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**EVANGELINE PARISH SCHOOL BOARD**  
Ville Platte, Louisiana

**Financial Report**

Year Ended June 30, 1987

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

Release Date EEJL 2 5 1988

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Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Evangelical Parish School Board taken as a whole. The accompanying schedule of expenditures of Federal awards as required by U. S. Office of Management and Budget Circular A-113, Amplification of Federal Government, and Non-Profit Organizations, and the financial information listed as "Supplemental Information" in the table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. 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.

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

*Wolter, Champagne, Mason & Quincy, L.L.C.*  
Certified Public Accountants

Belle Meade, Louisiana  
October 31, 1993

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

COMBINED FINANCIAL STATEMENTS  
OF THE PARTNERSHIP

Combined Balance Sheet - 31/12/1997  
(June 30, 1997)

ASSETS AND OTHER DEBITS

Assets	Investments/Long Term Assets		Residual Assets	General Liabilities	Residual Assets		Total Assets	Total Liabilities
	General Assets	Special Assets			General Liabilities	Special Liabilities		
Bank (USD) Investment/Investing deposits	12,000,000	1,000,000	100,000	-	-	-	13,000,000	13,000,000
Bank (USD) other	10,000	-	-	-	-	-	10,000	10,000
Real Estate	1,000,000	1,000,000	-	-	-	-	2,000,000	2,000,000
Inventory	-	1,000,000	-	-	-	-	1,000,000	1,000,000
Loans, Receivables, and equipment (other assets)	-	50,000	-	-	-	50,000	50,000	50,000
Amounts receivable in other service funds amount to be provided for retirement of partners 100% - 100% value	-	-	-	-	50,000	50,000	50,000	50,000
<b>Total assets and other debits</b>	<b>13,000,000</b>	<b>3,000,000</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>16,100,000</b>	<b>16,100,000</b>

LIABILITIES, EQUITY AND OTHER CREDITS

Liabilities	General Liabilities	Special Liabilities	Residual Assets	General Liabilities	Special Liabilities	Residual Assets	Total Liabilities	Total Assets
Investment deposits	100,000	-	-	-	-	-	100,000	100,000
Due to other funds	1,000,000	-	-	-	-	-	1,000,000	1,000,000
Bank deposits	1,000,000	-	-	-	-	-	1,000,000	1,000,000
Other liabilities	100,000	-	-	-	-	-	100,000	100,000
Other service funds credits	-	-	-	-	-	-	-	-
Bank deposits and certificates of investment	-	-	-	-	-	-	-	-
Depreciated investment deposits	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>2,100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,100,000</b>	<b>2,100,000</b>
Equity and other credits	-	-	-	-	-	-	-	-
Investment in general fund assets	-	-	-	10,000,000	-	-	10,000,000	10,000,000
Investment for partners' responsibility	10,000	-	-	-	-	-	10,000	10,000
Investment for partners	-	-	-	-	-	-	-	-
Investment for other services	-	-	-	-	-	-	-	-
Investment, withdrawal	-	-	-	-	-	-	-	-
<b>Total equity and other credits</b>	<b>10,010,000</b>	<b>0</b>	<b>100,000</b>	<b>10,000,000</b>	<b>0</b>	<b>100,000</b>	<b>10,110,000</b>	<b>10,110,000</b>
<b>Total Liabilities, Equity and other credits</b>	<b>12,110,000</b>	<b>0</b>	<b>100,000</b>	<b>10,000,000</b>	<b>0</b>	<b>100,000</b>	<b>12,210,000</b>	<b>12,210,000</b>

The accompanying notes are an integral part of these statements.

Consolidated Budget Status Report  
 Villa Verde, Louisiana

Consolidated Statement of Revenues, Expenditures and Changes in Fund Balances -  
 All Governmental Fund Types  
 Year Ended June 30, 1997

	Governmental Fund Types			Total	
	General	Special Revenue	Debt Service	1997	1996
<b>Revenues:</b>					
<b>Federal sources -</b>					
Title I					
All salaries	\$ 1,389,842	\$1,213,648	\$261,769	\$ 2,865,259	\$ 2,542,677
Sales and use	2,768,833	-	-	2,768,833	1,775,000
Interest earnings	171,299	26,766	9,276	207,341	192,588
Other	75,811	388,682	-	464,493	312,760
<b>State sources:</b>					
Special taxes	75,842,901	200,000	-	76,042,901	84,942,297
Other	789,241	279,256	-	1,068,497	849,297
<b>Federal sources</b>					
Total revenues	<u>16,425,696</u>	<u>1,521,594</u>	<u>271,045</u>	<u>18,218,335</u>	<u>16,362,672</u>
<b>Expenditures:</b>					
<b>Instruction:</b>					
Regular program	71,327,623	38,488	-	71,366,111	69,478,857
Special education program	2,271,227	223,176	-	2,494,403	1,279,327
Special programs	298,278	1,298,626	-	1,596,904	1,288,210
Adult and continuing education programs	797	48,268	-	49,065	37,877
Vocational related for programs	889,222	95,289	-	984,511	886,286
Other instruction related programs	13,291	271,490	-	284,781	288,894
<b>Support services -</b>					
Administrative services	224,251	121,267	-	345,518	389,856
Instructional support services	728,288	918,288	-	1,646,576	1,458,218
General administration	444,708	21,268	1,479	467,455	477,511
School administration	1,741,006	84,762	-	1,825,768	1,586,182
Business services	449,287	21,702	-	470,989	522,175
Operation and maintenance of plant services	1,427,642	1,133,326	-	2,560,968	2,279,562
Student transportation	2,284,227	26,154	-	2,310,381	2,159,712
General services	33,176	9,488	-	42,664	75,281
<b>Non-instructional services</b>					
Food services	81	1,628,281	-	1,628,362	2,624,411
Custodial services	1,883	-	-	1,883	1,210
Facilities acquisition and construction	152,894	2,712	-	155,606	184,912
<b>Other services -</b>					
Interest and fiscal charges	26,000	-	298,888	324,888	378,927
Depreciation	21,622	-	26,222	47,844	61,222
Total expenditures	<u>78,188,278</u>	<u>1,821,589</u>	<u>298,111</u>	<u>80,307,978</u>	<u>78,958,271</u>
<b>Excess (deficiency) of revenues over expenditures:</b>	<u>(17,762,582)</u>	<u>(299,995)</u>	<u>(27,066)</u>	<u>(18,089,643)</u>	<u>(152,927)</u>
<b>Other financing sources (uses):</b>					
Operating transfers in	41,278	182,242	-	223,520	742,294
Operating transfers out	(112,729)	(91,279)	-	(204,008)	(182,291)
Total other financing sources (uses)	<u>(71,451)</u>	<u>90,963</u>	<u>-</u>	<u>18,062</u>	<u>660,003</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses:</b>	<u>(17,834,033)</u>	<u>(209,032)</u>	<u>(27,066)</u>	<u>(18,069,137)</u>	<u>(146,924)</u>
<b>Fund balances, beginning</b>	<u>281,212</u>	<u>1,421,829</u>	<u>762,812</u>	<u>2,465,853</u>	<u>2,127,797</u>
<b>Fund balances, ending</b>	<u>\$ 109,179</u>	<u>\$1,212,797</u>	<u>\$495,746</u>	<u>\$ 2,257,722</u>	<u>\$ 2,242,446</u>

The accompanying notes are an integral part of this statement.

(Continued) **GENERAL FUNDS, 2000**  
**State of Illinois, Cook County**

**Combined Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Robert TAARF, 2000 and Actual**  
**Governmental Fund Types - General and Special Revenue Funds**  
**Year ended June 30, 2001**

	General Fund		Variable / Scholarship	2000 (1) Special Funds		2000 (2) Total 2000 (3) Total (2000 (4) Total)
	Budget	Actual		Budget	Actual	
<b>Revenues:</b>						
<b>Particular sources -</b>						
<b>2000 (1)</b>						
All sources	\$ 1,264,587	\$ 1,269,384	\$ 44,195	\$1,211,210	\$1,211,210	\$ 1,170
Sales and use	1,264,587	1,269,381	44,195	1,211,210	1,211,210	-
Interest on bonds	50,000	50,000	0	50,000	50,000	0
Other	50,000	50,003	0	50,000	50,003	0
<b>2000 (2)</b>						
Special services	11,991,000	11,991,000	(10,000)	100,000	100,000	-
Other	681,722	709,941	107,119	300,000	300,000	107,021
<b>Special sources</b>				2,171,000	2,169,200	1,800
<b>Total revenues</b>	<u>13,927,309</u>	<u>13,960,328</u>	<u>34,294</u>	<u>2,682,210</u>	<u>2,680,410</u>	<u>1,800</u>
<b>Expenditures:</b>						
<b>Instruction</b>						
Regular programs	11,800,166	11,807,441	44,436	48,576	70,000	48,520
Special, related fee programs	3,529,227	3,471,287	111,330	275,368	221,126	51,292
Special programs	890,000	890,179	11,300	1,109,700	1,109,426	270,676
Adult and continuing education programs	-	100	(200)	40,750	40,000	27,750
Vocational subject ion programs	670,420	666,420	170,000	700,000	666,000	60,000
Other instructional programs	10,000	11,001	11,000	100,000	107,490	106,490
<b>Support services</b>						
Facility support services	887,270	884,371	(4,900)	763,401	763,507	3,107
Instructional media support	444,240	425,090	(19,150)	694,100	694,044	56,854
General administration	648,200	644,260	7,940	4,100	12,100	(10,000)
Inland administration	1,000,000	1,001,000	207,000	47,000	46,123	(10,877)
Food help services	100,000	100,000	0	0	0	0
Operation and maintenance of plant services	1,100,000	1,097,000	91,000	1,000,000	1,000,000	250,000
Student transportation	2,000,000	2,000,000	(70,000)	10,000	0	7,000
Student activities	14,700	10,700	2,000	1,000	0	0
<b>Non-instructional services</b>						
Food services	0	0	0	0	0	0
Counseling services	0	0	0	0	0	0
<b>Facilities acquisition and construction</b>						
Facilities acquisition and construction	0	0	0	0	0	0
Total expenditures	<u>13,927,309</u>	<u>13,960,328</u>	<u>(17,000)</u>	<u>2,682,210</u>	<u>2,680,410</u>	<u>(11,800)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>0</u>	<u>0</u>	<u>51,294</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other financing sources (uses):</b>						
<b>Operating transfers in</b>						
Operating transfers in	60,000	60,000	107,000	-	100,000	100,000
Operating transfers out	(60,000)	(60,000)	(107,000)	0	0	0
Other financing sources (uses)	0	0	0	0	0	0
<b>Operating transfers in</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Operating transfers out</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other financing sources (uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>0</u>	<u>0</u>	<u>51,294</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund balances, beginning</b>	<u>61,111</u>	<u>61,111</u>	<u>0</u>	<u>1,070,000</u>	<u>1,070,000</u>	<u>0</u>
<b>Fund balances, ending</b>	<u>\$ 61,111</u>	<u>\$ 61,111</u>	<u>\$ 51,294</u>	<u>\$ 1,070,000</u>	<u>\$ 1,070,000</u>	<u>\$ 0</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SCHOOL BOARD  
Villie Plaquemine, Louisiana

Notes to Financial Statements

**INTRODUCTION**

The Evangeline Parish School Board (School Board) was created by Louisiana Revised Statute 1884:2751 to provide public education for the children within Evangeline Parish. The School Board is authorized by R.S. 17:44 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 13 members who are elected from 13 districts for concurrent terms of four years.

The School Board operates 18 schools within the parish. In conjunction with the regular education programs, some of these schools offer special education and/or adult education programs. Additionally, the School Board provides transportation and school food services for the students.

**(i) Summary of Significant Accounting Policies**

**A. REPORTING ENTITY**

For financial reporting purposes, the School Board includes all funds, account groups, and activities for which the School Board exercises financial accountability. The School Board members are elected by the public, have decision making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. Certain units of local government, over which the School Board exercises no oversight responsibility, such as the parish police jury, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the School Board. The School Board is not a component unit of any other entity and does not have any component units which require inclusion in the general purpose financial statements.

**B. Basis of Presentation: Fund Accounting**

The accounts of the School Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or

EMERALD HILLS SCHOOL BOARD  
Villie Parle, Louisiana

Notes to Financial Statements (Continued)

expenses, as appropriate. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

**Governmental Fund Types -**

Governmental funds are those through which most governmental functions of the school board are financed. The acquisition, use and balance of the school board's proprietary financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon the income determination. The following are the school board's governmental fund types:

**General Fund**

The General Fund is the general operating fund of the school board. It accounts for all financial resources except those required to be accounted for in other funds.

**Special Revenue Funds**

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the revenues and expenditures related to federal, state and local grant and reimbursement programs and special district funds established for various objectives.

**Debt Service Funds**

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

**Fiduciary Fund Type -**

Fiduciary Funds are used to account for assets held by the school board in a trustee or agency capacity. The school board maintains one fiduciary fund type, agency funds. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**EVERGREEN PARKER SCHOOL BOARD**  
Ville Platte, Louisiana

**Notes to Financial Statements (Continued)**

**Agency Funds**

The School Board maintains three agency funds. The Clearing and Payroll Funds, accounts for amounts deposited and subsequently expended for payroll and related benefits. The School Auxiliary Fund accounts for assets held by the School Board in a custodial capacity.

**Account Groups -**

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

**General Fixed Assets Account Group**

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

**General Long-term Debt Account Group**

Long-term debt expected to be financed from governmental funds is accounted for in the general long-term debt account group, not in the governmental funds.

**6. Basis of Accounting**

Basis of accounting refers to when the revenues and expenditures are recognized and reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types 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. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The governmental and fiduciary fund type agency funds are reported in the financial statements on the modified accrual basis of accounting. Under the modified accrual basis, revenues are

EVANGELINE PARISH SCHOOL BOARD  
VILLE PLATTE, LOUISIANA

Notes to Financial Statements (Continued)

recorded when they become both measurable and available. Available means expected to be collected within two months for property taxes and generally within the next twelve months for other revenues. The following practices in recording revenues and expenditures have been used for the governmental funds:

**Revenues**

Federal and state entitlements, which include state equalization and state revenue sharing, are recorded on accumulated grants-in-aid when available and measurable. Federal and state grants which are restricted as to the purpose of the expenditures are recorded when the reimbursable expenditures have been made.

All valuated taxes are recorded in the year the taxes are due and payable. All valuations taxes are assessed in November by the Parish Assessor based on the assessed value, become due on December 31 of each year, and become delinquent on January 1. An enforcement lien attached to the property as of January 3. The taxes are generally collected in December, January, and February of the fiscal year. Property tax revenues are accepted as fiscal year end to the extent that they have been collected and are submitted by the Evangeline Parish Tax Collector's Office. Such amounts are measurable and available to finance current operations.

Sales and use tax revenues are recorded in the month collected by the Evangeline Parish Sales and Use Tax Commission.

Drop rentals and royalties are recognized when received because they are not objectively measurable.

Interest income on time deposits are recorded when received.

**Expenditures**

Liabilities are recorded as expenditures when incurred. Three-month employee salaries are incurred over a nine month period but paid over a twelve month period.

Compensated absences are recognized as expenditures when leave is actually taken or when employees (or heirs) are paid for accrued leave upon retirement or death, while the cost of earned leave privileges not requiring current resources is recorded in the general long-term debt account group.

EVANGELINE PARISH SCHOOL BOARD  
Villia Platte, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

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

Principal and interest on general long-term obligations are not recognized until due.

All other expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if it is expected to be paid within the next twelve months. Liabilities which will not be liquidated with expendable available financial resources are recorded in the general long-term debt account group.

**Deferred Revenues**

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

**D. BUDGET FUNCTIONS**

The proposed budgets for fiscal year 1997 were completed and made available for public inspection at the School Board office on September 14, 1996. A public hearing was held on September 18, 1996 for suggestions and comments from taxpayers, at which time the 1997 budgets were formally adopted by the School Board. The budget for the General Fund was published in the official journal 13 days prior to the public hearing.

The budgets for the General and Special Revenue Funds were prepared on a modified accrual basis, consistent with generally accepted accounting principles (GAAP).

Normal budgetary accounts are integrated into the accounting system during the year as a management control device. Appropriations are valid only for the year in which made, and any part of such appropriations which is not expended lapses at the end of each fiscal year.

The level of control over the budget is exercised at the function or program level for the General and Special Revenue Funds. The Superintendent is authorized to transfer budget accounts

BOULEVARD PARKING SCHOOL, BOSSO  
Villie Platte, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

within each function; however, any supplemental appropriations that exceed the total expenditures of any fund requires School Board approval. As required by state law, when annual revenues within a fund are falling to meet estimated annual budgeted revenues by five per cent or more, and/or actual expenditures within a fund are exceeding estimated budgeted expenditures by five per cent or more, a budget amendment to reflect such changes is adopted by the School Board in an open meeting. Budgeted amounts included in the financial statements include the original adopted budget and all subsequent amendments. Amendments to the budget were not material.

**E. Encumbrances**

Encumbrances accounting under which purchase orders for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the school board as an occasion of formal budgetary integration in the funds.

**F. Cash and Interest-Bearing Deposits**

Cash and interest-bearing deposits includes amounts in demand deposits, money market accounts and time deposits which are stated at cost. Cash balances of all funds are combined to the extent possible. Under state law, the school board may deposit funds in Demand Deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**G. Short-Term Intert fund Receivables/Payables**

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

**H. Inventory**

Inventory of the school lunch special Revenue Fund consists of food purchased by the school board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are

EMERALD PARISH SCHOOL BOARD  
WILCOX PARISH, LOUISIANA

Notes to Financial Statements (Continued)

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

1. General Fixed Assets

Land, buildings, and furniture and equipment are recorded as expenditures in the governmental funds and are capitalized in the general fixed assets account group at historical cost or estimated historical cost, if actual cost is not available. Nondepreciable fixed assets are valued at their estimated market value on the date of donation. Approximately 47 per cent of general fixed assets are valued at historical cost, while the remaining 53 per cent are valued at estimated cost. Estimated cost was computed by multiplying the assessed valuation of each building, for which historical cost was not available, times the consumer price index (CPI) relative to the estimated date of acquisition and/or construction of each building.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. No depreciation has been provided on general fixed assets, nor has interest been capitalized.

3. Compensated Absences

Twelve-month employees earn from 3 to 10 days of vacation leave each year, depending on length of service with the School Board. Vacation leave cannot be accumulated. All School Board employees earn from 10 to 12 days of sick leave each year, depending upon the number of months employed. Sick leave can be accumulated without limitation. Upon retirement or death, unused sick leave of up to 12 days is paid to the employee or his heirs at the employee's current rate of pay, and all unused sick leave is used in the retirement benefit computation as earned service.

Sabbatical leave may be granted for rest and recuperation and for professional and cultural improvement. Any employee with a teaching certificate is eligible, subject to approval by the School Board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service. Sabbatical leave benefits are recorded as an expenditure in the period paid.

EVANGELINE PARISH SCHOOL BOARD  
Witte Plaza, Louisiana

Notes to Financial Statements (Continued)

The cost of leave privileges is recognized as a current-year expenditure in the governmental funds when leave is actually taken or when employees (or heirs) are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

K. Long-Term Obligations

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

Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion reported to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

L. Fund Balances

Reserves

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

Designated

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

M. Sales Tax

On May 28, 1967, the voters of Evangeline Parish approved a one percent sales tax which, after payment of necessary costs and expenses of collecting the tax, is dedicated for payments of salaries of teachers employed by the public elementary and secondary schools and for the operation of the public elementary and secondary schools of Evangeline Parish. The sales tax is collected by the Evangeline Parish Sales and Use Tax Commission for a fee of 3 percent of the monthly collections.

**POWELLVILLE PUBLIC SCHOOL BOARD**  
**VILLE PLAINS, LOUISIANA**

**Notes to Financial Statements (Continued)**

**M. Comparative Data and Total Columns on Combined Statements**

Comparative total data for the prior year has been presented in the financial statements in order to provide an understanding of changes in the School Board's financial position and operations. However, comparative data (i.e., presentation of prior year total by fund type) has not been presented in each of the statements since their inclusion would make the statements overly complex and difficult to read.

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

**(N) Cash and Interest-Bearing Deposits**

At June 30, 1997, the School Board has cash and interest-bearing deposits (bank balances) totaling \$4,461,431, as follows:

Money market accounts	\$2,428,764
Time deposits	2,032,667
<b>Total</b>	<b>\$4,461,431</b>

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held by a mutually acceptable third party financial institution in the school board's name. However, the securities may be released only upon the written authorization of the School Board, which in the event credit risk is defined by the Governmental Accounting Standards Board. Deposit balances (bank balances) at June 30, 1997, are secured as follows:

Bank balances	\$4,461,431
Federal deposit insurance	\$ 412,412
Pledged securities	2,032,667
<b>Total</b>	<b>\$4,461,431</b>

**SUMMITTOWN PARISH SCHOOL BOARD**  
**Walla Vista, Louisiana**

**Notes to Financial Statements (Continued)**

**13) Ad Valorem Taxes**

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

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

For the year ended June 30, 1997 ad valorem taxes totaling \$6.61 million were levied on assessed property (parish wide-general corporate purposes only) and were dedicated as follows:

General corporate purposes	4.46 million
Special tax for salaries and benefits of teachers and other employees in the school system	2.03 million
Special School District No. 7 tax for debt retirement	2.00 million
Special school district No. 3 tax for debt retirement	2.18 million
Special school district No. 3 school improvement tax (maintenance and operations)	14.93 million
Special School District No. 7 school improvement tax (maintenance and operations)	11.78 million
Special Walla High school improvement tax (for athletic department)	2.89 million

The taxes remitted were \$3,485,349 for the year ended June 30, 1997.

**14) Receivables**

A summary of receivables at June 30, 1997 follows.

Department of Education - Grants	\$3,330,270
U. S. Department of Treasury - Grants	182,418
St. Landry Parish Police Jury - ITRAP - Grants	1,000,000
<b>Total</b>	<b>\$4,512,688</b>

**BOSSIERE PARISH SCHOOL BOARD**  
**VILLE PLATON, LOUISIANA**

**Notes to Financial Statements (Continued)**

**18) Interfund Receivables - Payables**

	<b>Interfund Receivables</b>	<b>Interfund Payables</b>
General Fund	\$1,401,000	\$ -
Special Revenue Funds:		
District 3 Maintenance	-	6,254
District 7B Maintenance	-	5,410
Fellow to Read	-	26,713
Early Childhood Education	-	6,547
STARTING POINT	-	2,848
JTBK	-	7,432
Title II	-	13,888
IDRA-b	-	50,195
BADA Chapter 1	-	880,235
Vocational Education	-	21,895
Drug Free School	-	7,100
Fund Work	-	20,840
Special Education Summer Program	-	10,102
Title VI	-	2,995
Child Search	-	2,482
Foreign Language Exchange	-	2,000
Debt Service Fund - BOBOD District No. 7	5,410	-
Agency Fund - School Activity Fund	-	28,000
	<u>\$1,406,410</u>	<u>\$1,000,104</u>

**19) Fixed Assets**

The changes in general fixed assets are as follows:

	<b>Balance July 1, 2016</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2017</b>
Land	\$ 243,877	\$ -	\$ -	\$ 243,877
Buildings and improvements	13,318,777	13,898	-	13,332,675
Furniture and equipment	7,834,824	2,243,145	1,665,540	8,412,429
Motor and vehicles	-	208,222	-	208,222
<b>Total</b>	<u>\$21,397,478</u>	<u>\$2,451,265</u>	<u>\$1,665,540</u>	<u>\$23,183,203</u>

**EVANGELINE PARISH SCHOOL BOARD**  
 Ville Platte, Louisiana

**Notes to Financial Statements (Continued)**

**(7) Changes in General Long-Term Debt**

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

	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>Total</u>
long-term obligations payable at July 1, 1996	\$1,978,000	\$1,451,618	\$3,429,618
Additions	-	218,873	218,873
Deductions	<u>298,682</u>	<u>-</u>	<u>298,682</u>
Long-term obligations payable at June 30, 1997	\$1,679,318	\$1,670,491	\$3,349,809

Bonds payable at June 30, 1997 is composed of the following individual issues:

\$1,400,000 1978 School Bonds of School District No. 7 due in one installment of \$100,000 on April 1, 1999; interest at 4-5/8 percent; payable by levy of ad valorem tax	\$ 100,000
\$200,000 General Obligation Bonds, Series 1981 School District No. 1 due in annual installments of \$20,000 to \$70,000 through March 1, 2000; interest at 5.00 percent to 6.00 percent; payable by levy of ad valorem tax	200,000
\$700,000 1984 Certificates of Indebtedness, due in annual installments of \$90,000 to \$130,000 through March 1, 2001; interest at 5.00 percent to 6.00 percent; payable by General Fund revenues	<u>320,000</u>
<b>Total bonded debt</b>	<b>\$1,600,000</b>

**Compensated Absences**

Compensated absences reported at June 30, 1997, reflect only amounts due to employees for all unused sick leave, up to a maximum of 18 days, that have 18 or more years of service. The leave records were maintained in such a manner that the additions and deductions could not readily be identified separately; therefore, the additions and deductions are included in the previous schedule as a net addition.

**EVERGREEN PARK SCHOOL BOARD**  
 Slidre Plant, Louisiana

**Notes to Financial Statements (Continued)**

The annual requirements to amortize all bonds outstanding at June 30, 1997, including interest payments of \$223,847, follows:

<u>Year ending June 30,</u>	<u>Annual Obligation</u>
1998	\$ 297,848
1999	302,373
2000	198,488
2001	199,488
2002	199,488
2003 - 2008	-----318,488
	\$1,405,185

**(B) Retirement Schemes**

Substantially all employees of the school board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and classroom workers 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 non-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

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

**Plan Description -**

The SCHOOL BOARD participates in two membership plans of the TRS, the Regular Plan and Plan A. 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 awarded 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, P.O. Box 34125, Baton Rouge, Louisiana 70884-9125, or by calling (800) 835-4446.

ROXBOROUGH PARISH SCHOOL BOARD  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Funding Policy -

Plan members are required to contribute 8.0 percent and 8.1 percent of their annual covered salary for the Regular Plan and Plan B, respectively. The School Board is required to contribute at an actuarially determined rate. The current rate is 14.4 percent of annual covered payroll for both 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 contribution to the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board.

The School Board's contributions to the TRS for the years ending June 30, 1987, 1988, and 1989 were \$8,812,867, \$9,784,870, and \$1,418,188, respectively, equal to the required contributions for each year.

B. Louisiana School Employees' Retirement System (LASERS)

Plan Description -

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 members. That report may be obtained by writing to the Louisiana School Employees' Retirement System, P.O. Box 48018, Baton Rouge, Louisiana 70804, or by calling (504) 838-8884.

Funding Policy -

Plan members are required to contribute 4.50 percent of their annual covered salary and the School Board is required to contribute 81 an actuarially determined rate. The current rate is 8.0 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 contribution for the LASERS is funded by the State of Louisiana through annual appropriations and by remittances from the School Board.

BRUNSWICK PARISH SCHOOL BOARD  
Villie Platte, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

The School Board's contributions to the LASHED for the years ending June 30, 1987, 1988, and 1989 were 1287,000, 1288,000 and 1288,000, respectively, equal to the required contributions for each year.

**09) Programs/Employee Health Care Benefits**

In accordance with State statutes, the School Board provides certain continuing health care benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. Currently, 288 retirees are receiving benefits. These benefits for retirees are provided through the State Employees Group Benefits Program whose monthly premiums are paid jointly by the retirees and by the School Board. The School Board recognizes the cost of providing these benefits (the Board's portion of premiums) as an expenditure when the monthly premiums are due. The School Board's total cost of providing these benefits was 4908,364 for the year ended June 30, 1987.

**10) Leases**

Obligations under capital leases, which are considered immaterial to the financial statements are not recorded in the general long-term debt account group as of June 30, 1987.

**11) Contingencies**

**A. LIABILITIES**

On June 18, 1987, the School Board is involved in several lawsuits. It is the opinion of the School Board, after conferring with legal counsel, that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the School Board's financial position.

**B. Grants/Rebates**

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

**STANLEY WALKER SCHOOL BOARD**  
**Ville Platte, Louisiana**

**Notes to Financial Statements (Continued)**

**11) Expenditures - Actual and Budget**

The following individual funds had actual expenditures over budgeted expenditures for the year ended June 30, 1997 which are not apparent from the general purpose financial statements.

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Special revenue funds:</b>			
Welding to Lead	\$ 54,834	\$ 108,488	\$ 53,654
Early Childhood Education	44,324	48,333	1,977
Starting Point	49,899	50,428	529
Drug Free School	61,188	48,188	(1,300)
Adult Education	58,238	58,160	(78)
Medical	120,498	122,948	2,450
Lunch Fund	2,489,484	2,442,398	(47,086)
Charter Schools	58,785	88,810	30,025

**12) Risk Management - Worker's Compensation**

The school board has established a limited risk management program for worker's compensation effective April 1, 1994. The school board contracted with Littleton Risk Service, Inc. as claims administrator for this program. The School Board purchased commercial insurance for individual claims in excess of \$275,000. Changes in the claim liability amount in previous fiscal years were as follows:

	<u>beginning of</u> <u>Fiscal Year</u> <u>Liability</u>	<u>claims and</u> <u>changes in</u> <u>Estimates</u>	<u>Claim</u> <u>Payments</u>	<u>Balance</u> <u>at Fiscal</u> <u>Year-End</u>
1994-1995	\$ -	\$154,873	\$211,875	\$ 56,998
1995-1996	\$ 56,998	\$280,533	\$ 79,317	\$358,214
1996-1997	\$358,214	\$288,414	\$213,898	\$ 427,730

EMERALD PARKING SCHOOL BOARD  
VILLAS PLACETTE, LOUISIANA

Notes to Financial Statements (Continued)

(14) Compensation of Board Members

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

<u>Board Member</u>	<u>Amount</u>
Wayne Gardner	\$ 7,500
Mr. Bobby Bushocal	7,100
Bobby Pope	7,800
Donald McSpencer	7,800
Clement LaClair	7,800
Gervin Laflour	7,800
John David Landrum	7,000
Stanley Neger	7,000
Cecil Woodier	8,100
Arthur Savoy	7,000
Leon Shiner	7,475
Earl John Scilous	7,000
James Widrine	<u>7,475</u>
 Total	 \$87,885

**EMPLOYMENT INFORMATION**

**SCHEDULE OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS**

SPECIAL REVENUE FUNDS

- District 3 Maintenance and DISTRICT 19 Maintenance Funds - To account for receipt and use of the proceeds of ad valorem taxes levied for the purpose of maintaining and improving the schools within each district and the proceeds of state revenue received.
- Basile High School Athletic Fund - To account for the receipt and use of proceeds of ad valorem taxes levied for the operation and maintenance of the Basile High School athletic department.
- Writing to Read - To account for funds from state sources to provide a computer based introduction to writing and reading for grades 1 and 2 in all elementary schools in the parish.
- Early childhood education - To account for funds from state sources to provide assistance in developing high-risk four-year old children.
- Starting Point - To account for a federally financed program directed toward developing at-risk four year old children.
- Adult Education - To account for funds from Federal and state sources utilized to provide instruction to adults working toward a high school diploma and to provide continuing education courses.
- Job Training Partnership Act programs - To account for funds from the Job Training Partnership Act Program of the St. Landry Parish Police Jury. The programs are designed to prepare economically disadvantaged individuals and other individuals facing serious barriers to employment and who are in special need of such training to obtain productive employment.
- Education for Economic Security Act - Title II Fund - Title II of the Education for Economic Security Act (ESEA) is a program by which the Federal government provides funds to the school board for projects which are designed to improve the skills of teachers and instruction in the areas of mathematics, science, computer learning, and foreign languages and increase the accessibility of such instruction to all students.

(continued)

SPECIAL REVENUE FUNDS (CONTINUED)

Education of the Handicapped ACT Funds - IDEA-B1 - IDEA-B Funds are Federally financed programs of free education in the least restrictive environment in children with exceptionalities.

Chapter 1 - Title I of the Improving America's Schools Act (IASA) replaces Elementary and Secondary Education Act funding. The Federal funds are allocated and administered by the state for programs designed for educationally deprived children. Funds are utilized to provide supplementary instruction in both reading and mathematics.

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

Drug Free School - To account for state allocated Federal funds to be used in educational programs which provide guidance and counseling on drugs.

Field Work - To account for state allocated Federal funds to provide transportation and educational and computer instruction toward attainment of a GED diploma for welfare mothers.

Special Education Medicaid - To account for federal funds to provide medical assistance for students.

Special Education Summer Program - To account for state funds provided by the Louisiana state legislature under Act 98 of 1980 to provide extended school year programs.

Special Education Pre-school Flow Through - To account for state allocated federal funds to be used in developmental programs for pre-school children to ensure growth in the areas of cognitive, motor, social, self help and language.

Lunch Fund - The lunch fund is a program that provides nourishing morning and noon meals for students in all grades. This fund is supplemented by both federal and state funds that are based on reimbursement and participation.

Continued on 2

**SPECIAL REVENUE FUNDS (CONTINUED)**

- NO TEXTBOOKS** - To account for state funds for the purchase of textbooks, library books and/or reference materials.
- Special Education Child Search** - To account for state funds to be used for family service coordination and other early intervention services for eligible children who are not on Medicaid or for services not reimbursable by Medicaid.
- Title VI** - Title VI of the Improving America's Schools Act (IASAA) is a program by which the federal government provides the teaching force with access to programs for the continued improvement of their professional skills and the opportunity to acquire the knowledge and skills needed to instruct and prepare all American students for the next century.
- Charter Schools** - To account for federal funds to be used for planning and early implementation of an approved pilot/demonstration site for charter schools.
- Foreign Language Incentive** - To account for federal funds awarded to eligible public elementary schools that have met the requirements in Section 1005 of the Elementary and Secondary Education Act of 1981, as amended by the Improving America's Schools Act of 1984 (Pub. L. 100-182). These funds must be used to enhance foreign language instruction at the public elementary schools in the district.

COMBINED BALANCE SHEET, ASSETS  
 1915-1916, LOCALS  
 (part of Income Funds)

Continuing Balance Sheet  
 June 30, 1917

	Balance Forward	Receipts by Subscribers	Receipts by Donations	Receipts by Selling	Receipts by Selling	Receipts by Selling	Receipts by Selling	Receipts by Selling
Cash and interest-bearing deposits	\$48,860	\$10,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Real estate	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$48,860</b>	<b>\$10,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>
Liabilities and fund balances								
Liabilities	\$14,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Reserve funds	-	-	-	-	-	-	-	-
Income funds	\$34,860	\$9,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
<b>Total liabilities and fund balances</b>	<b>\$48,860</b>	<b>\$10,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>









DEBT SERVICE FUND

District 1 Sinking Fund - To accumulate monies for the payment of the 1958 bonds of School District No. 1 of the fifth police jury ward, Evangeline Parish, Louisiana, which are serial bonds due in annual installments, plus interest, through maturity in 1966. Debt service is financed by the levy of an ad valorem tax.

District 2 Sinking Fund - To accumulate monies for the payment of the 1978 serial bonds of School District No. 2, which are serial bonds due in annual installments, plus interest, through maturity in 1998. Debt service is financed by the levy of an ad valorem tax.

EMERILINE CENTER SCHOOL BOARD  
 Ville Platte, Louisiana  
 Debt Service Funds

Combining Balance Sheet  
 June 30, 1987

	School District <u>No. 1</u>	School District <u>No. 2</u>	<u>Total</u>
<b>ASSETS</b>			
Interest-bearing Deposits	\$81,340	\$84,893	\$166,233
Due from other Funds	-	7,418	7,418
<b>Total assets</b>	<b>\$81,340</b>	<b>\$92,311</b>	<b>\$173,651</b>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities	\$ -	\$ -	\$ -
Fund Balance:			
Reserved for debt service	81,340	79,800	161,140
<b>Total liabilities and fund balance</b>	<b>\$81,340</b>	<b>\$79,800</b>	<b>\$161,140</b>

**EMERALD PARK SCHOOL BOARD**  
**Villa Pierre, Louisiana**  
**DEBT SERVICE FUND**

Continuing Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended June 30, 1997

	School District <u>No. 1</u>	School District <u>No. 1</u>	<u>Totals</u>
<b>Revenues:</b>			
<b>various sources -</b>			
<b>Taxes:</b>			
Ad valorem	488,414	418,375	906,789
Interest earnings	<u>3,325</u>	<u>3,420</u>	<u>6,745</u>
<b>total revenues</b>	<u>491,739</u>	<u>421,795</u>	<u>913,534</u>
<b>Expenditures:</b>			
<b>Support services -</b>			
<b>General administration:</b>			
Police fund	2,890	1,470	4,360
<b>DEBT SERVICE -</b>			
Principal	48,830	188,850	337,680
Interest	70,843	54,868	125,711
Payroll agent fees	<u>350</u>	<u>300</u>	<u>650</u>
<b>Total expenditures</b>	<u>120,023</u>	<u>344,018</u>	<u>464,041</u>
<b>Excess (deficiency)</b>			
<b>of revenues over</b>			
<b>expenditures</b>	371,716	(122,223)	249,493
<b>Fund balances, beginning</b>	<u>38,820</u>	<u>88,553</u>	<u>127,373</u>
<b>Fund balances, ending</b>	<u>480,546</u>	<u>266,330</u>	<u>746,876</u>

FISCAL YEAR 1988

REVENUE FUNDS

Clearing Fund and Payroll Fund - To account for amounts deposited and subsequently expended for payroll and related expenditures.

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

FRANKLIN PARISH SCHOOL BOARD  
 Ville Platte, Louisiana  
 Fiduciary Funds  
 Agency Funds

Combining Balance Sheet  
 June 30, 1997

	Clearing and Enroll	School Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$278,028	\$278,028
Total assets	\$ -	\$278,028	\$278,028
<b>LIABILITIES</b>			
School agency funds payable	\$ -	\$278,028	\$278,028
Due to other funds	-	28,000	28,000
Total liabilities	\$ -	\$278,028	\$278,028

**FUNDING FOR WATER SUPPLY BOARD**  
**WATER PLANT, LOCAL AND**  
**FIDUCIARY FUNDS**  
**Agency Funds**

**Comparative Statement of Changes in Assets and Liabilities**  
**Year Ended June 30, 1997**

ELEMENTS	Balance July 1, 1996	ADDITIONS	DEDUCTIONS	Balance June 30, 1997
<b>ASSETS</b>				
Cash	\$ -	\$ 394,387	\$ 394,387	\$ -
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 394,387	\$ 394,387	\$ -
<b>NETWORTH</b>				
<b>ASSETS</b>				
Due from other funds	\$ 976	\$60,431,400	\$60,432,376	\$ -
<b>LIABILITIES</b>				
Cash overdraws	\$ -	\$ -	\$ -	\$ -
Payroll taxes payable	976	\$60,431,400	\$60,432,376	\$ -
Due to other funds	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 976</b>	<b>\$60,431,400</b>	<b>\$60,432,376</b>	<b>\$ -</b>
<b>SCHOOL-RELATED</b>				
<b>ASSETS</b>				
Cash	\$27,548	\$ 1,286,104	\$ 1,313,652	\$27,548
<b>LIABILITIES</b>				
School activity funds payable Due to other funds	\$27,548	\$ 1,286,104	\$ 1,313,652	\$27,548
<b>Total Liabilities</b>	<b>\$27,548</b>	<b>\$ 1,286,104</b>	<b>\$ 1,313,652</b>	<b>\$27,548</b>
<b>WATER - ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash	\$27,548	\$ 1,460,478	\$ 1,488,026	\$27,548
Due from other funds	-936	\$60,431,400	\$60,432,376	-
<b>Total assets</b>	<b>\$26,612</b>	<b>\$61,891,878</b>	<b>\$61,920,402</b>	<b>\$27,548</b>
<b>LIABILITIES</b>				
Due to other funds	\$ 26,600	\$ -	\$ -	\$ 26,600
Payroll taxes payable	916	\$60,431,400	\$60,432,376	-
School activity funds payable	21,684	1,286,104	1,307,788	220,464
<b>Total Liabilities</b>	<b>\$29,100</b>	<b>\$61,718,504</b>	<b>\$61,740,164</b>	<b>\$27,548</b>

SPRINGFIELD PARISH SCHOOL BOARD  
 WILMA PLAINS, LOUISIANA  
 Fiduciary Funds  
 Agency Funds  
 School Activity Funds

Schedule of Changes in Deposits Due Others  
 Year Ended June 30, 1977

School	Balance July 1, 1976	Additions	Deductions	Balance June 30, 1977
Kenile High	\$ 8,782	\$ 287,492	\$ 172,345	\$ 223,929
Rayne Chivot High	17,998	81,893	83,899	15,992
Outaouais High	17,487	64,588	48,125	33,950
MANO High	22,288	92,298	82,177	32,409
Mano Lower Elementary	18,800	55,113	82,302	29,611
Pine Prairie High	68,884	182,892	177,885	73,891
Tidmore High	50,400	198,100	155,059	93,441
Wilma Plains High	26,893	128,832	124,255	31,470
Wilma Plains Lower Elementary	8,690	48,818	82,288	-6,780
James Stephens Elementary	8,274	98,486	86,278	20,482
Mano Upper Elementary	3,124	47,488	49,138	1,474
M. M. Stewart Elementary	4,828	24,828	25,429	4,227
Curver Elementary	518	12,887	13,138	267
Hester Smith Elementary	1,913	12,884	20,272	-5,475
Carver School	0.00	11,028	11,892	-864
<b>Total balances</b>	<b>\$227,280</b>	<b>\$1,904,829</b>	<b>\$1,366,344</b>	<b>\$755,765</b>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

This account for unshared principal amounts on general long-term debt expected to be financed from governmental type funds. Payment of maturing obligations, including interest, is accounted for in the debt service fund.

PROCEEDING PUBLIC SCHOOL BOARD  
 Little Blaine, Louisiana

STATEMENT OF GENERAL LONG-TERM DEBT  
 June 30, 1997

AMOUNT AVAILABLE AND TO BE PROVIDED  
 FOR PAYMENT OF LONG-TERM DEBT

Amount available in debt service fund for  
 debt retirement  
 Amount to be provided from -  
 ad valorem taxes  
 general fund revenue

Total available and to be provided

GENERAL LONG-TERM DEBT MATRICE

Bonds payable and certificates of indebtedness:

Due within one year  
 Due after one year  
 Compensated absence payable

Total general long-term debt payable

	1996 certificates of indebtedness	school maturity 6/30/97	school maturity 6/30/97	amount compensated absence	TOTAL
\$ -	\$ 91,148	\$ 72,865	\$ -	\$ -	\$ 164,013
-	400,800	97,000	-	-	497,800
528,000	-	-	3,500,000	-	4,028,000
828,000	891,948	169,865	3,500,000	3,500,000	8,790,813
\$ 89,000	\$ 18,000	\$ 100,000	\$ -	\$ -	\$ 307,000
400,000	643,000	-	-	-	1,043,000
828,000	890,000	140,000	3,500,000	3,500,000	8,758,000

INTERNAL CONTROL, COMPLIANCE

AND

CYBER RISK INFORMATION

**KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL  
CONTROL OVER FINANCIAL REPORTING BASED ON AN ASSESSMENT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Dr. Albert Ramirez, Jr., Superintendent,  
and Members of the Bossier Parish School Board  
Walla Walla, Louisiana

We have audited the general purpose financial statements of the Bossier Parish School Board as of and for the year ended June 30, 1997, and have issued our report thereon dated October 15, 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 Bossier Parish School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with 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 noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questioned costs as finding #1 in Part II.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Bossier 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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the school board's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs as finding #2 in Part II.

OFFICE OF  
COMPTROLLER GENERAL  
WASHINGTON, D.C. 20548-0001

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 accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described in Part II of the Schedule of Findings and Questioned Costs is not a material weakness.

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

*Kofner, Champagne, Mann & Rainey, LLC*  
Certified Public Accountants

Ville Platte, Louisiana  
October 31, 2007

**KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC**  
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**Independent Auditor's Report on Compliance  
with Requirements Applicable to Each Major Program  
and Internal Control Over Compliance in Accordance  
with GAO Circular A-133**

Dr. Robert Eckris, Jr., Superintendent,  
and Members of the Evangeline Parish School Board  
Ville Platte, Louisiana

**Compliance**

We have audited the compliance of the Evangeline Parish School Board with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Requirements that are applicable to each of its major federal programs for the year ended June 30, 1997. The Evangeline Parish School Board's major federal programs are identified in the summary of auditor's routine review of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the school board's management. Our responsibility is to express an opinion on the Evangeline Parish School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Auditing of 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 the school board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Evangeline Parish School Board's compliance with those requirements.

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

**KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

## Internal Control Over Compliance

The management of the Evangeline 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 Evangeline 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 GAO Circular 8-113.

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

*Keller, Champagne, Haven & Rainey, L.L.C.*  
Certified Public Accountants

VILLE PLATTE, LOUISIANA  
October 31, 1997

**BRANDLEBERRY PARISH SCHOOL BOARD**  
 Ville Platte, Louisiana

**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 1977**

<u>Federal Grantor/Pass-Through Grantor/ Program Title</u>	<u>CFDA Number</u>	<u>Revenue Accounting</u>	<u>Expenditures</u>
<u>United States Department of Education</u>			
Passed-Through State Department of Education:			
adult basic education	84.002	\$ 28,266	\$ 26,244
educationally deprived children - local educational agencies (Chapter 1 of ESEA)	84.009	3,034,833	3,034,393
handicapped state grants	84.007	325,808	328,899
vocational education basic grants to states	84.048	88,327	88,127
Federal, state and local partnership for educational improvement (Chapter 2 of ESEA)	84.151	84,878	44,838
special education pre-school flow through	84.173	27,394	27,754
Drug-Free Schools and Communities Act - P.L. 95-678	84.288	41,848	43,880
starship points	83.575	87,829	48,833
migrant education: basic state formula grant program	84.812	38,788	38,188
foreign language incentive	84.284	41,832	41,470
charter schools	84.282	82,455	82,831
<b>Total Department of Education</b>		<b>4,392,328</b>	<b>4,392,828</b>
<u>United States Department of Agriculture</u>			
Passed-Through Louisiana Department of Agriculture:			
Food Distribution Program	10.550	184,388	184,813
Passed-Through State Department of Education:			
School Breakfast Program*	10.552	471,817	471,817
National School Lunch*	10.555	3,354,162	3,354,321
<b>Total Department of Agriculture</b>		<b>3,982,388</b>	<b>3,982,521</b>

(continued)

EVERGREEN PARISH SCHOOL BOARD  
 7116 Plaquemine, Louisiana

Schedule of Expenditures of Federal Awards (Continued)  
 Year Ended June 30, 1993

<u>Federal Originator/Pass-Through Organization/ Program Title</u>	<u>CFDA Number</u>	<u>Revenue Recorded</u>	<u>Expenditures</u>
<b>United States Department of Labor</b>			
Passed-Through St. Landry Parish Police Jury: job training Partnership Act	19.250	37,788	37,788
<b>United States Department of Health and Human Services</b>			
Passed-through State department of Health and Hospitals: Medical Assistance Program (Medicaid, Title XIX)	19.714	88,221	88,221
Passed-Through State Department of Family Security Administration: Project Independence Total Department of Health and Human Services	19.781	88,882	88,882
		177,103	177,103
Total Federal Financial assistance		\$4,992,475	\$4,992,420

\* Denotes major Federal program.

EVANGELINE PARISH SCHOOL BOARD  
WILCO PARISH, LOUISIANA

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

Part I. Summary of Auditor's Results:

1. An unqualified report was issued on the financial statements.
2. A reportable condition in internal control was disclosed by the audit of the financial statements. The reportable condition was not considered to be a material weakness.
3. An immaterial noncompliance was disclosed.
4. No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed no audit findings required to be reported under Section 800(a) of Circular A-133.
7. The major program was:  
U. S. Department of Agriculture/Louisiana Department of Education  
National School Lunch Program and School Breakfast Program.
8. The dollar threshold used to distinguish between type A and type B programs, as described in Section 800(b) of Circular A-133 was \$100,000.
9. The auditee did qualify as a low-risk auditee under Section 802 of Circular A-133.

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

Internal Control and Compliance-

1. Finding:

The Evangeline Parish School Board's budgetary controls were not operating effectively and certain requirements of the Louisiana Local Government Budget Act were not adhered as follows:

- A. The proposed budget document did not include a complete financial plan for the ensuing fiscal year for the general fund and each special revenue fund (LSA-R.S. 18:1840).
- B. Budgets were not amended when expenditures, plus projected expenditures for the remainder of the year, within a fund, exceeded budgeted expenditures by five percent or more (LSA-R.S. 18:1110(A)(2)).

EDMUNDS PARISH SCHOOL BOARD  
Villie Platte, Louisiana

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

**Part III. Findings and questioned costs for Federal awards which include anti-  
discrimination as defined in Section 81240 of Circular A-113.**

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

**PROVIDENT SIBERS SCHOOL BOARD**  
 Ville Plaine, Louisiana

**Summary Schedule of Prior Audit Findings**  
 Year Ended June 30, 1997

<u>Reference Number</u>	<u>Prior Year Finding Category</u>	<u>Description of Finding/Assessment Letter content</u>	<u>Corrective Action Taken</u>	<u>Planned Corrective Action/Partial Corrective Action Status</u>
1.	Balance	<p>Planned assets unrecorded and accountability/compliance with Louisiana state management laws. The school board has not initiated adequate administrative review on its property and equipment. Property inventories are not being taken at all facilities and inventory counts are insufficient to accurately record additions and deletions timely.</p>	Yes	N/A
2.	Balance	<p>Adopting and Amending Budgets: The School Board's budgetary controls were not operating effectively and certain requirements of the Louisiana Local Government Budget Act were not met.</p>	Partially	<p>Procedures will be implemented to ensure that the budgets are amended when expenditures plus projected expenditures for the remainder of the year, within a fund, exceed budgeted expenditures by time period or year. The 1996 proposed budget document included all required components as required by the Louisiana Local Government Budget Act.</p>

HOUSING RENTAL BOARD  
 7115 Maple, Louisiana

Summary Schedule of prior audit findings (continued)  
 Year ended June 30, 1997

Balance Budget	Fiscal Year Ending Initially Reported	Description of Finding/ Management Action Comm.	Corrective Action Taken	Planned Corrective Action/Status/ Corrective Action Taken
1.	1996	The School Board did not comply with certain requirements of the Public Bid Law as it relates to public work projects such as signs and specifications were not available to bidders on the day of the first advertisement and bids received by the school board about two days after the bid date or bid opens were not issued written receipts, and bids were not required to be sent by registered or certified mail with a return receipt.	Yes	N/A
4.	1996	The school board should consider utilizing centralized purchasing for all purchases.	Yes	N/A
5.	1996	Program procurement requests should be filed timely in order to reduce the amount of time the money set aside to the General Fund from the various programs to allow the school board to maintain its interest earnings.	Yes	N/A

SCHEDELING PARISH SCHOOL BOARD  
VIOLE PARISH, LOUISIANA

Corrective Action Plan  
Year Ended June 30, 1997

Statement of Expenses and Restricted Comps. - Part II, Finding #1:

The Business Manager has included a complete financial plan for the 1998 budget and will follow the requirements of LAH-R.S. 38-1101(1)(2).