

**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS

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A NEW DIMENSION OF  
SERVICE

MEMPHIS, TENNESSEE 38102  
JACKSON, MISSISSIPPI 39201  
1. MEMPHIS, TENNESSEE 38102  
2. JACKSON, MISSISSIPPI 39201

**Board Members**  
**Red River Parish School Board**  
**Concordia, Louisiana**

We are writing this letter as a follow-up to our recent audit of the Red River Parish School Board for the year ended June 30, 1990. We offer the following observations which are intended to help improve the operations of the School Board and are intended to be constructive in nature:

Although all but two of prior year's audit findings were corrected by year end, the School Board's management and staff should continue developing ways to improve accounting procedures and job efficiency. The accounting environment is constantly changing and needs to be monitored and evaluated on a regular basis. Creative actions taken for current problems may not be the most efficient and effective way to handle similar problems in the future. Continuing education for accounting personnel and utilization of available accounting resources will help you address necessary improvements.

These comments and recommendations are not all inclusive and are not intended to be critical of anyone. We would like to thank the School Board's management and staff for their courtesy and cooperation during our engagement.

If you have any questions or concerns, please let us know.

**HINES, JACKSON & HINES**  
Memphis, Louisiana  
November 15, 1990

**RED RIVER PARISH SCHOOL BOARD  
COCHRANVILLE, LOUISIANA  
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDING JUNE 30, 1997**

Ref. No.	Description of Finding	Correct Action Planned	Name(s) of Contact Person(s)	Expected Date of Completion
1	At least two situations exist where immediate family members of an elected official may have been hired subsequent to the election of that Board member.	A State Board of Ethics ruling was requested. Based on their findings one of the individuals was dismissed in August 1997, which was subsequent to year end. The Board is awaiting a formal ruling from the Ethics Board before any action will be taken on the other individual.	Greg Winstead	08/31/98

**RED RIVER PARISH SCHOOL BOARD**  
**COULBERT, LOUISIANA**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR BUDGET DEFICIT**  
**FOR THE YEAR ENDING JUNE 30, 1997**

Ref. No.	Description of Finding	Correct Action Planned	Name(s) of Person(s)	Expected Date of Completion
1	Based on our review of the cash receipts and disbursement records of each school, we noted that the schools were inconsistently applying the School Board policy of depositing and recording cash receipts and some checks were not being consistently coded to the correct account.	The School Board is in the process of establishing a modern computerized accounting system to be used by the schools. In addition, the School Board's accountant will review the cash receipts and disbursements of each school with the respective principals to ensure that all cash receipts and disbursements are properly recorded.	Gary Winick	8/31/98

**RAPHAEL PERRIN SCHOOL BOARD  
COUMATEL, LOUISIANA  
SUMMARY SCHEDULE OF FIDELITY SUIT FINDINGS AND QUERIED COSTS  
FOR THE YEAR ENDING JUNE 30, 1997**

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partial)</u>	<u>Planned Corrective Action/Partial Corrective Action/None</u>
1	06/30/96	Supervision.	Partial	A State Board of Ethics ruling was requested. Based on these findings, one of the individuals was dismissed in August 1997, which was subsequent to year end. The Board is awaiting a formal ruling from the Ethics Board before any action is taken on the other individual.
2	06/30/96	Superintendent and Board members use of the School Board's credit.	Yes	This finding has been resolved.
3	06/30/96	Bank balance exceeded federal deposit insurance and pledged securities.	Yes	This finding has been resolved.
4	06/30/96	School Board meeting at which the 1995-1996 budget was approved did not reflect the designation of the meeting as a public hearing.	Yes	This finding has been resolved.

WALTON PARISH SCHOOL BOARD  
 COCHRANVILLE, LOUISIANA  
 SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
 FOR THE YEAR ENDED 06/30/2007

Ref. No.	Fiscal Year Finding Initially Assigned	Description of Finding	Corrective Action Taken (Yes, No, Partial)	Planned Corrective Action/Partial Corrective Action Taken
13	06/06/06	Personal charges on School Board's American Express credit card.	Yes	This finding has been resolved.
16	06/06/06	Increased cost of bond expenditures.	Yes	This finding has been resolved.
17	06/06/06	Lack of record keeping for cash receipts and disbursements by schools.	Partial	Cash receipts are now recorded according to Board policy. Parity fees now require Principal approval, and cannot exceed available funds. Paid services are now canceled with a "PAID" notation or stamp. Cash receipts from school events are processed using a ticket system. The Board is in the process of having a uniform computerized accounting system for each school.
18	06/06/06	Schools were charging parents in excess of available funds without the approval of Board.	Yes	This finding has been resolved.
19	06/06/06	Inadequate separation of duties minimized in the recording and depositing of sales tax collections.	Yes	This finding has been resolved.
28	06/06/06	Formal Budget integration in the accounting records was not employed as a management control device.	Yes	This finding has been resolved.

REDWATER LAKE SCHOOL BOARD  
 GOVERNMENT ACCOUNTS  
 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
 FOR THE YEAR ENDED JUNE 30, 1997

Ref. No.	Fiscal Year Finding Initially Detected	Description of Finding	Corrective Action Taken (Yes, No, Partial)	Planned Corrective Action/Partial Corrective Action Taken
1	06/06/96	Investment check processing procedures.	Yes	This finding has been resolved.
2	06/06/96	Invoices were paid without knowledge of the Business Manager.	Yes	This finding has been resolved.
3	06/06/96	Original invoices were not always available to support expenditures.	Yes	This finding has been resolved.
4	06/06/96	Instances were noted where employees were being paid as an independent contractor.	Yes	This finding has been resolved.
5	06/06/96	Accounts were being reconciled by individuals that prepared and presented the respective checks.	Yes	This finding has been resolved.
6	06/06/96	Fuel consumption and purchases were not reconciled.	Yes	This finding has been resolved.
7	06/06/96	Unreconciled check signing machine.	Yes	This finding has been resolved.
8	06/06/96	Trustees assigned multiple vendor numbers.	Yes	This finding has been resolved.
9	06/06/96	Incorrectly noted in fixed assets.	Yes	This finding has been resolved.
10	06/06/96	Reimbursement for local charges.	Yes	This finding has been resolved.
11	06/06/96	Payment of travel expenditures, Travel advances.	Yes	This finding has been resolved.
12	06/06/96	Mileage reimbursement claimed by Superintendent.	Yes	This finding has been resolved.
13	06/06/96	Superintendent was signing the Board's approval of invoices on their behalf.	Yes	This finding has been resolved.
14	06/06/96	Copies of audit report for board members were given to Superintendent to deliver.	Yes	This finding has been resolved.

program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the East River Parish School Board's management, federal awarding agencies, pass-through entities, and the Louisiana State Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

**BWEX, JACKSON & BINES**

Metairie, Louisiana

November 18, 1997

**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS

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A BARR MEMBERSHIP FIRM  
(1988)

DAVID S. HINES, CPA  
CHARLES L. JACKSON, CPA  
B. WALTER H. JACKSON, CPA  
JOHN A. JACKSON, CPA

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

**Board Members**  
**Red River Parish School Board**  
**Covington, Louisiana**

**Compliance**

We have audited the compliance of the Red River 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. The Red River Parish School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Red River Parish School Board's management. Our responsibility is to express an opinion on the Red River 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 State, Local Governments, and Non-profit Organizations*. Those standards and OMB A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Red River Parish School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Red River Parish School Board's compliance with those requirements.

In our opinion, the Red River 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 the Red River Parish School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Red River 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 OMB 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



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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**

**Board Members**

Red River Parish School Board  
Cochitons, Louisiana

We have audited the financial statements of the Red River Parish School Board, Cochitons, Louisiana, as of and for the year ended June 30, 1997, and have issued our report dated November 18, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Red River 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 auditing, we considered the Red River 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 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 operations that we consider to be material weaknesses.

This report is intended for the information of the Red River Parish School Board's management, federal awarding agencies, pass-through entities, and the Louisiana State legislative bodies. However, this report is a matter of public record and its distribution is not limited.

**HINES, JACKSON & HINES**

Montecassino, Louisiana

November 18, 1997

**REDEYES PARISH SCHOOL BOARD**  
**COUCHATTA, LOUISIANA**  
**SCHEDULE OF FEDERAL SPENDING**  
**FOR THE YEAR ENDING**  
**APRIL 30, 1992**

FEDERAL AGENCY/ FUND THROUGH GRANTOR/PROGRAM NAME	IDEA NUMBER	EXPENDITURES
<b>United States Department of Agriculture</b>		
Passed through Louisiana Department of Education		
National School Lunch Program *	18,355	449,283
School Breakfast Programs	18,355	375,860
Total United States Department of Agriculture		825,143
<b>United States Department of Education</b>		
Passed through Louisiana Department of Education		
Adult Education - State Administered Basic Grant Program	84,000	84,340
Title I Programs - Local Educational Agencies *	84,000	674,833
Special Education:		
State Grants	84,021	98,170
Proceeding Grants	84,373	23,540
Vocational Education:		
State Grants to States	58,843	23,286
Innovative Education Program Strategies (Title VI)	58,256	9,848
Workforce Professional Development - State Grants (Title III)	84,201	17,871
Safe and Drug-Free Schools - State Grants	58,186	12,897
Leaves - State and Local Education System Improvement Grants	84,376	191,680
Even Start - State Education Agencies	84,212	158,211
Total United States Department of Education		1,212,619
<b>United States Department of Health and Human Services</b>		
Passed through Louisiana Department of Social Services		
Job Opportunities and Basic Skills Training (Project Independence)	93,561	14,887
Passed through Louisiana Department of Education		
Payments to States for Child Care Assistance (Starting Point: Pre-school)	93,573	31,489
Total United States Department of Health and Human Services		46,376
<b>United States Department of Defense</b>		
Grants to Teachers Incentive Grant		14,871
<b>Missouri Federal Financial Assistance</b>		
Passed through Louisiana Department of Agriculture and Forestry		
Fund Distribution Program	18,558	58,833
<b>TOTAL FEDERAL AWARDS</b>		<b>\$1,302,435</b>

Note: The dollar threshold to distinguish between type A and type B programs was \$300,000.

\* Denotes a major federal award program.

**EDUCATOR PENSION SCHOOL BOARD  
COUShatta, LOUISIANA  
SCHEDULE OF COMPENSATION FOR BOARD MEMBERS  
FOR THE YEAR ENDED  
JUNE 30, 1987**

Mr. Gary Buckleby	1	\$ 6,000
Mr. William D. Long		6,000
Mr. Roger G. Longino		6,000
Mr. J. B. McIlwain, President		6,000
Mr. Cleo S. Miller		6,000
Mr. Isaac Walker		6,000
Mr. J. B. Webb		<u>6,000</u>
Total		<u>\$ 36,000</u>

**BERNICE PARISH SCHOOL BOARD  
COUSHATTA, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDED  
JUNE 30, 1992**

**GENERAL**

**COMPENSATION PAID BOARD MEMBERS**

The schedule of compensation paid to the School Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the School Board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:26, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the School Board receives \$200 per month, and the president receives an additional \$50 every four months.

**FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

In accordance with Office of Management and Budget Circular 4-153, a schedule of federal awards is presented.

**RED RIVER PARISH SCHOOL BOARD**  
**COUShatta, Louisiana**  
**AGENCY FUNDS**  
**SCHEDULE OF CHANGES IN DEFERRED BELONGING**  
**FOR THE YEAR ENDED**  
**JUNE 30, 1997**

**SCHOOL ACTIVITY FUNDS**

SCHOOL	Balance		Deductions	Balance	
	July 1, 1996	Additions		June 30, 1997	
Coushatta Elementary	\$ 19,658	\$ 79,535	\$ 68,715	\$	29,478
Coushatta High School	945	209,538	183,119		1,374
Hall Summit High School	2,454	72,642	69,051		6,045
Morris High School	17,214	149,264	139,282		27,196
Springville Middle School	_____0	____15,025	____15,025	_____	_____0
<b>TOTAL</b>	<b>\$ 37,271</b>	<b>\$ 396,104</b>	<b>\$ 365,172</b>		<b>\$ 63,093</b>

**SALES TAX FUNDS**

	Balance		Deductions	Balance	
	July 1, 1996	Additions		June 30, 1997	
Red River Parish School Bd	\$ 0	\$ 479,865	\$ 479,865	\$	0
Red River Parish Police Jury	0	218,914	206,777		0
Red River Parish Sheriff	0	237,890	237,058		0
Town of Coushatta	0	128,587	128,582		0
Village of Hall Summit	_____0	____3,329	____3,329	_____	_____0
<b>TOTAL</b>	<b>\$ _____0</b>	<b>\$1,068,581</b>	<b>\$1,055,581</b>		<b>\$ _____0</b>

\* Deposits rates and use tax collections and disbursements made by the School Board from July 1, 1996 through December 31, 1996.

**RELSBY PARISH SCHOOL BOARD**  
**TERREBILLE, LOUISIANA**  
**AGENCY FINANCIAL**  
**COMBINED STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED**  
**8/31/2018**

	SCHOOL ACTIVITY FUND	SALES TAX	TOTAL
<b>ASSETS</b>			
Cash and cash equivalents	\$ 61,676	\$ 0	\$ 61,676
Due from other governments	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 61,676</b>	<b>\$ 0</b>	<b>\$ 61,676</b>
<b>LIABILITIES</b>			
Due to other governments	\$ 0	\$ 0	\$ 0
Deposits due others	61,676	0	61,676
<b>TOTAL LIABILITIES</b>	<b>\$ 61,676</b>	<b>\$ 0</b>	<b>\$ 61,676</b>

**RED RIVER PARISH SCHOOL BOARD  
COUSHATTA, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDED  
JUNE 30, 1997**

**AGENCY FUNDS**

**SCHOOL ACTIVITY FUNDS**

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

**SALES TAX FUND**

The School Board served as the authorized agency for the collection of sales and use tax within Red River Parish from July 1 through December 31, 1996. On January 1, 1997, the Red River Sales Tax Collection Agency began collecting all sales and use tax within Red River Parish.

The Sales Tax Agency Fund represents sales tax collected for the following:

- Red River Parish School Board
- Red River Parish Police Jury
- Red River Parish Sheriff
- Town of Coahoma
- Village of Hall Station

## SCHEDULE 1

<u>LEARN</u>	<u>OTHER SPECIAL FUNDS</u>	<u>CONSTRUCTION REPAIR, AND EQUIPMENT</u>	<u>SCHOOL FOOD SERVICE</u>	<u>EMPLOYEE SALARIES &amp; BENEFITS</u>	<u>TOTAL</u>
\$ 0	\$ 0	\$ 498,044	\$ 81,642	\$ 0	\$ 579,686
(2,140)	(1,602)	(16,578)	0	(912,264)	(542,474)
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(12,264)</u>	<u>(12,264)</u>
<u>(2,140)</u>	<u>(1,602)</u>	<u>481,466</u>	<u>81,642</u>	<u>(912,264)</u>	<u>(102,890)</u>
0	0	34,084	3,600	(73,620)	(35,936)
<u>0</u>	<u>0</u>	<u>37,728</u>	<u>39,828</u>	<u>(70,640)</u>	<u>7,916</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 52,192</u>	<u>\$ 39,452</u>	<u>\$ (104,260)</u>	<u>\$ (12,616)</u>



**SALMON PARISH SCHOOL BOARD**  
**COULBERT, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED**  
**JUNE 30, 1997**

	TITLE 1	TITLE 2	SPECIAL REPLICATES	TOTAL STATE
<b>OTHER FINANCING SOURCES(USES)</b>				
Operating transfers in	\$ 11,500	\$ 0	\$ 174	\$ 11,674
Operating transfers out	(11,791)	(294)	(1,389)	0
Other sources: Loan proceeds	0	0	0	0
Other sources: Insurance proceeds	0	0	0	0
Other uses	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	<u>0</u>	<u>(294)</u>	<u>(1,215)</u>	<u>1,659</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER FINANCING SOURCES(USES)</b>	0	0	0	0
<b>FUND BALANCE, beginning of year</b>	0	0	0	0
<b>FUND BALANCE, end of year</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

## SCHEDULE 2

<u>LEARN</u>	<u>OTHER SPECIAL FUNDS</u>	<u>CONSTRUCTION REPAIR, AND EQUIPMENT</u>	<u>SCHOOL FOOD SERVICE</u>	<u>EMPLOYEE SALARIES AND BENEFITS</u>	<u>TOTAL</u>
\$ 0	\$ 0	\$ 17,680	\$ 0	\$ 345,817	\$ 476,899
0	0	0	0	49,888	499,888
0	0	1,440	18,880	5,100	17,340
0	0	0	95,888	0	95,888
0	0	40	2,777	0	2,800
0	0	0	11,000	0	11,000
0	0	20,000	0	0	20,000
<u>181,680</u>	<u>178,780</u>	<u>0</u>	<u>478,188</u>	<u>0</u>	<u>1,078,488</u>
181,680	178,780	153,644	818,886	842,644	3,111,099
82,800	53,651	0	0	0	136,451
2,112	1,489	0	0	0	3,601
21	30,399	0	0	0	30,420
1,000	15,696	0	0	0	16,696
49,213	16,600	0	0	0	65,813
18,412	0	0	0	0	18,412
0	0	0	0	0	0
25,000	0	478,000	0	0	493,000
8,800	0	0	0	0	8,800
0	0	0	811,800	0	811,800
0	20,912	107,800	0	0	128,712
0	0	5,000	0	0	5,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,810</u>	<u>1,810</u>
<u>178,548</u>	<u>158,128</u>	<u>368,128</u>	<u>811,800</u>	<u>1,810</u>	<u>3,078,488</u>
\$ 1,148	\$ 1,811	\$ (888,582)	\$ (78,817)	\$ 848,741	\$ 148,899

**RED RIVER PARISH SCHOOL BOARD**  
**COUShatta, LOUISIANA**  
**SCHOOL PAYABLE FUNDS**  
**COMBINED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED**  
**JUNE 30, 1997**

	TITLE 1	TITLE II	SPECIAL EDUCATION	OTHER SERVICES
<b>REVENUES</b>				
<b>Local sources:</b>				
Taxes: Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0
Taxes: Sales and Use	0	0	0	0
Intergovt payments	0	0	0	0
Fees: services	0	0	0	0
Other	0	0	0	0
<b>State sources:</b>				
Equalization	0	0	0	0
Other	0	0	0	0
<b>Federal sources</b>				
	<u>814,803</u>	<u>9,988</u>	<u>121,821</u>	<u>158,271</u>
<b>TOTAL REVENUES</b>	<b>814,803</b>	<b>9,988</b>	<b>121,821</b>	<b>158,271</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>Instruction:</b>				
Regular programs	0	0	0	0
Special programs	462,124	9,692	71,241	116,884
Adult and continuing education	71,270	0	0	8,285
<b>Support services:</b>				
Student services	0	0	586	280
Instructional staff support	108,540	0	22,881	8,800
General administration	0	0	0	0
School administration	4,410	0	8,491	0
Business services	4,777	0	0	5,780
Plant services	21,527	0	0	8,000
Student transportation services	2,250	0	0	0
Food services	8,000	0	0	0
Facilities acquisition and construction	0	0	16,491	0
<b>Debt service:</b>				
Principal retirement	0	0	0	0
Interest and bank charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b><u>673,442</u></b>	<b><u>9,692</u></b>	<b><u>120,797</u></b>	<b><u>157,374</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<b>\$ 141,361</b>	<b>\$ 296</b>	<b>\$ 1,024</b>	<b>\$ 1,897</b>

REGULATORY BOARD  
 OF SENATE LOUISIANA  
 COMMISSIONER'S OFFICE  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 03/31/2017

GOVERNMENTAL FUND TYPE	SPECIAL		PRINCIPAL FUNDS-AGENCY	ACCOUNT GROUPS		TOTAL
	GENERAL FUND	REVENUE FUND		GENERAL ASSETS	LIABILITIES	
ASSETS						
Cash and cash equivalents	444,429	994,421	81,678	0	0	1,440,528
Receivables	44,879	448,248	0	0	0	493,127
Due from other funds	410,238	4,550	0	0	0	414,788
Inventory	0	8,489	0	0	0	8,489
Land, buildings and equipment	0	0	0	8,004,091	0	8,004,091
Amount to be provided for payment of debt	0	0	0	0	801,533	801,533
<b>TOTAL ASSETS</b>	<b>1,305,546</b>	<b>1,455,208</b>	<b>81,678</b>	<b>8,004,091</b>	<b>801,533</b>	<b>11,598,156</b>

Amount to be provided for payment of debt

LIABILITIES AND FUND EQUITY

Liabilities

Accounts, salaries and other payables	0	14,211	0	0	0	14,211
Due to other funds	0	414,788	0	0	0	414,788
Deposits due others	0	0	81,678	0	0	81,678
Liabilities payable	0	0	0	12,238	0	12,238
Notes payable	0	0	0	14,268	0	14,268
Compositional asbestos payable	0	0	0	212,521	0	212,521
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>439,000</b>	<b>81,678</b>	<b>142,827</b>	<b>0</b>	<b>663,505</b>

Fund equity

Investments in general fund assets	0	0	0	8,004,091	0	8,004,091
Fund balances						
Unreserved	284,579	100,411	0	0	0	384,990
Reserved and unassigned	601,238	348,000	0	0	0	949,238
<b>TOTAL FUND EQUITY</b>	<b>885,817</b>	<b>448,411</b>	<b>0</b>	<b>8,004,091</b>	<b>0</b>	<b>9,338,319</b>

TOTAL LIABILITIES AND FUND EQUITY

<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>1,305,546</b>	<b>1,455,208</b>	<b>81,678</b>	<b>8,004,091</b>	<b>801,533</b>	<b>11,598,156</b>
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This financial statement represents a summary of the information.

## COMBINED STATEMENTS - OVERVIEW

**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS

FOUNDED 1938  
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OF CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITORS' REPORT**

**Board Members**  
**Red River Parish School Board**  
**Cochitons, Louisiana**

We have audited the accompanying general purpose financial statements of the Red River Parish School Board, Cochitons, Louisiana, as of and for the year ended June 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the School Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *International Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material aspects, the financial position of the Red River Parish School Board, Cochitons, Louisiana, as of June 30, 1997, and the results of its operations in conformity with generally accepted accounting principles.

In accordance with *International Auditing Standards*, we have also issued a report dated November 30, 1997 on our consideration of the Red River Parish School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Red River Parish School Board, Cochitons, Louisiana, taken as a whole. The accompanying supplemental information includes items listed in the table of contents, including the schedule of expenditures of federal awards, are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Quality of State, Local, Governmental, and Nonprofit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material aspects, in relation to the general purpose financial statements taken as a whole.

**HINES, JACKSON & HINES**

Notuliches, Louisiana  
November 30, 1997

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**RILEYVILLE PUBLIC SCHOOL BOARD  
 FINANCIAL STATEMENTS  
 FINANCIAL REPORT  
 FOR THE YEAR ENDED  
 JUNE 30, 2021**

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**RED RIVER PARISH SCHOOL BOARD  
COUSHATTA, LOUISIANA  
FINANCIAL REPORT  
FOR THE YEAR ENDED  
JUNE 30, 1997**

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

JAN 2 1 1998

Release Date \_\_\_\_\_

<u>LEASES</u>	<u>OTHER SPECIAL FUNDS</u>	<u>CONSTRUCTION REPAIR, AND EQUIPMENT</u>	<u>SCHOOL FOOD SERVICE</u>	<u>EMPLOYEE SALARIES BENEFITS</u>	<u>TOTAL</u>
\$ 0	\$ 0	\$ 50,000	\$ 149,100	\$ 85,500	\$ 489,500
71,811	48,935	838	0	54,198	489,282
0	4,505	0	0	0	4,505
<u>0</u>	<u>0</u>	<u>0</u>	<u>5,622</u>	<u>0</u>	<u>5,622</u>
\$ 71,811	\$ 53,440	\$ 28,838	\$ 154,722	\$ 139,698	\$ 528,949
\$ 1,054	\$ 4,865	\$ 14,563	\$ 35,400	\$ 0	\$ 55,882
<u>30,781</u>	<u>40,521</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>71,302</u>
71,811	45,386	14,563	35,400	0	489,500
0	0	0	0	182,420	800,421
<u>0</u>	<u>0</u>	<u>44,567</u>	<u>339,432</u>	<u>0</u>	<u>764,820</u>
0	0	44,567	339,432	182,420	606,419
\$ 71,811	\$ 48,445	\$ 59,395	\$ 345,164	\$ 182,420	\$ 627,945



**RED RIVER PARISH SCHOOL BOARD  
COULBERT, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES - CONTINUED  
FOR THE YEAR ENDED  
JUNE 30, 1987**

**SPECIAL REVENUE FUNDS - CONTINUED**

**EMPLOYMENT SERVICES AND JOB TRAINING, PILOT AND DEMONSTRATION PROGRAMS**

Obj: Training Partnership Act of 1982, Title IV

To provide, foster and promote job training and other services which are most appropriately administered at the national level. Programs operating in more than one state and serve groups with particular disadvantages in the labor market. To promote and foster new or improved linkages between the networks of federal, state and local employment, training and human resource agencies and components of the private sector.

**CONSTRUCTION, REPAIR AND EQUIPMENT MAINTENANCE**

The Construction, Repair and Equipment Maintenance Fund is financed through the levy and collection of ad valorem taxes and the related state revenue sharing for the purpose of general maintenance and repairs of the schools.

**SCHOOL FOOD SERVICE**

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

School Breakfast Program (Child Nutrition Act of 1966)

Food Distribution (Commodities) (National School Lunch Act of 1946 and Child Nutrition Act of 1966)

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

**EMPLOYEE SALARIES AND BENEFITS**

The fund accounts for proceeds of a one percent sales and use tax and a fifteen-mill ad valorem tax which are dedicated for employee salaries and benefits.

**ILLINOIS STATE SCHOOL BOARD  
OPERATES, ILLINOIS  
SUPPLEMENTAL PROGRAMS SCHEDULES - CONTINUED  
FOR THE YEAR ENDING  
JUNE 30, 1997**

**SPECIAL REVENUE FUNDS - CONTINUED**

**LEARN - STATE AND LOCAL EDUCATION SYSTEMIC IMPROVEMENT GRANTS**

To provide grants to State Education Agencies (SEAs) on a fiscal basis to support the development and implementation of comprehensive reform plans at the state, local and school levels to improve the teaching and learning of all children. To support top-down and bottom-up reform by requiring SEAs to flow 50 percent of funds to local education agencies (LEAs) and LEAs to flow funds to schools. To support the Establishment by States and localities of higher standards in their core content areas. All aspects of the educational process are allowed including, but not limited to, assessment, curriculum, professional development, and parent training.

**OTHER SPECIAL**

**BASIC GRANTS TO STUDIES**

(Carl D. Perkins Vocational and Applied Technology Education Act, Title II)

To make the United States more competitive in the world economy by developing more fully the academic and occupational skills of all segments of the population, principally through concentrating resources on improving educational programs leading to academic and occupational skills needed to work in technologically advanced settings.

**JOB OPPORTUNITIES AND BASIC SKILLS TRAINING PROGRAMS (JOBS TRAINING)**

(Social Security Act, Title IV)

To ensure that needy families with children obtain the education, training, and employment that will help them avoid long-term welfare dependency.

**ILLINOIS PROFESSIONAL DEVELOPMENT COURSE GRANTS**

(Elementary and Secondary Education Act of 1985, Title II)

To ensure that teachers, staff and administrators have access to sustained and intensive high-quality professional development. To challenge state content standards in core academic subjects.

**ADULT EDUCATION - STATE ADMINISTERED BASIC GRANT PROGRAM**

(Adult Education Act, Part B)

To improve educational opportunities for adults and to encourage the establishment of adult education programs that will enable all adults to acquire basic education skills necessary to function in a diverse society, enable adults who so desire to complete secondary school, and enable adults to benefit from job-training and retraining programs and obtain productive employment to more fully enjoy the benefits and responsibilities of citizenship.

Special emphasis is given to programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

**SAFE AND DRUG-FREE SCHOOLS - STATE GRANTS**

(Safe and Drug-Free Schools and Communities Act of 1985, Title IV, as Amended)

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

**RED-ROCK-PARK-SCHOOL-BOARD  
EDMONTON, ALBERTA  
SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDED  
JUNE 30, 1987**

**SPECIAL SERVICES FUNDS**

**TITLE PROGRAMS - LOCAL EDUCATIONAL AGENCIES**

(Elementary and Secondary Education Act of 1965, Title II)

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

**INSTRUCTIONAL ASSISTANCE PROGRAM STRATEGIES**

(Elementary and Secondary Education Act of 1965, Title VI)

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

Funds may be used for: in-service assistance in the acquisition and use of instructional materials, technology related to the implementation of curricula, personnel, educational reform projects, promoting higher order thinking skills of disadvantaged students, and various activities associated with Goals 2000.

**SPECIAL EDUCATION**

**PAYMENTS TO STATES FOR CHILD CARE ASSISTANCE STARTING POINTS**

(Child Care and Development Block Grant Act of 1990)

To make grants available to assist low-income families with child care services. The purpose of the program is to increase the availability, afford ability, and quality of child care and to increase the availability of early childhood development and before- and-after-school programs.

**SPECIAL EDUCATION - PRESCHOOL GRANTS**

(Individuals With Disabilities Education Act, Part E)

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

**SPECIAL EDUCATION - STATE GRANTS**

(Individuals With Disabilities Education Act, Part E)

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

**EVEN START-GO WITH EDUCATIONAL AGENCIES**

(Elementary and Secondary Education Act of 1965, Title I)

To provide family-centered education projects to help parents become full partners in the education of their children, to assist in reaching their full potential as learners, and to provide literacy training for their parents.

**SUPPLEMENTAL INFORMATION SCHEDULES**

**REYNOLDS PARISH SCHOOL BOARD  
 COUShattO, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED)  
 FOR THE YEAR ENDED  
 JUNE 30, 1987**

**NOTE 14      RESERVED FUND BALANCES**

At June 30, 1987, the following unexpended balances in the General Fund are reserved by a resolution of the School Board establishing the criteria for use of the sales tax proceeds:

Transportation	\$	172,615
Salaries		104,000
Individual school needs		15,350
		391,965
		\$ 391,965

The fund balance in the Employees Salaries and Benefits Fund is reserved for salaries and benefits in the amount of \$182,423.

**NOTE 15      INTERFUND TRANSFERS**

Operating transfers for the year ended June 30, 1987 were as follows:

Fund	Transfers In	Transfers Out
General Fund	\$ 1,275,004	\$ 1,179,714
Special Revenue Funds		
Title I	11,500	13,700
Title VI	0	366
Special Education	174	1,380
Even Start	2,903	0
Lemon	0	2,140
Other Special Funds	0	1,615
Construction, Repair and Equipment Maintenance	458,544	14,978
School Food Service	81,617	0
Employee Salaries and Benefits	0	512,266
	\$ 1,728,167	\$ 2,119,347

**NOTE 17      LITIGATION AND CLAIMS**

**Litigation**

The School Board is a defendant in several lawsuits. Management and legal counsel for the School Board believe that the potential claims against the School Board are covered by insurance and would not materially affect the School Board's combined financial position.

**Grant Disallowances**

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



**RED RIVER PARISH SCHOOL BOARD  
COUPLAITA, LOUISIANA  
FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED  
JUNE 30, 1997**

**NOTE 10 CHANGES IN AGENCY FUND DEPOSITS AND OTHERS**

A summary of changes in Agency Fund Deposits and Others follows:

	School Deposits	Sales Tax	Total
Balance, July 1, 1996	\$ 37,129	\$ 0	\$ 37,129
Additions	391,308	1,077,081	1,468,389
Deductions	(160,773)	(1,821,680)	(1,662,907)
Balance, June 30, 1997	<u>\$ 267,664</u>	<u>\$ 0</u>	<u>\$ 267,664</u>

**NOTE 11 CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

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

	Long Purchase Agreements	Component Advances	New Payable	Total
Balance, July 1, 1996	\$ 304,888	\$ 367,368	\$ 21,580	\$ 693,836
Additions	0	8,895	0	8,895
Deductions	(150,618)	0	(15,890)	(166,508)
Balance, June 30, 1997	<u>\$ 154,270</u>	<u>\$ 376,263</u>	<u>\$ 5,690</u>	<u>\$ 536,223</u>

The new payable is an interest-free loan from the United States Environmental Protection Agency dated July 26, 1997 that is to be repaid in semi-annual payments of \$1,580 which started May 30, 1991. Principal installments of the new amount of \$5,890 per year over the next two years and \$6,368 thereafter.

**NOTE 12 INTERFUND ASSESSMENTS**

Due from/to other funds:

Fund	Receivable Amount	Payable Amount
General	\$ 480,288	\$ 0
Special Revenue		
Title I	0	344,770
Title VI	0	2,174
Special Education	0	5,168
Even Sites	0	50,218
Loans	0	78,732
Other Special Funds	4,521	48,273
Total	<u>\$ 484,809</u>	<u>\$ 489,225</u>

**RED RIVER PARISH SCHOOL BOARD**  
**COULBERT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED)**  
**FOR THE YEAR ENDED**  
**JUNE 30, 1993**

**NOTE 7 OTHER POSTEMPLOYMENT BENEFITS - (CONTINUED)**

premiums are paid jointly by the employee and the School Board. The School Board recognizes the cost of providing these benefits (which includes the State's contribution) as an expenditure when the monthly premiums are due, which totaled \$297,489 for the year ended June 30, 1993. The cost of future benefits totaled \$179,748 for 48 retirees.

**NOTE 8 ACCOUNTS, SALARIES AND OTHER PAYABLES**

The payables of \$341,156 at June 30, 1993, are as follows:

	General Fund	Special Revenue Funds	Agency Funds	Total
Salaries	\$ 607,632	\$ 12,934	\$ 0	\$ 780,566
Accounts	18,515	21,737	0	40,252
<b>Total</b>	<b>\$ 626,147</b>	<b>\$ 34,671</b>	<b>\$ 0</b>	<b>\$ 741,158</b>

**NOTE 9 COMPENSATED ABSENCES**

At June 30, 1993, employees of the School Board have accumulated and vested \$375,357 of employees leave benefits, which were computed in accordance with GASB - Codification Section 600. These amounts are recorded within the general long-term obligations account group.

**NOTE 10 LEASES**

The School Board records lease items under capital leases as an asset and an obligation in the accompanying financial statements. On November 3, 1994, the School Board entered into a capital lease with an original recorded amount of \$175,000 for the purchase of five buses. The lease term is five years with the lease obligations paid from the vehicle's fund.

The following is a schedule of future minimum lease payments due under capital leases, together with the present value of the net minimum lease payments, as of June 30, 1993:

Fiscal year:	
1993-1994	\$ 35,000
1994-1995	35,000
Total minimum lease payments	70,000
Less - amount representing interest	(2,250)
Present value of net minimum lease payments	<u>\$ 67,750</u>

The School Board has no material operating leases at June 30, 1993.

**RED RIVER PARISH SCHOOL BOARD**  
**COUPLAITT A. COLEMAN**  
**NOTICE TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED**  
**JUNE 30, 1997**

**NOTE 4            RETIREMENT SYSTEMS - CONTINUED**

**A.        Teachers' Retirement System of Louisiana (TRS)**

The TRS consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9023, or by calling (504) 925-6446.

Plan members are required to contribute 8.8 percent, 8.1 percent, and 3.6 percent of their annual covered salary for the Regular Plan, Plan A, and Plan B, respectively. The school board is required to contribute at an actuarially-determined rate. The current rate is 10.6 percent of annual covered payroll for all three membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contributions for the TRS, as provided by state law, is funded by the state of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by contributions from the school board.

The school board's contributions to the TRS for the years ending June 30, 1997 and 1996, were \$659,115 and \$728,088, respectively, equal to the required contributions for each year.

**B.        Louisiana School Employees' Retirement System (LASERS)**

The LASERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The LASERS issues a publicly available financial report that includes financial statements and required supplementary information for the LASERS. That report may be obtained by writing to the Louisiana School Employees' Retirement System, Post Office Box 44318, Baton Rouge, Louisiana 70804, or by calling (504) 915-0484.

Plan members are required to contribute 6.15 percent of their annual covered salary and the school board is required to contribute at an actuarially determined rate. The current rate is 9.28 percent of annual covered payroll. Member contributions and employer contributions for the LASERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contributions for the LASERS is funded by the state of Louisiana through annual appropriations.

The school board's contributions to the LASERS for the years June 30, 1997 and 1996, were \$46,260 and \$44,291, respectively, equal to the required contributions for each year.

**NOTE 5            OTHER POSTEMPLOYMENT BENEFITS**

In accordance with state statute, the Red River Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the school board's employees become eligible for these benefits if they reach normal retirement age while working for the school board. These benefits for retirees and similar benefits for active employees are provided through the State Employees Group Benefits Program, whose liability

**RED RIVER PARISH SCHOOL BOARD**  
**COULBERTIA, LOUISIANA**  
**REPORT TO THE BOARD OF SUPERVISORS - CONTINUED**  
**FOR THE YEAR ENDING:**  
**JUNE 30, 1993**

**NOTE 3 CASH AND CASH EQUIVALENTS**

At June 30, 1993, the school board's carrying amount of cash and cash equivalents was \$3,598,179 and the bank balance was \$1,680,760. Of the bank balance, \$235,284 was covered by federal depository insurance and \$1,445,576 was collateralized with securities held by the custodial bank in the name of the fiscal agent bank (LAFACB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 48:1528 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the School Board that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE 4 RECEIVABLES**

The receivables of \$315,657 at June 30, 1993, are as follows:

	General Fund	Special Revenue Funds	Agency Funds	Total
<b>Class of Receivable:</b>				
Taxes:				
Ad Valorem	\$ 3,194	\$ 3,402	\$ 0	\$ 6,596
Fees and use	15,090	11,090	0	26,180
Intra-governmental grants	18,779	452,618	0	471,397
Other receivable receivable	23,182	358	0	23,540
Total	\$ 40,245	\$ 456,368	\$ 0	\$ 502,613

**NOTE 5 FIXED ASSETS**

The changes in general fixed assets are as follows:

	Land	Buildings	Furniture and Equipment	Total
Balance July 1, 1991	\$ 48,548	\$4,641,194	\$3,648,473	\$8,738,215
Additions	1,185	44,681	508,003	754,223
Retirements	0	0	0	0
Balance June 30, 1993	\$ 49,733	\$4,685,875	\$4,156,476	\$9,292,084

**NOTE 6 RETIREMENT SYSTEMS**

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

**RED BUCK PARISH SCHOOL BOARD  
CIRIQUITA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED  
JUNE 30, 2002**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**M.      INTERFUND TRANSACTIONS - CONTINUED**

All other interfund transactions, except quasi-internal transactions and reimbursements, are reported as transfers. Reversing or nonreciprocal permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**N.      SALES TAXES**

The school board collects a one percent parish-wide sales and use tax with the net proceeds, after deducting costs of collection and administration, dedicated to supplement salaries of school board employees and/or operations of the public schools within the parish. In accordance with a school board resolution adopted on June 4, 1974, the proceeds of the tax are designated as follows: 20 percent for salaries, 35 percent for transportation, 20 percent for individual school needs, and 25 percent to the general fund. The tax, authorized under the provisions of LA&RS, XX-1753 and approved by the voters on June 24, 1974, has no expiration date. The school board also collects a one percent parish-wide sales and use tax with the net proceeds, after deducting the reasonable and necessary cost of administering and collecting the tax, dedicated to employee salary and benefits. The tax receipts and expenditures are accounted for in a special revenue fund entitled Employee Salary and Benefits.

**O.      ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**P.      MEMORANDUM ONLY - TOTAL CREDEITS**

Total columns on the general purpose statements are captioned as "memorandum only" because the total columns do not represent consolidated financial information and are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in accordance with generally accepted accounting principles. Neither is such data responsible to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 2      LENTIED TAXES**

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

Parish-wide taxes:	Authorized Millage	Levied Millage	Expiration Date
Constitutional	4.76	4.76	2005
Maintenance	15.33	15.33	1997
Construction, repair and maintenance	5.00	4.94	2000
Employee salary and benefits	15.00	15.00	2000

**REDFORD PARK SCHOOL BOARD  
COLLETTA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED  
JUNE 30, 2011**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**J. COMPENSATED ABSENCES - CONTINUED**

- B. It is probable that the employer will compensate the employee for the leave through paid time off or some other means, such as cash payment at termination or retirement.

GAAP Statement No. 15 provides that a liability for sick leave should be accrued using one of the following termination approaches:

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

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

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

**K. LONG-TERM OBLIGATIONS**

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

**L. FUND EQUITY**

Reserve items represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific purpose.

The school board established a special revenue fund titled Employee Sales Tax and Districts which collects one percent sales tax and a fifteen mill of valuation tax. The fund balance of this fund is reserved for salaries and benefits.

**M. INTERFUND TRANSACTIONS**

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

**REDFORD PARISH SCHOOL BOARD  
COUPLANT, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED  
JUNE 30, 2000**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**III.      INVENTORY - CONTINUED**

Inventories of the school food service special revenue fund consists of food purchased by the school board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as expenses when received; however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are valued at the lower of cost/first-in, first-out-or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.

**I.      FINED ASSETS**

Fined assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are reported in the general fund assets account group. Public domain or infrastructure are not reported. No depreciation has been provided on general fund assets. All fund assets are valued at cost or estimated historical cost if purchased or constructed. Approximately 50 percent of fund assets is valued at actual historical cost while the remaining 50 percent is valued at estimated historical cost.

**II.      COMPENSATED ABSENCES**

All 12-month employees earn from 10 to 28 days of vacation leave each year, depending on their length of service with the School Board. Vacation leave can be accumulated. However, upon separation, all accrued vacation leave is forfeited.

All school board employees earn 10 to 18 days of sick leave each year, which can be accumulated without limitation. In the first year, new employees receive one day for each month worked. Upon retirement or death, unused accumulated sick leave of up to 25 days is paid to the employee or to his estate at the employee's current pay rate. Under the Louisiana Teachers Retirement System, the total unused accumulated sick leave (including the 25 days paid, is used in the retirement benefit computation as retired service for leave earned prior to July 1, 1988. For sick leave earned after July 1, 1988, under the Louisiana Teachers Retirement System and for sick leave earned under the Louisiana School Employees Retirement System, all unused sick leave, which includes the 25 days paid, is used in the retirement benefit computation as earned service. Substantial leave may be granted for rest and recuperation and the professional and scholastic improvement. Any employee with a teaching certificate is entitled, subject to approval by the school board, to one semester of substantial leave after three years of continuous service or two semesters of substantial leave after six or more years of continuous service.

The school board's recognition and measurement criteria for compensated absences follows:

GAAP Statement No. 36 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both the following conditions are met:

- A.      The employees' right to receive compensation are attributable to services already rendered.

**RED RIVER PARISH SCHOOL BOARD**  
**COUSHATTA, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2022**

**NOTE 1**      **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**B. BUDGETS - CONTINUED**

4. The budget is legally approved and enacted by the Board prior to September 15.
5. All budgetary appropriations lapse at the end of the fiscal year.
6. Budgets for the general and all special revenue funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

The School Board's procedures with respect to its budget are designed to meet the requirements of applicable Louisiana Revised Statutes. The School Board amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or project expenditures are expected to be more than budgeted amounts by five percent or more. The School Board approves budgets at the function level and management can transfer amounts between line items within a function.

Financial budget integration (within the accounting records) are employed as a management control device. All budgets are controlled at the division, department or project level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. All budget revisions are approved by the Board.

**C. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriations, is not employed by the Red River Parish School Board.

**D. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposit and those investments with original maturities of 90 days or less. Under the state law, the School Board may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**E. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

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

**F. INVENTORY**

Inventory items are reported as purchased except for inventory of the school food service fund.



**BRIDGEMONT PARKS SCHOOL BOARD  
COUSHATTA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED  
JUNE 30, 1997**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**C.      BASIS OF ACCOUNTING - CONTINUED**

the following practices in recording revenues and expenditures:

**Revenues**

All relevant taxes and sales taxes are assessable to account. All relevant taxes are assessed on a calendar year basis, become due on or before except for or about October 15, and become delinquent on December 31.

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

Other receipts become measurable and available when cash is received by the school board and are recognized as revenue at that time.

**Expenditures**

Salaries are recorded as paid. Salaries for nine-month employees who elect to be paid over twelve months are accrued at June 30.

**Other Financing Sources/Uses**

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

**D.      BUDGETS**

Formal budgetary accounting is employed as a management control. Annual operating budgets are adopted each fiscal year and amended as required.

The School Board follows three procedures in establishing the budgetary data reflected in the combined financial statements:

1. Prior to June 30, the Superintendent submits to the Board a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means to finance them.
2. A summary of the proposed budget is prepared and the public is notified that the proposed budget is available for inspection. A public hearing is called.
3. The public hearing on the proposed budget is held at least ten days after publication.

**BOYDSTON PARISH SCHOOL BOARD**  
**COSSAHTA, LOUISIANA**  
**STATE OF THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDING**  
**JUNE 30, 1993**

**NOTE 1        SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**B.        FUNDS AND ACCOUNT GROUPS - CONTINUED**

**Governmental Funds**

Governmental funds account for the school board's general activities, including the collection and disbursement of funds in a legally restricted manner, the acquisition or construction of physical plant assets, and the payment of general long-term obligations. Governmental funds include:

1.        The General Fund is the general operating fund of the school board and accounts for all financial resources, except those required to be accounted for in other funds.
2.        Special revenue funds account for the proceeds specific revenue sources that are legally restricted to expenditures for specified purposes (not including expendable trusts or major capital projects).

**Fiduciary Funds**

Fiduciary Funds account for assets held on behalf of outside parties, including other governments, on an behalf of other funds within the school board. These funds account for assets held by the parish board under the terms of a formal trust agreement.

Agency Funds are established in nature (unexpended liabilities) and do not present results of operations or have a measurement focus. Agency funds are accounted for using the modified approach basis of accounting. This fund is used to account for assets that the government holds for others in a agency capacity. These agency funds are as follows:

1.        The school activity agency fund accounts for assets held by the school board as agent for the individual schools and school organizations.
2.        The sales tax agency fund accounts for monies collected on behalf of others.

**Account Groups**

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

The general long-term debt account group is used to account for general long-term debt and certain other liabilities not included in the proprietary or trust funds.

**C.        BASIS OF ACCOUNTING**

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

**RED RIVER PARISH SCHOOL BOARD  
COUPLAND, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
JUNE 30, 2001**

**INTRODUCTION**

The Red River Parish School Board was created by Louisiana Revised Statute (R.S.) 17:51 to provide public education for the children within Red River Parish. The School Board is authorized by R.S. 17:60 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of seven members who are elected from their respective districts for terms of four years.

The School Board operates five schools within the parish with a total enrollment of approximately 3,000 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements of the Red River Parish School Board have been prepared in conformity with generally accepted account 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.

**A. REPORTING ENTITY**

**GAAP Statement 14** establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the school board has a separately elected governing body and is legally separate and is financially independent, the school board is a separate governmental reporting entity. The School Board includes all funds, account groups, activities, or events, that are within the oversight responsibility of the school board.

Certain units of local government over which the school board exercises no oversight responsibility, such as the parish police jury and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and their financial statements separate from those of the parish school board.

**B. FUNDS AND ACCOUNT GROUPS**

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

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

The funds of the School Board are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund and account group classifications and a description of each reporting fund type follow:

**ELI HOVEY PUBLIC SCHOOL BOARD**

**CO-CURRICULAR ACTIVITIES**

**COMPARISONS STATEMENT OF BUDGETED EXPENDITURES AND REVENUES IN FUNDED BALANCES**

**ALL OCCURRING FROM FISCAL YEAR 2008-2009 ACTUAL**

**ALL OCCURRING FROM FISCAL YEAR 2008-2009 ACTUAL**

**FOR THE YEAR ENDING JUNE 30, 2009**

	BUDGET	ACTUAL	VARIANCE FAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE
EDUCATIONAL EXPENDITURES	1,098,112	1,098,013	99	1,098,013	1,098,013	0
OTHER FINANCING SOURCES/USES	1,561,212	1,573,514	12,302	1,561,212	1,573,514	12,302
Operating transfer in	0	0	0	0	0	0
Operating transfer out	(3,116,009)	(1,179,790)	1,936,219	(3,116,009)	(1,179,790)	1,936,219
Other revenue	0	0	0	0	0	0
Other income	0	0	0	0	0	0
Other interest	0	0	0	0	0	0
Other Use	0	0	0	0	0	0

**TOTAL OTHER FINANCING  
SOURCES/USES**

	1,561,212	1,573,514	12,302	1,561,212	1,573,514	12,302
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**EXCESS/SURPLUS OF REVENUES  
AND OTHER SOURCES OTHER  
EDUCATIONAL AND OTHER  
FINANCING SOURCES/USES**

	463,100	475,501	12,401	463,100	475,501	12,401
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**FUND BALANCE, beginning of year**

**FUND BALANCE, end of year**

	1,098,013	1,098,013	0	1,098,013	1,098,013	0
	1,561,212	1,573,514	12,302	1,561,212	1,573,514	12,302
	463,100	475,501	12,401	463,100	475,501	12,401

EXHIBIT C

**RED RIVER PARKWAY SCHOOL BOARD**  
**FINANCIAL STATEMENTS**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND RESOURCES IN FISCAL BALANCES**  
**BUDGET VS. ACTUAL, BUDGET VS. BUDGET AND ACTUAL**  
**ALL OPERATIONAL CLASSIFIED**  
**FOR THE YEAR ENDING JUNE 30, 2012**

REVENUES	BUDGET		ACTUAL		VARIANCE		BUDGET		ACTUAL		VARIANCE	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
<b>TOTAL REVENUES</b>	1,253,465		7,380,978		40,179		3,003,013		3,111,589		96,576	
<b>EXPENDITURES</b>												
<b>Current:</b>												
Instruction:												
Regular programs	4,052,880		4,055,467		12,111		128,772		324,408		198,714	
Special programs	1,026,815		890,514		163,711		454,261		670,662		199,071	
Adult and continuing education	171,000		314,985		143,985		79,482		79,487		5	
Support services:												
Student services	215,000		216,094		1,094		1,289		13,490		11,201	
Instructional staff support	243,286		249,771		6,311		211,787		255,111		14,324	
General administration	212,592		269,418		165,163		0		0		0	
School administration	413,589		414,483		19,418		11,482		14,847		3,365	
Business services	126,198		124,027		2,171		4,482		13,274		8,792	
Plant services	217,236		244,026		15,526		44,195		480,373		243,507	
Student computer lab services	761,493		883,992		142,093		26,299		19,789		6,510	
General services	29,998		33,659		3,662		11,479		8,588		2,887	
Food services	33,586		31,116		2,470		882,100		811,553		70,547	
Facilities acquisition and construction	2,100		4,108		2,108		260,311		265,857		5,546	
<b>Total current</b>	0		0		0		0		3,088		19,809	
Principal retirement	0		0		0		1,811		1,811		0	
Interest and bank charges	0		0		0		0		1,503		1,503	
<b>TOTAL EXPENDITURES</b>	8,135,847		8,135,860		13		3,663,851		3,729,432		65,581	

The report is the responsibility of management and is an integral part of the financial statements.

**BOARD OF PARISH SCHOOL BOARD**  
**COCHRAN, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED JUNE 30, 2017**

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 3,475,514	\$ 154,633	\$ 3,630,147
Operating transfers out	(1,176,714)	(948,430)	(2,125,144)
Other sources: Loan proceeds	0	0	0
Other sources: Insurance proceeds	0	0	0
Other uses	0	(1,080)	(1,080)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>2,298,800</u>	<u>(893,897)</u>	<u>1,404,903</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>134,765</b>	<b>(23,007)</b>	<b>111,758</b>
<b>FUND BALANCES, beginning of year</b>	<u>230,137</u>	<u>400,490</u>	<u>630,627</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 364,902</u>	<u>\$ 377,483</u>	<u>\$ 742,385</u>

**WILSON PARISH SCHOOL BOARD  
COUSHATTO, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TO  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 1992**

EXHIBIT B

REVENUES	GENERAL FUNDS	SPECIAL REVENUES	TOTAL OR MEMORANDUM ENTRY
Local sources			
Taxes - Ad valorem	\$ 217,804	\$ 476,589	\$ 694,393
Taxes - Sales and use	905,793	491,008	1,396,801
Interest earnings	31,383	71,244	102,627
Food services	0	81,078	81,078
Other	79,983	1,882	81,865
State sources			
Equalization	6,841,609	51,153	6,892,762
Other	425,000	23,000	448,000
Federal sources	14,872	1,858,443	1,873,315
<b>TOTAL REVENUES</b>	<b>7,485,074</b>	<b>2,118,669</b>	<b>9,603,743</b>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	4,923,667	136,446	5,060,113
Special programs	989,514	673,662	1,663,176
Adult and continuing education	216,088	79,947	296,035
Support services:			
Student services	229,008	13,350	242,358
Instructional staff support	289,713	255,111	544,824
General administration	399,418	0	399,418
School administration	434,413	18,847	453,260
Business services	124,077	19,714	143,791
Plant services	284,658	489,872	774,530
Student transportation services	809,593	19,308	828,901
Central services	53,658	8,880	62,538
Food services	11,308	911,833	923,141
Facilities acquisition and construction	2,800	165,897	168,697
Debt service:			
Principal retirement	0	5,800	5,800
Interest and bond charges	0	1,813	1,813
<b>TOTAL EXPENDITURES</b>	<b>7,875,800</b>	<b>2,158,880</b>	<b>10,034,680</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (390,726)</b>	<b>\$ 260,889</b>	<b>\$ (129,837)</b>

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