLASSIFICATION ANALYSIS

CALENDAR YEARS	TOTAL ASSESSABLE VALUATION	REAL ESTATE	PERSONAL PROPERTY	PUBLIC SERVICE PROPERTY
1987	\$210,437,780	\$91,318,720	\$182,798,280	\$99,799,180
1988	211,204,880	89,888,780	186,849,880	99,294,310
1989	215,172,080	92,778,620	187,204,900	98,187,530
1990	218,898,180	92,898,280	190,966,780	98,888,180
1991	217,828,080	92,378,210	189,898,470	94,715,380
1992	225,898,780	93,841,220	177,364,900	94,882,820
1993	232,333,170	95,021,580	192,213,080	95,199,680
1994	237,828,020	95,358,540	195,891,210	95,190,170
1995	240,281,480	96,247,770	177,898,780	98,333,820
1996	255,862,310	98,828,500	199,258,370	97,797,610

SOURCE: Louisiana Tax Commission

IBERVILLE PARISH SCHOOL BOARD

TABLE V

LEADING TAXPAYERS

1986

(\$,000)

1986 RANK	TAXPAYER	TYPE OF BUSINESS	1986 ASSESSED VALUATION	PERCENT OF TOTAL ASSESSED VALUATION
1	Dow Chemical Co.	Chemicals	\$13,848,750	22.41%
2	Entergy Int.	Electric Utility	38,783,850	18.14%
3	CIBA-GEIGY Corp.	Chemicals	18,274,370	7.87%
4	Georgia Golf Corp.	Chemicals	16,525,800	6.48%
5	Cyc-Mat Co.	Chemicals	13,277,540	5.53%
6	Pioneer Chlor-Alkali	Chemicals	3,635,160	1.63%
7	Shell Oil Co., Inc.	Chemicals	3,613,740	1.53%
8	South Central Bell	Telephone Utility	3,474,840	1.45%
9	Zeneca	Chemicals	3,063,160	1.23%
10	Southern Natural Gas	Gas Utility	2,627,620	1.07%
	Sub-total		158,644,470	65.10%
	All other taxpayers		71,238,050	28.90%
	Total taxable assessed valuation		227,782,520	94.01%
	Homestead exemptions (1)		22,281,750	8.12%
	Total assessed valuation		<u>\$205,500,770</u>	<u>100.00%</u>

Note: (1) Homestead exemptions may be granted for up to \$75,000 of assessed valuation. For 1985, there were 7,268 homesteads, of which 6,678, or 91.4%, were totally exempt.

SOURCE: Iberville Parish Assessor's Office

IBERVILLE PARISH SCHOOL BOARD

TABLE VI

ASSESSED AND ESTIMATED VALUE OF PROPERTY
Last Ten Years

(Unaudited)

CALENDAR YEAR	TOTAL ASSESSED VALUATION	ESTIMATED ASSESSMENT RATE	ESTIMATED ACTUAL VALUE	PER CENT INCREASE (DECREASE)
1987	\$219,437,290	.1908	\$1,204,499,644	0.97
1988	271,294,880	.1953	1,438,748,607	2.17
1989	245,172,080	.1971	1,483,248,883	2.70
1990	276,899,190	.1997	1,478,431,193	1.84
1991	277,858,090	.1998	1,481,748,753	0.22
1992	225,388,790	.1958	1,235,773,480	3.85
1993	232,533,170	.1979	1,581,898,299	3.90
1994	237,828,820	.1988	1,622,208,820	2.55
1995	249,287,490	.1998	1,233,143,153	1.84
1996	255,052,310	.1998	1,739,718,207	8.14

SOURCE: Iberville Parish Assessor's Office

Regression Models
for the Year
of First Appearance
of the Species
in the
Area
of the
Study
in
Relation
to the
Year
of
First
Appearance
of the
Species
in the
Area
of the
Study

Year	1950	1955	1960	1965	1970	1975	1980	1985	1990	1995	2000	2005
Alabama	100	100	100	100	100	100	100	100	100	100	100	100
Arizona	100	100	100	100	100	100	100	100	100	100	100	100
California	100	100	100	100	100	100	100	100	100	100	100	100
Colorado	100	100	100	100	100	100	100	100	100	100	100	100
Connecticut	100	100	100	100	100	100	100	100	100	100	100	100
Delaware	100	100	100	100	100	100	100	100	100	100	100	100
District of Columbia	100	100	100	100	100	100	100	100	100	100	100	100
Florida	100	100	100	100	100	100	100	100	100	100	100	100
Georgia	100	100	100	100	100	100	100	100	100	100	100	100
Idaho	100	100	100	100	100	100	100	100	100	100	100	100
Illinois	100	100	100	100	100	100	100	100	100	100	100	100
Indiana	100	100	100	100	100	100	100	100	100	100	100	100
Iowa	100	100	100	100	100	100	100	100	100	100	100	100
Kansas	100	100	100	100	100	100	100	100	100	100	100	100
Kentucky	100	100	100	100	100	100	100	100	100	100	100	100
Louisiana	100	100	100	100	100	100	100	100	100	100	100	100
Maine	100	100	100	100	100	100	100	100	100	100	100	100
Maryland	100	100	100	100	100	100	100	100	100	100	100	100
Massachusetts	100	100	100	100	100	100	100	100	100	100	100	100
Michigan	100	100	100	100	100	100	100	100	100	100	100	100
Minnesota	100	100	100	100	100	100	100	100	100	100	100	100
Mississippi	100	100	100	100	100	100	100	100	100	100	100	100
Missouri	100	100	100	100	100	100	100	100	100	100	100	100
Montana	100	100	100	100	100	100	100	100	100	100	100	100
Nebraska	100	100	100	100	100	100	100	100	100	100	100	100
Nevada	100	100	100	100	100	100	100	100	100	100	100	100
New Hampshire	100	100	100	100	100	100	100	100	100	100	100	100
New Jersey	100	100	100	100	100	100	100	100	100	100	100	100
New Mexico	100	100	100	100	100	100	100	100	100	100	100	100
New York	100	100	100	100	100	100	100	100	100	100	100	100
North Carolina	100	100	100	100	100	100	100	100	100	100	100	100
North Dakota	100	100	100	100	100	100	100	100	100	100	100	100
Ohio	100	100	100	100	100	100	100	100	100	100	100	100
Oklahoma	100	100	100	100	100	100	100	100	100	100	100	100
Oregon	100	100	100	100	100	100	100	100	100	100	100	100
Pennsylvania	100	100	100	100	100	100	100	100	100	100	100	100
Rhode Island	100	100	100	100	100	100	100	100	100	100	100	100
South Carolina	100	100	100	100	100	100	100	100	100	100	100	100
South Dakota	100	100	100	100	100	100	100	100	100	100	100	100
Tennessee	100	100	100	100	100	100	100	100	100	100	100	100
Texas	100	100	100	100	100	100	100	100	100	100	100	100
Utah	100	100	100	100	100	100	100	100	100	100	100	100
Vermont	100	100	100	100	100	100	100	100	100	100	100	100
Virginia	100	100	100	100	100	100	100	100	100	100	100	100
Washington	100	100	100	100	100	100	100	100	100	100	100	100
West Virginia	100	100	100	100	100	100	100	100	100	100	100	100
Wisconsin	100	100	100	100	100	100	100	100	100	100	100	100
Wyoming	100	100	100	100	100	100	100	100	100	100	100	100

NOTE: All values are percentages.

BRIVILLE PAPERMAN-SCHOOL BOARD

TABLE VII

State & Local Tax Characteristics
 Less Tax Exemption Waiver
 (in Thousands)

	Commodity				
	1961	1962	1963	1964	1965
Foodstuffs	185,070	214,600	225,440	210,400	204,270
Energy & Communications	9,811	9,800	10,587	9,999	10,000
Alcohol & Cigarettes	32,130	32,000	32,697	32,800	33,000
Health, Amusement & Recreation	9,176	9,170	9,200	9,263	9,270
Personal Services	3,899	4,000	4,000	4,000	4,000
Automobile Operation & Support	49,000	49,000	49,000	49,000	49,000
Income Maintenance & Social Security	21,800	21,800	21,800	21,800	21,800
Insurance & Bonding	14,364	14,364	14,364	14,364	14,364
Other Financial Services	9,499	9,499	9,499	9,499	9,499
Leasing and Rentals	3,480	3,480	3,480	3,480	3,480
Other Retail Services	28,130	28,130	28,130	28,130	28,130
Total State	277,110	303,170	314,900	303,400	297,400

State Subject to Tax

Chemical Manufacturers	18,810	19,120	19,120	18,800	19,120
Food, Office & Services	3,364	3,364	3,364	3,364	3,364
Building Contractors	4,100	4,100	4,100	4,100	4,100
Others	12,800	12,800	12,800	12,800	12,800
Total State	39,074	39,484	39,484	39,064	39,484
Total State & Local	316,184	342,654	354,384	342,464	336,884
Income Excesses	5,805	5,805	5,805	5,805	5,805

Income Excesses From State Tax Exemption Excesses

PI Plan Excesses to Non-Exempt Systems = 1952 and 1953; in Briville School Board Tax Department was credits. Excesses to total number state and County, which is available for 1955 and 1956. It was reported that 1, 1957 which state could be included in a non-exempt system. By 1958 State exempt with another department-Organization 1951.

PI Plan 1957 data is by state year, year and change was proposed.

KIDWELL PARISH SCHOOL BOARD

TABLE IX

Ratio of Net Bonded Debt to Taxable Assessed Valuation
(and per Bonded/Dollar Per Capita)
Last Ten Fiscal Years

DUNAGOTTEH

Year Binded Ann. 20	Estimated Population (1)	Taxable Assessed Valuation (2)	Gross Bonded Debt	Less Debt for Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Taxable Assessed Valuation	Net Bonded Debt per Dollar	(3)
1988	22,281	\$189,016,980	\$1,286,000	\$1,000,000	-\$0-	-\$0-	-\$0-	131
1989	22,432	189,476,000	25,090,000	1,572,000	23,518,000	12.43%	964	
1990 (4)	20,781	182,871,040	34,350,000	1,049,850	33,300,150	18.20%	1,578	
1991	21,200	183,334,240	33,650,000	1,179,200	32,470,800	17.71%	1,531	
1992 (5)	21,049	183,798,800	33,670,000	1,479,870	32,190,130	17.51%	1,481	
1993 (6)	21,049	203,841,880	34,830,000	1,430,180	33,400,820	16.39%	1,581	
1994 (7)	21,049	207,388,150	33,490,000	1,800,500	31,689,500	15.27%	1,500	
1995 (8)	21,049	211,889,000	32,370,000	4,570,240	27,800,760	13.13%	1,323	
1996 (9)	21,049	210,861,400	32,890,000	4,870,860	28,019,140	13.30%	1,337	
1997 (10)	21,049	207,780,880	28,230,000	4,841,687	23,388,313	11.27%	1,109	

Notes:

- (1) Population Estimate by Parish Parish Police Jury, unless otherwise noted
- (2) Taxable Assessed Valuation = Estimated Valuation - Homestead Exemption
- (3) In 1987 and 1988, a Tax Protest Settlement Led to an Excess of Funds over Outstanding Bonds.
- (4) Preliminary U.S. Census Population for 1990
- (5) Official U.S. Census Population for 1990

IBERVILLE PARISH SCHOOL BOARD

TABLE X

Computation of Legal Debt Margin
Last Ten Fiscal Years

(Unaudited)

Year Ended June 30	Total Assessed Valuation	Legal Debt Limit(1)	Roads Outstanding	Legal Debt Margin
1988	\$270,437,760	\$185,218,800	\$1,295,000	\$183,923,800
1989	271,264,800	185,647,430	35,580,000	78,957,430
1990	275,172,880	187,888,840	94,580,000	73,308,840
1991	276,882,120	188,448,895	33,580,000	74,890,895
1992	277,688,800	188,828,530	32,670,000	78,158,530
1993	278,388,760	173,864,380	34,830,000	77,854,380
1994	232,553,170	178,268,888	33,600,000	62,660,888
1995	237,628,825	178,514,313	32,275,000	68,890,313
1996	240,281,480	180,148,730	30,880,000	68,280,730
1997	286,062,310	187,321,125	29,335,000	58,190,125

Notes:

(1) Legal Debt for School Boards per State Law
is 55% of Total Assessed Valuation

IBERVILLE PARISH SCHOOL BOARD

TABLE XI

Schedule of Direct and Overlapping
Bonded Debt

(Unaudited)

	GROSS BONDED DEBT (A)	NON AD VALOREM TAX BONDS	GROSS GENERAL DEBT DEBT
Direct Debt			
Iberville Parish School Board:			
1958 Non-Refunded Bonds	\$4,520,000		\$4,520,000
1960 Refunding Bonds	24,805,000	—	24,805,000
	<u>29,325,000</u>	<u>NONE</u>	<u>29,325,000</u>
Overlapping Debt (B)			
Iberville Parish Police Jury:			
Library Bonds	300,000		300,000
Public Building (Series BT-1967)	4,010,000	\$4,010,000	
Industrial Revenue Bonds	24,490,000	24,490,000	—
	<u>28,800,000</u>	<u>28,500,000</u>	<u>300,000</u>
Totals	<u>\$58,125,000</u>	<u>\$28,500,000</u>	<u>\$29,625,000</u>

(A) Balances for School Board are as of June 30, 1967. All others are as of December 31, 1966.

(B) All property within Iberville Parish must bear the debt of the Iberville Parish School Board; therefore, all other parish taxing entities fall within the School Board's tax base.

IBERVILLE PARISH SCHOOL BOARD

TABLE XII

Ratio of Annual Debt Service for
General Bonded Debt to General Fund Expenditures
Last Ten Fiscal Years

(Unaudited)

<u>Year Ended June 30</u>	<u>Debt Service Expenditures</u>	<u>General Fund Expenditures</u>	<u>Ratio</u>
1988	\$145,521	\$16,585,687	4.50%
1989	2,334,376	18,085,914	12.87%
1990	4,097,407	19,890,280	20.61%
1991	3,612,843	21,232,187	17.01%
1992	3,569,105	24,143,671	14.78%
1993	3,737,398	23,873,489	15.68%
1994	3,462,991	23,914,142	14.48%
1995	3,386,358	24,125,662	14.04%
1996	3,383,558	24,206,605	13.98%
1997	3,381,577	27,358,874	12.36%

BOSSVILLE PARISH SCHOOL BOARD

TABLE XII

Property Values, Construction, and Bank Deposits
Last Ten Fiscal Years

(Unaudited)

Year Ended (June 30)	Property Value (\$)	Estimated Construction Value (\$)	Commercial Bank Deposits (\$)
1988	\$1,284,480,644	\$77,720,000	\$243,154,000
1989	1,424,749,807	134,887,000	328,289,000
1990	1,463,249,853	168,810,000	267,433,000
1991	1,476,431,153	228,630,000	284,657,000
1992	1,481,746,753	138,133,000	328,483,000
1993	1,826,775,488	135,968,000	316,621,000
1994	1,891,688,709	232,948,000	318,237,000
1995	1,822,286,328	128,907,000	323,886,000
1996	1,839,145,153	144,871,400	336,231,000
1997	1,739,716,267	167,836,000	337,689,000

SOURCE:

- Bozville Parish Assessor's Office
- Louisiana Department of Economic Development, Office of Commerce and Industry
- Survey of Parish Banks

BERYVILLE PARISH SCHOOL BOARD

TABLE XV

PER CAPITA INCOME
1985 - 1995

(Unaudited)

YEAR	BERYVILLE PARISH	% INCREASE (DECREASE)	STATE OF LOUISIANA	BERYVILLE PER CENT OF STATE
1985	\$9,435	(2.81%)	\$11,191	84.21%
1987	9,894	4.89%	11,482	86.17%
1988	10,363	4.94%	12,289	84.44%
1989	10,668	4.87%	13,300	84.20%
1990	12,661	19.12%	14,529	86.53%
1991	13,894	9.87%	15,694	90.07%
1992	14,439	5.41%	15,921	90.61%
1993	15,141	4.99%	16,612	91.14%
1994	16,844	11.25%	18,607	90.47%
1995	17,236	2.33%	18,967	90.73%

SOURCE: Louisiana Department of Economic Development, Office of Commerce & Industry

NOTE: 1995 is the latest year for which data is available

IBERVILLE PARISH SCHOOL BOARD

TABLE XV

Parish Employment Trends
1987 - 1995

(Unaudited)

Year	Labor Force	Number Employed	Number Unemployed	Unemployment Rate
1987	11,425	9,430	2,025	17.7%
1988	11,400	9,550	1,850	16.2%
1989	11,175	9,850	1,325	11.8%
1990	11,025	10,050	975	8.8%
1991	11,875	10,425	1,250	10.5%
1992	12,050	10,825	1,425	11.8%
1993	13,025	11,875	1,350	10.4%
1994	12,050	11,300	1,310	10.9%
1995	12,510	11,150	1,350	10.8%
1996	12,320	11,150	1,150	9.4%
05/97	12,480	11,300	1,180	9.4%

Source: Louisiana Department of Labor

BERVILLE PARISH SCHOOL BOARD

TABLE IV

Population Trend Data
1900 - 1990

(Unaudited)

YEAR	UNINCORPORATED AREAS	INCORPORATED AREAS	TOTAL	PER CENT INCREASE (DECREASE)	PER CENT
					OF POPULATION RESIDING IN UNINCORPORATED AREAS
1980	21,585	5,440	27,025	-	79.85%
1970	23,283	7,691	30,974	14.82%	75.19%
1960	28,289	8,987	37,276	(13.48%)	75.93%
1950	17,184	7,444	24,628	(8.85%)	69.75%
1940	18,880	7,821	26,701	12.67%	71.06%
1930	17,718	9,002	26,720	(3.55%)	66.24%
1920	17,387	12,552	29,939	11.82%	58.07%
1910	18,328	12,811	31,139	3.28%	58.85%
1900	19,758	12,579	32,337	3.92%	61.12%
1890	19,204	11,785	30,989	(4.38%)	62.00%

Source: U.S. Census.

BRIDGEVILLE PUBLIC SCHOOL DISTRICT

2000-2001

Expenditures by School
As of October 31 of each School Year

(continued)

SCHOOL	Grade	1997 (96)	1998 (97)	1999 (98)	2000 (99)	2001 (00)	2002 (01)	2003 (02)	2004 (03)	2005 (04)	2006 (05)
Bechtel Intermediate	K - 2(2)	188	187	180	203	203	203	203	203	203	203
Deerfoot Blvd Elementary	K - 2(2)	288	288	294	301	304	304	304	304	304	304
Deerfoot Elementary	3 - 5 6 - 7(2)	404	404	406	410	408	408	408	408	408	408
Conover Elementary	3 - 5 6 - 7(2)	328	329	327	330	328	328	328	328	328	328
E.L. Key Middle	2 - 6 3 - 4(2) 4 - 5(2)	600	700	719	780	800	810	810	810	810	810
Eastwinds Elementary	K - 2(2)	184	184	184	185	185	185	185	185	185	185
Eastwinds High	7 - 12(2)	190	187	184	188	188	188	188	188	188	188
Eastwinds Elementary and High School	3 - 12 (2)	38	38	38	38	38	38	38	38	38	38
Emble Elementary	K - 2(2)	211	211	205	211	208	208	208	208	208	208
Franklinville	3 - 5(2)	308	303	303	303	303	303	303	303	303	303
High Woods Elementary and High School	K - 12(2)	209	203	203	203	208	208	208	208	208	208
Maplewood Elementary	K - 2(2)	208	203	203	203	211	211	211	211	211	211
Maplewood J. High	7 - 8 9 - 12(2)	188	188	188	187	188	188	188	188	188	188
Maplewood Jr. High	10 - 12 9 - 12 (2)	203	203	200	200	200	200	200	200	200	200
Maplewood Elementary	3 - 5(2)	180	171	168	163	163	163	163	163	163	163
North Overlook	3 - 5 7 - 12 (2)	207	205	204	207	204	204	204	204	204	204
Thomas & Lucy Elementary	3 - 5 6 - 7(2)	203	204	200	200	200	200	200	200	200	200
Upper Meridian Elementary	K - 2(2)	203	203	203	203	203	203	203	203	203	203
Westwinds High	7 - 12	200	200	200	200	200	200	200	200	200	200
Special Education District		1,077 (2)	1,088 (2)	1,088 (2)	1,088 (2)	1,088 (2)	1,077 (2)	1,088 (2)	1,088 (2)	1,077 (2)	1,077 (2)
TOTAL		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

See Note on Following Page

Notes

* Supplementary statistics, special education students are presented together with regular education students by total annual enrollment purposes.

(1) Upper Merion School closed in 1997 and students transferred to T. J. Day School (elementary) and upper-grade students at very nearby Lincoln County Junior High School.

(2) Specialty Middle School closed in 1995 for demolition and construction of the new Lincoln Elementary School on the site. Middle grade students were transferred to E. J. Day School along with a portion of the sixth-grade students. The remainder of the sixth-grade students were transferred to Poplarville Junior High. Middle grade students were transferred to Poplarville Junior High School.

(3) East-Central and Central-Down Elementary Schools were closed May 31, 1995, and consolidated into Lincolnville Elementary School.

(4) Central Bond Elementary School was closed May 31, 1995, and consolidated into Central Elementary School.

(5) A reorganization of the 1993-94 school year: St. Gabriel Elementary School and Lincoln High School merged into a new consolidated facility. The elementary grades, which had been St. Gabriel, were retained at Lincolnville Elementary, and the secondary classes, which had been Lincoln High, was transferred from Lincoln High. Middle-grade classrooms became the same grade as the grade above.

(6) At the opening of the 1993-94 school year, Poplarville Elementary School became Lincolnville Elementary School and incorporated into building structure grades K - 1 into Lincolnville Elementary. E. J. Day Elementary took the old Poplarville Elementary School building with the low building area being converted, and grade 2-5 formerly occupied E. J. Day, transferred to the new Lincolnville Elementary School.

(7) At the opening of the 1993-94 school year, Shady Grove High and Thomas A. Day Elementary School were consolidated into Mark Twain Elementary and High School.

(8) A reorganization of the 1993-94 school year: E. J. Day Elementary and Poplarville Junior High were consolidated under one administration. The resulting two different campuses were named E. J. Day Middle School (previously was Poplarville Junior High).

(9) At the opening of the 1993-94 school year, East Lincoln Elementary and Lincolnville High were consolidated into one school K - 12 which became the administrative share program.

SOURCE: Louisiana Department of Education Annual Financial and Statistical Report

MEMPHIS PARISH SCHOOL BOARD

TABLE IV-10

Enrollment by Grade
As of October 1 of each School Year

(Headcount)

Grade	1987 (87)	1988 (88)	1989 (89)	1990 (90)	1991 (91)	1992 (92)	1993 (93)	1994 (94)	1995 (95)	1996 (96)
K	520	521	481	455	477	408	402	401	418	400
1	538	528	576	548	558	558	547	558	473	494
2	582	571	571	538	554	478	487	475	458	506
3	481	500	571	578	553	565	484	480	488	443
4	441	450	480	514	483	513	528	524	483	457
5	478	471	488	488	433	443	453	457	487	481
6	434	454	475	474	480	508	478	484	478	501
7	388	400	488	504	488	453	438	443	487	488
8	384	385	500	588	485	487	485	588	508	478
9	438	440	577	587	478	488	484	488	473	470
10	380	384	501	508	588	581	581	578	598	594
11	388	378	514	500	518	527	500	488	504	507
12	388	408	448	578	500	500	517	578	584	584
Total Regular Students	5,777	5,828	5,834	5,858	5,408	5,417	5,321	5,428	5,178	5,174
Special Education Students	171	180	338	38	43	48	143	174	338	338
Non-enrolled	5,606	5,648	5,496	5,820	5,365	5,369	5,178	5,254	4,840	4,836
Increase (Decrease) over Prior Year	180	541	188	280	148	2	135	41	578	678
% Increase (Decrease)	(3.3)	(1.4)	(1.2)	(1.8)	2.8	0.0	2.6	0.2	11.2	(1.3)

Note: (A) - In 1994-95 and 1994-95, Special Education children were counted together with regular education students.

SOURCE: Louisiana Department of Education, Annual Financial and Statistical Report.

IBERVILLE PARISH SCHOOL BOARD

TABLE XIX

Average Daily Membership,
and Average Daily Attendance
Last Ten Fiscal Years

(Unaudited)

YEAR	AVERAGE DAILY MEMBERSHIPAVERAGE DAILY ATTENDANCE.....		
		AMOUNT	PER CENT CHANGE	PER CENT ATTENDANCE
1986 - 87	5,812.6	5,532.3		95.2%
1987 - 88	5,874.0	5,458.1	-1.88%	95.7%
1988 - 89	5,844.0	5,377.3	-0.84%	95.3%
1989 - 90	5,820.0	5,358.1	-0.36%	95.3%
1990 - 91	5,598.0	5,211.7	-0.87%	95.0%
1991 - 92	5,444.7	5,199.8	-2.11%	95.5%
1992 - 93	5,660.7	5,300.3	3.47%	95.0%
1993 - 94	5,381.5	5,086.3	-8.04%	95.0%
1994 - 95	5,388.7	5,088.3	0.65%	94.5%
1995 - 96	5,335.2	5,038.0	-0.99%	94.5%

Source: Louisiana Department of Education Annual Financial and Statistical Report