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**NOTCHITOCHES PARISH SCHOOL BOARD**  
Notchitoches, Louisiana

**General Purpose Financial Statements  
and Independent Auditor's Reports  
As of and for the Year Ended June 30, 1968  
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the audited, or reviewed, entity and other agencies with 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 FEB 24 1969

**Ernst & Young**  
A Certified Public Accounting Firm

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**WACHETOCHEE PARISH SCHOOL BOARD**  
 Natchitoches, Louisiana

General Purpose Financial Statements  
 and Independent Auditor's Reports  
 As of and For the Year Ended June 30, 1998  
 With Supplemental Information Schedules

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**SACCHITOCHEE PARISH SCHOOL BOARD**  
**SACCHITOCHEE, LOUISIANA**  
**Contents, June 30, 1938**

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**FEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

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Bossier Parish, LA 71303  
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**Independent Auditor's Report**

**NAATCHITOCHES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

I have audited the general purpose financial statements of the Natchitoches Parish School Board as of and for the year ended June 30, 1998, as listed on the table of contents. These general purpose financial statements are the responsibility of the school board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit. I did not audit the financial statements of the School Activity Agency Fund, which represents 300 percent of the assets and additions of the Fiduciary Fund Type - Agency funds. These statements were audited by other auditors whose report has been furnished to me, and my opinion, insofar as it relates to the amounts included for the School Activity Agency Fund, is based solely on the report of other auditors.

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

In my opinion, based on my audit and the report of other auditors, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Natchitoches Parish School Board at June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the Year 2000 issue. The school board has included such disclosures in Note 17. Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Accordingly, I do not provide assurance that the school board is or will be Year 2000 ready, that the school board's Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the school board does business will be Year 2000 ready.

**MACHIBOUCHOU PARISH SCHOOL BOARD**  
Machibouche, Louisiana  
Audit Report  
(Continued)

In accordance with Government Auditing Standards, I have also issued a report dated December 17, 1998, on my consideration of the Machibouche Parish School Board's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, 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 my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

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

*Bertha M. May*

Bertha M. May  
Brazoria, Louisiana  
December 17, 1998



**MAZCHITOKES PARISH SCHOOL BOARD  
GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF JUNE 30, 1998, AND FOR THE YEAR THEN ENDED**

WAFB (FORMS) BAYLUM SCHOOL BOARD  
 BAYLUM, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Continued Balance Sheet, June 30, 1998

	ENVIRONMENTAL FUND TYPES			CAPITAL PROJECTS FUND
	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICES FUND	
<b>ASSETS AND OTHER BENEFITS</b>				
Cash and cash equivalents	\$11,675	\$2,311,800	\$116,673	\$36,179,683
Investments	16,752,433	517,704	2,240,880	
Receivables	48,284	119,391	1,553	
Interfund receivables	611,733	291,226		45,383
Inventory		45,236		
Land, buildings, furniture, and equipment				
Other Assets				
Amount available to debt service funds				
Amount to be provided for retirement of general long-term debt				
<b>TOTAL ASSETS AND OTHER BENEFITS</b>	<b>\$11,774,844</b>	<b>\$2,940,680</b>	<b>\$1,440,524</b>	<b>\$36,179,683</b>
<b>LIABILITIES AND FUND DEBIT</b>				
Liabilities:				
Accounts, salaries, and other payables	\$1,084,800	\$750,931		\$1,783,239
Interfund payables		411,733	166,383	396,533
Deferred revenues		5,208		
Deposits due others				
Unexpended advances payable				
Bonds payable				
<b>Total Liabilities</b>	<b>1,084,800</b>	<b>1,167,872</b>	<b>166,383</b>	<b>2,179,772</b>
Fund Equity:				
Reserves in general fund assets				
Fund balances (deficits):				
Reserve for:				
Workers' compensation benefits	16,637			
Debt service			\$2,455,233	
Capital projects				8,170,666
Unreserved - designated for:				
Insurance	1,797,630			
Contingencies	1,489,887			
Unreserved - undesignated	1,187,691	1,400,689		
<b>Total Fund Equity</b>	<b>6,778,115</b>	<b>1,400,689</b>	<b>2,455,233</b>	<b>8,170,666</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$11,774,844</b>	<b>\$2,940,680</b>	<b>\$1,440,524</b>	<b>\$36,179,683</b>

The accompanying notes are an integral part of this statement.

FUNDARY FUND TYPE - TRUST AND AGENCY FUNDS	ACCOUNT AMOUNT		TOTAL (PERMANENT ONLY)
	CURRENT	CURRENT	
	TIERS ASSETS	LONG-TERM DEBT	
100,570			2, 000,000 20, 000, 000 800, 000 907, 000 90, 000
	49, 021, 968		49, 021, 968
		31, 455, 711	3, 455, 711
		31, 342, 414	31, 342, 414
100,570	49, 021, 968	31, 342, 414	810, 778, 410
110,441			311, 007, 000 907, 000 3, 000
100,500		31, 342, 414 31, 000, 000	204, 000 1, 000, 000 31, 000, 000
100,570	None	31, 007, 047	47, 000, 000
	49, 021, 968		49, 021, 968
			16, 000 3, 000, 000 6, 000, 000
			1, 000, 000 9, 000, 000 7, 000, 000
None	49, 021, 968	None	31, 000, 000
100,570	49, 021, 968	31, 342, 414	810, 778, 410

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OFFICE OF THE COMPTROLLER OF THE CURRENCY  
WASHINGTON, D.C. 20551

Attachment 2

**UNITED STATES OF AMERICA**  
**Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**for the Year Ended June 30, 1999**

	REVENUE FUNDS	OPERATING EXPENSE FUNDS	NON- OPERATING FUNDS	NET CHANGES (DECREASE) IN FUNDS	FUND BALANCES (IN \$)
<b>REVENUES</b>					
<b>OPERATING REVENUES</b>					
Interest					
On deposits					
On the net sale					
On stocks, bonds, and equities	75,314,001	588,789	\$1,854,000		75,579,212
Interest on loans	1,252,278				1,252,278
Interest on deposits	128,589	4,000			124,589
Real property	283,420	2,281	109,282	2,407,288	1,281,389
Miscellaneous		411,288			411,288
Total operating	77,077,288	1,006,358	1,963,282		78,034,212
Nonoperating					
Miscellaneous (grant-related)	10,369,000	175,888	50,000		10,143,112
Miscellaneous (grant-related - other)		58,717			58,717
Miscellaneous (grant-related - other)	10,000	11,774			11,774
Miscellaneous (other)	18,000	2,422,000			18,000
Total nonoperating	20,487,000	2,767,887	50,000		20,779,113
<b>Total Revenues</b>	<b>97,564,288</b>	<b>3,774,245</b>	<b>1,963,282</b>		<b>98,772,662</b>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENDITURES</b>					
Administration					
Capital programs	11,084,288	11,000			11,095,288
Capital asset acquisition	4,888,000	1,000,000			5,888,000
Capital asset maintaining educational program	800,000	100,000			900,000
Other program	7,000	800,000			807,000
Security (education program)	61,200	60,000			121,200
Capital programs - services	784,000	10,000			794,000
General fund - direct services	1,275,487	1,000,000			2,275,487
General fund - indirect services	880,000	10,000	11,000	1,000	891,000
School administration	1,100,000	1,000			1,101,000
Special services	4,100,000	1,000			4,101,000
Other	1,000,000	11,000	70,000	10,000	1,081,000
Total operating - direct services	1,000,000	800,000	70,000	10,000	1,080,000
Total operating - indirect services	1,000,000	100,000	70,000	10,000	1,180,000
Total operating - total services	2,000,000	900,000	140,000	20,000	2,160,000
Capital programs	1,100,000	1,000,000			2,100,000
Capital asset acquisition	1,000,000	1,000,000			2,000,000
Capital asset maintaining educational program	1,000,000	1,000,000			2,000,000
Other program	1,000,000	1,000,000			2,000,000
Security (education program)	1,000,000	1,000,000			2,000,000
Capital programs - services	1,000,000	1,000,000			2,000,000
General fund - direct services	1,000,000	1,000,000			2,000,000
General fund - indirect services	1,000,000	1,000,000			2,000,000
Total operating - total expenditures	19,484,288	6,867,245	2,084,282	14,088,288	19,484,288
<b>NET CHANGES IN FUNDS (DECREASE) AND CARRY OVER</b>					
	(19,484,288)	3,774,245	1,963,282	14,088,288	(19,484,288)

(Continued)  
The accompanying notes are an integral part of this statement.

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United Security Fund for 1986, 1985  
 and 1984, 1983, 1982 and  
 1981, 1980, 1979

Contract operations of Insurance, Reinsurance, and Storage in Real Estates  
 for the year ended June 30, 1986

	1986 YTD	1985 YTD	1984 YTD	1983 YTD	1982 YTD
<b>OPERATING REVENUES</b>					
Operating Revenues net	\$2,261,893	\$2,426,428	\$2,121,121	\$2,007,798	\$2,114,111
Less: of fixed assets	(1,176,400)	(1,000,000)	(888,280)	(1,000,000)	(924,110)
Less: of other	(1,176,400)	(1,000,000)	(888,280)	(1,000,000)	(924,110)
Reinsurance	0,000	0,000	0,000	0,000	0,000
<b>Total other financing sources (net)</b>	<b>1,085,493</b>	<b>1,426,428</b>	<b>1,232,841</b>	<b>1,007,798</b>	<b>1,190,001</b>
<b>OPERATING REVENUES net</b>	<b>\$1,085,493</b>	<b>\$1,426,428</b>	<b>\$1,232,841</b>	<b>\$1,007,798</b>	<b>\$1,194,111</b>
<b>OPERATING EXPENSES net</b>	<b>(1,085,493)</b>	<b>(1,426,428)</b>	<b>(1,232,841)</b>	<b>(1,007,798)</b>	<b>(1,194,111)</b>
<b>OPERATING PROFIT net</b>	<b>\$0,000,000</b>	<b>\$0,000,000</b>	<b>\$0,000,000</b>	<b>\$0,000,000</b>	<b>\$0,000,000</b>
<b>OPERATING LOSS net</b>	<b>\$0,000,000</b>	<b>\$0,000,000</b>	<b>\$0,000,000</b>	<b>\$0,000,000</b>	<b>\$0,000,000</b>

Continued

The accompanying notes are an integral part of this statement.

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**STATEWIDE PUBLIC SCHOOL BOARD**  
**Administrative and Other**  
**Departmental Fund Funds - Capital and Other Special Funds**

Detailed Statement of Receipts, Disbursements, and Changes in Fund Balances  
 Budget (Fund Balances) and Actual  
 For the Year Ended June 30, 1988

	GENERAL FUND			SPECIAL REVENUE FUNDS		CHANGES IN FUND BALANCE (Percentage)
	BUDGET	ACTUAL	PERCENTAGE (ACTUAL/BUDGET)	BUDGET	ACTUAL	
<b>REVENUE</b>						
Fund Interest	\$1,200,000	\$1,200,000	100.00%	\$1,200,000	\$1,200,000	(0.00%)
Fund Grants	0.00	0.00	0.00%	0.00	0.00	0.00%
Other Income	0.00	0.00	0.00%	0.00	0.00	0.00%
<b>Total Revenue</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>	<b>100.00%</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>	<b>(0.00%)</b>
<b>EXPENSES</b>						
Instructional program	\$1,000,000	\$1,000,000	100.00%	\$1,000,000	\$1,000,000	0.00%
Administrative program	100,000	100,000	100.00%	100,000	100,000	0.00%
Capital construction program	0.00	0.00	0.00%	0.00	0.00	0.00%
Other special projects and construction	0.00	0.00	0.00%	0.00	0.00	0.00%
<b>Total Expenses</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>100.00%</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>0.00%</b>
<b>NET FUND BALANCE INCREASE (DECREASE)</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>100.00%</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>0.00%</b>
<b>FUND BALANCE, CARRIED OVER</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>100.00%</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0.00%</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>100.00%</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>0.00%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>100.00%</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>0.00%</b>

This accompanying memorandum is an integral part of this statement.

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**NATCHITOCHEES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended June 30, 1988

**INTRODUCTION**

The Natchitoches Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:51 to provide public education for the children within Natchitoches Parish. The school board is authorized by LSA-R.S. 17:61 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The school board is comprised of eleven members who are elected from eleven districts for terms of four years.

The school board operates 17 schools within the parish with a total enrollment of approximately 7,808 pupils. In conjunction with the regular education programs, some of these schools offer special education and/or adult education programs. In addition, the school board provides transportation and school food services for the students.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the school board has a separately elected governing body and is legally separate and is financially independent, the school board is a separate governmental reporting entity. The school board includes all funds, account groups, activities, et cetera, that are within its oversight responsibility.

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

**B. FUND ACCOUNTING**

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

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

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

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

**Governmental Fund Type**

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

**General fund** -- the general operating fund of the school board and accounts for all financial resources, except those required to be accounted for in other funds.

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

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

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

**Fiduciary Fund Type**

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

**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 net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

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

**Revenues**

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

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

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

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:3003 requires that the tax roll be filed on or before November 30 of each year. Ad valorem taxes become delinquent if not paid by December 31. Taxes are normally collected in December, January, and February of the fiscal year.

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

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

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

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

**Expenditures**

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

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

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

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

**WATKINSONS PARISH SCHOOL BOARD**  
Mandeville, Louisiana  
Notes to the Financial Statements (Continued)

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

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

**Other Financing Sources (Uses)**

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

**D. BUDGETS**

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

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

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

**E. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

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

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those income-producing items with original maturities of usually 90 days or less. Under state law, the school board may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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

**G. INVESTMENTS**

In accordance with Louisiana Revised Statute [LSA-R.S.] 32:2955, the school board, upon determination of the availability of funds in excess of immediate cash requirements by its treasurer or chief financial officer and in the exercise of prudent judgment, may invest in direct United States Treasury obligations; bonds, debentures, notes, or other evidence of indebtedness guaranteed by federal agencies or United States government instrumentalities, provided that such obligations are backed by the full faith and credit of the United States government; and savings accounts and certificates of deposit of state banks organized under the laws of Louisiana or national banks having their principal offices in the state of Louisiana. Additionally, the school board may invest in notes or trust fund institutions (limited to 25 per cent of the funds considered available for investment under this section) provided that they are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940 and have underlying investments consisting solely of securities of the United States government or its agencies. Investments are stated at amortized cost.

**H. INTERFUND RECEIVABLES/PAYABLES**

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

**I. INVENTORY**

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the school board and commodities granted by the United States Department of Agriculture. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.

**NATCHITOCHEE PARISH SCHOOL BOARD**

Natchitoches, Louisiana

**Notes to the Financial Statements (Continued)****J. FIXED ASSETS**

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed asset account group. Public domain or infrastructures, such as sidewalks and parking lots, are not capitalized. No depreciation has been provided on general fixed assets. Approximately 70 per cent of the fixed assets are valued at actual historical cost while the remaining 30 per cent are valued at estimated historical cost, based on historical cost of similar items.

**K. COMPENSATED ABSENCES**

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

All school board employees earn 18 days of sick leave each year. Sick leave for teachers and bus drivers may be accumulated without limitation, while all other employees are limited to 25 days accumulated sick leave. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee (or heirs) at the employee's current rate of pay. Under the Louisiana Teacher's Retirement, the total unused accumulated sick leave, including the 25 days paid, 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 entitled, subject to approval by the School Board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six years of continuous service. Sabbatical leave benefits are recorded as expenditures in the period paid.

The cost of current leave privileges, computed in accordance with GASB Codification Section 638, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

**L. LONG-TERM DEBT**

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

**M. FUND EQUITY**

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

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



**MACHDOCHES PARISH SCHOOL BOARD**  
Machdoches, Louisiana  
Notes to the Financial Statements (Continued)

**M. INTERFUND TRANSACTIONS**

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

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. 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 Machdoches Parish Sales Tax Commission is authorized to collect, within Machdoches Parish, a one percent sales and use tax for the benefit of the Machdoches Parish School Board. The proceeds of the tax are dedicated for the operation, maintenance, and upgrading of the public schools in Machdoches Parish. The tax expires August 1, 2003.

**O. TOTAL COLUMN IN COMBINED STATEMENTS**

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

**2. CASH OVERDRAFTS**

Substantially all cash received by the school board is deposited into pooled cash accounts. Each fund with monies deposited into the account has equity in the account. Certain funds included in the pooled cash account have made disbursements in excess of their individual equities. The balances of these amounts have been aggregated by fund and reported on Statement 8 and cash overdrafts have been recorded as interfund receivables/payables.

**3. CASH AND CASH EQUIVALENTS**

At June 30, 1998, the school board has cash and cash equivalents (bank balance) as follows:

Interest-bearing demand deposits	\$154,466
Money market funds	<u>2,350,164</u>
Total Cash and Cash Equivalents	<u>\$2,504,630</u>

**WACHITOCHEE PARISH SCHOOL BOARD**  
 Metairie, Louisiana  
 Notes to the Financial Statements (Continued)

The collected bank balances (cash and cash equivalents), at June 30, 1988, are secured as follows:

Description	Category			Total	Total
	1	2	3	Balance	Balance
Bank deposits	\$88,000		\$1,000,000	\$1,088,000	\$100,000
Money market funds	1,700,000			1,700,000	1,700,000
Total	\$1,788,000	\$000	\$1,000,000	\$2,788,000	\$1,700,000

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

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 28:1220 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the school board that the fiscal agent has failed to pay deposited funds upon demand.

**4. INVESTMENTS**

At June 30, 1988, the school board holds the following investments:

Description	Category			Total	Carrying
	1	2	3	Value	Amount
Government Securities	1,488,000			\$1,488,000	\$1,488,000
United States Treasury Bonds	1,700,000			1,700,000	1,700,000
Repurchase agreements		\$1,000,000		\$1,000,000	\$1,000,000
Total Investments	\$3,188,000	\$1,000,000	\$000	\$4,188,000	\$4,188,000

**WATERBOONES PARISH SCHOOL BOARD**

Natchitoches, Louisiana

Move to the Financial Statements (Continued)

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

**5. RECEIVABLES**

The receivables at June 30, 1988, are as follows:

Class of Receivable	General Fund	Special Revenue Funds	Self Service Funds	Total
Local levies - of various taxes (nondepartmental):				
State grants	\$5,775	\$253	\$1,150	\$7,178
Federal grants	15,775	60,000		75,775
Other	24,207	476,793	2,200	503,200
<b>Total</b>	<b>\$45,757</b>	<b>\$773,046</b>	<b>\$3,350</b>	<b>\$822,153</b>

**6. FIXED ASSETS**

The changes in general fixed assets for the year ended June 30, 1988, follows:

	Land	Buildings	Furniture and Equipment	Total
Balance, June 30, 1987	\$1,125,720	\$28,856,813	\$11,739,857	\$41,722,390
Additions		8,791,317	1,388,583	10,179,700
Deletions	(2,000)	(24,700)	(1,464,833)	(2,731,533)
<b>Balance, June 30, 1988</b>	<b>\$1,123,720</b>	<b>\$32,923,430</b>	<b>\$11,663,607</b>	<b>\$45,710,757</b>

**7. 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 janitorial workers are members of the Louisiana Teachers Retirement System (LTRS); other school employees such as custodial personnel and bus drivers, are members of the Louisiana School Employees Retirement System (LSERS). These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate Boards of Trustees. Pertinent information relative to each plan follows:

**MAECHITOCHEE PARISH SCHOOL BOARD**  
Maechitochee, Louisiana  
Notes to the Financial Statements (Continued)

**Teacher's Retirement System of Louisiana (TRS)** -- consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established by state statute. Plan members are required to contribute 8.8 percent, 9.1 percent, and 5.0 percent of their annual covered salary for the Regular Plan, Plan A, and Plan B, respectively. The school board is required to contribute at an actuarially determined rate. The current rate is 16.4 percent of annual covered payroll for all three membership plans. Member contributions for the TRS are established by state statute and employer contribution rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the TRS, as required by state statute, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the school board. The school board's contributions to the TRS for the years ended June 30, 1998, 1997, and 1996, were \$1,828,328, \$2,965,005, and \$2,788,888, respectively, equal to the required contributions for each year.

The TRS issues a publicly available financial report that includes the financial statements and required supplementary information for the TRS. This report may be obtained by writing the Teachers' Retirement System of Louisiana, Post Office Box 84123, Baton Rouge, Louisiana 70884-9123, or by calling (504) 925-8686.

**Louisiana School Employees' Retirement System (LSERS)** -- provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established by state statute. Plan members are required to contribute 6.25 percent of their annual covered salary and the school board is required to contribute at an actuarially determined rate. The current rate is 6.00 percent of annual covered payroll. Member contributions for the LSERS are established by state statute and employer contribution rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the LSERS, as required by state statute, is funded by the State of Louisiana through annual appropriations. The school board's contributions to the LSERS for the years ended June 30, 1998, 1997, and 1996, were \$258,518, \$249,188, and \$238,148, respectively, equal to the required contributions for each year.

The LSERS issues a publicly available financial report that includes the financial statements and required supplementary information for the LSERS. This report may be obtained by writing the Louisiana School Employees' Retirement System, Post Office Box 84518, Baton Rouge, Louisiana 70884, or by calling (504) 875-6484.

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

**8. OTHER UNEMPLOYMENT BENEFITS**

The Natchitoches Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the school board's employees become eligible for these benefits if they reach normal retirement age while working for the school board. These benefits for retirees and similar benefits for active employees are provided through the State Group Benefits Program, whose monthly premiums are paid jointly by the employees and the school board. The school board recognizes the cost of providing these benefits (the board's portion of premiums) as an expenditure when the monthly premiums are due. For the year ended June 30, 1998, the cost of retiree benefits totaled \$18,807, for approximately 156 retirees.

**9. ACCOUNTS, SALARIES, AND OTHER PAYABLES**

The payables of June 30, 1998, are as follows:

Classification	General Fund	Special Revenue Funds	Capital Projects Funds	Agency Funds	Total
Accounts and related benefits payable	\$2,820	\$68,407	\$7,761,059	\$44,447	\$7,834,733
Salaries and withholdings payable	3,466,185	803,113			4,269,298
Total	\$6,286,185	\$871,520	\$7,761,059	\$44,447	\$15,963,211

**10. COMPENSATED ABSENCES**

At June 30, 1998, employees of the school board have accumulated and vested \$3,212,647, in employee leave benefits, which were computed in accordance with GASB Codification Section 680. The total amount of these benefits is recorded within the general long-term debt account group.

**11. CHANGES IN AGENCY FUND DEPOSITS**

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

	School	Deferred	Total
	Activity	Compensation	
	Funds	Fund	
Balance, June 30, 1997	\$34,150	\$944,040	1,278,190
Additions	3,148,800	none	3,148,800
Reductions	(3,088,880)	(944,040)	(4,032,920)
Balance, June 30, 1998	\$14,070	none	\$14,070

**HITCHCOCK'S PARISH SCHOOL BOARD**  
 Metairie, Louisiana  
 Notes to the Financial Statements (Continued)

**12. CHANGES IN GENERAL LONG-TERM DEBT**

The following is a summary of the general long-term debt transactions for the year ended June 30, 1998:

	Bonded Debt	Unbonded Reserves	Total
Long-term debt payable at July 1, 1997	\$20,195,000	\$1,100,799	\$21,295,799
Revisions	5,000,000	50,375	5,050,375
Deductions	(1,360,000)	(172,890)	(1,532,890)
Long-term debt payable at June 30, 1998	\$13,835,000	\$1,078,284	\$14,913,284

All school board bonds outstanding at June 30, 1998, are general obligation bonds with maturities from 1999 to 2014 and interest rates from 4.7 to 10 per cent. Bond principal and interest payable in the next fiscal year are \$1,050,000 and \$3,914,134, respectively. The individual issues, which are serial bonds payable from the respective school district debt service funds, are as follows:

Bond Series	Original Amt	Retired Amt	Out Standing	Interest Due	Principal Maturity
<b>Issued Series No. 7 -</b>					
January 1, 1997	1,000,000	0.0 - 0.00	1,000,000	10,000	10,000
October 1, 1997	1,000,000	0.0 - 0.00	1,000,000	10,000	10,000
October 1, 1998	1,000,000	0.0 - 0.00	1,000,000	1,000,000	1,000,000
<b>Issued Series No. 8 -</b>					
September 1, 1997	1,000,000	0.00 - 0.00	1,000,000	10,000	1,000,000
October 1, 1998	500,000	0.00	500,000	1,000	0.000
July 1, 1999	1,000,000	0 - 0.00	1,000,000	1,000,000	1,000,000
April 1, 1999	1,000,000	0.00 - 0.00	1,000,000	1,000,000	1,000,000
January 1, 1999	1,000,000	0.0 - 0.00	1,000,000	1,000,000	1,000,000
				<u>1,000,000</u>	<u>1,000,000</u>

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. At June 30, 1998, the school board has accumulated \$2,388,383, in the debt service funds, for future debt requirements. The bonds are due as follows:

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

Bonded Indebtedness	Principal Payments	Interest Payments	Total
Year Ended June 30:			
1999	1,990,000	1,954,194	3,944,194
2000	1,575,000	1,838,984	3,413,984
2001	1,260,000	1,709,899	3,004,899
2002	1,030,000	1,627,756	2,657,756
Thereafter	26,895,000	31,943,371	48,838,371
Total	\$33,630,000	\$39,074,104	\$82,407,404

In accordance with Louisiana Revised Statute 90:942(1), the school board is legally restricted from incurring long-term debt in excess of 50% of the assessed value of taxable property. At June 30, 1998, the statutory limit is approximately \$44,404,486. The outstanding bonded debt totals \$33,630,000.

**Bonded Debt - Defeasance**

In prior years, the school board defeased certain general obligation bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the school board's financial statements. In June 30, 1998, a total of \$5,925,000 of bonds outstanding are considered defeased.

**33. INTERFUND RECEIVABLES/PAYABLES**

Fund	Interfund Receivable	Interfund Payable
General Fund	561,310	
Special Revenue Funds:		
Federal Funds		160,000
State Funds		24,787
Building and Equipment Funds	290,855	31,435
Other Special Revenue Funds		30,739
Debt Service Funds		45,265
Capital Projects Funds	85,283	799,831
TOTAL:	\$937,448	\$1,031,918

**WITCHITOCHEE PRADER SCHOOL BOARD**

Witchitocchee, Louisiana

Notes to the Financial Statements (Continued)

**14. RISK MANAGEMENT**

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

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

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

**15. FUND BALANCE DESIGNATIONS - GENERAL FUND**

In accordance with a resolution adopted by the school board, a portion of the fund balance of the General Fund is designated for insurance loss to cover any potential property loss that may occur. At June 30, 1998, the comprehensive insurance policy deductible is \$300,000 per occurrence for buildings and contents. The changes in the fund balance designation for insurance deductible for the year ended June 30, 1998, are as follows:

Designated for insurance deductible, July 1, 1997	\$3,878,648
Additions	96,882
Deductions	<u>None</u>
Designated for insurance deductible, June 30, 1998	<u>\$3,975,530</u>

A portion of the fund balance of the General Fund has also been designated by the school board for a contingency reserve to cover any possible contingency that may occur. The changes in the fund balance designated for contingency reserve during the year ended June 30, 1998, is as follows:

Designated for contingency reserve, July 1, 1997	\$5,563,736
Additions	35,332
Deductions	<u>None</u>
Designated for contingency reserve, June 30, 1998	<u>\$5,599,068</u>



**WATERBURY PUBLIC SCHOOL BOARD**  
Waterbury, Vermont  
Notes to the Financial Statements (Continued)

**16. DEFERRED COMPENSATION PLAN**

The school board offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457. The plan, which is available to all employees, permits employees to defer a portion of their salaries until future years.

Based on the law in effect prior to the amendment of IRC 457 plans, the school board reported the deferred compensation plan as an agency fund. With the passage of amendments to the code section, the school board has determined that all the assets and income of its current deferred compensation plan is being held in trust for the exclusive benefit of the participants and their beneficiaries and that the assets of the plan are not being held in trustee capacity by the school board.

Accordingly, and in accordance with GASB Statement 33, the school board has discontinued reporting of the deferred compensation plan in its financial statements.

**17. YEAR 2000 ISSUE**

The Year 2000 Issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the school board's operations as early as fiscal year 1999.

The school board has completed an inventory of the mission-critical computer systems that may be affected by the Year-2000 issue and that are necessary to conducting school board operations.

The school board has completed testing and validation on the electronic equipment that is considered mission-critical to conducting school board operations.

Because of the unprecedented nature of the Year 2000 Issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management cannot assure that the school board is or will be Year 2000 ready, that the school board's remediation efforts will be successful in whole or in part, or that parties with whom the school board does business will be Year 2000 ready.

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**BAECHITTOCHE PARISH SCHOOL BOARD**  
Bachitoches, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of and For the Year Ended June 30, 1998

**SPECIAL REVENUE FUNDS**

**FEDERAL GRANT FUNDS**

**ELEMENTARY AND SECONDARY EDUCATION WITH FUNDS:**

Title I - Grants to Local Educational Agencies (IDEA No. 84-0000) - is a federally financed program whose objective is to improve the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency, improve achievement in basic and more advanced skills, and progress to the same high standards as other children.

Title II - Higher Education - Basic State Grant Program (IDEA No. 84-8111) - is a federally financed program whose objective is to assist States to ensure that migratory children have the opportunity to meet the same challenging State content and performance standards that all children are expected to meet. The Bachitoches Parish School Board serves as the Local Operating Agency (LOA) under the Louisiana State Plan.

Impact Aid (IDEA No. 84-8401) - is a federally financed program whose objective is to provide assistance to the local educational agencies (LEAs) where enrollment or availability of resources are adversely affected by Federal activities.

Safe and Drug-Free Schools -- State Grants (IDEA No. 84-1860) - is a federally financed program whose objective is to establish State and local programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

Disseminate Professional Development - State Grants (IDEA No. 84-2801) - is a federally financed program whose objective is to ensure that teachers, staff, and administrators have access to sustained and intensive high-quality professional development. To challenge State content standards in core academic subjects.

Innovative Education Program Strategies (IDEA No. 84-136) - is a federally financed program whose objective is to assist State and local educational agencies in improving elementary and secondary education.

EVERY START - State Educational Agencies (IDEA No. 84-811) - is a federally financed program whose objective is to provide family-centered education projects to help parents become full partners in the education of their children, to assist children in reaching their full potential as learners, and to provide literacy training for their parents.

CHALLENGE GRANTS FOR TECHNOLOGY IN EDUCATION - Local Innovation (IDEA No. 84-100) - is a federally financed program whose objective is to support the development, interconnection, implementation, improvement, and maintenance of an effective educational technology infrastructure.

**WATERLOO PARISH SCHOOL BOARD**  
**SUPPLEMENTAL INFORMATION SCHEDULE**  
**(Continued)**

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

**SPECIAL EDUCATION --** Children with Disabilities (CFDA No. 84.809), Grants to States (DFA No. 84.027), and Preschool Grants (DFA No. 84.173) - are federally financed programs whose objectives include providing assistance to States as a means of providing a free appropriate public education to all children with disabilities.

**FAMILY PRESERVATION AND SUPPORT SERVICES --** (CFDA No. 93.966) - is a federally financed program whose objective is to fund community-based family support services that promote the well-being of children and families by enhancing family functioning and child development.

**ADULT EDUCATION --** State Grant Program (CFDA No. 84.802) - is a federally financed program whose objective is to improve educational opportunities for adults and to encourage the establishment of adult education programs that will enable all adults to acquire basic educational skills necessary to function in society.

**JOB OPPORTUNITIES --** Basic Skills Training (CFDA No. 83.563) - is a federally financed program whose objective is to assure that needy families with children obtain the education, training, and employment that will help them avoid long-term welfare dependency.

**PREVENTIVE HEALTH --** Health Services Block Grant (DFA No. 83.981) - is a federally financed program whose objective is to provide States with the resources to improve the health status of the population of each grantee.

**CHILD CARE AND DEVELOPMENT --** Block Grant (CFDA No. 83.076) - is a federally financed program whose objective is to make grants available to assist low-income families with child care services.

**JUVENILE JUSTICE --** Delinquency Prevention (DFA No. 16.546) - is a federally financed program whose objective is to assist in the development of juvenile correction programs that strengthen and maintain the family unit.

**GOALS 2000 --** State and Local Education Systemic Improvement (84.206) - is a federally financed program whose objective is to provide grants to State Education Agencies (SEA's) as a means of supporting the development and implementation of a comprehensive reform plan at the State, local, and school levels to improve teaching and learning of all students.

**WATERBURY PARISH SCHOOL BOARD  
SUPPLEMENTAL INFORMATION SCHEDULE 1  
(continued)**

**STATE GRANT FUNDS**

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

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

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

**JOB SKILLS EDUCATION** -- is a state financed program whose objective is to enhance the job skills of students in the educational system.

**SPECIAL PROJECT TO IMPROVE READING** -- is a state financed program whose objective is to provide program for facilitating reading improvement throughout the state.

**SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS**

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

**OTHER FUNDS**

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

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

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

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

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UNIONBROOK BOARD OF EDUCATION  
 Unionbrook, Indiana  
 CONSOLIDATED FUND STATE - SPECIAL REVENUE FUNDS

Continuing Balance Sheet, June 30, 1998

	FEDERAL FUNDS	STATE FUNDS	SCHOOL DISTRICT BUILDINGS AND EQUIPMENT FUNDS	OTHER FUNDS	TOTAL
<b>ASSETS</b>					
<b>CASH</b>					
Cash and equivalents	1828,848	118,464	5834,550	5225,198	\$1,509,060
Investments				528,708	528,708
Receivables	678,781	80,864	283	3,330	763,258
Prepaid expenses			244,808		244,808
Inventory				68,208	68,208
<b>TOTAL ASSETS</b>	<b>\$1,271,397</b>	<b>\$199,328</b>	<b>\$6,164,191</b>	<b>\$6,027,434</b>	<b>\$1,948,050</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
Accounts, salaries, and other payables	1889,447	177,867	31,393	1834,918	\$173,536
Interfund payable	883,113	18,282	31,908	38,718	932,313
Deferred revenues	88	2,846			2,934
<b>Total Liabilities</b>	<b>1,882,648</b>	<b>198,995</b>	<b>63,301</b>	<b>1,874,634</b>	<b>1,848,794</b>
<b>Fund Equity - Fund Balance - unreserved/unexpended</b>	<b>153,514</b>	<b>0,000</b>	<b>601,190</b>	<b>415,792</b>	<b>1,100,256</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$1,271,397</b>	<b>\$198,995</b>	<b>\$614,175</b>	<b>\$1,890,426</b>	<b>\$1,948,050</b>

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WATKINSONS PUBLIC SCHOOL BOARD  
 WATKINSONS, COVINGTON  
 GOVERNMENTAL FUND (70%) - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	FEDERAL FUNDS	STATE FUNDS	SCHOOL DISTRICT GOVERNMENTAL AND SPECIAL FUNDS	OTHER FUNDS	TOTAL
<b>REVENUES</b>					
<b>Local sources:</b>					
Local taxes:			899,500		899,500
Ad valorem taxes			8,500		8,500
Licenses, fees, and royalties			21,500		21,500
Interest, dividends	579,458	13,504		179,491	772,453
Fund services				626,170	626,170
Miscellaneous	9,903	1,000		26,823	37,726
<b>State sources:</b>					
Restricted grants-in-aid			42,500	698,140	740,640
Restricted grants-in-aid		1,107,549			1,107,549
<b>Federal sources:</b>					
Restricted grants-in-aid	37,207				37,207
Restricted grants-in-aid	4,823,193			2,888,995	7,712,188
<b>Total revenues</b>	<b>4,999,876</b>	<b>1,121,553</b>	<b>942,000</b>	<b>2,585,627</b>	<b>9,749,056</b>
<b>EXPENDITURES</b>					
<b>Instruction:</b>					
Regular program			25,400		25,400
Special program	2,397,400	85,788	70	34,189	2,517,467
Vocational program		204,338	3,893		208,231
Adult and continuing education programs					
Other programs	187,796	73,180			260,976
Instructional materials	115,781	798,559	14,371		988,711
<b>Support services:</b>					
Bussing services	285,671		41,379		327,050
Individualized staff services	1,417,492		44,159		1,461,651
General administration	6,273	147	22,561		28,981
Library administration	6,573	926			7,499
Business services	19,893		1,478		21,371
Plant services	68,323		414,950		483,273
Student transportation services	4,214	5,000	45,583		54,807
Central services	27		432		459
<b>Non-Instructional Services - food service operations</b>					
				2,185,184	2,185,184
<b>Facilities acquisition and construction services</b>					
	13,385				13,385
<b>Total expenditures</b>	<b>4,884,837</b>	<b>1,126,586</b>	<b>526,811</b>	<b>2,185,184</b>	<b>8,723,418</b>

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STATE STREET BANK FOR SAVINGS BANK  
 Baton Rouge, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL ACCOUNT FUNDS

Comparing Balance Sheet, June 30, 1998

	FUNDAL FUNDS	STATE FUNDS	GOVERNMENTAL SPECIAL ACCOUNT FUNDS	OTHER FUNDS	TOTAL
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER EXPENDITURES</b>	\$46,893	\$1,011	\$118,813	(\$280,790)	\$125,927
<b>OTHER FINANCING SOURCES (uses)</b>			\$8,000		\$8,000
Revolving transactions in existing transactions out of the account	(100,000) 000		000	0,400	(100,000) 0,400
Total other financing sources (uses)	(100,000)	000	\$8,000	0,400	(\$91,600)
<b>EXCESS (DEFICIENCY) OF RECEIPTS AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	(53,107)	1,011	126,813	(\$280,390)	\$1,427
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	\$46,893	1,000	\$42,790	\$14,183	\$1,084,666
<b>FUND BALANCE AT END OF YEAR</b>	\$110,504	\$1,011	\$169,603	\$14,583	\$1,086,699

(Continued)

MADEIRA WOOD BAYVIEW WOOD BRIDGE  
 RESIDENTIAL TRUST  
 OPERATING AND TRF - SOCIAL SERVICE FUND - FEDERAL BOND FUND

Continuing Balance Sheet, June 30, 1998

	LIABILITIES AND EQUITIES (EXCEPT NET ASSETS)							
	LIABILITIES	NET ASSETS	NET ASSETS	NET ASSETS	NET ASSETS	NET ASSETS	NET ASSETS	NET ASSETS
<b>LIABILITIES</b>								
Accounts payable and accrued liabilities	\$27,410	\$1,791	\$24,600	\$10,727	\$26,000	\$1,800	\$24,200	\$1,800
	\$27,410	\$1,791	\$24,600	\$10,727	\$26,000	\$1,800	\$24,200	\$1,800
<b>Total Liabilities</b>	<b>\$27,410</b>	<b>\$1,791</b>	<b>\$24,600</b>	<b>\$10,727</b>	<b>\$26,000</b>	<b>\$1,800</b>	<b>\$24,200</b>	<b>\$1,800</b>
<b>LIABILITIES AND NET ASSETS</b>								
Accounts payable and accrued liabilities	\$27,410	\$1,791	\$24,600	\$10,727	\$26,000	\$1,800	\$24,200	\$1,800
Deferred capital	\$90,000	\$1,000	\$89,000	\$1,000	\$90,000	\$1,000	\$89,000	\$1,000
	\$90,000	\$1,000	\$89,000	\$1,000	\$90,000	\$1,000	\$89,000	\$1,000
<b>Total Liabilities and Net Assets</b>	<b>\$117,410</b>	<b>\$2,791</b>	<b>\$113,600</b>	<b>\$11,727</b>	<b>\$116,000</b>	<b>\$2,800</b>	<b>\$113,200</b>	<b>\$2,800</b>
Fund Equity - Total Liabilities - accountant's under-quoted	\$190,000	\$900	\$189,100	\$900	\$190,000	\$900	\$189,100	\$900
	\$190,000	\$900	\$189,100	\$900	\$190,000	\$900	\$189,100	\$900
<b>Total Liabilities and Net Assets</b>	<b>\$307,410</b>	<b>\$3,691</b>	<b>\$302,700</b>	<b>\$12,627</b>	<b>\$306,000</b>	<b>\$3,700</b>	<b>\$302,300</b>	<b>\$3,700</b>

STATE TRANSFER ACCOUNT	STATE TRANSFER ACCOUNT	STATE TRANSFER ACCOUNT	STATE TRANSFER ACCOUNT	STATE TRANSFER ACCOUNT	STATE TRANSFER ACCOUNT	STATE TRANSFER ACCOUNT	STATE TRANSFER ACCOUNT	STATE TRANSFER ACCOUNT	STATE TRANSFER ACCOUNT	Total Transfer State Fund
1011.101 101	101.000 10.000	\$1	\$1.000	\$1	\$1.000	\$1.000	\$1.000	\$1.000	\$1.000	\$11.100 \$11.100
1011.101 101	101.000 10.000	\$1	\$1.000	\$1	\$1.000	\$1.000	\$1.000	\$1.000	\$1.000	\$11.100 \$11.100
1011.101 101	101.000 10.000	\$1	\$1.000	\$1	\$1.000	\$1.000	\$1.000	\$1.000	\$1.000	\$11.100 \$11.100
1011.101 101	101.000 10.000	\$1	\$1.000	\$1	\$1.000	\$1.000	\$1.000	\$1.000	\$1.000	\$11.100 \$11.100
1011.101 101	101.000 10.000	\$1	\$1.000	\$1	\$1.000	\$1.000	\$1.000	\$1.000	\$1.000	\$11.100 \$11.100
1011.101 101	101.000 10.000	\$1	\$1.000	\$1	\$1.000	\$1.000	\$1.000	\$1.000	\$1.000	\$11.100 \$11.100
1011.101 101	101.000 10.000	\$1	\$1.000	\$1	\$1.000	\$1.000	\$1.000	\$1.000	\$1.000	\$11.100 \$11.100
1011.101 101	101.000 10.000	\$1	\$1.000	\$1	\$1.000	\$1.000	\$1.000	\$1.000	\$1.000	\$11.100 \$11.100
1011.101 101	101.000 10.000	\$1	\$1.000	\$1	\$1.000	\$1.000	\$1.000	\$1.000	\$1.000	\$11.100 \$11.100

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FINANCIAL STATEMENTS**  
**GENERAL NOTES TO FINANCIAL STATEMENTS - PART III FINANCIAL**

Table 1. Schedule of Revenues, Expenditures and Changes in Fund Balances  
for the Year Ended June 30, 1999

	CURRENT AND CUMULATIVE BALANCE (\$)					
	1998-99	1998-99	1998-99	1998-99	1998-99	1998-99
<b>REVENUES</b>						
<b>Local Sources:</b>						
Property taxes	\$6,275	\$575	\$6,850			
Miscellaneous	1,000	7,000				
<b>State Sources:</b>						
Manufactured gas-to-add						
Electricity and gas-to-add						
<b>Federal Sources:</b>						
Manufactured gas-to-add	2,246,800	246,800	2,493,600	2,493,600	246,800	2,740,400
Electricity and gas-to-add						
<b>Total revenues</b>	<b>2,253,075</b>	<b>254,575</b>	<b>2,507,650</b>	<b>2,493,600</b>	<b>246,800</b>	<b>2,740,400</b>
<b>EXPENDITURES</b>						
<b>Instructional:</b>						
Special programs						
Adult and child learning education program	1,750,000	30,000				1,780,000
Post secondary education program						
Other					1,000	
<b>Support services:</b>						
Food (operating) services	250,000			250,000		
Instructional staff services	150,000	25,000			175,000	175,000
General administration	500	2,500		0		500
General contract services	2,000					2,000
Security services	2,000	10,000	77	1,000		12,077
Plant services	25,000	100				25,100
Market transportation services						
Energy services						0
Non instructional services:						
Plant services operations						
Community services operations						
All other instructional and contracted	20,000					20,000
<b>Total expenditures</b>	<b>2,150,000</b>	<b>25,500</b>	<b>77</b>	<b>251,000</b>	<b>175,000</b>	<b>2,421,577</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>103,075</b>	<b>129,075</b>	<b>1,530,673</b>	<b>1,242,600</b>	<b>0</b>	<b>318,823</b>
<b>NET BALANCE AT BEGINNING OF YEAR</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>NET BALANCE AT END OF YEAR</b>	<b>1,103,075</b>	<b>1,130,075</b>	<b>2,531,673</b>	<b>2,243,600</b>	<b>1,000</b>	<b>319,823</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>102,075</b>	<b>129,075</b>	<b>1,530,673</b>	<b>1,242,600</b>	<b>0</b>	<b>318,823</b>

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UNEMPLOYMENT BENEFITS	RENTAL INCOME	STATE TAXES	RENTAL EXPENSES	NET RENTAL INCOME	NET RENTAL INCOME	NET RENTAL INCOME	RENTAL INCOME	RENTAL INCOME	RENTAL INCOME
		000					11,111	000	
11,111,000	100,000	100,000		100,000	100,000	100,000	11,111	100,000	100
1,111,111	100,000	100,000	000	10,000	10,000	10,000	11,111	100,000	100
		100,000					11,111	100,000	
10,000	100,000			1,000	10,000				
1,000,000	100,000	100,000	100,000	10,000		1,000	10,000	100,000	100
		1,000	000				11,111	100,000	100
10,000	000	1,000	000	000	1,000	000	(11,111)	1,000	000
10,000		(1,000)			1,000			(1,000)	
000	000	(1,000)	000	000	1,000	000		(1,000)	000
000	000	1,000	000	000	000	000	11,111	000	000
000	000	1,000	000	000	000	000	11,111	000	000

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**REGISTRATION AND TRAINING COSTS**  
**Registration and Fees**  
**BY THE MEMBER STATES - OTHER DONOR MEMBERS - RECEIVING MEMBERS**

Quarterly Schedule of Resources, Expenditures and Changes in Fund Balances for the Year Ended June 30, 1982

	1981 1982	1982 1981
	(\$,000)	(\$,000)
<b>REGIONS</b>		
<b>Latin America:</b>		
Country services		130,130
Travel expenses		9,470
<b>Mid-Eastern:</b>		
Administrative grants-in-aid		
Administrative grants-in-aid		
<b>Western Europe:</b>		
Administrative grants-in-aid		11,100
Administrative grants-in-aid	201,200	4,400,000
<b>Total revenues</b>	<u>201,200</u>	<u>4,400,000</u>
<b>ADMINISTRATIVE</b>		
<b>Administrative:</b>		
Regional programs		
UNEP programs		1,200,000
UNEP and cooperating agencies programs		100,000
United Nations education program	50,000	100,000
<b>Support services:</b>		
Field support services		200,000
Administrative staff services	17,000	1,400,000
General administration		1,000
United Nations for		1,000
Business services	100	1,000
Travel services		10,000
Training transportation services		1,000
Control services		10
<b>Non-Instructional services:</b>		
Food service operations		
Catering service operations		10,000
Post office, supplies and communication		10,000
<b>Total expenditures</b>	<u>201,200</u>	<u>4,400,000</u>
<b>LOCAL GOVERNMENT OF BAHAMA, BAHAMA</b>	1,000	24,000
<b>LOCAL GOVERNMENT OF BAHAMA, BAHAMA</b>		
Administrative services		0
Travel services	1,000	(240,000)
UNEP programs		240
<b>Total other financing sources (uses)</b>	<u>(1,000)</u>	<u>(195,760)</u>
<b>LOCAL GOVERNMENT OF BAHAMA, BAHAMA</b>		17,000
<b>LOCAL GOVERNMENT OF BAHAMA, BAHAMA</b>	2000	100,000
<b>LOCAL GOVERNMENT OF BAHAMA, BAHAMA</b>	2000	100,000

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## BAYVIEW/STANLEY UNION SCHOOL BOARD

BAYVIEW/STANLEY, CONTINUED

COMPREHENSIVE FUND TYPE - EDUCATION FUND - 1990 BOND FUND

Comparing Balance Sheet

June 30, 1988

	1987-88 (\$'000)	1987 (\$'000)	1986-87 (\$'000)	1985-86 (\$'000)	1984-85 (\$'000)	TOTAL
<b>ASSETS</b>						
Cash and equivalents	\$1,200	\$1,200	\$1,200		\$1,200	\$4,800
Receivables	41,200	41,200	41,200	0	0	164,800
<b>TOTAL ASSETS</b>	<b>\$42,400</b>	<b>\$42,400</b>	<b>\$42,400</b>	<b>0</b>	<b>\$1,200</b>	<b>\$169,600</b>
<b>LIABILITIES AND FUND EQUITY</b>						
Accounts, salaries, and other payables	\$41,200	\$41,200	\$41,200	0	0	\$164,800
Unearned salaries	0	1,200	1,200	0	0	2,400
Unearned pensions	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>\$41,200</b>	<b>\$42,400</b>	<b>\$42,400</b>	<b>0</b>	<b>0</b>	<b>\$167,200</b>
Fund Equity - Bond Indebtedness	0	0	0	0	\$1,200	2,400
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$41,200</b>	<b>\$42,400</b>	<b>\$42,400</b>	<b>0</b>	<b>\$1,200</b>	<b>\$169,600</b>

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**PROPOSED 2024 BUDGET SUMMARY**  
**Multi-Year, Leveled**  
**CONTINGENCY FUND 10% - SPECIAL SERVICES FUND - 10% BOND FUND**

Continuing Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 for the Year Ending June 30, 2024

	GENERAL FUND 10%	APRIL 10% BOND FUND	QUALITY EDUCATION FUND 10%	JOB TRAINING FUND 10%	SPECIAL SERVICES FUND 10%	TOTAL
<b>REVENUES</b>						
Local sources:						
Income tax levies:						
Sales	\$1,000				\$1,000	\$1,000
State sources - restricted						
Grants	\$64,000	\$15,000	\$50,000	\$50,000		\$1,119,000
Total revenues	\$65,000	\$15,000	\$50,000	\$50,000	\$1,000	\$1,119,000
<b>EXPENSES</b>						
Local sources:						
Special programs	\$5,000					\$5,000
Special programs				\$20,000		\$20,000
Professional programs		\$1,000				\$1,000
Adult and continuing education programs	\$60,000		\$5,000	\$20,000	\$20,000	\$105,000
Other programs						
Support services:						
Facility support services			\$5,000			\$5,000
Information system services	\$1,000		\$5,000			\$6,000
General administration	\$5	\$5			\$5	\$15
Technical support services			\$50			\$50
Business services						
Utility services	\$1,000					\$1,000
Student transportation services						
Non-Instructional Services						
Food service operations						
Community service projects						
Total expenditures	\$67,000	\$16,000	\$60,000	\$20,000	\$25,000	\$1,198,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>						
	\$-2,000	\$-1,000	\$-10,000	\$30,000	\$-25,000	\$-1,000
<b>INITIAL BALANCE AT BEGINNING OF YEAR</b>						
	\$-2,000	\$-1,000	\$-10,000	\$30,000	\$-25,000	\$-1,000
<b>INITIAL BALANCE AT END OF YEAR</b>						
	\$-2,000	\$-1,000	\$-10,000	\$30,000	\$-25,000	\$-1,000

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MASSACHUSETTS PUBLIC SERVICE BOARD  
 Regulatory, Regulatory Activities  
 COMMISSION ON THE PSC - SPECIAL REPORT: FUNDS - SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS

Existing Balance Sheet, June 30, 1998

	SCHOOL DISTRICT BUILDING - MAINTENANCE				SCHOOL DISTRICT NO. 1	TOTAL
	NO. 1	NO. 7	NO. 8	NO. 10		
<b>ASSETS</b>						
Cash and equivalents	\$19,123	\$56,400	\$27,000	\$20,714	\$123,237	\$243,464
Receivables					260	260
Deferred contributions					298,000	298,000
<b>TOTAL ASSETS</b>	<b>\$19,123</b>	<b>\$56,400</b>	<b>\$27,000</b>	<b>\$20,714</b>	<b>\$270,497</b>	<b>\$840,724</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
Accounts, salaries, and and other payables		100	100	100	300	\$1,500
Deferred payments		10,000	100	100	10,200	\$1,000
<b>Total Liabilities</b>	<b>000</b>	<b>10,100</b>	<b>200</b>	<b>200</b>	<b>10,600</b>	<b>20,000</b>
<b>Fund Equity - fund balances (deficits) -</b>						
- nonreserved - undesignated	\$19,123	46,300	26,800	20,614	159,847	\$820,724
<b>TOTAL LIABILITIES AND</b>						
<b>FUND EQUITY</b>	<b>\$19,123</b>	<b>\$46,400</b>	<b>\$27,000</b>	<b>\$20,714</b>	<b>\$270,497</b>	<b>\$840,724</b>

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UNIVERSITY PARK STATE COLLEGE  
 INFORMATION - by State  
 OPERATIONAL FUND (11) - SPECIAL SERVICES FUND - SCHOOL DISTRICT MAINTENANCE FUND

CONTAINS SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 FOR THE YEAR ENDING JUNE 30, 2008

	OPERATIONAL FUND (11)				TOTAL 2008	2007
	01 - 1	02 - 1	03 - 1	04 - 1		
<b>REVENUES</b>						
Fee of service:						
all classes course	500,000	140,000	107,000	529,000	1,176,000	1,091,000
tuition, books and supplies				1,000		1,000
interest bearing	600	1,000	1,000	1,000	3,600	11,000
miscellaneous						
Total revenue			1,000		39,600	41,000
unrestricted grant-in-aid						
Total revenue	500,600	141,000	108,000	530,000	1,215,600	1,132,000
<b>EXPENDITURES</b>						
Instruction:						
regular program		9,500	600		10,100	11,000
special program					50	100
operational program		9,200			9,200	1,000
other		1,000			1,000	11,000
Support services:						
capital administration	1,000	1,000	500	1,000	3,500	11,000
business services		700	100	70	1,500	1,000
plant services	10,000	10,000	60,000	27,000	107,000	601,000
student transportation services		11,000			11,000	10,000
postal services			50		500	500
Total expenditures	11,000	21,700	61,600	28,770	102,070	700,000
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	489,600	120,300	46,400	501,230	119,530	432,000
<b>CHANGES IN FUND BALANCE</b>						
Initial fund balance		10,000			10,000	10,000
Total change financing source (uses)	489,600	110,300	46,400	501,230	109,530	100,000
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND CHANGES IN FUND BALANCE</b>	489,600	130,300	46,400	501,230	119,530	432,000
<b>END BALANCE AT BEGINNING OF YEAR</b>	10,000	10,000	10,000	10,000	100,000	100,000
<b>END BALANCE AT END OF YEAR</b>	499,600	140,300	56,400	511,230	219,530	432,000

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BRIDGE STREET SANITA FUND BOARD  
 BRIDGE STREET, San Bruno  
 COUNCILMAN'S (SANITARY) - LANDS, REVENUE FUNDS - OTHER FUNDS

Condensed Balance Sheet, June 30, 1999

	LANDS REVENUE	LANDS	OTHER FUNDS	OTHER FUNDS	TOTAL
<b>ASSETS</b>					
Cash and equivalents			\$171,127		\$171,127
Investment, at fair value			576,795		576,795
Receivables				\$1,328	\$1,328
Inventory			60,365		60,365
<b>TOTAL ASSETS</b>	<b>NONE</b>	<b>NONE</b>	<b>\$808,187</b>	<b>\$1,328</b>	<b>\$809,515</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Accounts, payables, and and other payables			\$152,918		\$152,918
Interfund payables			1,149	\$1,328	\$2,477
<b>Total Liabilities</b>	<b>NONE</b>	<b>NONE</b>	<b>\$154,067</b>	<b>\$1,328</b>	<b>\$155,395</b>
Fund Equity - total balances					
Retained - undesignated	<b>NONE</b>	<b>NONE</b>	<b>654,120</b>	<b>NONE</b>	<b>654,120</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>NONE</b>	<b>NONE</b>	<b>\$808,187</b>	<b>\$1,328</b>	<b>\$809,515</b>

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MEMPHIS REGIONAL SCHOOL BOARD  
 MEMPHIS, TENNESSEE  
 GOVERNMENTAL FUND TYPE - SPECIAL SERVICE FUNDS - OTHER FUNDS

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

	GOVERNMENTAL FUND TYPE	GOVERNMENTAL FUND TYPE	GOVERNMENTAL FUND TYPE	TOTAL
	REVENUES	EXPENDITURES	CHANGES IN FUND BALANCE	
<b>REVENUES</b>				
Total revenues:				
Federal sources:				
Elementary and secondary			\$26,600	\$26,600
Food service			\$75,000	\$75,000
Miscellaneous	11,200	10,000	30	26,230
State sources - restricted grants-in-aid			\$60,700	\$60,700
Federal sources - restricted grants-in-aid			2,000,000	2,000,000
Total revenues	11,200	10,000	2,048,300	2,069,500
<b>EXPENDITURES</b>				
Total expenditures:				
Instructional Services - special programs	1,000	10,000		\$11,000
Non-Instructional Services - food service operations			\$1,180,000	\$1,180,000
Total expenditures	1,000	10,000	1,180,000	1,191,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	10,200	(10,000)	868,300	878,500
<b>OTHER FINANCIAL SOURCES</b> (USE OF FUND ASSETS)	100	100	1,670	1,870
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCIAL SOURCES</b>	10,300	(9,900)	870,000	880,370
<b>CHANGE IN FUND BALANCE</b>	100	100	870,000	870,200
<b>EXCESS (DEFICIENCY) AT END OF YEAR</b>	10,200	(9,800)	870,000	870,400

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**NATCHITOCHES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of and for the Year Ended June 30, 2000

**GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS**

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





BRIDGEPOINT FINANCIAL GROUP, INC.  
 BridgePoint Financial  
 CONSOLIDATED YEAR-END - AND SERVICE PERIOD

Consolidated Balance Sheet, June 30, 2008

	CONSOLIDATED SERVICE PERIODS			2008		Total
	2008	2007	2006	2008	2007	
<b>ASSETS</b>						
Cash and equivalents	\$20,742	\$47,507	\$138,887	\$2,454	\$268,000	\$1,000,000
Investments		\$40,000			2,200,000	2,200,000
Receivables					1,500	1,500
	\$20,742	\$87,507	\$138,887	\$2,454	\$2,709,500	\$11,000,000
<b>LIABILITIES AND EQUITY</b>						
Preferred payables	\$0	\$0	\$41,776	\$0	\$1,454	\$40,000
Total Equity - Total Balance - carried - unallocated	\$20,742	\$87,507	\$97,111	\$2,454	\$2,698,046	\$1,000,000
<b>TOTAL LIABILITIES AND EQUITY</b>	\$20,742	\$87,507	\$138,887	\$2,454	\$2,709,546	\$11,000,000

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**UNITED STATES FARM LOAN BOARD**  
**Washington, D.C.**  
**ADMINISTRATIVE FUND FIVE - YEAR 1959-60 1960-**
**Comparing Schedule of Receipts, Expenditures, and Changes in Fund Balances**  
**for the Year Ended June 30, 1960**

	1959-1960 FY 5	1960-1961 FY 6	1960-1961 FY 7	1960-1961 FY 8	TOTAL
<b>RECEIPTS</b>					
Gifts - Interest:					
- Federal income taxes	100,478	144,095	114,267	119,000	10,475,200
- Interest earnings	1,341	11,602	4,999	509	179,300
State interest - miscellaneous				673	61,329
- 19-44					64,337
<b>Total revenues</b>	<b>101,819</b>	<b>155,697</b>	<b>119,266</b>	<b>119,509</b>	<b>10,780,066</b>
<b>EXPENDITURES</b>					
Current:					
Support services:					
- General administrative	1,643	11,443	4,337	488	85,957
- Public relations	673	4,238	937	39	49,138
- Plant services				1,000	1,500
State services:					
- Principal retirement	175,000	275,000	35,000	70,000	1,260,000
- Interest and charges	11,250	244,504	51,448	1,200	1,200,000
<b>Total expenditures</b>	<b>188,563</b>	<b>535,185</b>	<b>171,722</b>	<b>72,727</b>	<b>1,596,595</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS</b> <b>OVER EXPENDITURES</b>	<b>(86,744)</b>	<b>21,512</b>	<b>47,544</b>	<b>(53,218)</b>	<b>583,471</b>
<b>CHANGES IN FUND BALANCE</b>					
Operating transfers in					85,170
Operating transfers out	(11,990)				(685,184)
20% of fixed assets			1,500		1,500
Accumulated interest on sale of bonds					70,500
<b>Total other financing sources</b> <b>(sink)</b>	<b>(11,990)</b>	<b>800</b>	<b>2,000</b>	<b>1,500</b>	<b>(281,114)</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS AND</b> <b>CHANGES IN FUND BALANCE</b> <b>OVER FUND BALANCE</b>	<b>(98,734)</b>	<b>22,312</b>	<b>49,544</b>	<b>(51,718)</b>	<b>583,357</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>68,817</b>	<b>91,664</b>	<b>85,106</b>	<b>4,288</b>	<b>1,712,577</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>(30,917)</b>	<b>113,976</b>	<b>134,650</b>	<b>(47,430)</b>	<b>1,629,224</b>

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**NATCHITOCHEE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULE**

As of and For the Year Ended June 30, 2000

**GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS**

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

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WYOMING PARKS SCHOOL BOARD  
 Subscribers, Contributions  
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

Combining Balance Sheet, June 30, 1998

	UNBOLDED SCHOOL DISTRICT NO. 6	SCHOOL DISTRICT NO. 6	TOTALS
<b>ASSETS</b>			
Investments		\$18,179,687	\$18,179,687
Interfund receivables		41,293	41,293
	<b>NONE</b>	<b>\$18,220,980</b>	<b>\$18,220,980</b>
<b>LIABILITIES AND FUND EQUITY</b> (See Notes)			
Accounts payable		\$7,793,079	\$7,793,079
Interfund payables		299,100	299,100
Total liabilities	<b>NONE</b>	<b>\$8,092,179</b>	<b>\$8,092,179</b>
Fund Equity - reserved for capital projects	<b>NONE</b>	<b>\$9,128,801</b>	<b>\$9,128,801</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>NONE</b>	<b>\$18,220,980</b>	<b>\$18,220,980</b>

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WATERWORKS BOARD, SCHOOL BOARD  
 RECREATION, LIGHTS AND  
 UTILITIES FUND TYPE - CAPITAL PROJECTS FUND

Comparing Schedule of Revenues, Disbursements, and Changes in Fund Balances  
 for the Year ended June 30, 1998

	CONSOLIDATED FUND DISTRICT NO. 2	FUND DISTRICT NO. 2	TOTALS
<b>REVENUES</b>			
Interest on investments	NONE	\$1,007,804	\$1,007,804
<b>EXPENDITURES</b>			
Current - Supporting services:			
General administration		1,383	1,383
Operation and maintenance of plant		37,711	37,711
Utilities acquisition and construction		31,889,794	31,889,794
<b>Total expenditures</b>	NONE	32,128,879	32,128,879
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	NONE	(31,121,074)	(31,121,074)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in		457,754	457,754
Operating transfers out		(19,323)	(19,323)
Sale of bonds		4,800,000	4,800,000
<b>Total other financing sources (uses)</b>	NONE	4,638,431	4,638,431
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	NONE	(26,482,643)	(26,482,643)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	NONE	31,642,000	31,642,000
<b>FUND BALANCE (DEFICIENCY) AT END OF YEAR</b>	NONE	\$5,159,357	\$5,159,357

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**MACHITOCHEE PARISH SCHOOL BOARD**  
Machitochee, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of and For the Year Ended June 30, 1998

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**SCHOOL ACTIVITY FUND**

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

**DEFERRED COMPENSATION PROGRAM FUND**

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

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RAIENITSCHE PARISH SCHOOL BOARD  
 845 Milwaukee, Lincoln Park  
 FINANCIAL FUND TYPE - AGENCY FUND

Continuing Balance Sheet, June 30, 1988

	GENERAL ACTIVITY FUND	DEFERRED COMPENSATION PLAN	TOTAL
<b>ASSETS</b>			
Cash and cash equivalents	\$580,570	000	\$580,570
<b>LIABILITIES</b>			
Accounts payable	\$15,402		\$15,402
Deposits due others	344,128		344,128
<b>TOTAL LIABILITIES</b>	\$359,570	000	\$359,570

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WATKINSON BATHS SCHOOL BOARD  
 201 WEST 100th Street  
 FREDERICKTOWN, MISSOURI - AGENCY FUNDS

Comparing Schedule of Changes to Report Balances  
 For the Year Ended June 30, 1988

	BALANCE JUNE 30, 1987	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1988
<b>SCHOOL ACTIVITY FUNDS</b>				
Claytonville High	\$29,380	\$54,110	(\$23,834)	\$59,656
East Northland Elementary	21,196	8,437	(12,821)	16,812
Fayetteville Alpha Elementary	84,882	87,217	(46,811)	125,288
Colonia Elementary	17,848	88,307	(38,471)	67,684
Lakeview Junior High	8,806	10,431	(5,487)	13,750
Lakeview High	19,330	170,981	(128,611)	160,700
Northville Elementary	7,151	58,819	(58,000)	7,970
Northwood Central High	76,480	282,860	(248,589)	110,751
Northwood Junior High	1,979	82,229	(86,811)	7,397
Northwood North Grade Center	8,720	88,228	(38,911)	57,037
North Northland Elementary	24,788	87,808	(55,738)	56,858
Northwestern Elementary Laboratory	28,118	82,792	(51,231)	59,679
Northwestern Middle Laboratory	2,882	28,264	(28,004)	2,142
Park Elementary	7,280	88,201	(88,201)	7,280
Providence Center	1,448	1,511	(1,238)	1,721
Provincial Elementary	26,150	88,848	(57,802)	57,196
Rever Elementary	18,815	52,841	(52,290)	19,366
<b>Total</b>	<b>374,154</b>	<b>1,148,831</b>	<b>(1,095,899)</b>	<b>426,106</b>
Deferred Compensation Fund	844,841	888	(844,841)	888
<b>Total</b>	<b>\$1,218,995</b>	<b>\$1,149,719</b>	<b>(\$2,040,798)</b>	<b>\$427,194</b>

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**WITCHITOCHEE PARISH SCHOOL BOARD**  
Witchitoches, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of and for the Year Ended June 30, 1966

**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 1939 Session of the Louisiana Legislature. The compensation of the school board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:624, the school board members have elected the monthly payment method of compensation. Under this method, the members of the school board receive \$450 per month. In addition, the president receives \$40 per month for exercising the duties of the office.

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**MITCHAMOORE PARISH SCHOOL BOARD**  
**Mitchamoor, Louisiana**
**Schedule of Compensation Paid Board Members**  
**For the Year Ended June 30, 1998**

Carroll Daniels	12,800
William L. Hall	7,000
Carl P. Henry III	1,900
Julia Hildebrand	5,483
Rudolph Leon, Jr.	8,800
E. L. Moss	7,800
Thomas E. Rouse	7,800
Bobby K. Thomas	7,800
Cecil H. Walker	7,800
Edward Ward, Jr.	7,800
Dorothy D. Wilkerson	7,800
Ralph O. Wilson	7,800
	*****
Total	508,813
	*****

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**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations, required by Government Auditing Standards, issued by the Comptroller General of the United States. The reports are based solely on the audit of the general purpose financial statements.

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**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
55 Terra Avenue  
Alexandria, LA 71301  
318/442-7508  
Fax: 318/442-9485

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN ASSESS OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**WATCHBOGUES PARISH SCHOOL BOARD**  
Watchitoches, Louisiana

I have audited the general purpose financial statements of the Watchitoches Parish School Board as of and for the year ended June 30, 1998, and have issued my report thereon dated December 31, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

*Compliance*

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

*Internal Control Over Financial Reporting*

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

**MAZCHITCHEL PARISH SCHOOL BOARD**  
Mazchitchee, Louisiana  
Compliance and Internal Control Report  
(Continued)

*Prior Year Audit Findings*

The audit for the year ended June 30, 1987, disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

*General*

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

*Ernie M. Ray*

Ernie M. Ray  
Alexandria, Louisiana  
December 17, 1988



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

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

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**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
50 Terra Avenue  
Alexandria, LA 71303  
318/442-7568  
Fax: 318/442-8486

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

**HATCHITOCHEE PARISH SCHOOL BOARD**  
Hatchitochee, Louisiana

I have audited the compliance of Hatchitochee Parish School Board with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of the major federal programs for the year ended June 30, 1998. Hatchitochee Parish School Board's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the school board's management. My responsibility is to express an opinion on the school board's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the school board's compliance with those requirements and performing other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the school board's compliance with those requirements.

In my opinion, the school board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1998.

**Internal Control over Compliance**

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

**STATE/TERRITORY PUBLIC SCHOOL BOARD**  
Louisiana, Louisiana  
A-100 Report  
(Continued)

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

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

*Bertie M. May*

Bertie M. May  
Alexandria, Louisiana  
December 17, 1988

**WATKINSON PARISH SCHOOL BOARD**  
Watkinson, Louisiana  
Schedule of Expenditures of Federal Awards  
for the Year Ended June 30, 1988



DEBT NUMBER	EXPIRATION DATE
	<u>1,000,000</u>
	<u>1,000,000</u>
	64
	82
	1,173,251
	89,128
90-1050-05	2,098,314
92-1050-01-07B	89,127
	9,483
10010021	34,328
7192-8-21-1	159,343
7192-8-21-1	7,341
10010021	1,401
	2,454
99-00-00000	182,131
	600
97-05-01	299,348
	93,447
98-07-01	22,113
97-07-01	22,888
93-05-00-C7D	82,188
	7,182
97-07-02-01	24,825
98-07-03-01	942
98-1050-01-0	122,098
92-1050-01-0-07B	24,330
98-1050-01-12	182,351
211000000-00	81,000
98-1050-01-1	26,899
98-1050-01-2-1/2	29,821
98-1050-01-5	41,895
	<u>4,784,143</u>

**PARISH BOARD OF SUPERVISORS**  
 Bayou Lafourche, Louisiana  
 Schedule of Expenditures of Officers' Awards  
 for the Year Ended June 30, 1998

GRANTING AGENCY	PROGRAM TITLE	CFDA NUMBER
<b>United States Department of Health and Human Services</b>		
Passed through the Louisiana Department of Education	Child Care and Development Block Grant	90.536
Passed through the Louisiana Department of Social Services and Northwestern State University	Family Preservation and Support Services	90.554
Passed through the Louisiana Department of Health and Human Services	Job Opportunities and Basic Skills Training (JOBS)	90.561
	Preventive Health and Health Services Block Grant	90.561
<b>Total United States Department of Health and Human Services</b>		
<b>Other Financial Assistance</b>		
United States Department of Interior	Direct Program - Payments in Lieu of Taxes	9086
United States Department of Defense	Direct Program - MDIC	9086
	Direct Program - Troops to Teachers	9086
<b>Total United States Department of Defense</b>		
<b>Total Federal Financial Assistance</b>		

**Notes to the schedule:**

1. The schedule, consistent with the preparation of the school board's financial statements, is prepared on the modified accrual basis of accounting.
2. The school board received USAR commodities (CFDA No. 30.160), a non-cash federal award during the year.
3. Approximately \$90,000 of the funds received under the Challenge Grant (CFDA No. 04.200) have been provided to other local educational agencies (subrecipients) in the State of Louisiana.

(Continued)



GRANT NUMBER	EXPENSE YTD
	140,000
	60,421
	10,000
	11,504
	149,929
	342,000
	10,520
	10,501
	400,000
	57,416,070

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**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
 55 Terra Avenue  
 Alexandria, LA 71303  
 318/442-7548  
 Fax: 336/442-0495

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**WATCHITOCHES PARISH SCHOOL BOARD**  
 Watchitoches, Louisiana

**1. FINANCIAL STATEMENT ITEMS**

- A. The audit contained an unqualified opinion on the financial statements.
- B. The audit contained no reportable conditions.
- C. The audit contained no material weaknesses.

**2. SINGLE AUDIT ITEMS**

- A. The audit contained no reportable conditions in internal controls over major programs.
- B. The audit contained no reportable conditions that were considered to be material weaknesses in internal control over major programs.
- C. The audit contained an unqualified opinion on the Schedule of Expenditures of Federal Awards of the Watchitoches Parish School Board for the year ended June 30, 1998, and that the Schedule is fair(y) presented in all material respects in relation to the financial statements taken as a whole.
- D. The audit report contained no findings required to be reported under Section 520(a) of OIG Circular 8-110.
- E. The following Federal awards (Type A programs) were considered as major programs of the entity since, as evidenced by the accompanying Schedule of Expenditures of Federal Awards, their expenditures were \$100,000 or more:
  - 1. OIG# NO. 10-552 - School Breakfast Program.
  - 2. OIG# NO. 10-555 - National School Lunch Program.
  - 3. OIG# NO. 84-010 - Title I Grants to Local Educational Agencies.
  - 4. OIG# NO. 84-312 - Special Education - Grants to States.
  - 5. OIG# NO. 84-383 - National Challenge Grants for Technology in Education.
  - 6. OIG# NO. 15-008 - Payments to Lieu of Taxes.
- F. The dollar threshold between Type A programs and Type B programs is \$100,000.

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

6. The school board has been determined to be a low risk auditee under Section 538.
8. The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.
3. The Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards contained no reportable conditions relating to compliance with laws, regulations, contracts, and grants applicable to each of its major federal programs.
4. The Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 contained no reportable conditions required to be reported under Section 530(a).

*Herbie W. May*

Herbie W. May  
 Alexandria, Louisiana  
 December 13, 1998