

OFFICIAL  
FILE COPY  
**DO NOT SEND OUT**

When receiving  
books from this  
copy, and PLEASE  
bring it back to 1997

RECEIVED

JAN 14 1998

**CALCASIEU  
PARISH SCHOOL  
BOARD**  
LAKE CHARLES, LOUISIANA

98002397  
2634  
12

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR  
JULY 1, 1997 - JUNE 30, 1998**

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

Prepared by  
**Department of Management and Finance**

Release Date: February 1998

**CALCUTTA FARMER SCHOOL BOARD  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 1988  
TABLE OF CONTENTS**

<b>I.</b>	<b>INTRODUCTORY SECTION</b>	<b>PAGE</b>
	Letter of Transmittal	i
	AFSB Certificate of Excellence in Financial Reporting	iii
	AFSB Certificate of Achievement for Excellence in Financial Reporting	viii
	Principal's Message	xiii
	Organizational Chart	xix

**II. FINANCIAL SECTION**

Independent Auditors' Report	1
------------------------------	---

**GENERAL PURPOSE FINANCIAL STATEMENTS**

	<b>EXHIBIT</b>	
Combined Balance Sheet - All Fund Types and Account Groups	A	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	B	5
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General and Special Revenue Fund Types	C	8
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types	D	14
Combined Statement of Cash Flows - All Proprietary Fund Types	E	18
Notes to the Financial Statements		20

**CALCIFIED PAPER SCHOOL BOARD  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 1998  
TABLE OF CONTENTS**

**COMBINING INDIVIDUAL FUNDS AND ACCOUNT GROUPS  
FINANCIAL STATEMENTS AND SCHEDULES**

	STATEMENT/ SCHEDULE	PAGE
<b>General Fund:</b>		
Balance Sheet	B-1	18
Statement of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual	B-2	48
<b>Special Revenue Funds:</b>		
Combining Balance Sheet	B-3	46
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	B-4	46
<b>Vocational Education Act</b>		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	B-5	48
<b>Adult Basic Education</b>		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	B-6	48
<b>Individuals With Disabilities Education Act (IDEA)</b>		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	B-7	50
<b>Improving America's Schools Act (IASA)</b>		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	B-8	51
<b>Job Training Partnership Act (JTPA)</b>		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	B-9	52

(Cont. Inside)

**CALCASSIN PARISH SCHOOL BOARD  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 1988  
TABLE OF CONTENTS**

	STRENGTH/ COLUMNS	PAGE
Starting Point: (Breakdown)		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	B-8	53
Office of Family Support		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	B-9	54
Challenge Grant		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	B-10	55
School To Work		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	B-11	56
School Fund Service		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	B-12	57
Debt Service Fund:		
Balance Sheet	C-1	58
Statement of Revenues, Expenditures and Changes in Fund Balance	C-2	61
Schedule of Assets, Liabilities and Fund Balances by Bonding Districts of Calcasieu Parish	C-3	62
Schedule of Revenues, Expenditures and Changes in Fund Balances by Bonding District of Calcasieu Parish	C-4	64
Capital Projects Fund:		
Balance Sheet	D-1	68
Statement of Revenues, Expenditures and Changes in Fund Balance	D-2	69
Schedule of Assets, Liabilities and Fund Balances by Bonding Districts of Calcasieu Parish	D-3	70

(Continued)

**COLUMBIA PARTIAL SCHOOL BOARD  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
YEAR ENDING JUNE 30, 1998  
TABLE OF CONTENTS**

	STATEMENT/ SCHEDULE	PAGE
<b>Capital Projects Fund (Continued):</b>		
Schedule of Revenues, Expenditures and Changes in Fund Balances by Funding Districts of Columbia Parish	D-4	70
<b>Internal Service Funds - Insurance Funds:</b>		
Combining Balance Sheet	E-1	70
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	E-2	70
Combining Statement of Cash Flows	E-3	71
<b>Agency Fund - Student Activity Fund:</b>		
Statement of Changes in Assets and Liabilities	F-1	70
Schedule of Changes in Total Assets - By School	F-2	48
<b>General Fixed Assets Account Group:</b>		
Schedule of General Fixed Assets - By Source	G-1	83
Schedule of General Fixed Assets - By Function	G-2	83
Schedule of Changes in General Fixed Assets - By Function	G-3	83
<b>General Long-Term Debt Account Group:</b>		
Schedule of General Long-Term Debt	H-1	83
<b>I. STATISTICAL SECTION - UNAUDITED</b>	<b>TABLE</b>	
General Fund Revenues by Source - Last Ten Fiscal Years	1	94
General Fund Expenditures by Function - Last Ten Fiscal Years	2	95
Debt Revenues by Source - Last Ten Fiscal Years	3	94
Assessed and Estimated Actual Value of Taxable Property - Last Ten Calendar Years	4	95

(Continued)

**CALCIFIED SPRING SCHOOL BOARD  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 1999  
TABLE OF CONTENTS**

	PAGE	PAGE
All Valorem Tax Levies and Collections - Last Ten Fiscal Years	3	98
Taxpayer Valuations for All Valorem Taxes - by District	4	98
Property Tax Rates and Levies - by District - Last Ten Fiscal Years	7	100
Property Tax Millage Rates - Direct and Overlapping Governments - Last Ten Fiscal Years	8	100
Calculated Parish Principal All Valorem Taxpayers	9	104
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Expenditures - Last Ten Fiscal Years	10	106
Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt per Capita - Last Ten Fiscal Years and Computation of Legal Debt Margin	11	106
Summary of Bond Transactions	12	108
Computation of Direct and overlapping debt	13	118
Revenue Bond Coverage - Sales Tax Districts by - Last Four Fiscal Years	14	121
Property Value, Construction and Bank Deposits - Last Ten Calendar Years	15	122
Demographic Statistics - Last Ten Fiscal Years	16	124
Insurance Schedule	17	126
Miscellaneous Statistical Data	18	128
Schedule of Compensation and Other Expenses Paid to School Board Members	19	129

**20. SINGLE SUBJECT SECTION**

Schedule of Expenditures of Federal Awards	130
Notes to Schedule of Expenditures of Federal Awards	134

**CALCAGHIE PARISH SCHOOL BOARD  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 1998  
TABLE OF CONTENTS**

	PAGE
Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	105
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance with OMB Circular A-133	127
Schedule of Findings and Questioned Costs	138
Schedule of Management Comments and Suggestions	138
Summary Schedule of Prior Year Audit Findings	138

# INTRODUCTORY SECTION

Calcasieu Parish School Board







JACK W. THROST, SUPERINTENDENT

December 1, 1998

**Board Members**

Calcasieu Parish School Board  
1724 Kirkman Street  
Lake Charles, Louisiana 70603

Dear Board Members:

The Comprehensive Annual Financial Report of the Calcasieu Parish School Board (the School Board) for the fiscal year ended June 30, 1998 is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the School Board. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the School Board. All disclosures necessary to enable the reader to gain an understanding of the School Board's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter, the School Board's organizational chart and a list of principal officials. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditors' report on the financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

The School Board is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the 1994 Single Audit Act Revisions and the U.S. Office of Management and Budget Circular A-333, Audits of State and Local Governments, and Non-Profit Organizations. Information related to this single audit, including the schedule of federal financial assistance, findings and recommendations, and independent auditors' reports on

compliance with requirements applicable to each major program and internal control over compliance with GMS Circular A-133 are included in the Single Audit Section along with reports on compliance on internal control over financial reporting based on an audit of financial statements performed in accordance with government auditing standards.

This report includes all of the funds and account groups of the School Board. The School Board is a legislative body authorized to govern the public education system of Calcasieu Parish, Louisiana. The School Board is governed by a fifteen member board with each board member serving a consecutive four-year term. The current board is in the final year of its term. It is the responsibility of the School Board to make public education available to the residents of Calcasieu Parish, including instructional personnel, instructional facilities, administrative support, business services, operation and maintenance and bus transportation. The School Board provides a full range of public education services appropriate to grade levels ranging from pre-kindergarten through grade 12. These include regular and enriched academic education, special education for handicapped children as well as vocational education. The School Board has a current enrollment of 33,281.

The School Board is authorized to establish public schools as it deems necessary to provide adequate school facilities for the children of the parish, to determine the number of teachers to be employed and to determine the local supplement to their salaries. Accordingly, the School Board is not included in any other governmental reporting entity since the School Board members are elected by the public and have decision-making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters.

The School Board is also authorized to incur debt and levy taxes to pay for such debt through physically separate School Bond Districts. These Districts are established solely for the purpose of issuing bonds and levying and accumulating taxes to make principal and interest payments on outstanding debt. The members of the School Board as well as its officers also function as the governing board and officers of the School Bond Districts. All financial transactions of the School Bond Districts are included in this report.

#### ECONOMIC CONDITION AND OUTLOOK

Following is an excerpt from "The Louisiana Economic Outlook: 1999 and 2009", prepared by Loren C. Scott and James A. Richardson of the Division of Economic Development, and

Forecasting. A.M.M.Jamal of Southeastern Louisiana University, and E.S. Corso of Louisiana State University.

The Lake Charles Metropolitan Statistical Area (MSA), which is composed of only one parish (Calcasieu), is dominated by what is broadly referred to as the petrochemical industry. This phrase hardly combines two closely related industries: chemicals and refining. Calcasieu Parish is the home to 24 different chemical plants which employed 5,133 workers and generated \$290.2 million in wage and salary income in 1997. Calcasieu is also the location of 18 refineries which employed 3,503 workers and paid them \$179.6 million in 1996.

This predominance of the petrochemical industry helps explain the MSA's employment trends since 1981. In 1981, this MSA had 10,680 employees in its chemical sector. Chemical sales then took a beating in the international market due to a huge run up in the exchange value of the dollar, and a large increase in the industry's key input--natural gas--caused further bolt-tightening by the industry. By 1997, chemical employment had dropped 50 percent to 1,608.

At the same time, the Reagan Administration fully deregulated the price of crude oil in the early 1980s. One side effect of this action was that several marginal refineries found it increasingly difficult to remain competitive and shut down. The loss of jobs in the two highest wage industries in Louisiana's manufacturing sector, combined with a shuddering halt to industrial construction and other negative multiplier effects, sent the Lake Charles economy into a serious, 8-year dive that did not stop until nearly 10 percent of the MSA's jobs had vanished.

In 1987, the MSA attracted the Boeing Aircraft facility to Cheniere Airpark, enabling it to become the first MSA in the state to begin a recovery from the 1982-87 recession. Chemicals also began their recovery about the same time, and Lake Charles entered into a nice 4-year expansion phase. Then in 1993, Boeing abruptly closed its plant, effectively destroying 1,500 jobs in the process.

Over 1984-96, the Lake Charles MSA enjoyed a remarkable period of expansion. During these three years, it was one of the fastest growing areas in Louisiana. Three factors fueled this recovery. First, the chemical and refining sectors began a major wave of new construction. In 1985-96 in particular, Citgo and Conoco/Paracoil combined for a huge \$1.6 billion set of construction projects. Nestle Chemicals also engaged in some significant additional building.

Secondly, it was during this period that the casinos came to Lake Charles. The MSA now has four riverboats that have created approximately 4,800 new jobs for the area. Accessibility to the Houston gambling market has made Lake Charles one of the state's most successful casino locations.

Finally, it was during the 1984-98 period that a replacement was found for Boeing. The city attracted Grumman Aircraft (now Northrup Grumman) to Chenault Airport. NG takes F21 jets, strips them down, and inserts the Joint Surveillance Target Attack Radar System (JSTARS) into them for the Defense Department. In 1997, NG exercised an option to continue its lease at Chenault for another five years. The firm has delivered 4 planes to the Defense Department so far and should add 2 planes a year for the immediate future. Employment at the facility has stabilized at about 2,000 with no change expected over the forecast period.

The Louisiana Economic Model is projecting Lake Charles will be the second fastest growing MSA in the state (in percentage terms) over 1998-2000, adding 3,700 new jobs.

We expect Lake Charles' growth to be spurred by an expanding petrochemical sector and especially by associated industrial construction activity. At least seven chemical plants have announced expansions, including Icyodell (formerly AMCO), Sparteck Polymers, Firestone, Olin, Cordes Viste, Southern Irons, and Westlake. In addition, three refineries, Conoco, Dynegy, and Citgo have announced multimillion-dollar projects. The number of permanent, direct new jobs added to these petrochemical facilities from these expansions will not be great. However, the city will enjoy a substantial boost in industrial construction jobs.

Toward the end of 1998, Global Industries should be opening its new pipe-spooling base on the Lake Charles ship channel. Global has renovated two ships in the channel and has built a "spool ship" which will operate out of this facility. This ship uses new technology for continuously laying pipe in deep waters. Whereas existing technology requires 10 days to lay a mile of pipe in deep waters, a spool ship can accomplish the same task in one day. Employment estimates at Global's site range from 600-700 employees.

A new firm, Professional Industrial Maintenance, has opened in the Lake Charles Port's industrial canal. This firm employs 200 workers and refurbishes offshore rigs. One rig, destined for Malaysia, has just been completed and another is scheduled to come in soon.

All this activity in the MSB's basic sector is providing a nice injection to the area's feeder sectors as well. Kries Mall has completed a major addition in October 1988 and has had a re-ground opening. A robust real estate sector is keeping the general construction industry active as well. Four to five new hotels/motels are either opening or are under construction. All of these are signs of a very solid economy.

Effective with fiscal year 1988-89, the State of Louisiana adopted a new Minimum Foundation Program formula with stronger equalization provisions than the previous formula. As a result, the Calcasieu Parish School Board falls into a category of "hold harmless" school systems whose state funding has been frozen at existing levels. Calcasieu's funding level from the Minimum Foundation Program will remain frozen until factors change that cause the parish to fit into the formula. Until that time, local revenues will carry the load for funding related to enrollment growth, inflation, unfunded government mandates and other new expenditures incurred in the foreseeable future.

The General Fund Budget for 1988-89 was adopted July 14, 1988 and contains total revenues and other sources of \$152,833,871, and expenditures and other uses of \$154,169,860, with a resulting deficit of \$2,336,089. Based on historical budget variances, the budget should end the year nearly in balance. If not, the deficit will be taken from the June 30, 1989 fund balance discussed later.

#### MAJOR INITIATIVES

Work continued in 1987-88 on large capital improvement projects begun in fiscal year 1984-85. The \$25 million general obligation bond authorization approved by voters in District 30 (Sulphur) in January, 1984 continues to provide funding for work-in-progress at Sulphur area schools. It is anticipated that construction will continue on these projects for at least 6 months more.

Voters in District 27, Moss Bluff-Dejeu Tax District Number Three continue to see results from the approval of a 1.58 sales tax authorization approved in 1982. A new elementary school opened in 1986 and a new running track, lighted tennis courts, and gymnasium are now in operation at Sam Houston High School. Projects will likely be ongoing in this area throughout the life of the sales tax levy, through the year 2007.

In June of 1986, the Calcasieu Parish School Board was presented with the results of a Facilities Study and Student Demographics Projection for the school system compiled by Dr. Hoyt F. Watson and Dr. E.A. Sigler, Jr. of the Office of Field

Services, University of North Texas. The study analyzed the demographics of the parish to formulate enrollment projections for the next 10 years and evaluated the facilities in the parish in terms of their present condition, utilization, capacity, instructional adequacy, and present and future needs. They concluded that, while the parish will need to plan for some additional students, the primary problem will be addressing the needs in present facilities.

In November 1994, the Calcasieu Parish School Board contracted the architectural firm of Heckert & Associates and Klender a successor to further examine school facility needs and to develop cost estimates for those needs across Calcasieu Parish. A group of thirty parish residents appointed by the Board as a Blue Ribbon Committee began meeting in the late spring of 1997 to review demographic and facility findings and to help determine the best methods available to finance these needs. The Blue Ribbon Committee made recommendations to the Calcasieu Parish School Board in August 1997, confirming that the parish has numerous facility needs and that a parishwide sales tax might be the best method of financing those needs.

On September 16, 1997, the Calcasieu Parish School Board adopted a resolution calling an election for November 13, 1997 to request that the voters of Calcasieu Parish approve a one-cent parishwide sales tax with one eighth of the cost dedicated to maintenance of facilities. The remainder of the one-cent would be dedicated to retiring the outstanding indebtedness of each of the ten individual bonding districts in the parish and to the construction, renovation and improvements of school facilities across the parish. The voters of Calcasieu Parish, by a considerable majority, decided not to approve the new sales tax or new method of financing school building construction in Calcasieu Parish. Outstanding debt in each bonding district will continue to be paid within the individual district upon the premises in which the debt was originally issued. The Calcasieu Parish School Board will review long range plans for financing building construction and improvements and will move forward with an alternative approach.

The Calcasieu Parish School Board began collection of a new head tax levied by riverboats in the parish in 1978. The tax is based on a percentage of revenues and has averaged approximately \$90,000 monthly. All proceeds from this revenue source have been dedicated to capital projects, which have thus far been represented by land purchases, as needs were identified by the Board.

In July of 1993, the Calcasieu Parish School Board signed a performance-based contract with Johnson Controls, Inc. for energy

management and retrofitting services. The retrofitting portion of the contract called for upgrading lighting, plumbing and energy management systems at a total cost of \$1,334,629. This portion of the contract was financed with \$3,388,000 in excess revenue certificates purchased by First National Bank with an average interest rate of 8.75. The project was approximately 35% complete at June 30, 1990 with the balance of the contract reserved in encumbrances in a capital projects fund. The energy management portion of the contract addresses preventive maintenance issues and is funded each year with current general fund expenditures in the amount of \$363,300 or \$45,413 per quarter. The performance-based nature of the contract provides that Johnson Controls, Inc. guarantees enough annual savings from retrofitting and energy management to fully pay for the cost of the contract, including debt service. Should the guaranteed savings not materialize, then Johnson Controls, Inc. must remit the shortfall to the Calcasieu Parish School Board. The contract provides an opportunity for the Calcasieu Parish School Board to upgrade energy based equipment and provide much needed preventive maintenance at virtually no anticipated cost.

Technology has always been a focal point of the education process in Calcasieu Parish. Both state and local funds were used in 1987-88 to complete the wiring of every classroom in the parish for Internet and other networking capabilities. The wiring was very extensive with the total cost exceeding \$1 million. Calcasieu Parish is a technology leader in the State of Louisiana and should continue to expand services with local and state priority funding over the next year.

The Calcasieu Parish School Board is aware of the problems that may be presented for certain technological systems on and after January 1, 2000, and has reviewed a strategic plan to complete Year 2000 compliance modifications to mission critical systems by the end of August, 1999. The strategic plan involves upgrading of the financial and student information systems, which should be complete by March 1999, and replacement of the payroll/personnel system in July 1999. Other items containing date sensitive chips, such as personal computers, elevators, and thermostats are now being reviewed and upgraded as necessary.

#### FINANCIAL INFORMATION

**Internal Controls.** The School Board is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the School Board are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is

designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

**Single Audit.** As a recipient of federal and state financial assistance, the School Board also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff of the School Board.

As a part of the School Board's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the School Board has complied with applicable laws and regulations.

**Budgetary Controls.** In addition, the School Board maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the board. Activities of the general fund and special revenue funds are included in the annual appropriated budget. Project-length financial plans are adopted for the capital projects funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by function within each fund. The School Board also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Open encumbrances are reported as a reservation of fund balance at year-end.

As demonstrated by the statements and schedules included in the financial section of this report, the School Board continues to meet its responsibility for sound financial management.

**General Governmental Functions.** Revenues for governmental fund types which include General, Special Revenues, Debt Service, and Capital Projects Funds totaled \$193,460,458 for 1999. Local sources provided 49.0%, state 42.0%, and federal sources 9.3% of the total governmental fund revenue.

The detail of revenue from various sources is shown in the following tabulation:



	JANUARY	PERCENT OF TOTAL	INCREASE <DECREASE> FROM 1987
<b>LOCAL SOURCES:</b>			
Ad Valorem Taxes	28,325,936	13.4	<409,368>
Sales Tax	59,388,397	28.7	1,814,301
Interest	7,423,224	3.5	<569,566>
Other Local Revenues	5,420,184	2.6	342,649
<b>TOTAL-LOCAL SOURCES</b>	<b>94,557,741</b>	<b>48.2</b>	<b>868,187</b>
<b>STATE SOURCES</b>	<b>63,955,915</b>	<b>31.3</b>	<b>7,437,189</b>
<b>FEDERAL SOURCES</b>	<b>14,328,985</b>	<b>7.1</b>	<b>953,957</b>
<b>TOTAL REVENUES</b>	<b>172,842,641</b>	<b>100.0</b>	<b>16,259,333</b>

The decrease in ad valorem tax revenue was primarily a result of decreasing millages on retiring debt service amounts.

Sales tax collections increased as a result of increased retail sales in the parish, including the Home Staff/Gillis area, where a 1/4 sales tax is collected for debt service.

Interest revenue decreased because of the continued decline in interest rates and the fact that there were less finances available for investment. Other revenues increased mostly because of increased tuition received from the summer school program and increased revenues on school property being leased for farming.

The increase in state revenues is a result of a state funded salary increase for teachers provided by the legislature at \$1,004 per nine-month teacher and additional funds granted each parish for teacher supplies and technology.

Federal revenues increased because of additional federal support in the Individuals with Disabilities Education Act (IDEA), IASA funds, especially Title I, School lunch, and the addition of the School-To-Work program.

Expenditures for governmental fund types totaled \$196,421,538 for 1988. This represents a 1.5% increase from 1987. The detail of expenditures by function was as follows:

FUNCTION	AMOUNT	PERCENT OF TOTAL	INCREASE (DECREASE) FROM 1997
Instructional	105,105,985	53.4	3,490,312
Pupil Services	9,259,966	4.5	117,507
Instructional staff	9,929,400	5.0	3,432,559
General Administration	3,985,109	2.0	609,399
School Administration	6,453,898	3.2	251,827
Business & Central Services	3,766,679	1.9	74,199
Operation & Maintenance	17,093,323	8.3	325,499
Bus Transportation	6,539,243	3.2	<193,642>
Food Service	11,521,399	5.7	<129,875>
Enterprise Operations	30,581	-	<1,013>
Community Service	159,354	.1	<69,552>
Facility Acquisition and Construction	6,486,264	3.2	<4,905,695>
Debt Service	12,894,494	6.3	<1,207,103>
TOTAL EXPENDITURES	196,423,888	100.0	3,884,239

The State of Louisiana provided a \$1,004 salary increase for instructional personnel. This salary increase was inserted into the teacher salary schedule and flowed to all personnel in Calcasieu Parish based on that schedule. The state raise, along with an increased .3% in the employer rate by the Teacher's Retirement System represents a large amount of the increases in Instructional, Pupil Services, Instructional Staff, General Administration, and Business and Central Services.

Instructional services, the area with the largest number of employees, increased by 3.8% as a result of state employee salary increases and state teacher supply allocations.

Pupil services increased by 0.8% as a result of state salary increases, and federal supply and equipment allocations in grant awards.

Instructional staff increased by 52.0%, largely because of new programs initiated by the State, including an elementary reading program and technology enhancement grants. Other changes in this area related to salary and benefit increases and salary reclassifications.

General Administration increased by 28.0% reflecting salary and benefit increases as well as liability claim costs and professional and legal fees.

The increase in the Operation and Maintenance category reflects numerous ordinary Building repairs along with an increase in the cost of electricity for the abnormally hot school year that Louisiana experienced.

Capital projects scheduled in District 30 in the Sulphur area are nearing completion and began winding down in 1997-98, resulting in a 43.1% decrease in spending in the Facility Acquisition and Construction category.

Debt service payments decreased in the 1997-98 fiscal year as a result of old outstanding debt principal being retired on the regular schedule.

Other financing sources (uses) for the current year excluding operating transfers in/out were:

Proceeds from sale of bonds	\$3,365,000
Proceeds from sale of fixed assets	63,849
Judgment recoveries	45,433
Total Other Financing Sources	<u>3,474,282</u>
(excluding transfers in/out)	

**General Fund Balance.** The fund balance of the General Fund decreased by \$1,167,508 compared to the adjusted prior year balance to a total of \$17,318,898. This fund balance represents 18.7% of the 1998 General Fund expenditures and other uses or approximately 30 days of expenditures. \$921,396 of the fund balance is reserved or designated for specific purposes as more fully explained in the notes to the financial statements.

**Special Revenue Funds.** The School Board maintains several separate special revenue funds to account for programs funded in whole or in part by federal revenues, which are required to be accounted for separately. The largest of these funds is the School Lunch Fund which had \$11,966,338 of revenues and transfers in and \$11,527,344 of expenditures in fiscal year 1998.

Total Special Revenue Fund revenues and other financing sources for 1998 were \$21,664,894 compared to total expenditures and other financing uses of \$21,225,185.

**Internal Service Funds.** The School Board maintains two separate Internal Service Funds. The first is for the employees/retirees group life and health insurance program. This fund is financed through a combination of premiums paid by the school board, and individual employees/retirees. This fund experienced a net income of \$80,000 in 1990, increasing retained earnings to \$1,058,907 after allowing for estimated claims payable of \$4,088,000. The revenues for 1991-92 did include a one-time payment in the amount of \$750,660 from Trustmark, the health insurance re-insurer for the Calcasieu Parish School Board. This amount represented claims above a set amount where re-insurance begins. The Board has recently received notice that the \$750,660 is used back to Trustmark under another provision of the managed care agreement. A liability has been set up in the Internal Service Fund to report the anticipated payment.

The School Board also maintains a self-insured workers' compensation fund which was established in 1987. The fund is financed entirely from premium contributions from the other funds. The School Board created a safety and worker's compensation department during 1988 which resulted in decreased claims expenses. During 1990, \$250,000 of retained earnings from this fund was transferred to the General Fund. With a net loss of \$423,487 in 1990, this fund has no current operating reserves with retained earnings of \$604,480 at June 30, 1990 after allowing for estimated claims payable of \$872,084. Premiums to individual funds will be increased to stabilize operations in 1990-91 and bring current operating reserves back in line.

**Debt Administration.** Calcasieu Parish is physically separated into ten individual school bond districts. Each district has the authority (with voter approval) to issue bonds to finance capital projects and to levy taxes to retire those bonds. Under the current state statutes, each bond district's general obligation bonded indebtedness is limited to 3% of the total assessed valuation in that particular bond district.

On June 30, 1990, the School Board had issues outstanding in each of the ten individual districts. The total amount outstanding was \$75,382,454, of which \$4,180,000 are sales tax revenue bonds issued from District No. 27, (Sales Tax District No. 3) in 1990.

**Agency Funds.** The School Board maintains a Student Activity Fund which is classified as an Agency Fund for accounting and reporting purposes. This fund accounts for monies collected and disbursed by the individual schools. This money is held in an agency capacity for the individual schools and school organizations. Total assets in this fund were \$3,578,221 at June

38, 1998 representing an increase of \$470,423 over the previous year.

**Cash Management.** Cash temporarily idle during the year was invested in demand deposits, certificates of deposit and obligations of the U.S. Treasury. The average yield on investments was 5.425%. The School Board earned interest revenue of \$3,829,894 on investments in all funds for the year ended June 30, 1998.

The objective of the School Board's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, all deposits were either insured by federal depository insurance or collateralized. All collateral on deposits was held by a third party financial institution in the School Board's name.

**Risk Management.** As previously discussed, the School Board created a worker's compensation fund in 1987 and a safety and worker's compensation department during 1988. Funds are being accumulated in the worker's compensation fund to offset potential claims. In addition, various risk control techniques, including quarterly employee safety meetings, have been implemented in an attempt to minimize accident-related losses. Third party insurance coverage is currently maintained for individual worker's compensation claims in excess of \$200,000. In September 1998, the Board authorized the development of a comprehensive risk management program to be directed by a risk manager. This addition continues to provide for identification and elimination of risks in several areas. The positive experience in both the group health/life insurance fund and the workers' compensation fund is a direct result of this program.

The School Board also carries various other forms of liability insurance including, but not limited to, property and casualty, errors and omissions, auto liability, and general liability. Details regarding coverage, deductibles and premiums are enumerated in Table 13 of the statistical section of this report.

#### OTHER INFORMATION

**Independent Audit.** State statutes require an annual audit by independent certified public accountants. The auditing firm of Messing, Quinn & Lynch (MQ&L) was selected by the School Board to perform the 1998 audit. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Federal Single Audit Act of 1984 and related OMB Circular A-133. The independent auditors' report on the general purpose financial statements and combining

and independent fund statements and schedules is included in the financial section of this report. The independent auditors' reports related specifically to the single audit are included in the single audit section.

#### AWARDS

##### GOVERNMENT FINANCE OFFICERS ASSOCIATION

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish School Board for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 1997.

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

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

##### ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

Calcasieu Parish School Board has also been awarded a Certificate of Excellence in Financial Reporting by the Association of School Business Officials (ASBO) stating that the School Board's Comprehensive Annual Financial Report for the fiscal year ended June 30, 1997, substantially conforms to the recommended principles and standards of financial reporting adopted by that organization. We believe that our current report continues to conform with the Certificate of Excellence Program requirements, and we are submitting it to ASBO to determine its eligibility for another certificate.

#### ACKNOWLEDGMENTS

The preparation of this comprehensive annual financial report was made possible by the dedicated service of the entire staff of the finance department. Each member of the Department has our sincere appreciation for the contributions made in the preparation of this report.

In closing, without the leadership and support of the governing body of the School Board, preparation of this report would not have been possible.

Respectfully submitted



Jack W. Theriot  
Superintendent



Earl E. Bruckhaus  
Chief Financial Officer

**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to

**CALCASIEU PARISH SCHOOL SYSTEM**

For its Comprehensive Annual Financial Report (CAFR)

For the Fiscal Year Ended June 30, 1997

Upon recommendation of the Association's Panel of Review which has judged that the Report substantially conforms to principles and standards of ASBO's Certificate of Excellence Program

*Opal Blum*  
President

*Ann Hays*  
Executive Director



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Calcasieu Parish School  
Board, Louisiana

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 1997

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



*Douglas R. Ellsworth*  
President

*Jeffrey L. Evans*  
Executive Director

# CALCASIEU PARISH SCHOOL BOARD OFFICIALS

**SUPERINTENDENT**

**Jude W. Theriot**

## **SCHOOL BOARD MEMBERS**

**President**

**J. R. Denison**

**Vice President**

**J. W. Karr**

**J. A. Andrepont**

**R. Blackwell**

**G. M. Canaday**

**W. P. Doucet**

**C. F. Duhon**

**C. C. Duplechin**

**J. M. Falgout**

**L. J. Fontenot**

**G. D. Jones**

**S. A. LaVergne**

**P. Patin**

**G.P. Robert**

**E. T. Victorian**

**Associate  
Superintendent of  
Curriculum & Instruction**

**Leo Miller, Jr.**

**Chief  
Financial  
Officer**

**Karl Bruchhava**

**Associate  
Superintendent of  
Auxiliary Services**

**Maurice Mueschle**

**Administrative Director  
of Elementary Schools**

**Annette Ballard**

**Assistant Superintendent  
of Personnel / Special  
Education**

**Wayne Savoy**

**Administrative Director  
of Elementary Schools**

**Dolores Hicks**

**Administrative Director  
of Middle Schools**

**Charlotte Gallimore**

**Director of Accounting  
& Budget**

**Dennis Bent**

**Assistant Superintendent  
of High Schools**

**Garland J. Hamic**



# FINANCIAL SECTION

Calcasieu Parish School Board



# McElroy, Quirk & Burch

A Registered Corporation • Certified Public Accountants • Since 1877  
800 Kirby Street • P.O. Box 9079 • Lake Charles, LA 70602-9079  
337 434-0843 • Te: 337 434-0813 • E-mail: [mqb@mcqb.com](mailto:mqb@mcqb.com)

Leif O. Latham, CPA  
Robert Robert Gaudin, CPA  
James J. O'Connell, CPA  
Mark A. O'Connell, CPA, CMA  
Mark R. Lee, CPA  
Tim J. Brennan, CPA

William G. Bennett, CPA



Charles Clark, CPA  
David J. Venable, CPA  
James J. Taylor, CPA  
William J. Adams, CPA

Charles J. Hodge, CPA, CFPP, CFP®  
David J. Smith, CPA, CMA, CFP®  
Mark R. Smith, CPA, CFP®, CFP®  
A MEMBER OF THE BURNETT GROUP

## INDEPENDENT AUDITOR'S REPORT

The Members of the  
Calcasieu Parish School Board  
Lake Charles, Louisiana

We have audited the accompanying general purpose financial statements and the combining, individual fund, and account group financial statements of the Calcasieu Parish School Board as of and for the year ended June 30, 1999, as listed in the table of contents. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

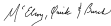
Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require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

Governmental Accounting Standards Board Technical Bulletin No. 1, *Disclosures About Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. Calcasieu Parish School Board has included such disclosures in Note 18. Because of the unprecedented nature of the year 2000 issue, the extent and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support Calcasieu Parish School Board's disclosures with respect to the year 2000 issue made in Note 18. Further, we do not provide assurance that Calcasieu Parish School Board is or will be year 2000 ready, that Calcasieu Parish School Board's year 2000 remediation efforts will be successful in whole or in part, or that parties with which Calcasieu Parish School Board does business will be year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, no right have been determined to be necessary had we been able to examine evidence regarding year 2008 disclosures, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Calcasieu Parish School Board as of June 30, 1998, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the Calcasieu Parish School Board as June 30, 1998, and the results of operations of such funds and the cash flows of individual proprietary funds for the year then ended, in conformity with generally accepted accounting principles.

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

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Calcasieu Parish School Board, taken as a whole, and on the combining, individual fund, and account group financial statements. 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 Circular A-133, Audits of States, Local Governments, and Non-Profit 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, combining, individual fund, and account group financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements and each of the respective individual funds and account groups, taken as a whole.



Mark Elroy, Louisiana  
December 3, 1998

# GENERAL PURPOSE FINANCIAL STATEMENTS

Calcasieu Parish School Board





P. R. White Middle School  
Science Class



P. R. White Middle School  
Geography Class



**BALANCED BUDGET SCHOOL BOARD**  
**COMBINED BALANCE SHEET - ALL FUNDS, FUNDS AND ACCOUNT GROUPS**  
**JUNE 30, 1999**  
**(WITH COMPARATIVE TOTALS FOR JUNE 30, 1997)**

	Governmental Fund Types			
	General	Special Revenue	Bond Revenue	Capital Projects
<b>ASSETS AND OTHER DEBITS</b>				
<b>Assets</b>				
Cash and cash equivalents	\$2,731,440	\$1,300,100	\$4,588,804	\$4,174,500
Investments	20,823,881	1,682,271	3,478,261	6,662,322
Receivables:				
Accounts	541,868	14,800	49,500	
Taxes	5,894,200		27,800	168,000
Accounts receivable (non-current)	361,184	6,877	191,200	58,688
Due from other governments	1,094,792	2,423,840		
Due from other funds	1,094,428			
Inventory	108,888	897,716		
Property, plant and equipment				
Other Debits:				
Amount available for determination fund				
Amount to be provided for payment of general long term debt				
<b>Total Assets and Other Debits</b>	<b>29,019,482</b>	<b>31,297,814</b>	<b>8,206,565</b>	<b>9,003,490</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<b>Liabilities</b>				
Accounts payable	\$4,493,681	\$200,000		\$44,871
Refundable payables				294,200
Payroll deductions, withholdings and accrued employee payables	20,262,454	1,748,874		
Due to other funds	418,887	1,888,888		
Due to student groups				
Unexpended unamortized bonds payable				
Liability for self-insurance claims				
Deferred income	1,231,289	362,100		
Account compensated absences	1,091,778	88,800		
Bonds payable				
<b>Total liabilities</b>	<b>27,682,809</b>	<b>4,278,762</b>	<b>0</b>	<b>448,071</b>
<b>Equity and Other Credits</b>				
Investment in government/retirees				
Retained earnings:				
Reserved for self-insurance				
Fund Balances:				
Reserved	871,298	897,716	1,274,000	1,011,700
Unassigned	88,900			
Designated				
Undesignated	18,285,756	1,874,054		4,891,488
<b>Total Retained Earnings/Fund     Balances</b>	<b>19,145,954</b>	<b>2,871,770</b>	<b>1,274,000</b>	<b>6,903,188</b>
<b>Total Equity and Other Credits</b>	<b>17,218,150</b>	<b>1,602,808</b>	<b>1,274,000</b>	<b>8,351,259</b>
<b>Total liabilities, Equity and     Other Credits</b>	<b>44,900,959</b>	<b>5,881,570</b>	<b>1,274,000</b>	<b>14,354,749</b>

See accompanying notes to the financial statements.



**CALIFORNIA HIGH SCHOOL LEAGUE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BY GOVERNMENTAL FUND TYPE  
FOR THE YEAR ENDED JUNE 30, 1999  
OFFICE/COMPARATIVE TOTALS FOR THE PERIOD END JUNE 30, 1999**

	Budget	Actual
<b>REVENUES</b>		
<b>Revenues from Local Sources</b>		
Admission fees	\$1,546,027	
Funds transferred to/for other activities	879,900	
Salaries	(1,824,508)	
Interest	1,890,284	894,879
Copies/computer fees	218,430	1,742,878
Tuition	782,481	
Notes and other	688,791	
Total Revenues from Local Sources	<u>\$1,370,505</u>	<u>3,250,634</u>
<b>Revenues from State Sources</b>		
Education	\$1,075,500	862,840
Professional improvement program (PIP)	1,237,824	
Revenue sharing	948,922	
Other state activities	1,481,828	
Total Revenues from State Sources	<u>\$4,743,974</u>	<u>862,840</u>
<b>Revenues from Federal Sources</b>		
Total Revenues	<u>\$6,114,479</u>	<u>\$1,715,474</u>
<b>EXPENDITURES</b>		
<b>Current</b>		
Instructional		
Wages	7,408,221	
Salaries	97,984,747	1,030,111
Materials	1,677,950	628,840
Adult education	89,189	87,888
Support services		
Food support	7,624,428	2,228,847
Instructional staff	8,484,081	682,811
General administration	6,447,678	14,280
School administration	2,746,750	18,888
Learning resources/activities	16,282,981	49,788
Operation of non-instructional	8,022,888	8,777
Bus transportation		
Food services	56,084	7,822,284
Emergency operations	49,848	
Community services	1,497,988	17,188
Capitalizing		
Debt service		
Principal repayment		
Interest and fiscal charges		
Total Expenditures	<u>107,824,426</u>	<u>21,282,688</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>		
	<u>1,289,053</u>	<u>(1,567,214)</u>
<b>Other Financing Sources (Uses)</b>		
Interest income	180,189	(104,028)
Operating proceeds (a)	895,898	1,888,887
Operating proceeds (net)	(1,647,040)	
Proceeds from sale of property		
Proceeds from sale of fixed assets	82,828	
Judgments/settlements	88,888	
Total Other Financing Sources (Uses)	<u>(7,178,165)</u>	<u>1,784,859</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Sources (Uses)</b>		
	<u>(5,889,112)</u>	<u>(480,864)</u>
Fund Balance, July 1	14,884,194	1,490,933
Fund Balance, June 30	<u>\$9,005,082</u>	<u>\$1,010,069</u>

See accompanying notes to the financial statements.

Latin  
Manufacturing Cost

Total Amount	Capital Transfers	1997	1998
812,743,400		101,200,000	109,730,104
	8,188,000	800,000	800,000
	500,000	86,288,281	87,824,190
817,070		1,888,281	1,888,190
		707,000	747,000
10,700	1,130,000	1,540,000	1,670,000
12,870,000	2,260,000	34,207,000	35,411,190
		50,480,000	77,837,811
		1,207,800	1,204,000
		880,000	827,800
		4,480,000	4,580,000
0	0	83,960,000	75,830,611
		50,000,000	55,270,000
11,707,000	2,880,000	133,660,000	136,800,000
		1,680,000	10,000,000
		88,000,000	17,300,000
		4,480,000	3,600,000
		187,000	880,000
		8,100,000	8,540,000
		8,800,000	8,880,880
480,000		3,880,000	3,887,000
		8,480,000	8,280,880
		3,780,000	3,880,000
		11,880,000	18,470,671
		8,500,000	8,780,000
		11,827,244	14,887,223
		20,000	20,000
		188,000	320,000
	880,000	8,880,000	14,870,000
8,480,000		8,480,000	8,880,000
7,380,000		7,380,000	8,880,000
18,200,000	2,880,000	180,000,000	188,800,000
100,000	2,188,000	2,100,000	2,100,000
		0	0
800,000		3,880,000	3,770,000
	(80,000)	(8,880,000)	(8,770,000)
	3,880,000	3,880,000	3,880,000
		80,000	800,000
		(8,000)	0
3,880,000	2,188,000	3,480,000	380,000
400,000	2,040,000	700,000	(8,770,000)
8,800,000	8,800,000	80,000,000	80,100,000
11,000,000	88,000,000	180,887,000	180,100,000

**CALCALIBU PARISH SCHOOL BOARD**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL AND SPECIAL FUNDING FUND TYPE 10**  
**FOR THE YEAR ENDED JUNE 30, 1999**

General Fund

	Budget	Actual
<b>REVENUES</b>		
<b>Revenues from Local Sources:</b>		
Ad valorem taxes	\$13,029,888	\$13,082,827
Parish contribution to teacher retirement	818,880	818,880
Sales tax	\$7,000,000	\$7,834,000
Interest on investments	2,100,000	1,862,264
Grants/Donations	187,880	178,722
Tuition	600,000	763,881
Notes and/or	544,000	600,722
Total Revenues from Local Sources	<u>24,802,648</u>	<u>25,731,114</u>
<b>Revenues from State Sources:</b>		
Equalization	78,025,887	78,025,887
Professional improvement programs (PIPs)	1,260,000	1,271,954
Revenue sharing	807,000	840,000
Other state revenues	4,474,364	4,884,928
Total Revenues from State Sources	<u>84,567,258</u>	<u>85,022,769</u>
<b>Revenues from Federal Sources</b>		
	<u>268,888</u>	<u>267,848</u>
Total Revenues	<u>109,638,894</u>	<u>110,991,731</u>
<b>EXPENDITURES</b>		
<b>Current:</b>		
Instruction:		
Regular	71,800,776	71,800,827
Special	20,748,474	21,004,782
Vocational	3,800,000	3,820,000
Adult education	100,000	80,000
Support services:		
Pupil:		
Instructional staff	6,880,787	6,880,864
General administration	3,077,045	3,080,642
School administration	8,893,004	8,881,828
Business and central services	3,048,285	3,748,750
Operational maintenance	11,183,087	11,863,881
Bus transportation	7,007,284	6,500,888
Enterprise operations	30,700	20,000
Community service	28,076	47,348
Capital outlay	1,054,800	1,887,888
Total Expenditures	<u>150,730,487</u>	<u>157,401,426</u>
(Excess (Deficiency) of Revenues Over Expenditures	<u>(41,091,593)</u>	<u>(46,409,695)</u>
<b>Other Financing Sources (Uses):</b>		
Interest costs	188,888	181,888
Operating transfers in	300,000	300,000
Operating transfers out	(3,041,000)	(3,841,040)
Proceeds from sales of bond assets	83,888	83,888
Intergovernmental	(7,888,000)	(8,433,000)
Total Other Financing Sources (Uses)	<u>(10,716,924)</u>	<u>(11,788,364)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Sources (Uses)	<u>(51,808,517)</u>	<u>(57,898,059)</u>
Fund balance, July 1, 1997	<u>11,879,888</u>	<u>11,884,188</u>
Fund balance, June 30, 1999	<u>\$6,671,371</u>	<u>\$4,086,129</u>

See accompanying notes to the financial statements.

## Special Revenue Funds

Volume Forecast (Unaudited)	Budget	Actual	Volume Forecast (Unaudited)
8907,000			
10,000			
824,000			
(207,000)	876,000	894,000	116,000
26,707	1,279,000	1,170,000	180,000
170,400			
80,000			
<u>1,200,000</u>	<u>2,054,000</u>	<u>1,770,000</u>	<u>248,700</u>
(1)	300,000	300,000	0
20,000			
10,000			
10,000			
<u>50,000</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>
(51,000)	10,200,700	10,000,100	(2,000,400)
<u>1,149,000</u>	<u>20,000,700</u>	<u>18,000,100</u>	<u>(2,079,600)</u>
1,200,500	500,000	600,000	(1,000)
100,000	4,000,000	3,800,100	400,000
100,000	600,000	500,000	2,000
7,000	60,000	60,000	1,000
500,000	5,000,000	3,200,000	1,400,000
20,000	600,000	400,000	30,000
(200,000)	50,000	10,000	7,000
80,000	10,000	10,000	(1,000)
200,000	10,000	10,000	(1,000)
1,000,000	40,000	40,000	(1,000)
400,000	0,000	0,000	2,000
700	100,000	111,000	60,000
(100,000)	11,000,000	7,500,000	170,000
<u>240,000</u>	<u>20,400,000</u>	<u>17,000,000</u>	<u>2,400,000</u>
<u>3,000,000</u>	<u>(2,700,000)</u>	<u>(2,400,000)</u>	<u>300,000</u>
7,000	(200,000)	(100,000)	60,000
600,000	5,000,000	5,000,000	0
(1)			
80,000			
40,000			
<u>400,000</u>	<u>2,700,000</u>	<u>2,900,000</u>	<u>20,000</u>
4,000,000	40,000	400,000	300,000
<u>2,700,400</u>	<u>1,110,000</u>	<u>1,400,100</u>	<u>870,000</u>
<u>8,000,000</u>	<u>21,100,000</u>	<u>21,000,100</u>	<u>1,770,000</u>

## EXHIBIT D

CALCASIEU PARISH SCHOOL BOARD  
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
 ALL PROPRIETARY FUND TYPES  
 FOR THE YEAR ENDED JUNE 30, 1998  
 (WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1997)

	Internal Service Insurance	
	1998	1997
<b>OPERATING REVENUES</b>		
tuition	\$17,535,523	\$16,352,025
<b>OPERATING EXPENSES</b>		
administrative expenses	750,807	646,922
premium payments	2,259,438	2,351,831
lease/fe payments	15,475,527	14,766,171
Total Operating Expenses	18,485,772	17,765,924
Operating Income (Loss)	(350,247)	(1,411,909)
<b>NONOPERATING REVENUES</b>		
interest income	366,668	215,647
Net Income (Loss)	(343,879)	(1,194,862)
Retained Earnings, July 1	1,298,044	2,492,905
Retained Earnings, June 30	\$954,165	\$1,298,044

See accompanying notes to the financial statements.

**CALHOUN TOWNSHIP SCHOOL BOARD  
COMBINED STATEMENT OF CASH FLOWS  
ALL INFORMATION FURNISHED  
FOR THE YEAR ENDED JUNE 30, 1999  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1997)**

	Interest Service Insurance	
	1998	1997
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received for premiums	\$18,068,370	\$15,400,389
Cash paid for benefits	(5,354,936)	(4,830,182)
Cash paid for excess insurance	(2,910,886)	(2,957,493)
Cash paid to employees	1452,877	(890,786)
Cash paid to suppliers	(900,248)	(333,374)
	\$62,833	(2,508,163)
<b>Net cash provided (used) by operating activities</b>	<b>\$62,833</b>	<b>(2,508,163)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sale of investments	8,251,820	4,882,884
Purchase of investments	(3,800,888)	(4,800,788)
Earnings on invested proceeds	273,723	279,247
	\$4,724,655	\$361,343
<b>Net cash provided (used) by investing activities</b>	<b>\$4,724,655</b>	<b>\$361,343</b>
<b>Net increase in cash</b>	<b>\$4,887,488</b>	<b>(1,736,420)</b>
<b>Cash and cash equivalents, July 1</b>	<b>1,000,000</b>	<b>2,435,750</b>
<b>Cash and cash equivalents, June 30</b>	<b>\$5,887,488</b>	<b>\$669,330</b>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES:</b>		
Operating income (loss)	(\$600,247)	(31,411,688)
<b>Change in assets and liabilities -</b>		
(Increase) decrease in accounts receivable	(7,162,888)	(77,424)
(Increase) decrease in due from other funds	849,277	0
(Increase) decrease in due from other governments	(5,168)	(800,915)
Increase (decrease) in accounts payable	873,344	(47,888)
Increase (decrease) in due to other funds	(90,884)	(404,888)
Increase (decrease) in liability for claims	(288,870)	(500,790)
	(\$6,963,157)	(\$1,821,905)
<b>Total adjustments</b>	<b>(\$6,963,157)</b>	<b>(\$6,963,157)</b>
<b>NET CASH USED BY OPERATING ACTIVITIES:</b>	<b>(\$640,319)</b>	<b>(2,170,163)</b>

See accompanying notes to the financial statements.





Fairview Elementary School  
5th Grade Science Study



Fairview Elementary School  
Library

**CALCASIEU PARISH SCHOOL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998**

**NOTE 1 - REPORTING ENTITY**

The Calcasieu Parish School Board (the Board) is a legislative body authorized to govern the public education system for Calcasieu Parish, Louisiana. The Board, whose legal authority is vested in its political charter as a corporation (enacted in 1842), consists of fifteen members elected from legally established districts. Board members are elected by the public and have decision making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for general-purpose financial statements is financial accountability. Financial accountability includes the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization that is financially dependent on the primary government should be included in its reporting entity.

The school system is composed of a central office, 57 schools, and 4 educational support facilities. Student enrollment as of May, 1998 was approximately 23,281 regular and special education students. The Board employs approximately 4,568 persons, providing instructional and auxiliary support such as general administration, repair and maintenance, bus transportation, etc. The regular school term normally begins in late August and runs until late May.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Board conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

- A. **Basis of Presentation - Fund Accounting** - The accounts of the Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that

(Continued)

## CALCULATED FINANCIAL SCHOOL BOARD

comprise its assets, liabilities, fund equity, revenues and expenditures (or expenses) as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the Board.

### **GOVERNMENTAL FUND TYPES**

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

**General Fund** - The General Fund is the primary operating fund of the Board and receives most of the revenues derived by the Board from local sources (principally property and sales taxes) and state sources (principally equalization funding). General Fund expenditures represent the costs of general school system operations and include functional categories of instructional and support services. The General Fund is used to account for all financial resources and expenditures except those required to be accounted for in another fund.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. These funds account for the revenues and expenditures related to Federal grant and entitlement programs for various educational objectives.

**Debt Service Fund** - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

(Continued)

## CALCAGHNEY PARISH SCHOOL BOARD

The Debt Service Fund is divided into ten bonding (bonding) districts. Each district has the authority to raise its own debt and the responsibility to meet the obligations of that debt. All valorem taxes are levied separately for each district. The Board has chosen to account for all districts under one Debt Service Fund.

Capital Projects Fund - The Capital Projects Fund accounts for financial resources to be used for the acquisition, construction, equipping, and renovation of major capital facilities (other than capital outlays from the general Fund and Special Revenue Funds).

The Capital Projects Fund is divided into ten bonding (bonding) districts. Each district may include a number of capital projects. The Board has chosen to account for all districts under one Capital Projects Fund.

### **PROPRIETARY FUND TYPES**

Proprietary Funds are used to account for the Board's ongoing activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income. The following are the board's proprietary fund types:

Internal Service - Insurance Funds - Employees Health/Life and Worker's Compensation - These funds are used to account for the accumulation of resources for and payment of benefits by the Board's programs. The Board is self-insured for group health insurance and worker's compensation. The Board carries stop loss coverage that limits the Board's maximum liability under the health insurance program. The other funds are charged premiums by the insurance funds. The accrued liabilities for estimated claims represents an estimate of eventual losses on claims arising prior to year end including claims incurred and not yet reported.

### **FIDUCIARY FUND TYPES**

Fiduciary Funds are used to account for assets held by the Board in a trustee or agency capacity.

(Continued)

## COLLETON PARKS SCHOOL BOARD

Agency Fund - Student Activity Fund - The Student Activity Fund is used to account for those monies collected by pupils and school personnel for school and school related purposes.

Each school maintains accounts for its individual student body organizations. These accounts are under the supervision of the school principals, who are responsible for collecting, controlling, disbursing and accounting for all student activity funds, in accordance with the School Activity Funds Principles and Procedures manual.

### ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Board's general fixed assets and general long-term debt.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with the measurement of results of operations. The following are the Board's account groups:

General Fixed Assets Account Group - The General Fixed Asset Account Group is a self-balancing account group established to account for the general fixed assets of the Board, other than those accounted for in the proprietary funds.

General Long-term Debt Account Group - The General Long-term Debt Account Group is a self-balancing group of accounts established to account for the unretired general obligation indebtedness and the long-term portion of accrued compensated absences of the Board, other than those obligations of the proprietary funds.

- B. Measurement Focus and 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

(Cont'd)

## CALCULATE PARISH SCHOOL BOARD

Liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. All proprietary funds are accounted for on a flow of economic resources measurement focus. With this focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund type operating statements present increases and decreases in net total assets.

The General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund and Agency Fund are maintained on the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available. Revenues not considered available are recorded as deferred revenues. Revenues considered susceptible to accrual consist principally of interest income, Federal and State grant entitlement payments, ad valorem and sales taxes collected but unremitted.

Grants received from Federal grantor agencies which are restricted to specific purposes are accounted for in the Special Revenue Funds. Revenues from Federal grantor agencies are recorded as earned when the related program expenditures are incurred. Deferred revenue is recorded at year end to the extent that grant receipts exceed reimbursable expenditures. Bond proceeds are recognized as other financing sources in the Capital Projects Fund at the time the bonds are issued.

Expenditures are recognized when the related fund liability is incurred. Exceptions to this general rule are principal and interest on general long-term debt which are recognized when due. Liabilities which will not be normally liquidated with expendable financial resources are recorded in the general long-term debt account group.

The Proprietary Funds are maintained using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

(Continued)

## CALCULATED PARISH SCHOOL BOARD

The Governmental Accounting Standards Board (GASB) Statement Number 38 provides guidance on accounting and financial reporting for proprietary fund types and allows proprietary fund types to choose one of two options in applying pronouncements issued by the Financial Accounting Standards Board (FASB) as of November 30, 1989. The Calcasieu Parish School Board has elected to use the first option for reporting its activities. This approach applies all GASB pronouncements and FASB Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARBs) issued on or before November 30, 1989, unless these pronouncements conflict with or contradict GASB pronouncements. Changes to FASB statements and interpretations, APB opinions and ARBs issued after November 30, 1989, would not apply unless adopted by GASB.

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

- C. Budgets and Budgetary Accounting - Title 17, Section 88 of the Louisiana Revised Statutes, as amended by Act 183 of 1981, requires that the Board adopt not later than September 30, a General Fund budget of expected revenues and probable expenditures for the year, and that copies of the budget be submitted to the State Superintendent of Public Education for review and approval. The receipts in the budget must be those normally expected from constitutional, statutory, and regular sources and must not include probable receipts that may arise from doubtful or contingent sources. The statute provides that the revenues, expenditures and disbursements shall be listed and classified on such forms and in such manner and substance as prescribed by the State Superintendent, and shall detail as nearly as possible the several items

(Continued)

#### CALCULATED EARLIER SCHOOL BOARD

of expected cost, expenditures and disbursements. The total of which shall not exceed the total of estimated funds available. No items of cost, expenditures and disbursements not included in the detailed estimates shall be paid by the treasurer, or an officio treasurer, of the Board under the penalty that he or his surety or bondsmen shall be personally liable for any items so paid and not included in the budgeted expenditures. If, during the course of the year, receipts from any unappropriated or contingent sources are realized, the Board shall, before any such funds are allocated, committed, expended or disbursed, prepare and adopt an amended budget.

The Board follows these procedures in establishing the budgetary data recorded in the financial statements:

- (1) The Chief Financial Officer submits a proposed annual budget of expected revenues and expenditures for the General and Special Revenue Funds. The budgets are prepared under the modified accrual basis of accounting. A public hearing is advertised and conducted to obtain public input. Upon Board approval, the budget is then sent to the State Department of Education for approval.
- (2) Management can transfer appropriations from one area to another in amounts not exceeding \$15,000 without prior Board approval. Management can not add expenditures to the budget without Board approval. All General Fund budget revisions are approved by the Board. Revisions approved during the year increased the General Fund budgeted revenues by \$3,038,129 and budgeted expenditures by \$3,078,873. It is the Board's policy that total expenditures not exceed revenues and fund balance. No legal restrictions, other than those mentioned previously, are placed on the General Fund budget.
- (3) Special Revenue Fund federal projects may not exceed budgeted amounts unless a budget revision is approved by the State Department of Education. Special Food Service expenditures cannot exceed the total estimated funds available.

(continued)



**WALCOTTVILLE PUBLIC SCHOOL BOARD**

- (4) The Debt Service Fund is controlled by related bond ordinances. The Debt Service Fund is not budgeted on an annual basis therefore, a budget to actual comparison is not presented for this fund.
  - (5) The Capital Projects Fund is controlled on a project basis through the use of formal bidding. All projects remain programmed and funded until completed or until the Board decides to eliminate the project. The Capital Projects Fund is not budgeted on an annual basis, therefore, a budget to actual comparison is not presented for this fund.
  - (6) There are no legal requirements that budgets be adopted for the Internal Service Funds.
  - (7) General Fund and Special Reserve Fund appropriations lapse at the end of the fiscal year unless encumbered as explained below.
- D. **Encumbrances** - Encumbrances represent commitments related to unperformed contracts for goods or services, and generally arise as a result of outstanding construction contracts or purchase orders. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not constitute expenditures or liabilities. As materials are subsequently received and construction contracts are executed, liabilities are recorded and the related encumbrances are liquidated.
- E. **Cash and Investments** - Cash balances of all funds are combined and invested. Interest earned on these investments is distributed to the individual funds on the basis of invested balances of the participating funds during the year. All highly liquid debt instruments with an original maturity of three months or less from date of purchase are considered cash equivalents. Amortization of premiums and discounts are recognized as income using the level yield method. See also Note 3 for additional disclosures related to cash and investments.

In accordance with GASB Statement 31, Accounting and Financial Reporting for Certain Investments and for

(Continued)

### CALCASIEU PARISH SCHOOL BOARD

external Investment pools. The board has stated their investments, with a remaining maturity at time of purchase of one year or less, at amortized cost. Investments with a maturity at time of purchase of greater than one year are presented at fair value at June 30, 1996. Fair value was determined by obtaining "quoted" year end market prices. The School Board had no investments greater than one year and thus no amounts at fair value are listed in the balance sheet.

The Board is authorized by state statutes to open depositories in only those banks with branch offices in the state. State statutes also authorize the Board to invest in U. S. bonds and Treasury Notes and other federally insured instruments. Investments in time certificates of deposit can be placed with Louisiana state banks or with national banks having their principal office in the state.

- F. Due from Other Governments - Amounts due from other governments consist of receivables for reimbursement of expenditures under various state and federal programs and grants. All amounts are expected to be collected within the next twelve months.
- G. INVENTORY - Inventories are valued at cost using the first-in, first-out method of accounting. Inventory in the General Fund consists of expendable supplies and maintenance materials held for consumption. Using the consumption method of recording inventories, expenditures are accounted for as the inventory is used.

Inventories of the Food Service Special Revenue Fund consist of purchased and donated commodities, lunchroom materials and supplies. Such inventories are valued at cost with the exception of donated commodities which are valued at fair market value at the time of donation. Expenditures are recorded as the inventories are consumed. Unused inventories at year end are recorded as deferred revenues.

- H. General Fixed Assets - Fixed assets are generally defined as land, buildings, machinery, furniture, and

(Continued)

### WALCARTER PARKER SCHOOL BOARD

other equipment which the Board intends to hold or continue in use for a period longer than one year and which costs \$500 or more. Fixed assets are recorded as expenditures in the governmental funds and are capitalized in the General Fixed Asset Account Group at historical cost. Donated fixed assets are valued at their estimated fair market value on the date of donation. No depreciation is provided on general fixed assets.

#### 3. Compensated Absences

- (1) Vacation - The majority of the Board's employees, teachers (9 month employees), earn no vacation. Eligible employees annually earn two to four weeks of vacation based on length of service. Vacation time must be used within one year of the date earned or it is lost. Upon termination or retirement, an employee receives any unused earned vacation for that year in the form of time served, no separate payment is made.
- (2) Sick Leave - Nine month employees earn ten sick leave days two of which can be used for personal business. Other employees earn twelve sick leave days yearly. Three days may be accumulated from one year to the next. On retirement, an employee receives payment for a maximum of 20 accumulated days and the balance is credited towards retirement.
- (3) Sabbatical leave - Any employee with a teaching certificate is entitled to one semester of sabbatical leave after three years service or two semesters after six years service. No more than two semesters of sabbatical leave may be accumulated. Leave may be taken for rest and recuperation or professional and cultural improvement.

In the General Fund and Food Service Special Reversion Fund, a liability for compensated absences is recorded when expected to be paid with expendable, available financial resources. The General Fund liability amounted to \$1,857,701 and school Food Service Fund to \$88,808 at June 30, 1990.

(Continued)

## CALDWELL PARISH SCHOOL BOARD

The amount of accrued compensated absences not expected to be paid within the next fiscal year from expendable, available financial resources is recorded in the General Long-Term Debt Account Group and amounted to \$8,834,243 as June 30, 1998.

- d. **Comparative Data and Total Columns on Combined Statements Memorandum Only** - Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Board's financial position and operations. However, comparative data (i.e., presentation of prior year totals by fund type) has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total columns on the General Purpose Financial Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles nor is such data comparable to a consolidation.

**Reclassification:** Certain amounts for the 1997 financial statements have been reclassified to conform with the 1998 presentation. Such reclassifications have no effect on the excess (deficiencies) of revenues and other financing sources over expenditures and other financing uses or fund balances.

### NOTE 3 - CASH, CASH EQUIVALENTS AND INVESTMENTS

In accordance with the Board's fiscal agency agreement, demand deposits are maintained with a local bank which is a member of the Federal Reserve system.

The Board invests only in U. S. Treasuries, Certificates of Deposit and investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a non-profit corporation managed by the State Treasurer's office and organized under the laws of the State of

(Continued)

**CINCINNATI PARISH SCHOOL BOARD**

Louisiana as a local government investments pool. LAMP investments are presented based on the pool's year end share price which approximates market.

For reporting purposes, cash and cash equivalents include cash, demand deposits, and overnight repurchase agreements. School Board investments include U. S. Treasury Securities and Certificates of Deposit having an original maturity in excess of three months from the date of acquisition and are recorded at cost.

The district's deposits as of the balance sheet date are entirely covered by FDIC insurance and pledged collateral held in the district's name by its fiscal agent. Under state law these deposits 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.

Following are deposits of the Board at year end categorized to give an indication of the level of risk assumed by the Board. Category 1 includes investments that are insured or registered, or for which the securities are held by the Board or its agent in the name of the Board. Category 2 includes uninsured and unregistered investments for which the securities are held by the financial institution's trust department or agent in the name of the Board. Category 3 includes uninsured and unregistered investments for which the securities are held by the financial institution, or by its trust department or agent but not in the name of the Board.

	<u>Category</u>			<u>Mark</u>	<u>Carrying</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Balance</u>	<u>Amount</u>
Deposits:					
Nonnegotiable					
Certificates					
of Deposit	\$25,824,875	-	-	\$25,824,875	\$25,824,875

Following are investments and repurchase agreements of the Board at year end categorized to give an indication of the level of risk assumed by the Board. Category 1 includes investments that are insured or registered, or for which the securities are held by the Board or its agent in the name of the Board. Category 2 includes uninsured and unregistered investments for which the securities are

(Continued)

**CALCATED EARLEN SCHOOL BOARD**

held by the financial institution's trust department or agent in the name of the Board. Category 3 includes uninsured and unregistered investments for which the securities are held by the financial institution, or by its trust department or agent but not in the name of the Board.

	Category			Carrying Amount	Market Value
	1	2	3		
Investments:					
U.S. Treasury					
Securities	8,370,860	-	-	8,447,102	9,298,728
Overnight					
Repurchase					
Agreements	28,431,810			28,431,830	28,431,830
Total Investments	28,102,670			28,701,830	28,730,558
CASH				4,329,679	4,329,679
Total	28,102,670			28,818,611	28,879,337

In order to accurately compare the cash and investments shown on the comparative balance sheets (Exhibit B) with the carrying values of deposits and investments disclosed in the schedules above, the following is provided:

	June 30, 1958
Carrying value of bank deposits per Note 3	808,694,876
Carrying value of investments per Note 3	28,818,611
Total	837,513,487

	June 30, 1958
Per comparative balance sheets:	
Cash and cash equivalents	805,863,248
Investments	28,879,388
Total	834,742,636

(Continued)

## CALCASIEU PARISH SCHOOL BOARD

### NOTE 4 - 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 lunchroom workers are members of the Teachers' Retirement System of Louisiana; other employees, such as custodial personnel and bus drivers, are members of the School Employees' Retirement System. These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Retirement information relative to each plan follows:

#### **A. TEACHERS' RETIREMENT SYSTEM OF LOUISIANA (TRS)**

**Plan Description.** The TRS consists of two membership plans: Regular Plan and Plan A. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and awarded by state statute. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 388-6446.

**Funding Policy.** Plan members are required to contribute a percentage of their annual covered salary for the Regular Plan and Plan A. The School Board is required to contribute at an actuarially determined rate. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board.

Contributions required and made to the TRS were as follows:

(Continued)

**CALCULINE PARISH SCHOOL BOARD**

Fiscal Year Ending June 30,	1988	1987	1986
Member contributions \$	8,004	8,804	8,804
Employer contributions\$	16,484	16,304	16,204
Employer contributions\$	\$15,742,537	\$14,674,798	\$13,570,578

**B. LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM (LASERS)**

**Plan Description.** The LASERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The LASSCO issues a publicly available financial report that includes financial statements and required supplementary information for the LASERS. This report may be obtained in writing to the Louisiana School Employees' Retirement System, Post Office Box 44512, Baton Rouge, Louisiana, 70804, or by calling (225) 343-6884.

**Funding Policy.** Plan members are required to contribute a percentage of their annual covered salary and the School Board is required to contribute at an actuarially determined rate. Member contributions and employer contributions for the LASERS are established by state law and rates are established by the Public Retirement System's Actuarial Committee. The School Board's employer contributions for the LASERS are funded by the state of Louisiana through annual appropriations and by remittances by the School Board.

Contributions required and made to the LASERS were as follows:

Fiscal Year Ending June 30,	1988	1987	1986
Member contributions\$	6,364	6,354	6,364
Employer contributions\$	6,084	6,804	6,604
Employer contributions\$	\$558,133	\$558,500	\$548,400

The payroll for Board employees covered by the TRSL for the year ending June 30, 1988 was \$98,991,877. The payroll for Board employees covered by the LASERS for the same period was \$9,262,217. The Board's total payroll was \$108,254,094.

Continued



**CALCOUSIEU PARISH SCHOOL BOARD**

**NOTE 5 - RESERVES AND DESIGNATIONS OF FUND BALANCE**

**Governmental Funds** - Reserves in the governmental funds represent portions of fund balance which are not appropriate for expenditures or have been segregated for specific future uses, while designations of fund balance represent tentative plans for financial resource utilization in a future period.

Reserves and designations of fund balance at June 30, 1998 are as follows:

	<u>General Fund</u>	
Reserve for encumbrances		284,490
Reserve for inventory		535,800
Total Reserves		<u>\$ 820,290</u>
Designated for insurance deductible		100,000
Total Designations of Fund Balance		<u>\$ 100,000</u>
	<u>Special Revenue Fund</u>	
Reserve for inventory		<u>\$ 502,333</u>
	<u>Debt Service Fund</u>	
Reserve for debt service		<u>\$ 7,243,500</u>
	<u>Capital Projects Fund</u>	
Reserved for encumbrances		<u>\$ 2,811,325</u>

**NOTE 6 - SALES AND AD VALOREM TAXES**

Revenues from sales taxes are assessed and due on the first day of the month subsequent to the month of sale for any retail sales of goods used or consumed within Calcousieu Parish, including leases and rentals of movable tangible property. The rate of sales tax dedicated to the Board is two percent.

Ad valorem taxes are collected by the Calcousieu Parish Sheriff and remitted to the Board on a monthly basis. Assessed values are established by the Parish Assessor's Office each year based on 10% of the assumed market value of residential property and commercial land, and on 10% of assumed market value of commercial buildings, public utilities and personal property.

(Continued)

**CALUMNETT PARISH SCHOOL BOARD**

All valorem taxes must be levied on or before June 1 of the assessment year. However, before the taxes can be levied, the tax rolls must be submitted to the State Tax Commission for approval. Taxes are due and payable by December 31, the levy date and the date on which an enforceable lien attaches on the property. As of January 1 taxes become delinquent and interest and penalty accrue.

**NOTE 7. NON-CURRENT RECEIVABLES**

The School Board has sold two school sites on the installment sale method. The interest rate on these notes is 8%. As principal and interest are received, revenue is recognized. The balance of the notes is shown as non-current receivables and deferred revenue in the accompanying financial statements.

**NOTE 8. GENERAL FIXED ASSETS**

Changes in general fixed assets during fiscal year ended June 30, 1998 are as follows:

	Balance June 30, 1997	Additions	Deductions	Balance June 30, 1998
Land	\$ 2,829,340	\$ 10,488	\$ 0	\$ 2,839,828
Buildings	183,488,832	8,428,889	0	191,917,721
Improvements other than buildings	15,600,691	862,686	0	16,463,377
Furniture and equipment	30,378,800	4,988,800	778,588	34,588,992
Vehicles	8,609,886	789,811	792,345	8,607,352
Construction in progress	7,818,130	2,608,883	7,046,158	3,380,855
Total General Fixed Assets	<u>\$258,654,679</u>	<u>\$18,782,877</u>	<u>\$ 8,867,091</u>	<u>\$268,570,465</u>

(Continued)

**CHICAGO PARISH SCHOOL BOARD**

Construction in progress at June 30, 1998 is composed of the following:

Project Location	Project Anticipation	Expended to June 30, 1998	Committed
District 30	\$ 1,281,877	\$1,402,160	\$ 835,487
Energy Retrofit	<u>1,304,429</u>	<u>1,204,263</u>	<u>2,120,385</u>
Total	<u>\$ 2,586,306</u>	<u>\$2,606,423</u>	<u>\$2,955,872</u>

**NOTE 3 - LONG-TERM DEBT**

The changes in general long-term debt for the year ended June 30, 1998 are as follows:

	General Obligation Bonds	Sales Tax Revenue Bonds	Accrued Compensated Absences	Accrued Workers' Compensation Liability
Balance, July 1, 1987	\$12,872,342	\$4,214,868	\$7,188,860	\$ 25,000
Additions	1,385,000	0	1,745,181	75,843
Deletions	<u>2,154,708</u>	<u>315,863</u>	<u>0</u>	<u>0</u>
Balance, June 30, 1998	<u>\$11,102,634</u>	<u>\$3,899,005</u>	<u>\$8,934,041</u>	<u>\$105,843</u>

The annual requirements to amortize outstanding bonds payable as of June 30, 1998 are as follows:

Year Ending June 30	Principal	Interest	Total
1999	4,963,472	5,767,648	10,731,120
2000	5,073,247	5,538,276	10,611,523
2001	5,123,059	5,240,888	10,363,947
2002	5,247,204	5,042,131	10,289,335
2003	5,340,896	4,843,831	10,184,727
2004-2008	28,853,265	34,447,261	63,300,526
2009-2013	14,928,860	3,167,883	18,096,743
2014-2016	<u>4,328,600</u>	<u>365,845</u>	<u>4,694,445</u>
	<u>\$28,282,434</u>	<u>\$44,732,862</u>	<u>\$73,015,296</u>

(Cont'd)

**CALCAHUE PARISH SCHOOL BOARD**

The following table lists the pertinent information on each outstanding issue:

Year of Issuance	School District Number	Maturity Date	Interest Rate	Original Amount of Issue	Outstanding as of June 30, 1988	Annual Principal Paid Through June 30, 1988
06/15/80	05	06/15/88	7.50-8.40	5,200,000	5,200,000	180,000
06/15/80	10	12/15/90	8.00-10.00	11,000,000	5,220,000	800,000
07/15/80	10	07/15/90	8.00-9.00	10,000,000	5,700,000	380,000
07/15/80	03	07/15/90	8.20-10.00	5,000,000	5,110,000	910,000
08/15/80	05	08/15/90	8.00-8.40	8,400,000	8,400,000	210,000
08/15/80	10	08/15/91	7.00-8.00	8,840,000	8,200,000	30,000
08/15/80	10	07/15/93	7.00-8.10	6,000,000	6,400,000	90,000
11/17/80	14	08/15/90	8.00-9.00	12,020,427	8,210,000	204,000
07/15/80	08	07/15/92	8.00-8.50	2,100,000	1,970,000	70,000
08/15/80	08	08/30/90	7.00-8.40	440,000	300,000	120,000
08/15/80	10	08/15/90	7.00-8.10	1,400,000	80,000	80,000
09/01/80	10	09/01/90	7.00-8.00	2,420,000	1,910,000	280,000
12/17/80	14	08/15/90	8.00-9.00	6,300,400	607,000	120,000
08/01/80	08	08/30/90	4.00-7.50	5,000,000	4,200,000	200,000
07/15/81	10	07/15/90	7.00-10.00	5,000,000	340,000	70,000
07/15/81	10	07/15/94	8.00-8.50	1,000,000	1,070,000	70,000
08/01/80	08	08/30/90	6.00-8.40	7,700,000	7,200,000	610,000
08/01/80	08	08/30/91	7.00-7.50	10,000,000	8,410,000	310,000
04/15/80	10	07/15/93	8.00-10.00	10,000,000	8,440,000	880,000
08/15/80	10	08/15/91	8.00-10.00	5,000,000	4,700,000	180,000
11/17/80	14	08/15/90	8.00-9.00	11,067,040	1,780,107	330,700
08/15/87	006	08/15/97	4.00-5.00	3,000,000	3,100,000	200,000

531,200,410

**CALCASINE PARISH SCHOOL BOARD**

At June 30, 1998 \$7,242,510 is available in the Debt Service Fund to service the above debt.

The Board is legally restricted from incurring long-term debt in excess of thirty-five percent of the assessed value of taxable property. At June 30, 1998, the statutory limit was \$289,128,594 and the remaining debt margin was \$288,343,139.

**NOTE 10 - DEFEASANCE OF PRIOR DEBT**

In prior years, the Board defeased certain outstanding general obligation bonds by issuing \$88,462,888 in new general obligation bonds. Proceeds from the issuance of the new general obligation bonds were placed in an irrevocable escrow account and were invested in U.S. Treasury obligations that, together with interest earned thereon, will provide amounts sufficient for payment of all principal and interest on the refunded bonds on each of their respective payment dates. Accordingly, the refunded general obligation bonds are not included in the Board's financial statements. At June 30, 1998 the outstanding balance on bonds considered defeased is \$48,560,860.

**NOTE 11 - RISK MANAGEMENT**

The Board maintains a Health/Life Insurance Fund and a Worker's Compensation Fund (Internal Service Funds) to account for and insure the uninsured risk of loss.

- A. The Health/Life Insurance Fund pays all medical costs above the employee's co-insurance portion up to a lifetime benefit of \$1,000,000. The Board purchases excess insurance that limits the Board's liability to \$100,000 per individual per year and limits the monthly and annual aggregate based on the number of covered employees. The employee's co-insurance responsibility is twenty-five percent of claims to a maximum of \$1,000 with a deductible of \$100.

The employee has the option of carrying life insurance coverage to a maximum of \$50,000. Life insurance coverage is purchased from a commercial insurer.

(Continued)

## CRACKEEN PARISH SCHOOL BOARD

All full time employees are eligible to join the program and all retirees have the option to continue coverage upon retirement. The Board and the insured employee contribute to the fund at varying rates depending on the coverage classes. The estimated liability for claims incurred but not reported and reported but not paid is based on historical claims and industry trends.

8. The Worker's Compensation Fund provides coverage to a maximum of \$200,000 for each claim. The Board purchases excess insurance for coverage of claims that may possibly exceed the fund coverage. All funds of the Board participate in the Worker's Compensation Fund and make payments to the fund to cover claims incurred since the fund was established in July, 1986. Payments are based on total payroll of each fund and claims experience. The reserve was \$584,492 as of June 30, 1990. The Board settled several outstanding long term claims in the past year which contributed to the loss experienced this year. Rates have been increased to all funds to eliminate the Worker's Compensation Fund deficit. The claims liability in the Worker's Compensation Fund reported at year end is based on actuarial estimates which include claims incurred but not reported. Based on actuarial estimates an unfunded liability of \$168,863 is reported in the general long-term debt account group for those claims incurred prior to the establishment of the Worker's Compensation Fund in July, 1986. These claims will ultimately be paid by the General Fund.

Liability for self-insurance claims for fiscal years 1986, 1987 and 1988 were as follows:

(Continued)

**CALDWELL PARISH SCHOOL BOARD**

	Liability for self- insurance claims	Claims incurred	Benefit payable	Liability for self- insurance claims
<b>Employee Health/Life</b>				
1996	\$1,946,480	\$12,977,878	\$13,292,909	\$3,430,021
1997	3,638,021	14,820,923	14,149,948	4,388,000
1998	4,308,000	14,284,098	14,584,890	4,888,000
<b>Worker's Compensation</b>				
1996	519,857	744,888	630,262	638,200
1997	630,262	654,004	625,225	661,014
1998	661,014	782,421	691,431	679,000

The Board purchases commercial insurance for property (all risks), general liability, auto bus liability, garage liability, boiler insurance and employee's bonds. The School Board did not have any significant reductions in these insurance coverages from the prior year. In addition, the amounts of settlements did not exceed insurance coverages for any of the past three years.

The insurance carrier that previously provided coverage for the Board's vehicle liability was placed in receivership by the court of New York. At the time there were several outstanding lawsuits where the Board probably will be held liable. The range of probable loss is \$1,150,000 to \$1,500,000. A liability of \$1,150,000 has been accrued in the General Fund since no amount within the range is a better estimate of loss.

**NOTE 12 - POST-EMPLOYMENT BENEFITS**

Louisiana Revised Statutes Title 42 Chapter 12 requires school Boards to allow retiring employees to continue carrying any group insurance coverage that the individual carried as an employee. However, the Board is not required to pay for any part of such coverage.

Post-employment benefits are funded on a pay-as-you-go basis. The Board contributes \$2.50 per month for approximately 1,560 retirees participating in the life insurance program. The retiree

Continued

**CALCASIEU PARISH SCHOOL BOARD**

pays the balance of the premium which varies based on the amount of coverage carried by the retiree. Since life insurance is purchased from a commercial carrier, the Board has no liability for life claims.

Contributions for health insurance benefits by the Board and the retiree vary based on the type of coverage carried by the retiree and his dependents. Claims paid for the approximately 1,600 retirees participating in the program for the fiscal year ended June 30, 1998, totaled \$4,241,891.

**NOTE 13 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund receivables and payables at June 30, 1998 were as follows:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$2,884,025	\$ 215,597
Special Revenue Funds:		
Vocational Education		\$ 48,884
I.D.E.A.		312,823
I.A.E.A.		1,038,221
JTPA		49,363
Office of Family Support		30,197
Challenge Grant		8,500
Extend to Work		92,388
Food Service		388,718
Total Special Revenue Funds		2,968,594
Internal Service Funds:		
Employee Health/Life	815,597	48,428
Worker's Compensation		38,428
Total Internal Service Funds		85,856
Agency Fund		38,904
Total	<u>\$2,884,025</u>	<u>\$2,884,025</u>

(Continued)



**CALCASKIE PARISH SCHOOL BOARD**

**NOTE 14 - CONTINGENCIES**

The Board participates in a number of Federal Financial Assistance Programs. Although the grant programs have been audited in accordance with the Single Audit of 1994 through June 30, 1998, these programs are still subject to financial and compliance audits and resolution of previously identified questioned costs. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Board expects such amount, if any, to be immaterial.

As of June 30, 1999, the School Board is a defendant in a number of lawsuits. Utilizing the Financial Accounting Standards Board Statement No. 8 terminology, the Board has accrued \$1,100,000 in probable losses in the General Fund as described in Note 11. For the remaining suits, in the opinion of the Board, the amount of liability for the Board cannot be estimated at the present.

**NOTE 15 - DEFICIT FUND BALANCE - WORKER'S COMPENSATION FUND - \$804,321**

The Board maintains a Worker's Compensation Internal Service Fund that pays all worker's compensation benefits. The fund is financed by charging premiums to all other funds that employ personnel. Over the past four years, the cost of benefit payments has risen twenty-five percent (25%) while the premiums have risen only nine percent (9%). Several large older claims were resolved in 1998 which increased the current year operating deficit substantially.

The Board has increased the premium charged to the other funds to eliminate the deficit in two to three years.

**NOTE 16 - YEAR 2000 COMPLIANCE**

The potential for problems that may be presented for certain technological systems on and after January 1, 2000 has been

(Continued)

**CALCASIEU PARISH SCHOOL BOARD**

acknowledged by the school system. A strategic plan has been reviewed to address Year 2000 compliance modifications to technical systems by the end of August, 1999. The Calcasieu Parish School Board is currently in the remediation stage of its plan. This stage involves the actual changes to the system and equipment so that the School Board will be year 2000 compliant. The validation and testing stage is planned to begin by March, 1999. The plan includes upgrading of the financial and student information systems and replacement of the payroll/personnel system. Other items containing data sensitive chips, such as personal computers, elevators and thermostats, are being reviewed and upgraded as necessary. This note is intended to comply with the requirements of the Year 2000 Information and Readiness Disclosure Act (Public Law 105-271). The Year 2000 plan described above is unaudited.



Washington - Marston High School  
Graphic Arts



Fairview Elementary School  
5th Grade Science Study

**COMBINING  
INDIVIDUAL FUND  
&  
ACCOUNT GROUP  
FINANCIAL  
STATEMENTS  
&  
SCHEDULES**

Calcasteu Parish School Board



# **GENERAL FUND**

THE GENERAL FUND IS THE PRIMARY OPERATING FUND OF THE BOARD AND RECEIVES AND EXPENDS MONIES FOR GENERAL SCHOOL OPERATIONS INCLUDING INSTRUCTION AND SUPPORT SERVICES. THE GENERAL FUND IS USED TO ACCOUNT FOR ALL FINANCIAL RESOURCES AND EXPENDITURES EXCEPT THOSE REQUIRED TO BE ACCOUNTED FOR IN ANOTHER FUND.

**Calcasieu Parish School Board**



**COLCERRELLI PARISH SCHOOL BOARD  
COMPARATIVE FINANCIAL STATEMENT  
BALANCE SHEET  
JUNE 30, 1998 AND 1997**

8-1

	1998	1997
<b>ASSETS</b>		
Cash and cash equivalents	80,203,646	87,827,263
Investments	29,800,880	26,600,820
Receivables		
Accounts	542,860	629,444
Taxes	9,809,200	9,081,211
Accounts receivable	263,180	368,310
Non-current	806,717	527,608
Due from other governments	2,854,760	381,828
Due from other funds	2,864,400	1,011,816
Inventory	<u>630,808</u>	<u>628,658</u>
<b>Total Assets</b>	<u><b>115,130,400</b></u>	<u><b>140,500,155</b></u>
<b>LIABILITIES</b>		
Accounts payable	\$4,455,851	\$4,608,207
Payroll deductions, withholdings and accruals/deferred payables	28,260,458	40,067,148
Due to other funds	843,800	0
Deferred revenues	1,321,288	1,412,044
Accrued compensated absences	<u>1,042,201</u>	<u>1,018,178</u>
<b>Total Liabilities</b>	<u><b>27,923,608</b></u>	<u><b>20,801,218</b></u>
<b>FUND BALANCE</b>		
Reserved:		
Encumbrances	284,480	1,750,481
Inventory	628,608	628,608
Unreserved:		
Designated		
Construction	0	1,121,000
Insurance losses	181,000	400,000
Undesignated	<u>18,286,248</u>	<u>18,882,089</u>
<b>Total Fund Balance</b>	<u><b>17,218,536</b></u>	<u><b>19,664,188</b></u>
<b>Total Liabilities and Fund Balance</b>	<u><b>45,142,144</b></u>	<u><b>40,465,406</b></u>

CALCABELL PARISH SCHOOL BOARD  
GENERAL FUND

A-2

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2008

REVENUES	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues from Local Sources</b>			
Ad valorem taxes	\$13,025,000	\$13,040,527	\$15,527
Parent contributions to teacher retirement	\$70,000	628,888	76,888
Sales tax	\$7,000,000	\$7,094,888	\$94,888
Impact on Investments	2,100,000	1,882,384	(217,616)
Donations/Grants	181,000	278,100	97,100
Sub-total	23,476,000	24,392,800	916,800
Tuition:			
From other parishes	278,000	338,488	60,488
Student services	280,375	348,017	67,642
Business school	130,000	158,108	28,108
Total tuition	688,375	744,613	56,238
Fees and other:			
Fees	8,000	8,500	500
Land lease	40,000	30,800	(9,200)
Tax collector fees	418,000	418,800	800
Miscellaneous	81,000	62,700	(18,300)
Total fees and other	547,000	620,700	73,700
Total Revenues from Local Sources	24,691,000	25,728,913	1,037,913
<b>Revenues from State Sources</b>			
Equalization	78,028,007	78,028,008	(7)
Professional improvement program (PIP)	1,200,000	1,207,804	7,804
Revenue sharing	507,000	545,000	38,000
Sub total	79,743,007	79,780,812	37,805
Other state revenues:			
Special education	180,000	171,021	(8,979)
Adult education	100,100	100,001	(99)
BO grant	194,007	142,407	(51,600)
Non-public transportation	180,000	179,300	(700)
Other restricted revenues	3,228,000	3,228,794	794
Total other state revenues	4,472,107	4,441,423	(30,684)
Total Revenues from State Sources	84,215,114	84,662,035	446,921

CALCAGUERRA HIGH SCHOOL BOARD  
GENERAL FUND

A-3

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED APRIL 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES FROM FEDERAL SOURCES</b>			
Federal revenues	\$268,808	267,848	(960)
Total Revenues from Federal Sources	268,808	267,848	(960)
<b>TOTAL REVENUES</b>	<b>187,821,844</b>	<b>188,867,724</b>	<b>1,045,880</b>
<b>EXPENDITURES</b>			
<b>Instructional</b>			
Regular	72,827,778	71,858,237	1,269,541
Special education	23,148,574	22,894,782	253,792
Vocational education	3,608,058	3,825,295	(217,237)
Adult education	198,848	99,180	99,668
<b>Support Services</b>			
Faculty support	8,972,174	7,831,425	1,140,749
Instructional staff	8,483,737	8,982,281	(498,544)
Central administration	2,377,288	2,289,842	88,446
School administration	8,469,324	9,441,528	(972,204)
Business and central services	3,848,288	3,748,730	99,558
Operation and maintenance	18,163,891	16,833,881	1,330,010
Bus transportation	7,827,284	6,532,288	1,294,996
Enterprise operations	30,783	30,888	(105)
Community services	28,275	47,240	(18,965)
Capital outlay	2,204,605	1,891,885	312,720
<b>TOTAL EXPENDITURES</b>	<b>188,133,827</b>	<b>187,821,428</b>	<b>312,399</b>
Excess of Revenues Over (Under) Expenditures	(311,983)	1,286,296	4,418,284
<b>Other Financing Sources (Uses)</b>			
Interest costs	948,800	182,828	765,972
Operating transfers in	0	305,320	(305,320)
Operating transfers (out)	(3,041,028)	(3,041,240)	212
Proceeds from sale of fixed assets	0	65,880	(65,880)
Judgments/settlements	0	45,432	(45,432)
Total Other Financing Sources (Uses)	(2,092,228)	(2,407,876)	415,648
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(604,211)	1,187,580	4,800,224
Fund Balance, July 1, 1997	18,878,808	18,284,128	594,680
Fund Balance, June 30, 1998	\$8,819,888	\$17,216,528	\$8,400,640





Washington - Marion High School  
Physics



J. I. Watson Middle School  
Jazz Band

# SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted for specific purposes. The Board maintains the following Special Revenue Funds.

**Vocational Educational Act** - Funds to enhance vocational programs and training for eligible students.

**Adult Basic Education** - To provide an opportunity for adults to earn a high school diploma.

**Individuals with Disabilities Education Act (IDEA)** - The purpose of I.D.E.A. is to seek out and identify every child within the jurisdiction of the board who is suspected of being an exceptional child and in need of special education and related services; and to provide individualized education programs for those in need of specially designed instruction.

**Improving America's Schools Act (I.A.S.A.)** - The purpose of I.A.S.A. is to provide opportunities for eligible children served to acquire the knowledge and skills to meet the challenging state performance standards.

**Job Training Partnership Act (J.T.P.A.)** - This project is to help youth with job development, training and placement.

**Starting Points** - A preschool program for disadvantaged children.

**Office of Family Support** - Provides General Equivalency Diploma (GED) preparation for ill and 18 year old dropouts and vocational education for welfare recipients over 18 years of age.

**Challenge Grant** - A systemic model to enhance student achievement by networking underserved communities.

**School To Work** - A program to provide systemic - building activities according to the School to Work opportunities Act of 1994 that connect school to careers for all students.

**School Food Service** - School Food Service accounts for the operation of the Board's food service department.

Calcasieu Parish School Board





Sulphur High School  
Social Studies



Johnson Elementary School  
Social Studies

**CALDWELL PARISH SCHOOL BOARD  
SPECIAL REVENUE FUNDS  
COMBINED BALANCE SHEET  
JUNE 30, 2008  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2007)**

	Vocational Education Fund	RJR Basic Education	SEA	SBA	JTPA
<b>ASSETS</b>					
Cash and cash-equivalents	\$28,871	\$10,259		\$1,000	\$21,000
Accounts receivable					
Accrued interest receivable					
Due from other governments	48,036	2,275	\$419,188	1,181,180	22,000
Inventory					
<b>Total Assets</b>	<u>\$76,907</u>	<u>\$12,534</u>	<u>\$419,188</u>	<u>\$1,182,180</u>	<u>\$23,000</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$5,052	\$883	\$58,396	\$72,410	\$17,188
Payroll deductions, withholdings, and accrued salaries payable	24,254	11,000	52,180	\$42,094	9,942
Due to other funds	48,834		\$10,000	1,836,241	48,782
Expensed revenues				440	
Accrued compensated absences					
<b>Total Liabilities</b>	<u>78,140</u>	<u>12,883</u>	<u>419,188</u>	<u>1,951,185</u>	<u>76,912</u>
<b>Fund Balances:</b>					
Reserved for inventory					
Unreserved/undesignated					
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>	<u>\$76,907</u>	<u>\$12,534</u>	<u>\$419,188</u>	<u>\$1,182,180</u>	<u>\$23,000</u>

## B-1

Starting Points	Office of Family Support	Challenge Grant	School-to-Block	School Lunch	Totals	
					1998	1997
\$1,071	\$13,647			\$2,090,817	\$2,700,248	1956,700
		\$143		1,900,271	1,900,271	1,407,415
				33,880	33,880	71,748
				9,877	9,877	71,500
20,773	27,980	12,177	\$107,268	657,733	2,490,641	1,294,511
				657,733	657,733	360,650
<u>\$45,544</u>	<u>\$40,715</u>	<u>\$12,320</u>	<u>\$107,268</u>	<u>\$1,315,736</u>	<u>\$4,904,974</u>	<u>\$4,048,937</u>
	\$1,013	\$1,000	\$9,340	\$52,800	\$200,830	\$782,300
\$20,346	8,306	1,100	8,830	608,447	1,148,674	1,608,267
	33,267	8,000	90,300	284,740	1,958,558	848,002
				501,800	292,188	128,020
				60,800	60,800	64,662
20,346	40,715	12,320	107,268	1,668,871	4,312,767	2,603,588
				557,733	557,733	355,590
				1,324,454	1,324,454	1,157,807
0	0	0	0	1,000,167	1,000,167	1,400,163
<u>\$20,346</u>	<u>\$40,715</u>	<u>\$12,320</u>	<u>\$107,268</u>	<u>\$1,787,738</u>	<u>\$5,314,974</u>	<u>\$4,048,937</u>

**CALCASIE PARISH SCHOOL BOARD  
SPECIAL REVENUE FUND  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 1988  
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1987**

REVENUES	Vocational Education Act	Adult Basic Education	CSA	MSA	FFA
Interest					
Contributions				\$795	
Revenues from state and federal sources	\$423,260	388,700	3,074,260	5,107,274	1247,463
<b>Total Revenues</b>	<b>423,260</b>	<b>388,700</b>	<b>3,074,260</b>	<b>5,108,073</b>	<b>247,463</b>
<b>EXPENDITURES</b>					
Current					
Instructional					
Special			88,200	5,026,843	
Vocational education	347,654				176,450
A.B.E. education		97,147			697
Support services					
Food support	4,204		1,766,892	270,850	88,280
Instructional staff	81,672	888	147,480	284,944	5,260
School administration				10,884	4,220
Business and central services			9,876		8,535
Copies and maintenance		300	975	45,893	
Transportation				(2,272)	
Food service					
Community services					
<b>Total Expenditures</b>	<b>423,260</b>	<b>388,700</b>	<b>3,008,627</b>	<b>5,706,446</b>	<b>247,463</b>
Excess (Deficiency) of Revenues Over Expenditures	0	0	45,433	141,627	0
Other Financing Sources (Uses)					
Indirect costs			(45,433)	(141,627)	
Operating transfers in					
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(45,433)</b>	<b>(141,627)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	0	0	0	0	0
Fund Balances, July 1	0	0	0	0	0
Fund Balances, June 30	10	30	80	80	80

Starting Points	Office of Family Support	Challenge Grant	School to Work	School Lunch	Totals	
					2008	2007
				804,895	804,895	800,000
				2,170,217	2,170,218	1,890,000
<u>2540,000</u>	<u>2488,408</u>	<u>2410,000</u>	<u>2407,288</u>	<u>8,695,238</u>	<u>18,262,182</u>	<u>16,107,888</u>
148,000	148,408	110,880	107,288	8,825,287	18,825,000	17,210,508
148,000	151,720				5,840,187	5,284,219
					890,880	787,424
					37,838	87,888
			104,488		2,000,541	1,780,000
	8,834				488,571	488,442
					14,288	12,288
	8,835				10,828	10,494
	2,564				49,382	51,000
					12,272	8,078
				11,827,244	11,827,244	11,828,870
		111,000			111,008	108,000
<u>148,000</u>	<u>148,408</u>	<u>111,008</u>	<u>108,488</u>	<u>11,827,244</u>	<u>21,032,288</u>	<u>20,288,131</u>
0	0	2,812	2,800	(2,800,247)	(2,400,570)	(2,800,000)
		(2,812)	(2,800)		(190,234)	(784,158)
				3,041,241	3,041,241	3,041,028
0	0	(2,812)	(2,800)	3,041,241	2,848,587	2,858,880
0	0	0	0	438,884	438,884	(186,710)
0	0	0	0	1,490,183	1,490,183	1,488,000
<u>80</u>	<u>80</u>	<u>80</u>	<u>80</u>	<u>21,000,187</u>	<u>21,000,187</u>	<u>21,400,131</u>

CALIFORNIA PAPER SCHOOL BOARD  
 VOCATIONAL EDUCATION ACT SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Revenues from federal sources	<u>\$425,604</u>	<u>\$483,300</u>	<u>(\$57,696)</u>
Total Revenues	<u>425,604</u>	<u>483,300</u>	<u>(\$57,696)</u>
<b>EXPENDITURES</b>			
Instructional			
Vocational education	\$47,424	\$47,854	(\$430)
Support services			
Fuel support	20,208	4,234	\$15,974
Instructional staff	<u>52,992</u>	<u>51,472</u>	<u>1,520</u>
Total Expenditures	<u>420,624</u>	<u>483,554</u>	<u>(\$62,930)</u>
Excess of Revenues Over Expenditures	0	0	0
Fund Balance, July 1, 1997	0	0	0
Fund Balance, June 30, 1998	<u>0</u>	<u>0</u>	<u>0</u>



GALDEN PRAIRIE SCHOOL BOARD  
 ADULT BASIC EDUCATION SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (BUDGET AND ACTUAL)  
 FOR THE YEAR ENDED JUNE 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Revenues from federal sources	\$96,078	\$88,100	(7,978)
<b>Total Revenues</b>	<u>\$96,078</u>	<u>\$88,100</u>	<u>(7,978)</u>
<b>EXPENDITURES</b>			
Instructional - adult education	\$7,278	\$7,147	131
Support services:			
Instructional staff	1,508	855	653
Operation & maintenance	300	308	8
<b>Total Expenditures</b>	<u>\$9,086</u>	<u>\$8,610</u>	<u>476</u>
Excess of Revenues Over Expenditures	0	0	0
Fund Balance, July 1, 1997	0	0	0
<b>Fund Balance, June 30, 1999</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**CALDWELL PARISH SCHOOL BOARD**  
**IDA SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED, JUNE 30, 1998**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Revenues from federal sources	<u>\$3,213,676</u>	<u>\$3,074,262</u>	<u>(\$1,394,414)</u>
<b>Total Revenues</b>	<u>3,213,676</u>	<u>3,074,262</u>	<u>(1,394,414)</u>
<b>EXPENDITURES</b>			
Instructional - special	148,589	88,202	\$2,387
Support services			
Fupil support	2,493,981	1,795,862	1,698,119
Instructional staff	188,244	147,450	794
Business and contract services	5,721	8,876	(1,157)
Operation and maintenance	<u>675</u>	<u>675</u>	<u>0</u>
<b>Total Expenditures</b>	<u>3,136,940</u>	<u>2,038,871</u>	<u>1,198,070</u>
Excess of Revenues Over Expenditures	74,936	(96,609)	(29,291)
Other Financing Sources (Uses)			
Interest costs	<u>(74,936)</u>	<u>(96,432)</u>	<u>29,291</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(74,936)</u>	<u>(96,432)</u>	<u>29,291</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures And Other Financing Uses	0	0	0
Fund Balance, July 1, 1997	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, June 30, 1998	<u>80</u>	<u>80</u>	<u>80</u>

**SALINAS VALLEY SCHOOL BOARD  
 SPECIAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 1998**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Collections:		\$788	\$788
Revenues from federal sources	\$6,879,000	6,237,204	(641,796)
<b>Total Revenues</b>	<u>6,879,000</u>	<u>6,238,072</u>	<u>(640,927)</u>
<b>EXPENDITURES</b>			
Instructional:			
Special	6,184,842	5,885,840	299,002
Support services:			
Books	280,840	273,858	6,982
Instructional staff	283,104	284,544	(1,440)
School administration	17,000	16,004	7,996
Operation and maintenance	38,400	45,883	(7,483)
Transportation	8,000	6,272	1,728
<b>Total Expenditures</b>	<u>6,852,146</u>	<u>6,196,398</u>	<u>655,748</u>
Excess of Revenues Over Expenditures	<u>126,854</u>	<u>141,674</u>	<u>(14,820)</u>
Other Financing Sources (Uses):			
Indirect costs	(126,854)	(141,674)	14,820
<b>Total Other Financing Sources (Uses)</b>	<u>(126,854)</u>	<u>(141,674)</u>	<u>14,820</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, July 1, 1997	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, June 30, 1998	<u>0</u>	<u>0</u>	<u>0</u>

**DALLAS AREA FITNESS SCHOOL BOARD  
 (FIA) SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 1988**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Revenues from federal sources	<u>320,000</u>	<u>327,480</u>	<u>(7,180)</u>
<b>Total Revenues</b>	<u>320,000</u>	<u>327,480</u>	<u>(7,180)</u>
<b>EXPENDITURES</b>			
<b>Instructional</b>			
Vocational education	104,474	179,480	13,088
Adult education	1,801	691	1,100
<b>Support services:</b>			
Payroll support	60,208	60,208	(0)
Instructional staff	5,245	5,256	(71)
School administration	4,228	4,228	0
Business and central services	8,448	8,520	(79)
Student Transportation	<u>258</u>	<u>258</u>	<u>0</u>
<b>Total Expenditures</b>	<u>202,608</u>	<u>347,480</u>	<u>15,185</u>
<b>Excess of Revenues Over Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance, July 1, 1987</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance, June 30, 1988</b>	<u>0</u>	<u>0</u>	<u>0</u>

CALCASIEU PARISH SCHOOL BOARD  
 STARING POINTS SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 1998

	Budget	Actual	Variance Favorable (unfavorable)
<b>REVENUES</b>			
Revenues from state and federal sources	<u>\$148,000</u>	<u>\$148,000</u>	<u>00</u>
Total Revenues	<u>148,000</u>	<u>148,000</u>	<u>00</u>
<b>EXPENDITURES</b>			
Instructional - special	<u>100,000</u>	<u>100,000</u>	<u>00</u>
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>00</u>
Excess of Revenues Over Expenditures	<u>00</u>	<u>00</u>	<u>00</u>
Fund Balance, July 1, 1997	<u>00</u>	<u>00</u>	<u>00</u>
Fund Balance, June 30, 1998	<u>00</u>	<u>00</u>	<u>00</u>

DELAWARE COUNTY SCHOOL BOARD  
 OFFICE OF FAMILY SUPPORT SPECIAL SERVICES FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Revenues from federal sources	<u>210,018</u>	<u>210,458</u>	<u>(54,551)</u>
<b>Total Revenues</b>	<u>210,018</u>	<u>210,458</u>	<u>(54,551)</u>
<b>EXPENDITURES</b>			
Instructional - vocational	182,800	181,724	1,074
Support services			
Instructional staff	13,116	8,838	4,278
Business and central services	7,831	8,829	1,108
Operation and maintenance	<u>3,878</u>	<u>2,882</u>	<u>896</u>
<b>Total Expenditures</b>	<u>180,515</u>	<u>180,458</u>	<u>5,057</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Balance, July 1, 1997	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, June 30, 1999	<u>0</u>	<u>0</u>	<u>0</u>

**SALCABELL PARISH SCHOOL BOARD**  
**CHALLENGE GRANT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES BY FUND SPANICE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2008**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Revenues from Federal sources	1201,278	911,880	(289,398)
<b>Total Revenues</b>	<b>1201,278</b>	<b>911,880</b>	<b>(289,398)</b>
<b>EXPENDITURES</b>			
Generally services	191,504	111,895	80,609
<b>Total Expenditures</b>	<b>191,504</b>	<b>111,895</b>	<b>80,609</b>
Excess of Revenues Over Expenditures	1,009,774	800,000	(209,774)
Other Financing Sources (Used):			
Interest costs	(8,004)	(8,870)	866
<b>Total Other Financing Sources (Used)</b>	<b>(8,004)</b>	<b>(8,870)</b>	<b>866</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	999,770	791,130	(208,640)
Fund Balance, July 1, 2007	0	0	0
<b>Fund Balance, June 30, 2008</b>	<b>999,770</b>	<b>791,130</b>	<b>(208,640)</b>

CLOUDESBU PARIISH SCHOOL BOARD  
 SCHOOLS TO IMPROVE PROGRAM REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Revenues from State and Federal sources	\$285,000	\$187,208	(\$97,792)
<b>Total Revenues</b>	<u>285,000</u>	<u>187,208</u>	<u>(97,792)</u>
<b>EXPENDITURES</b>			
Instructional - pupil	477,500	184,480	293,020
<b>Total Expenditures</b>	<u>477,500</u>	<u>184,480</u>	<u>293,020</u>
Excess (Deficiency) of Revenues Over Expenditures	7,500	2,800	(4,700)
Other Financing Sources (Uses) Interest costs	(7,500)	(2,800)	4,700
<b>Total Other Financing Sources</b>	<u>(7,500)</u>	<u>(2,800)</u>	<u>4,700</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance, July 1, 1987	0	0	0
Fund Balance, June 30, 1988	<u>0</u>	<u>0</u>	<u>0</u>



CALCASIEU PARISH SCHOOLS BOARD  
 SCHOOL FOOD SERVICE SPECIAL GENERAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (BUDGET AND ACTUAL)  
 FOR THE YEAR ENDED JUNE 30, 1998

	Budget	Actual	Variance Favorable (Adverse)
<b>REVENUES</b>			
Interest	\$75,000	\$84,889	\$79,889
Contributions	1,878,000	2,176,217	188,128
Revenues from state and federal sources	<u>8,642,844</u>	<u>8,055,225</u>	<u>(587,619)</u>
<b>Total Revenues</b>	<u>10,595,844</u>	<u>10,316,331</u>	<u>(279,513)</u>
<b>EXPENDITURES</b>			
Support services - food service	<u>11,807,838</u>	<u>11,827,344</u>	<u>119,506</u>
<b>Total Expenditures</b>	<u>11,807,838</u>	<u>11,827,344</u>	<u>119,506</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,800,800)	(2,800,047)	998,753
<b>Other Financing Sources (Uses)</b>			
Operating transfers in	<u>3,841,838</u>	<u>3,841,841</u>	<u>3</u>
<b>Total Other Financing Sources</b>	<u>3,841,838</u>	<u>3,841,841</u>	<u>3</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	40,138	438,894	398,756
Fund Balance, July 1, 1997	<u>1,192,982</u>	<u>1,465,150</u>	<u>272,168</u>
Fund Balance, June 30, 1998	<u>\$1,190,000</u>	<u>\$1,832,787</u>	<u>\$642,787</u>



Johnson Elementary School  
Special Education Class



Johnson Elementary School  
Veteran's Day

# DEBT SERVICE FUND

THE DEBT SERVICE FUND IS USED TO ACCOUNT FOR THE ACCUMULATION OF RESOURCES FOR, AND THE PAYMENT OF, GENERAL LONG - TERM DEBT PRINCIPAL, INTEREST, AND RELATED COSTS.

Calcasieu Parish School Board





Sam Houston High School  
Chemistry



Barbe High School  
Physics

CALDWELL PUBLIC SCHOOL BOARD  
 DEBT SERVICE FUND  
 BALANCE SHEET  
 JUNE 30, 1997  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 1995)

	1997	1995
<b>ASSETS</b>		
Cash and cash equivalents	\$3,599,834	\$3,802,747
Investments	1,419,840	5,888,000
Receivables:		
Accounts	48,808	0
Ad valorem tax	27,874	103,380
Accrued interest	<u>101,399</u>	<u>71,000</u>
<b>Total Assets</b>	<u>\$5,242,515</u>	<u>\$9,865,127</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Matured bonds payable	0	\$38,000
Coupons payable	<u>0</u>	<u>1,420</u>
<b>Total Liabilities</b>	<u>0</u>	<u>\$39,420</u>
<b>Fund Balance:</b>		
Reserved for debt service	<u>\$7,242,515</u>	<u>9,825,704</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$7,242,515</u>	<u>\$9,865,124</u>

CALCASAS PARISH SCHOOL BOARD  
 DISTRICT FUND  
 SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES  
 BY SCHOOL DISTRICTS OF CALCASAS PARISH  
 JUNE 30, 1999

	Ergensy	South Lake Prairie	Westlake Madisonville	Barks	Total
	District 21	District 22	District 23	District 24	District 25
<b>ASSETS</b>					
Cash and cash equivalents	182,880	2828,844	2322,478	1708,884	11271,331
Investments	78,800	1,568,548	81,588	88,554	198,990
<b>Receivables:</b>					
Accounts					
All salaries - taxes	8,588	8,588	888	128	19,892
Accounts receivable	2,484	38,277	8,028	2,388	51,177
<b>Total Assets</b>	<u>2148,788</u>	<u>12,487,648</u>	<u>1521,258</u>	<u>1,898,958</u>	<u>17,156,652</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Matured bonds payable					
Accounts payable					
<b>Total Liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>					
Reserved for debt service	8148,788	12,487,648	1521,258	1,898,958	17,766,652
<b>Total Liabilities and Fund Balances</b>	<u>8148,788</u>	<u>12,487,648</u>	<u>1521,258</u>	<u>1,898,958</u>	<u>17,766,652</u>

**LA CASSA L PARRISH SCHOOL BOARD**  
**DEBT SERVICE FUND**  
**SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES**  
**FOR THE DISTRICTS OF CALCASIEU PARISH**  
**JUNE 30, 1998**

	<u>DeQuincy</u>	<u>South Lake Charles</u>	<u>Westlake Bogalusa</u>	<u>St. James</u>	<u>Sumrall</u>
	<u>District 01</u>	<u>District 02</u>	<u>District 03</u>	<u>District 04</u>	<u>District 05</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$50,888	\$889,844	\$200,178	\$126,889	\$121,500
Investments	70,000	1,383,043	81,300	88,004	100,000
Receivables:					
Accounts					
Accounts receivable	8,330	8,808	968	120	288
Accrued interest	2,484	78,277	8,028	2,388	2,888
<b>Total Assets</b>	<u>\$145,780</u>	<u>\$2,461,048</u>	<u>\$521,258</u>	<u>\$298,009</u>	<u>\$324,580</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Retained funds payable					
Cash on hand					
<b>Total Liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances:					
Reserved for debt service	<u>\$145,780</u>	<u>\$2,461,048</u>	<u>\$521,258</u>	<u>\$298,009</u>	<u>\$324,580</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$145,780</u>	<u>\$2,461,048</u>	<u>\$521,258</u>	<u>\$298,009</u>	<u>\$324,580</u>

West	Miss Dist	Red City	Subst	North Lake County	Total
District 26	District 27	District 28	District 30	District 31	
108,824	37,85,198	3108,420	\$1,816,284	287,078	33,289,824
58,000	277,044	58,000	710,000	482,007	3,439,845
	45,000				45,000
129	500		500	7,000	27,974
3,180	8,800	1,478	23,081	16,444	104,368
<u>188,804</u>	<u>3488,832</u>	<u>3168,898</u>	<u>\$2,890,788</u>	<u>3074,171</u>	<u>\$7,242,918</u>
					0
					0
0	0	0	0	0	0
<u>188,804</u>	<u>3488,832</u>	<u>3168,898</u>	<u>\$2,890,788</u>	<u>3074,171</u>	<u>\$7,242,918</u>
<u>188,804</u>	<u>3488,832</u>	<u>3168,898</u>	<u>\$2,890,788</u>	<u>3074,171</u>	<u>\$7,242,918</u>



**CALCATED VALLEY SCHOOL BOARD**  
**UNL. SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES BY FUND FINANCED**  
**BY ECONOMIC DISTRICTS OF CALCATED COUNTY**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	DeQuincy	Over Lake Grange	Wendover Highway	Garbo	Iron
	District	District	District	District	District
	27	28	29	34	35
<b>REVENUES</b>					
Revenues from local sources					
Ad valorem taxes	1,016,412	13,890,138	8,337,047	1,021,494	1,606,128
Interest	10,648	121,267	20,578	9,828	13,518
Use of district fees		1,604			
Miscellaneous					
<b>Total Revenues from Local Sources</b>	<b>1,027,060</b>	<b>14,013,049</b>	<b>8,357,625</b>	<b>1,031,322</b>	<b>1,619,646</b>
<b>EXPENDITURES</b>					
Current					
Support services:					
General administration	42,116	124,587	42,287	42,268	11,706
Debt service:					
Principal retirement	166,000	1,663,717	436,028	166,668	200,000
Interest and fiscal charges	121,408	2,070,687	830,642	145,827	150,811
<b>Total Expenditures</b>	<b>299,524</b>	<b>2,858,991</b>	<b>1,278,957</b>	<b>354,763</b>	<b>462,517</b>
Excess of Revenues Over (Under) Expenditures	727,536	11,154,058	8,078,668	676,559	1,157,129
Other Financing Sources (Used)					
Operating transfers in					
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Liabilities	727,536	11,154,058	8,078,668	676,559	1,157,129
Fund Balances, July 1, 1997	175,000	2,842,000	275,128	222,204	262,280
Fund Balances, June 30, 1999	\$149,500	\$1,492,040	\$271,220	\$222,258	\$271,258

Union	West Staff	West City	Bayview	North Lake Charles	Total
District 26	District 27	District 28	District 30	District 31	
\$88,660	\$60,443	\$242,713	\$5,128,330	\$2,183,503	\$7,843,649
7,000	27,828	2,412	128,342	48,340	201,922
	29,888				29,888
	81		284		465
<u>388,155</u>	<u>649,748</u>	<u>238,125</u>	<u>5,257,000</u>	<u>2,232,443</u>	<u>13,563,000</u>
12,830	10,287	7,911	88,880	88,474	408,507
128,264	495,280	178,000	1,283,880	728,734	5,486,000
247,528	830,850	117,497	1,728,308	1,248,280	7,383,749
388,837	1,181,800	248,498	3,148,147	3,120,488	13,283,271
7,818	(822,154)	(24,282)	117,885	118,844	(703,189)
	848,094				848,094
0	848,094	0	0	0	848,094
7,048	43,840	(24,288)	117,885	118,844	413,809
80,747	454,817	185,178	3,432,844	488,227	8,808,804
950,000	\$488,052	\$150,888	\$3,550,788	\$278,171	\$7,243,512



Sam Houston  
High School  
Chemistry Class

Sam Houston  
High School  
Chemistry Class



# CAPITAL PROJECTS FUND

THE CAPITAL PROJECTS FUND ACCOUNTS FOR THE  
RECEIPT AND DISBURSEMENT OF PROCEEDS OF  
GENERAL BOND ISSUES AND OTHER DESIGNATED  
REVENUES USED FOR ACQUISITION OF  
MAJOR CAPITAL FACILITIES.

Calcasieu Parish School Board





Johnson Elementary School  
Library



Fairview Elementary School  
Art Lesson

CALCARCUMBERISH SCHOOL BOARD  
CAPITAL PROJECTS FUNDS  
BALANCE SHEET  
JUNE 30, 1998  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 1997)

	1998	1997
<b>ASSETS</b>		
Cash and cash equivalents	\$4,284,660	\$3,681,787
Investments	8,808,237	8,738,808
Receivables		
Taxes	280,001	231,888
Accrued interest	76,808	47,807
Non-current	<u>0</u>	<u>147,248</u>
<b>Total Assets</b>	<u>\$13,069,817</u>	<u>\$12,890,538</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Accounts payable	\$84,871	\$88,813
Retainages payable	334,268	378,237
Deferred revenue	<u>0</u>	<u>147,248</u>
<b>Total Liabilities</b>	<u>\$419,139</u>	<u>614,298</u>
<b>Fund Balance:</b>		
Reserved:		
Encumbrances	2,286,768	2,587,475
Debt service	574,875	574,875
Unreserved:		
Designated for projects		3,085,238
Undesignated	<u>8,802,408</u>	<u>7,480,768</u>
<b>Total Fund Balance</b>	<u>\$8,650,051</u>	<u>\$8,650,050</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$13,069,817</u>	<u>\$12,890,588</u>

CALCASIEU PARISH SCHOOL BOARD  
CAPITAL PROJECTS FUNDS  
STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
YEAR ENDED JUNE 30, 1999

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1998

REVENUES	1998	1999
State tax collections	\$1,893,898	\$1,492,370
Interest	538,913	698,457
Other	<u>1,118,047</u>	<u>1,117,383</u>
Total Revenues	<u>3,550,858</u>	<u>3,308,210</u>
EXPENDITURES		
Capital outlay	<u>4,894,295</u>	<u>9,125,821</u>
Total Expenditures	<u>4,894,295</u>	<u>9,125,821</u>
(Deficiency) of Revenues Over Expenditures	<u>(1,343,437)</u>	<u>(5,817,611)</u>
Other Financing Sources:		
Operating transfers in (out)	(851,421)	(548,299)
Proceeds from sale of bonds	3,288,080	
Proceeds from sale of fixed assets	<u>0</u>	<u>388,951</u>
Total Other Financing Sources	<u>2,436,659</u>	<u>(259,348)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	1,048,862	(6,106,848)
Fund Balance, July 1	<u>8,028,168</u>	<u>14,781,787</u>
Fund Balance, June 30	<u>\$9,077,030</u>	<u>\$8,674,939</u>

**SALOMEA PARK SCHOOL BOARD  
CAPITAL PROJECTS FUND  
SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES  
BY BONDING DISTRICT OF SALOMEA PARK  
JUNE 30, 1999**

	<u>Wardlaw/ Maplewood</u>	<u>Stark</u>	<u>Moreau</u>
	<u>District 23</u>	<u>District 34</u>	<u>District 27</u>
<b>ASSETS</b>			
Cash and cash equivalents	2000	25,212	924,720
Investments			574,675
Receivables			
Taxes			184,788
Accrued interest			4,800
Inventory			
<b>Total Assets</b>	<u>2000</u>	<u>25,212</u>	<u>1,689,083</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Accounts payable			140,000
Payables to vendors			
Deferred revenue			
<b>Total Liabilities</b>	<u>0</u>	<u>0</u>	<u>140,000</u>
<b>Fund Balances:</b>			
<b>Reserved</b>			
Encumbrances		22,800	212,474
Debt service			574,675
<b>Unreserved</b>			
Unexpended	4000	1,212	1,366,200
<b>Total Fund Balances</b>	<u>4000</u>	<u>1,212</u>	<u>1,575,799</u>
<b>Total Liabilities and Fund Balances</b>	<u>4000</u>	<u>12,212</u>	<u>1,689,083</u>



Full City	Bellevue	Healdton	Energy Partners	
District 38	District 30	All Districts	All Districts	Total
	\$1,488,785	\$647,154	\$1,249,528	\$4,284,880
	2,150,289	1,793,362	1,899,038	8,828,327
		64,265		295,026
	24,282	3,821	2,882	38,008
				\$
<u>SRD</u>	<u>\$3,643,357</u>	<u>\$2,508,492</u>	<u>2,282,442</u>	<u>\$18,894,817</u>
	595,583			594,075
	276,285		168,045	334,285
				\$
<u>0</u>	<u>774,868</u>	<u>0</u>	<u>88,045</u>	<u>445,388</u>
	182,008		2,875,781	2,330,789
				874,879
<u>SRD</u>	<u>3,176,258</u>	<u>\$2,508,492</u>	<u>182,008</u>	<u>8,882,498</u>
<u>SRD</u>	<u>3,328,284</u>	<u>2,505,492</u>	<u>2,184,288</u>	<u>8,876,258</u>
<u>SRD</u>	<u>\$3,643,357</u>	<u>\$2,508,492</u>	<u>\$2,282,442</u>	<u>\$18,894,817</u>

**CALCABELL FISHING SCHOOL BOARD  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BY FUNDING OBJECTS OF CALCABELL FISHING  
FOR THE YEAR ENDED JUNE 30, 1999**

	Municipal Meyerswood	State	Mass. Bond
	District 25	District 24	District 27
<b>REVENUES</b>			
Sales tax collection			\$1,553,000
Interest	\$24	\$353	58,884
Other			4,600
<b>Total Revenues</b>	<b>24</b>	<b>353</b>	<b>1,616,484</b>
<b>EXPENDITURES</b>			
Capital outlay		7,080	357,800
<b>Total Expenditures</b>	<b>0</b>	<b>7,080</b>	<b>357,800</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>24</b>	<b>(6,727)</b>	<b>1,258,684</b>
<b>Other Financing Sources (Uses):</b>			
Operating transfer in/out			(248,084)
Proceeds from sale of bonds			
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(248,084)</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>24</b>	<b>(6,727)</b>	<b>1,010,600</b>
Fund Balances, July 1, 1997	\$15	\$,887	808,258
Fund Balances, June 30, 1998	<b>\$39</b>	<b>\$2,160</b>	<b>\$1,819,458</b>

<u>Red City</u>	<u>Reptual</u>	<u>Headed</u>	<u>Erator Reactor</u>	
<u>Distric 20</u>	<u>Distric 30</u>	<u>All Distric</u>	<u>All Distric</u>	<u>Total</u>
				\$1,003,698
488	\$250,000	\$111,762	\$117,000	858,693
		<u>1,191,587</u>		<u>1,118,047</u>
48	250,000	1,203,189	117,000	3,308,768
	2,349,847	648,114	1,307,807	4,694,295
9	2,349,847	648,114	1,307,807	4,694,295
48	(2,128,787)	877,298	(1,789,808)	(7,488,487)
		(808,307)		(851,421)
			3,389,800	3,389,800
0	0	(808,307)	3,389,800	2,581,493
48	(2,128,787)	271,698	2,194,800	1,848,602
426	6,487,371	2,763,803		8,825,769
8070	\$3,328,264	\$2,875,488	\$2,194,800	\$8,873,251



F. K. White Middle School  
French Class



F. K. White Middle School  
Home Economics

# **INTERNAL SERVICE FUNDS- INSURANCE FUNDS**

THE INTERNAL SERVICE FUNDS ACCOUNT FOR  
THE RECEIPT OF PREMIUMS AND EXPENDITURES  
FOR CLAIMS AND ADMINISTRATIVE COST FOR THE  
BOARD'S SELF - INSURANCE PROGRAMS.

THE BOARD MAINTAINS THE FOLLOWING  
SELF - INSURANCE FUNDS:  
EMPLOYEES HEALTH / LIFE  
WORKER'S COMPENSATION

Calcasteu Parish School Board



CALCAGUATI PISHISH SCHOOL BOARD  
STIPEND SERVICE FUND  
COMBINED BALANCE SHEET  
JUNE 30, 1988

(WITH COMPARATIVE TOTALS FOR JUNE 30, 1987)

	Employees Health/A	Worker's Compensation	Totals	
			1988	1987
<b>ASSETS</b>				
Cash and cash equivalents	\$1,889,381	\$55,787	\$1,945,168	\$1,581,503
Investments	1,750,000	102,847	1,852,847	2,538,758
Accounts receivable	1,830,280	2,888	1,833,168	888,680
Accrued interest receivable	11,880	0	11,880	18,848
Due from other funds	\$78,587	0	\$78,587	1,687,878
Due from other governments	104,472	0	104,472	98,800
<b>Total Assets</b>	<b>\$3,778,640</b>	<b>\$161,702</b>	<b>\$3,940,342</b>	<b>\$3,929,699</b>
<b>LIABILITIES AND RETAINED EARNINGS</b>				
<b>Liabilities</b>				
Accounts payable	\$735,887	\$50,821	\$786,708	\$293,288
Salaries and benefits payable	4,821	8,240	13,061	18,148
Due to other funds	40,425	15,471	55,896	157,488
Liability for self-insurance claims	4,880,880	\$77,828	4,958,708	4,881,074
<b>Total Liabilities</b>	<b>4,830,583</b>	<b>145,842</b>	<b>4,976,425</b>	<b>5,359,998</b>
<b>Retained Earnings, unreserved</b>	<b>1,208,857</b>	<b>204,422</b>	<b>1,413,279</b>	<b>1,298,944</b>
<b>Total Liabilities and Retained Earnings</b>	<b>\$6,039,440</b>	<b>\$350,264</b>	<b>\$6,389,704</b>	<b>\$6,658,942</b>

**CLATSOP COUNTY SCHOOL BOARD**  
**INTERNAL SERVICE FUNDS**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES**  
**IN RETAINED EARNINGS**  
**FOR THE YEARS ENDED JUNE 30, 1988**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1987**

	Employee Benefits	Worker's Compensation	Total	
			1988	1987
<b>OPERATING REVENUES</b>				
Fees/rents	<u>\$17,226,821</u>	<u>\$7,511,227</u>	<u>\$24,738,048</u>	<u>\$26,262,028</u>
<b>OPERATING EXPENSES</b>				
Administrative expenses	528,622	219,872	748,494	644,922
Pension payments	2,186,380	85,883	2,272,263	2,501,684
Benefit payments	<u>14,584,098</u>	<u>895,421</u>	<u>15,479,519</u>	<u>14,786,411</u>
Total Operating Expenses	<u>17,299,100</u>	<u>1,101,176</u>	<u>18,400,276</u>	<u>17,933,017</u>
Operating Income (Loss)	<u>(\$7,873)</u>	<u>(\$58,949)</u>	<u>(\$66,822)</u>	<u>(\$1,671,009)</u>
<b>NONOPERATING REVENUES</b>				
Interest income	<u>184,821</u>	<u>21,787</u>	<u>206,608</u>	<u>218,847</u>
Net Income (Loss)	<u>86,948</u>	<u>(\$37,162)</u>	<u>(\$49,214)</u>	<u>(\$1,452,162)</u>
Retained Earnings, July 1	<u>1,486,028</u>	<u>(\$71,835)</u>	<u>1,414,193</u>	<u>2,482,528</u>
Retained Earnings, June 30	<u>\$1,572,976</u>	<u>(\$108,997)</u>	<u>\$1,463,979</u>	<u>\$1,030,366</u>

**CALCAGLIU PARISH SCHOOL BOARD**  
**EXTERNAL FINANCIAL STATEMENTS**  
**COMBINED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)**

	Employee HealthLife	Water's Contingent	Total	
			2021	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for premiums	\$4,789,114	\$738,155	\$48,862,270	\$45,405,588
Cash paid for benefits	(14,884,000)	(885,440)	(15,764,080)	(14,200,180)
Cash paid for excess premium	(2,204,600)	(108,488)	(2,313,088)	(2,087,488)
Cash paid to employees	(287,007)	(124,170)	(432,207)	(393,750)
Cash paid to suppliers	(418,908)	(83,743)	(682,348)	(553,234)
<b>Net Cash Provided (Used) By Operating Activities</b>	<u>(124,001)</u>	<u>(485,703)</u>	<u>(640,000)</u>	<u>(2,189,192)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Proceeds from sale of investments	\$,700,000	\$91,420	\$,291,420	\$,891,894
Purchase of investments	(5,050,000)	(253,800)	(5,803,800)	(4,800,780)
Flaring on needed payments	181,130	26,840	278,120	278,121
<b>Net Cash Provided (Used) By Investing Activities</b>	<u>631,130</u>	<u>234,560</u>	<u>\$91,670</u>	<u>\$78,235</u>
<b>Net Increase (Decrease) in Cash</b>	<u>487,129</u>	<u>(251,143)</u>	<u>232,188</u>	<u>(1,710,422)</u>
Cash and cash equivalents, July 1	<u>1,385,668</u>	<u>287,445</u>	<u>1,683,113</u>	<u>3,478,786</u>
Cash and cash equivalents, June 30	<u>\$1,898,286</u>	<u>\$38,302</u>	<u>\$1,864,118</u>	<u>1,882,333</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>				
Operating income (loss)	\$88,019	\$(45,204)	\$55,047	\$4,471,839
Change in assets and liabilities -				
(Increase) decrease in accounts receivable	(1,710,120)	\$,000	(1,810,088)	(71,424)
(Increase) decrease in due from other funds	642,277	0	642,277	0
(Increase) decrease in due from other governments	(3,700)	0	(3,700)	(80,070)
Increase (decrease) in accounts payable	564,321	(5,177)	559,144	(47,808)
Increase (decrease) in due to other funds	(3,187)	(41,887)	(45,084)	(404,808)
Increase (decrease) in liability for claims	(700,000)	10,888	(689,112)	(781,750)
<b>Total adjustments</b>	<u>690,521</u>	<u>(81,376)</u>	<u>609,145</u>	<u>(888,830)</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$124,000</u>	<u>\$(45,702)</u>	<u>\$40,000</u>	<u>\$(2,197,159)</u>





Johnson Elementary School  
Class



Johnson Elementary School  
Class

# **AGENCY FUND STUDENT ACTIVITY**

THE STUDENT ACTIVITY FUND ACCOUNTS FOR  
MONIES COLLECTED AND EXPENDED BY THE  
INDIVIDUAL SCHOOLS. THIS MONEY IS HELD  
IN AN AGENCY CAPACITY.

Calcasieu Parish School Board



CALCASIEU PARISH SCHOOL BOARD  
 AGENCY FUND - STUDENT ACTIVITY FUND  
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE YEAR ENDED JUNE 30, 1999

	Balance July 1, 1997	Additions	Deletions	Balance June 30, 1999
<b>ASSETS</b>				
Cash and cash equivalents	<u>\$3,567,800</u>	<u>\$12,214,980</u>	<u>\$11,735,000</u>	<u>\$3,837,780</u>
<b>Total Assets</b>	<u>\$3,567,800</u>	<u>\$12,214,980</u>	<u>\$11,735,000</u>	<u>\$3,837,780</u>
<b>LIABILITIES</b>				
Due to other funds	\$58,500	\$2,854		\$61,354
Due to student and employee groups	<u>3,509,300</u>	<u>\$2,211,700</u>	<u>\$11,735,000</u>	<u>3,637,287</u>
<b>Total Liabilities</b>	<u>\$3,567,800</u>	<u>\$12,214,980</u>	<u>\$11,735,000</u>	<u>\$3,698,641</u>

**CALIFORNIA PUBLIC SCHOOLS BOARD**  
**ADMITTED AND - STUDENT ACTIVITY FUND**  
**SCHEDULE OF CHARGES ON TOTAL ASSETS - BY SCHOOL**  
**FOR THE YEAR ENDING JUNE 30, 1988**

F-1

SCHOOL	Balance			Balance June 30, 1988
	JUL 1, 1987	Admitted	Depletion	
<b>Total</b>	<b>\$21,874</b>	<b>\$1,738</b>	<b>\$11,250</b>	<b>\$12,362</b>
Abert Elementary	22,000			22,000
B. F. Arnold Middle School	22,000	120,000	120,100	201,900
Barker Elementary School	5,000	20,000	20,000	25,000
C. M. Bates High School	240,000	960,000	970,000	2,000,000
Ball City High School	70,000	100,000	170,000	270,000
Berkwood Elementary School	8,000	40,000	40,000	48,000
Calaveras Career Center	5,000	20,000	20,000	25,000
J. D. Carlton Elementary School	21,000	84,000	70,000	20,000
College Days Elementary School	24,000	100,000	100,000	124,000
Cottage Street T & I	20,000	120,000	10,000	20,000
D. S. Corbin Elementary School	10,000	50,000	37,000	23,000
T. S. Cooney Elementary School	20,000	100,000	124,000	144,000
DeQuincy Elementary School	44,000	170,000	174,000	218,000
DeQuincy High School	114,000	500,000	240,000	374,000
DeQuincy Middle School	20,000	100,000	70,000	50,000
Dolly Elementary School	20,000	100,000	100,000	120,000
Extended Day Care	100,000	1,000,000	1,000,000	1,100,000
Fairview Elementary School	20,000	80,000	80,000	100,000
Fossil Valley Elementary School	5,000	50,000	50,000	55,000
French Elementary School	20,000	100,000	80,000	40,000
Giles Elementary School	10,000	100,000	100,000	110,000
Gr. T. Hanning Elementary School	8,000	40,000	40,000	48,000
Happy Heights Elementary School	10,000	50,000	50,000	58,000
Ham-McCoy High School	100,000	1,000,000	1,000,000	1,100,000
Ham High School	100,000	100,000	100,000	120,000
J. A. Johnson Elementary School	10,000	50,000	50,000	58,000
M. J. Johnson Elementary School	10,000	50,000	50,000	58,000
J. F. Kennedy Elementary School	10,000	50,000	50,000	58,000
L. K. Key Elementary School	10,000	50,000	50,000	58,000
Leffington Senior High School	100,000	1,000,000	1,000,000	1,100,000
Leto-Charles/Barker High School	20,000	100,000	100,000	120,000
Letourneau Middle School	10,000	50,000	50,000	58,000
Dr. W. Lewis Middle School	10,000	50,000	50,000	58,000
Maplewood Middle School	10,000	50,000	50,000	58,000
M. D. May Middle School	10,000	50,000	50,000	58,000
Mass Bluff Elementary School	10,000	50,000	50,000	58,000
Mass Bluff Middle School	10,000	50,000	50,000	58,000
M. A. Nelson Elementary School	10,000	50,000	50,000	58,000
Oak Park Elementary School	10,000	50,000	50,000	58,000
Oak Park Middle School	10,000	50,000	50,000	58,000
D. E. Perkins Elementary School	10,000	50,000	50,000	58,000
Pine Lake Elementary School	10,000	50,000	50,000	58,000
Reynolds Middle School	10,000	50,000	50,000	58,000
St. John Elementary School	10,000	50,000	50,000	58,000
Steine High School	10,000	50,000	50,000	58,000
Sugar High School	10,000	50,000	50,000	58,000
R. W. Vincent Elementary School	10,000	50,000	50,000	58,000
Woodland Elementary School	10,000	50,000	50,000	58,000
Verona Elementary School	10,000	50,000	50,000	58,000
Verona High School	10,000	50,000	50,000	58,000
Verona Intermediate Middle School	10,000	50,000	50,000	58,000
Wheatfield/Arden High School	10,000	50,000	50,000	58,000
T. H. Williams Elementary School	10,000	50,000	50,000	58,000
J. L. Wilson Elementary School	10,000	50,000	50,000	58,000
Woodland Elementary School	10,000	50,000	50,000	58,000
S. J. White Middle School	10,000	50,000	50,000	58,000
Western Heights Elementary School	10,000	50,000	50,000	58,000
Wheatfield High School	10,000	50,000	50,000	58,000
Woodland Elementary School	10,000	50,000	50,000	58,000
F. K. White Middle School	10,000	50,000	50,000	58,000
R. F. Wilson Elementary School	10,000	50,000	50,000	58,000

# **GENERAL FIXED ASSETS ACCOUNT GROUP**

THIS ACCOUNT GROUP IS USED TO ACCOUNT  
FOR THE LAND, BUILDING, MACHINERY AND  
EQUIPMENT PURCHASED BY ALL FUNDS.

Calcasieu Parish School Board



CALIFORNIA STATE SCHOOL BOARD  
 SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE  
 JUNE 30, 1978

## ANALYSIS BY TYPE:

## General Fixed Assets:

Land	\$1,031,840
Buildings	182,883,961
Improvements other than buildings	18,029,287
Furniture and equipment	34,640,300
Vehicles	8,018,752
Construction in progress	2,608,684
	<hr/>
Total General Fixed Assets	\$228,213,154

## ANALYSIS BY SOURCE:

## Investments in General Fixed Assets:

Investments in property acquired prior to July 1, 1970	\$20,854,410 (1)
Investments in property acquired after July 1, 1970:	
From Capital Projects Fund	\$780,278,750
From General Fund	31,514,848
From Special Revenue Funds	<hr/> 10,367,134
Total Investment in Property Acquired after July 1, 1970	<hr/> 812,158,732
Total Investment in Fixed Assets	<hr/> \$228,213,154

- (1) As adequate property records were not maintained prior to July 1, 1970, it was impossible to determine the source of investment in property acquired prior to that date. In view of this condition, the investment in property acquired prior to July 1, 1970, is shown as one lump sum. The sources of investment in property acquired on and after July 1, 1970 are reflected above.

D'ALONGHIERI/SARNOI SCHOOL BOARD  
 SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION  
 JUNE 30, 1999

Function	Land	Buildings	Improvements Other than Buildings	Furniture Equipment and Vehicles	Construction in Progress	Total
<b>Instructional:</b>						
Regular	\$2,262,834	\$138,100,280	\$18,111,054	\$17,190,780		\$185,664,948
Special	22,578	17,747,547	2,801,588	4,048,180		24,770,093
Vocational/Post-Ed			255,880	2,421,987		2,677,867
<b>Total</b>						
Instructional	<u>2,285,412</u>	<u>155,847,827</u>	<u>19,368,522</u>	<u>24,208,947</u>	<u>0</u>	<u>192,899,706</u>
<b>Support Services:</b>						
Facilities support	80,219	460,827	13,388	874,858		1,319,332
Instructional Staff				1,817,388		1,817,388
General Administration School Administration				195,733		195,733
Business and Central Services	480,426	4,760,854	160,852	3,408,691		8,810,823
Operation and Maintenance Bus	40,760	4,711,460	3,184,328	1,478,238		9,434,786
Transportation Food Service				8,411,237		8,411,237
				2,889,168		2,889,168
<b>Total Support Services</b>	<u>544,435</u>	<u>9,933,471</u>	<u>3,360,758</u>	<u>19,801,868</u>	<u>0</u>	<u>32,839,732</u>
<b>Construction in Progress</b>					<u>\$2,800,863</u>	<u>2,800,863</u>
<b>Total General Fixed Assets</b>	<u>\$2,829,847</u>	<u>\$165,881,361</u>	<u>\$26,829,280</u>	<u>\$43,261,815</u>	<u>\$2,800,863</u>	<u>\$208,273,166</u>

**SALGRADE PARK SCHOOLS DISTRICT**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION**  
**FOR THE YEAR ENDED JUNE 30, 1998**

Category	Balance July 1, 1997	Additions	Deductions	Balance June 30, 1998
<b>Instructional</b>				
Regular	\$154,505,448	\$11,781,481	\$1,448,947	\$164,837,982
Special	25,178,071	1,788,180	472,258	26,493,993
Instructional/Total Ed	<u>2,496,828</u>	<u>188,527</u>	<u>55,452</u>	<u>2,630,893</u>
<b>Total Instructional</b>	<u>182,218,347</u>	<u>13,757,178</u>	<u>1,504,657</u>	<u>194,470,868</u>
<b>Support Services</b>				
Fuel Support	1,852,405	85,065	7,897	1,930,573
Instructional Staff	817,898	72,528	7,674	882,752
General Administration	955,138	10,868	1,265	964,741
School Administration	1,242,113	84,688	8,232	1,318,569
Business and Central Services	7,852,822	608,074	59,464	8,301,432
Operation and Maintenance	6,814,897	671,718	85,510	7,301,095
Bus Transportation	3,870,127	298,738	88,489	4,080,376
Food Service	<u>2,759,255</u>	<u>208,628</u>	<u>20,880</u>	<u>2,947,003</u>
<b>Total Support Services</b>	<u>30,805,155</u>	<u>2,348,697</u>	<u>209,854</u>	<u>32,943,998</u>
<b>Construction in progress</b>	<u>7,816,130</u>	<u>2,608,483</u>	<u>7,816,130</u>	<u>2,608,483</u>
<b>Total General Fixed Assets</b>	<u>\$218,841,532</u>	<u>\$18,714,358</u>	<u>\$9,529,641</u>	<u>\$228,026,249</u>





Johnson Elementary School  
Tutoring Session



Fairview Elementary School  
5th Grade Science Study

# **GENERAL LONG - TERM DEBT ACCOUNT GROUP**

THIS ACCOUNT GROUP IS USED TO ACCOUNT FOR  
UNMATURED GENERAL OBLIGATION INDEBTEDNESS  
AND THE ACCRUED LONG-TERM PORTION OF  
COMPENSATED ABSENCES.

Calcaesteu Parish School Board





Fairview Elementary School  
Art Class



F. K. White Middle School  
Break Time

**CALCAGUERRI PARISH SCHOOL BOARD  
 SCHEDULE OF GENERAL LONG-TERM DEBT  
 JUNE 30, 2022**

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

	Amount Available in Debt Service Fund for Debt Retirement	Amount To Be Provided From		
		All Valorem and Sales Taxes	General Internal Service and Special Revenue Funds	Total Amount To Be Provided
<b>Bonds</b>				
District 21	\$145,785	\$2,104,215		\$2,104,215
District 22	2,487,640	22,017,480		22,017,480
District 23	321,268	1,792,781		1,792,781
District 24	288,888	2,088,041		2,088,041
District 25	324,883	1,778,417		1,778,417
District 26	88,885	878,433		878,433
District 27	488,852	2,681,148		2,681,148
District 28	188,888	1,784,100		1,784,100
District 30	2,028,789	27,708,201		27,708,201
District 31	574,171	1,177,458		1,177,458
Energy Exports			\$5,885,800	5,885,800
<b>Workers' Compensation Liability -   General Fund</b>			655,860	655,860
<b>Accrued/Compensated Absences -   General Fund</b>			8,201,500	8,201,500
<b>Special Revenue Fund</b>			702,738	702,738
<b>Total Long-Term Debt</b>	<u>\$7,242,970</u>	<u>\$84,854,848</u>	<u>\$12,485,204</u>	<u>\$77,145,148</u>

---

 GENERAL LONG-TERM DEBT PAYABLE
 

---

<u>State Payable</u>	<u>Accrued Compensated Absences</u>	<u>Worker's Compensation Liability</u>	<u>Total General Long-Term Debt Payable</u>
\$2,200,000			\$2,200,000
24,845,000			24,845,000
2,110,819			2,110,819
2,210,000			2,210,000
2,500,000			2,500,000
887,000			887,000
4,180,000			4,180,000
1,810,000			1,810,000
80,260,000			80,260,000
1,751,000			1,751,000
3,385,000			3,385,000
		\$100,000	100,000
	\$8,201,802		8,201,802
	<u>700,738</u>		<u>700,738</u>
<u>\$70,280,415</u>	<u>\$8,902,540</u>	<u>\$100,000</u>	<u>\$81,282,955</u>



Barbe Elementary School  
P. E. Class



Barbe Elementary School  
P. E. Class

**STATISTICAL  
SECTION  
(UNAUDITED)**

Calcasieu Parish School Board





Sulphur High School  
Pre-Calculus



Barbe High School  
Physics



**DALHOUSIE UNIVERSITY SCHOOL BOARD  
GENERAL FUND REVENUES BY SOURCE  
LAST FISCAL YEAR  
(UNAUDITED)**

	2006	2007	2008	2009
<b>From Local Sources</b>				
Activities fees	\$43,582,527	\$43,801,807	\$42,123,133	\$41,864,360
Parish contribution to teacher retirement	828,680	828,655	753,009	720,010
Sales Tax	87,834,880	88,304,820	87,019,127 (7)	86,187,493
Interest on investments	1,662,394	2,283,237	1,622,640	1,688,090
Tuition	752,604	745,454	637,604	688,533
Rents and other	828,828	819,788	802,368	818,852
<b>Total Revenues from Local Sources</b>	<u>135,790,613</u>	<u>136,083,661</u>	<u>134,958,261</u>	<u>133,867,348</u>
<b>From State Sources</b>				
Public school fund equalization	76,825,500	75,837,313	73,180,883	70,183,281
Professional improvement program	1,227,856	1,204,488	1,284,184	1,470,880
Distribution to employee benefits	0	0	0	0
Revenue sharing	945,080	827,800	928,257	926,081
Other state revenues	4,484,828	1,789,837	1,943,178	4,187,888
<b>Total Revenues from State Sources</b>	<u>83,483,264</u>	<u>80,669,441</u>	<u>77,336,402</u>	<u>76,778,130</u>
<b>From Federal Sources</b>	<u>287,838</u>	<u>119,187</u>	<u>69,573</u>	<u>72,624</u>
<b>TOTAL REVENUES</b>	<u>219,561,715</u>	<u>216,772,589</u>	<u>212,363,836</u>	<u>211,717,602</u>

(1) Voters approved a new 1/2% sales tax for salaries.

(2) Employee benefits are no longer funded separately but are included in equalization.

(3) In previous years, Federal Revenue for Vocational and Adult Education was reported in the General Fund. These revenues are now reported in the Special Revenue Fund.

2004	2003	2002	2001	2000	1999
<u>110,952,243</u>	<u>10,923,580</u>	<u>20,279,379</u>	<u>89,890,814</u>	<u>89,421,270</u>	<u>18,240,028</u>
<u>774,888</u>	<u>658,984</u>	<u>815,700</u>	<u>583,780</u>	<u>546,410</u>	<u>547,148</u>
<u>22,248,284</u>	<u>22,158,928</u>	<u>22,248,950</u>	<u>22,922,887</u>	<u>28,749,020</u>	<u>22,408,024</u>
<u>925,754</u>	<u>1,028,263</u>	<u>1,850,252</u>	<u>2,232,284</u>	<u>2,089,922</u>	<u>1,822,889</u>
<u>428,284</u>	<u>291,058</u>	<u>414,829</u>	<u>389,719</u>	<u>358,028</u>	<u>249,922</u>
<u>587,886</u>	<u>828,847</u>	<u>989,824</u>	<u>387,245</u>	<u>722,594</u>	<u>485,428</u>
<u>48,877,128</u>	<u>44,810,841</u>	<u>44,470,708</u>	<u>44,225,289</u>	<u>42,819,142</u>	<u>24,687,872</u>
<u>78,183,284</u>	<u>70,242,774</u>	<u>89,840,822</u>	<u>68,250,522</u>	<u>82,088,421</u>	<u>54,878,884</u>
<u>1,828,247</u>	<u>1,848,828</u>	<u>2,888,782</u>	<u>2,181,025</u>	<u>2,288,028</u>	<u>2,304,821</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>897,282 (2)</u>	<u>218,828 (2)</u>
<u>827,888</u>	<u>829,715</u>	<u>879,885</u>	<u>888,882</u>	<u>895,871</u>	<u>897,228</u>
<u>1,878,828</u>	<u>1,215,258</u>	<u>1,988,885</u>	<u>1,548,845</u>	<u>787,848</u>	<u>485,218</u>
<u>74,718,827</u>	<u>74,222,845</u>	<u>74,228,822</u>	<u>78,888,882</u>	<u>68,818,278</u>	<u>58,827,881</u>
<u>75,148</u>	<u>14,828</u>	<u>80,218</u>	<u>622,712 (3)</u>	<u>818,828 (3)</u>	<u>628,827 (3)</u>
<u>921,222,228</u>	<u>819,224,824</u>	<u>818,225,218</u>	<u>815,221,214</u>	<u>818,158,212</u>	<u>687,785,281</u>

**CALHOUN PARISH SCHOOL BOARD  
GENERAL FUND EXPENDITURES BY FUNCTION  
LAST FISCAL YEARS  
(UNAUDITED)**

	2008	2007	2006	2005
<b>Instructional:</b>				
Regular	271,898,237	270,358,288	264,475,175	268,429,873
Special	22,964,762	21,078,294	20,098,447	18,248,151
Vocational	3,825,355	3,691,670	2,808,124	3,978,388
Adult education	89,189	98,227 (2)	237,601	288,122
<b>Support Services:</b>				
Food support	7,021,425	6,778,928	5,832,858	4,675,022
Instructional staff	6,480,381	6,027,441	6,823,223	6,660,973
General administration	3,588,642	2,855,128	2,272,263	3,029,018
School administration	6,441,025	6,192,578	6,195,708	7,488,643
Business and central services	3,348,750	3,674,734	2,880,167	2,707,960
Operation and maintenance	18,083,881	18,423,864	18,782,114	13,893,487
Bus transportation	6,533,888	6,727,888	6,833,100	6,488,054
Food Service	0	48,758 (2)	0	0
Enterprise operations	58,585	33,048 (2)	0	0
Community service	67,348	63,648 (2)	0	0
Facility acquisition and construction	<u>1,821,958</u>	<u>2,540,328</u>	<u>427,882</u>	<u>818,273</u>
<b>Total Expenditures</b>	<u>\$127,421,425</u>	<u>\$145,181,580</u>	<u>\$127,094,845</u>	<u>\$125,281,744</u>

(1) In previous years, expenditures for Instructional/Vocational were part of the Instructional Regular totals and Adult Education expenditures were included with Instructional Special.

(2) Federal funding for Adult Education was previously reported in the General Fund. In 1997, this program is being reported in Special Revenue Funds.

TABLE 2

2004	2003	2002	2001	2000	1999
\$90,218,101	\$87,344,307	\$58,889,774	\$58,375,643	\$50,698,423	\$42,445,839
17,316,267	16,887,282	16,711,889	14,887,006	13,815,004	11,121,488
2,885,148	2,543,890	1,428,782	0	0	11
254,513	157,736	228,668	0	0	11
4,280,864	4,173,683	4,028,438	3,741,268	3,812,860	2,608,739
5,284,323	5,481,117	5,052,138	4,888,114	4,809,804	3,621,420
2,283,241	2,222,927	2,069,408	2,320,748	1,890,840	2,425,878
7,374,121	7,268,088	7,200,853	7,169,508	7,120,839	5,728,510
2,698,784	2,530,186	2,426,165	2,782,719	2,881,812	1,704,229
13,872,719	12,868,221	12,829,227	12,541,266	12,071,886	8,739,816
5,865,814	5,865,060	5,821,090	5,823,815	5,687,202	5,272,738
0	0	189,230	382,287	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>579,848</u>	<u>688,814</u>	<u>202,822</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$116,195,733</u>	<u>\$112,985,315</u>	<u>\$116,283,225</u>	<u>\$114,028,716</u>	<u>\$104,688,462</u>	<u>\$84,325,385</u>

(3) Categories represent a reclassification of expenditures previously reported in other categories. How items classify in Louisiana Department of Education reporting format for financial information.

**GALASHIEL PARISH SCHOOL BOARD  
TAX RECEIVABLE BY SOURCE  
LAST TEN FISCAL YEARS  
APPROXIMATE**

Fiscal Year	Ad Valorem Taxes (1)	Sales Tax	Total Taxes
1986	\$26,335,808	\$28,368,267	\$54,704,075
1987	26,750,204	67,824,198	94,574,402
1988	25,871,487	64,204,804 (2)	79,076,291
1989	25,954,802	37,307,305	63,262,107
1990	22,788,815	24,243,522	47,032,337
1991	22,123,834	22,707,954	44,831,788
1992	21,152,285	32,845,899	53,998,184
1993	20,182,951	32,852,887	53,035,838
1994	19,788,727	28,746,200	48,534,927
1995	18,001,128	23,488,864 (3)	41,490,000

(1) These amounts represent tax collections for the preceding year's tax levy (includes General, Debt Service and Capital Projects Funds)

(2) In Fiscal Year 1988 the Board passed an additional 1/2 cent sales tax.

(3) In Fiscal Year 1995 the Board passed an additional 1/2 cent sales tax dedicated to employee salaries.

TABLE 4

**CALDERWELL PARISH SCHOOL BOARD  
ASSESSED AND ESTIMATED ACTUAL VALUE OF TANGIBLE PROPERTY  
LAST TEN CALENDAR YEARS  
(UNAUDITED)**

Year	Net Assessed Value	Total Estimated Act-of-Value	Ratio of Total Net Assessed to Total Estimated Act-of-Value
1997	\$942,520,179	\$9,429,281,780	10%
1998	917,336,870	9,173,368,780	10%
1999	912,982,439	9,129,824,390	10%
2000	892,628,540	8,926,285,400	10%
2001	730,087,880	7,300,878,800	10%
2002	693,917,210	6,939,172,100	10%
2003	693,237,280	6,932,372,800	10%
2004	664,182,980	6,641,829,800	10%
2005	637,669,000	6,376,690,000	10%
2006	628,176,780	6,281,767,800	10%

Information obtained from the Calderwell Parish Tax Assessor

**CALIFORNIA PARISH SCHOOL BOARD  
 PARISH DEEM THE LEVELS AND COLLECTIONS  
 LAST TENTHICAL YEARS  
 GRADUATED**

General Fund

	Levy	Supplements (1)	Unpaid (2)	Collected (3)
1988	\$43,787,001	(8135,425)	(808,143)	\$43,094,583
1987	43,598,458	(521,492)	(111,494)	42,965,553
1986	42,177,874	(88,378)	(83,094)	42,006,458
1985	42,025,304	(88,136)	(40,208)	41,896,953
1984	41,408,228	(75,261)	(80,714)	41,252,348
1983	40,818,727	(75,808)	(20,812)	40,722,098
1982	39,278,277	(238,243)	(8,872)	39,031,082
1981	37,13,111	48,882	(117,737)	37,464,082
1980	3,486,400	(20,328)	(26,478)	3,439,583
1989	3,271,783	44,287	(132,883)	3,183,087
1988	2,888,874	24,712	(87,128)	2,826,458

(1) Supplements represent changes to the original tax rolls.

(2) Unpaid represents reduced assessments, paid under protest, bankruptcy, adjourned and uncollectible amount.

(3) The collected amount will differ from revenue reported for that year because of the difference in fiscal years used by the Board and the Sheriff's Office, and the year which paid under protest amounts were credited to the Board.

TABLE 5

Debt Service Fund			
Levy	Supplemental (C)	Uncollected (C)	Collected (C)
\$12,876,818	(244,272)	(1712,768)	\$12,321,780
14,889,848	(971,878)	(188,188)	14,238,870
13,882,338	(189,881)	(80,128)	13,882,338
13,880,885	(52,884)	(47,885)	13,288,885
11,882,887	(147,124)	(8,881)	11,882,887
12,302,738	(182,483)	(23,883)	12,128,478
12,482,572	(420,280)	(52,178)	12,029,134
11,574,780	(81,282)	(188,884)	11,488,288
11,348,448	(18,288)	(18,287)	11,322,888
9,878,088	44,888	(188,788)	9,754,288
8,888,788	28,278	(77,818)	8,904,888



**COLLINGSWOOD SCHOOL BOARD  
 TAXPAYER INFORMATION FOR AD VALOREM TAXES - BY DISTRICT  
 (DECEMBER 31, 1992)  
 (UNAUDITED)**

Description	Millage	Total Property Valuation	Exempt Valuation
Constitution Tax	0.00	\$1,800,000,000	\$00,478,078
Special School Tax	13.38	1,800,000,000	40,478,078
District No. 21	18.70	27,800,000	2,680,800
District No. 22	23.10	278,000,000	10,800,010
District No. 23	5.10	287,072,800	5,850,580
District No. 24	16.00	12,000,000	437,710
District No. 25	22.40	25,187,010	887,640
District No. 26	22.00	26,387,280	1,587,380
District No. 27	32.80	48,408,980	3,083,150
District No. 28	30.80	18,574,570	018,680
District No. 30	35.80	128,083,000	8,487,470
District No. 31	20.40	455,075,010	22,788,480
<b>Totals</b>			

- Difference in these amounts and computation of millage rate times valuation is due to millages being apportioned to individual assessments not totals.

Information obtained from the Collingswood Parish Tax Assessor

TABLE 3

Taxpayers Valuation	Total Taxes	Exempt Taxes	Taxpayers' Taxes
\$442,326,178	\$5,308,480	\$1,305,008	\$4,003,472
640,026,178	12,505,008	2,848,580	9,656,428
24,822,078	478,504	957,568	521,136
296,855,708	5,861,428	2,827,227	3,034,201
280,179,378	1,444,218	601,804	1,342,354
11,562,848	404,880	78,054	326,826
24,280,470	647,864	187,356	460,508
24,080,880	520,376	110,280	410,096
42,145,400	1,382,371	726,288	656,083
18,280,880	386,827	84,886	301,941
128,288,880	4,383,264	1,123,816	3,259,448
121,678,580	2,580,280	485,332	2,094,948
	<u>\$28,624,788</u>	<u>\$8,127,836</u>	<u>\$20,496,952</u>

**ENCLAVE PUBLIC SCHOOL BOARD  
PROPERTY TAX RATES AND LEVIES - BY DISTRICT  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

	1990		1991		1992		1993		1994	
	Tax Rates (Mill)	Tax Levies (Total Taxes)	Tax Rates (Mill)	Tax Levies (Total Taxes)	Tax Rates (Mill)	Tax Levies (Total Taxes)	Tax Rates (Mill)	Tax Levies (Total Taxes)	Tax Rates (Mill)	Tax Levies (Total Taxes)
Constitutional School Tax(2)	1.00	\$0,882,284	0.81	\$0,698,899	0.75	\$0,117,078	0.70	\$0,087,811	0.70	\$4,757,860
Special School Tax(2)	13.30	\$0,484,223	13.30	\$3,300,234	13.00	\$3,087,321	13.50	1,895,100	13.20	11,889,620
District 21 (3)	18.20	887,408	24.70	660,370	26.10	678,478	31.10	211,432	30.70	750,327
District 20 (3)	23.10	\$0,378,130	23.70	8,544,858	28.00	8,378,300	32.10	6,587,430	32.80	8,328,230
District 22 (3)	5.10	1,588,008	5.18	1,300,880	5.00	1,328,807	5.20	1,388,884	5.80	1,818,888
District 24 (3)	30.00	488,088	30.00	438,323	28.40	418,478	28.10	431,873	28.50	417,484
District 25 (3)	20.40	730,028	23.88	988,770	27.80	828,687	30.50	828,188	31.20	873,381
District 26 (3)	20.00	878,032	21.00	782,248	20.30	758,264	21.50	788,873	23.00	783,188
District 27 (3)	52.80	2,281,878	33.00	1,484,488	48.70	1,872,888	50.00	1,788,348	54.10	1,648,220
District 38 (3)	50.80	578,828	30.00	274,287	50.80	844,805	38.50	312,442	54.10	271,487
District 39 (3)	10.00	5,717,287	44.20	6,183,948	57.00	4,711,437	55.80	4,458,681	21.00	2,518,780
District 21 (3)	20.40	3,681,327	20.00	3,248,808	24.80	3,378,325	28.00	3,077,682	23.10	3,148,321

**Notes:**

- (1) Tax Levies (Total Taxes) represent the grand total of all taxes upon assessed valuation of property at applicable millage rates and includes exempt taxes primarily relating to exempt manufacturing plants under ten year contract and total tax on amount of homestead exemptions.
- (2) Actual Constitutional and Special School Tax Revenues differ from Tax Levies (Total Taxes) primarily due to the amount of tax exempted through the homestead exemption on assessed valuation. A substantial part of this difference is received by the Board through Revenue sharing from the State.
- (3) Actual District Debt Service Fund Tax Revenues differ from Tax Levies (Total Taxes) primarily due to the amount of tax exempted through the homestead exemption on assessed valuation. Any differences arising from the homestead exemption, either in the present fiscal year or in future years, can be recovered through increased millage.

TABLE 7

1990		1992		1991		1990		1992	
Tax Rates (Mill)	Tax (1) Levels (Total Dollars)	Tax Rates (Mill)	Tax (1) Levels (Total Dollars)	Tax Rates (Mill)	Tax (1) Levels (Total Dollars)	Tax Rates (Mill)	Tax (1) Levels (Total Dollars)	Tax Rates (Mill)	Tax (1) Levels (Total Dollars)
5.75	\$4,400,580	5.54	\$4,000,029	5.54	\$5,405,523	5.54	\$3,400,660	5.54	\$5,354,473
13.50	10,014,278	12.81	8,858,762	12.81	8,294,448	12.81	8,048,127	12.81	7,927,360
27.00	200,000	43.00	869,896	43.00	828,823	43.00	822,865	43.50	1,120,242
35.20	6,540,128	35.00	6,959,881	31.00	5,778,373	28.00	5,126,848	8.00	1,518,845
8.70	1,078,491	11.00	2,015,840	12.40	1,653,605	13.50	1,862,493	10.40	2,241,488
40.00	480,000	10.00	100,271	17.00	100,039	13.20	134,278	10.70	163,148
34.20	600,114	30.20	677,426	30.20	688,806	28.00	693,292	30.50	663,656
50.00	144,354	30.20	700,918	33.00	650,290	33.00	794,720	34.10	327,444
20.10	1,648,125	21.70	1,533,133	21.70	1,400,899	22.00	1,287,847	22.00	1,430,200
34.10	219,368	26.00	285,728	4.20	33,446	4.40	37,276	18.20	193,626
21.20	2,444,191	21.20	2,780,687	22.50	2,504,855	23.00	2,883,348	20.20	2,828,271
28.40	3,229,412	26.40	2,912,684	26.40	2,934,898	26.10	2,878,062	27.50	2,241,604

**CALHOUN PARISH SCHOOL BOARD**  
**PROPERTY TAX MILLAGE RATES - DIRECT AND OVERLAPPING GOVERNMENTS (1)**  
**(PER \$1,000 OF ASSESSED VALUE)**  
**(LAST TEN FISCAL YEARS)**  
**(UNAUDITED)**

Fiscal Year	Calhoun Parish School Board			Parish	Road and Recreation Districts	Quality Districts
	Debt					
	General Fund	Service Funds (2)	Total			
1986	18.83	243.80	262.63	48.00	3.40	83.73
1987	18.83	271.70	290.53	47.40	8.18	83.38
1988	19.23	307.80	327.03	51.81	4.07	87.69
1989	19.23	325.70	344.93	45.21	5.97	88.15
1994	19.23	315.40	334.63	47.23	10.28	84.88
1995	19.23	338.40	357.63	33.83	18.88	84.73
1996	17.85	315.10	332.95	51.57	18.32	88.11
1997	17.85	283.50	301.35	48.23	23.59	88.11
1998	17.88	288.00	305.88	43.48	24.78	81.78
1999	17.88	288.20	306.08	48.73	25.81	81.38

(1) Information obtained from Property Tax Rolls, except for Debt information which was obtained directly from city governments.

(2) Represents aggregate millage of all debt service districts.

(3) Includes the cities of Lake Charles, Sulphur, Thibodaux, DeCadeville, Victor, and Iona.

(4) Within the parish there are multiple wards with each paying only those taxes applicable to that ward.

TABLE 3

Community Entity	Fire Protection	Airport Police and Terminal	Other (3)	Park Water and Sewer	Total
47-01	138.20	8.75	85.81	70.78	713.58
47-10	137.88	8.76	81.77	67.85	735.93
48-29	174.42	5.85	91.68	108.88	848.51
49-15	171.57	5.85	92.98	108.40	850.81
49-44	172.58	5.88	93.89	115.15	850.24
49-19	173.71	5.88	92.90	119.25	871.83
52-18	198.78	5.63	95.57	138.81	845.79
28-22	168.11	14.88	80.42	126.75	787.82
28-37	168.73	8.82	84.88	112.48	783.88
30-82	158.95	8.74	81.22	141.58	828.78

TABLE B

CALCASIEU PARISH SCHOOL BOARD  
 CALCASIEU PARISH PRINCIPAL AND NONPRINCIPAL TAXPAYERS (1)  
 DECEMBER 31, 1987  
 (\$'000,000)

Company	Assessment	Per Cent of Total Assessed Value(s)
Energy	880,815,400	5.48 %
Danco, Inc.	44,380,830	4.78
MPO Industries, Inc.	33,480,890	3.54
Condee Viste Co.	32,887,280	3.43
Clag Petroleum Corporation	30,780,820	3.21
BellSouth Telecommunications	18,747,180	1.98
Meridal USA, Inc.	18,211,080	1.48
Platters, Lake Charles, Inc.	12,576,880	1.53
Arco Chemical Company	11,251,480	1.18
Colonial Pipeline Company	<u>8,257,530</u>	<u>8.88</u>
Total For Principal Taxpayers	248,343,180	28.13
Total For All Other Taxpayers	<u>808,212,680</u>	<u>73.87</u>
Total	<u>\$1,056,555,860</u>	<u>100.00 %</u>

(1) Information was obtained from the Calcasieu Parish Assessor's Office.

**CALCIFIED BOND SCHOOL BONDS  
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES  
FOR GENERAL OBLIGATION BONDED DEBT TO TOTAL GENERAL EXPENDITURES  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Fiscal Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total General Fund Expenditures	Ratio of Debt Service To Total General Fund Expenditures
1998	\$5,480,850	\$7,383,740	\$12,864,594	\$167,401,428	8.18%
1997	5,385,311	8,081,487	14,001,508	149,801,648	9.40%
1996	5,020,850	7,518,147	13,145,097	137,394,640	9.60%
1995	5,020,310 (1)	8,732,044 (1)	11,881,360	125,281,744	9.50%
1994	4,740,000	3,812,887	12,892,887	136,036,720	10.18%
1993	7,540,000	4,897,044	\$2,137,844	117,800,350	10.38%
1992	8,645,000	4,867,004	11,862,824	118,283,875	10.38%
1991	8,175,000	4,860,898	10,890,899	114,020,710	9.50%
1990	8,690,000	4,753,651	10,443,651	104,680,482	10.00%
1989	8,094,000	3,818,820	9,982,820	84,095,800	12.00%

(1) Excludes Debt Service on revenue bonds.



**PLACERVILLE PARISH SCHOOL BOARD**  
**RATIO OF NET GENERAL OBLIGATION BONDED DEBT**  
**TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	2008	2007	2006	2005
Estimated Population (1)	119,408	190,200	170,950	172,008
Total Assessed Value (2)	\$1,825,002,648	\$1,890,817,850	\$290,082,980	\$875,001,648
Gross Bonded Debt (3)	71,402,454	72,316,407	78,036,110	65,812,878
Less: Debt - Service Funds	(7,242,818)	(8,428,884)	(8,781,847)	(8,430,298)
Net Bonded Debt	64,159,636	63,887,523	71,876,473	62,281,776
Ratio of Net Bonded Debt to Assessed Value	0.35%	0.34%	0.25%	0.71%
Net Bonded Debt Per Capita	\$536	\$336	\$414	\$362

**COMPUTATION OF LEGAL DEBT MAXIMUM**  
**FISCAL YEAR ENDED JUNE 30, 1999**  
**(UNAUDITED)**

Debt Limit of Thirty-Five Percent (35%) of Assessed Value (2)	\$650,180,894
Less: Total Bonded Debt (1)	(63,888,889)
Legal Debt Margin	\$286,291,128

**Notes:**

- (1) Census information was obtained from the local Chamber of Commerce.
- (2) Legal debt limit is established by Louisiana Revised Statute Title 28, Section 102, and is 35% of assessed value.

2024	2023	2022	2021	2020	2019
<u>172,651</u>	<u>168,134</u>	<u>169,844</u>	<u>188,134</u>	<u>173,300</u>	<u>171,000</u>
<u>\$623,977,000</u>	<u>\$706,640,420</u>	<u>\$769,890,320</u>	<u>\$894,262,660</u>	<u>\$837,810,500</u>	<u>\$628,178,780</u>
<u>74,290,589</u>	<u>69,794,888</u>	<u>73,829,560</u>	<u>76,919,580</u>	<u>76,769,500</u>	<u>73,479,580</u>
<u>(5,238,000)</u>	<u>(5,778,682)</u>	<u>(5,808,709)</u>	<u>(5,688,324)</u>	<u>(5,130,871)</u>	<u>(4,297,299)</u>
<u>69,052,589</u>	<u>64,016,206</u>	<u>67,991,877</u>	<u>71,231,256</u>	<u>71,638,629</u>	<u>69,182,281</u>
<u>0.4%</u>	<u>0.4%</u>	<u>0.6%</u>	<u>1.1%</u>	<u>1.1%</u>	<u>1.1%</u>
<u>\$480</u>	<u>\$381</u>	<u>\$403</u>	<u>\$433</u>	<u>\$439</u>	<u>\$418</u>

(3) The source of assessments Collier Parish Assessor's fee job. Assessed values are established by the Parish Assessor's Office each year based on 10% of the assumed market value of residential property and commercial land and on 10% of assumed market value of commercial buildings, public utilities and personal property as required by the State Constitution effective January 1, 1978. A reassessment of all property is required to be completed no less than every four years. The last reassessment was completed for the fiscal year 1982.

(4) Excludes Revenue Bonds (parish Tax District 27)

**DEACONS PARISH SCHOOL BOARD  
SUMMARY OF BOND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 1999  
UNAUDITED**

Date of Issuance	School District Number	Maturity Date	Interest Rate %	Original Amount of Issue	Outstanding as of June 30, 1997	Current Year Additions	Current Year Retirements
8/21/98	21	08/21/98	8.75-12.00	\$3,180,000	\$730,000		
8/21/98	21	08/21/98	7.75-8.40	2,280,000	2,280,000		
11/22/98	22	08/21/98	6.40-8.00	6,070,734	303,747		
02/01/99	22	11/15/93	8.00-12.00	19,000,000	2,178,000		
02/1/99	22	07/15/93	7.00-8.00	18,000,000	3,100,000		
07/1/99	22	01/01/91	6.20-12.00	5,000,000	1,280,000		
08/1/99	22	02/11/99	7.00-8.40	8,070,000	8,000,000		
08/01/99	22	01/15/91	7.00-8.20	2,200,000	2,200,000		
08/01/99	22	07/15/98	7.00-8.75	6,000,000	8,870,000		
11/27/98	23	02/01/98	8.00-9.00	13,029,427	2,580,000		
07/1/99	24	03/15/92	8.15-8.00	2,200,000	2,040,000		
07/1/99	24	03/01/98	7.25-8.00	847,000	348,000		
08/01/98	25	08/01/98	5.20-6.25	1,400,000	170,000		
08/01/98	25	03/01/98	7.00-6.50	2,400,000	2,100,000		
11/27/98	28	03/01/98	8.00-9.00	4,202,471	700,000		
11/27/98	27	03/01/98	8.00-9.00	4,701,278	200,000		
08/01/99	27	08/01/97	6.80-7.50	6,800,000	4,470,000		
07/01/97	28	07/01/97	5.20-6.75	200,000	30,000		
07/01/97	28	07/15/97	7.00-12.00	2,800,000	410,000		
03/22/98	30	07/15/91	4.80-6.50	1,500,000	1,500,000		
08/01/97	30	08/01/97	7.40-10.00	8,800,000	400,000		
03/01/98	30	08/01/97	2.50-5.50	7,775,000	7,400,000		
05/01/99	30	05/01/94	5.80-7.50	10,000,000	8,100,000		
07/15/98	30	07/15/95	5.00-12.00	10,000,000	9,700,000		
02/15/98	30	02/15/95	5.00-12.00	5,000,000	4,800,000		
11/27/98	31	02/01/95	6.00-8.50	12,057,010	2,400,000		
08/1/99	ALL	09/01/97	4.50-5.50	3,285,000	0	3,285,000	
				<u>\$151,451,000</u>	<u>\$77,380,007</u>	<u>\$3,285,000</u>	<u>30</u>

TABLE 12

Current Year	Outstanding as of	Current Year Bond Interest Expenses	Debt Service Requirements						
			July 1, 1958 to June 30, 1960			July 1, 1960 to Maturity			
			Principal	Interest	Total	Principal	Interest	Total	
\$138,000		\$9,946							
30,000	2,268,000	117,296	180,000	110,000	2,870,000	665,560			
333,747	0	837,263	0	0	0	0			
676,000	2,120,000	102,829	855,000	158,220	1,470,000	168,000			
268,000	2,775,000	207,660	340,000	168,000	2,260,000	433,500			
176,000	1,110,000	83,209	160,000	72,315	600,000	157,500			
126,000	8,485,000	469,220	110,000	460,073	8,388,000	3,261,150			
38,000	3,220,000	193,760	30,000	237,818	3,168,000	1,349,607			
68,000	5,629,000	282,630	50,000	280,640	4,768,000	2,376,714			
436,438	2,119,018	608,582	264,000	680,348	1,724,000	6,160,610			
75,000	1,979,000	132,180	70,000	126,660	1,960,000	660,745			
140,000	354,000	14,790	110,000	10,000	100,000	0,280			
80,000	80,000	7,068	60,000	2,000	0	0			
265,000	1,815,000	108,000	208,000	68,070	1,770,000	284,182			
128,264	687,268	240,638	140,074	258,808	681,004	2,073,078			
290,762	0	366,818	0	0	0	0			
268,000	4,180,000	241,776	310,000	219,618	3,678,000	1,014,607			
60,000	0	816	0	0	0	0			
70,000	348,000	33,860	70,000	26,175	278,000	30,708			
15,000	1,678,000	60,461	10,000	70,634	1,655,000	661,477			
449,000	0	10,280	0	0	0	0			
110,000	7,268,000	576,660	680,000	263,604	6,700,000	1,736,238			
326,880	6,840,000	554,486	348,000	500,080	6,470,000	4,880,440			
280,800	6,440,000	522,746	320,000	523,603	6,130,000	4,745,160			
148,200	4,720,000	261,775	150,000	248,000	4,580,000	2,260,010			
721,723	1,761,237	1,348,277	250,768	762,264	1,698,581	5,068,498			
0	3,360,000	0	350,000	233,733	3,126,000	748,468			
<u>\$5,436,064</u>	<u>\$76,283,465</u>	<u>\$7,370,311</u>	<u>\$4,850,472</u>	<u>\$5,767,668</u>	<u>\$78,238,961</u>	<u>\$36,054,712</u>			

**CALCASIEU PARISH SCHOOL BOARD  
COMPLETION OF DEBENTURE OVERSIGHTSHEET  
JUNE 30, 2008  
(UNAUDITED)**

Jurisdiction	Net General Obligation Bonds/Debt Outstanding	Percentage Applicable to Calcasieu Parish School Board (%)	Amount Applicable to Calcasieu Parish School Board
Calcasieu Parish School Board	\$71,102,454	100%	\$71,102,454
Parish	20,879,028	100%	20,879,028
Cities (1)	<u>12,836,366</u>	100%	<u>12,836,366</u>
	<u>\$104,817,848</u>		<u>\$104,817,848</u>

- (1) Includes the cities of Lake Charles, Sulphur, Westlake, DeCadeville, Vidon, and Iboja.
- (2) All property within Calcasieu Parish must bear the debt of the Calcasieu Parish School Board. Therefore, all other reporting entities within the Parish fall under the Board's jurisdiction. The completion of the amount of debt applicable to the Board, within the context that such debt will be serviced through taxes upon the same properties which the Board taxes, is determined by applying the above percentages to the net amount of debt outstanding.

CALCASIEU PARISH SCHOOL BOARD  
 REVENUE BOND COVERAGE  
 SALES TAX DISTRICTS  
 (\$1,000,000 PUBLIC SCHOOL IMPROVEMENT)  
 BY SERIES 1984  
 LAST FOUR FISCAL YEARS  
 (UNAUDITED)

Fiscal Year	Revenue	Net Revenue Available For Debt Service	Debt Service Requirements (1)			Coverage
			Principal	Interest	Total	
1997-98	\$1,813,838	\$1,813,838	\$280,800	\$241,175	\$521,975	3.47
1998-97	1,432,376	1,432,376	378,800	285,826	664,626	2.15
1999-00	1,248,887	1,248,887	276,800	271,969	548,769	2.27
1994-95 (2)	1,109,812	1,109,812	252,800	281,094	533,894	2.08

(1) Includes principal and interest on revenue bonds only.

(2) Revenue bonds approved by the public in 1994.

**CAJALOU PARISH SCHOOL BOARD  
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS  
LAST TEN CALENDAR YEARS  
(UNAUDITED)**

**TABLE 15**

Year	(1)	(2)	(3)
	Existed Value	Construction	Bank Deposits
1997	\$8,426,281,780	\$68,568,007	\$4,814,879,008
1998	8,175,288,780	243,888,883	1,847,854,008
1999	8,128,624,208	69,118,123	1,266,148,808
2004	8,808,280,408	88,848,173	1,389,800,808
2003	7,806,745,808	55,885,375	1,216,800,808
2002	6,834,172,108	81,289,375	1,023,750,808
2001	6,832,372,808	46,370,888	1,038,980,808
2000	6,346,826,808	88,284,519	1,714,580,808
1999	6,379,830,808	194,787,576	1,377,480,808
1998	6,281,787,808	58,094,242	1,183,487,408

1. Source: Cajalou Parish Tax Assessor

2. Source: Parish Planning and Development Office

3. Source: Individual Banks



Johnson Elementary School  
Students During Break Time



Barbe High School  
A. P. Calculus Class



**CALCASIEU PARISH SCHOOL BOARD  
DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Fiscal Year	Enrollment (1)	Per Capita Income (2)	Median Age (3)	Number of School Age Children (4)
1987	180,208	28,880	35.0	30,862
1988	176,100	18,078	32.8	30,230
1989	172,200	13,808	32.2	30,680
1994	173,811	11,418	31.8	30,633
1993	188,134	11,230	31.8	30,681
1992	189,844	11,200	31.5	30,840
1991	188,134	9,554	30.8	30,040
1990	173,080	*	27.4	34,817
1989	171,000	10,780	30.8	34,758
1988	172,780	10,740	30.8	35,448

(1) Census information for fiscal years 1988 through 1990 was obtained from the local Chapter of Commerce.

(2) Calcasieu Parish Schools Membership Report - end of school term.

(3) Calcasieu Parish School Board Testing Program.

(4) Louisiana Department of Education Annual Statistical Report.

\* Information is not available at this time.

TABLE 30

Public School Enrollment (2)	High School Graduates (4)	Average Composite ACT Score (3)	Expenditures Per Student (5)	Pupil Teacher Ratio (6)
33,433	1,764	18.7	\$4,787	*
33,800	1,742	18.7	4,487	16.3
33,800	1,880	18.8	4,900	17.8
33,834	1,777	19.1	3,868	17.8
33,364	1,681	18.8	3,890	17.8
33,833	1,678	19.8	3,895	17.1
33,443	1,738	19.1	3,938	18.7
33,087	1,818	18.9	3,902	18.8
31,889	1,820	18.8	2,756	18.8
33,028	1,887	18.9	2,744	18.8

**CALDWELL PARK SCHOOL BOARD**  
**INSURANCE SCHEDULE**  
**1987-1988**  
**(UNAUDITED)**

<u>POLICY PERIOD</u>	<u>POLICY NUMBER</u>	<u>COMPANY</u>
000087 - 000096	RRS 8078 1-80-2008	LINCOLN INSURANCE CO ARROWHIT MUTUAL
000087 - 000088	Q4580707	GULF INSURANCE
000087 - 000088	Q4580707	GULF INSURANCE
000087 - 000088	Q4580707	GULF INSURANCE
000087 - 000088	Q4580707	GULF INSURANCE
000087 - 000088	Q4580707	GULF INSURANCE
070187 - 070188	FDRH982020-14	HARTFORD STEAMBOILER
000087 - 000088	CBH973708-1001	HARTFORD STEAMBOILER
000187 - 000188	REK382088-17	MUTUAL OF OMAHA
000088 - 001088	FRM104400	LLOYD OF LONDON
070187 - 070188	RELU1701070	REPUBLIC WESTERN UNDERWRITERS
040187 - 040188	884888	UNITED PACIFIC
040188 - 040189	8870887	RELANCE
070187 - 070188	3007437	FIDELITY AND DEPOSIT
070187 - 070188	CCF300732800	FIDELITY AND DEPOSIT
070187 - 070188	CCF0072841-02	FIDELITY AND DEPOSIT
<b>PUBLIC OFFICIAL BONDS</b>		
070187 - 070188	PO80082841-01 083-93-1000	FIDELITY AND DEPOSIT
000087 - 000088	Q4580708	GULF INSURANCE

COVERAGE		LIMITS	DEDUCTIBLE	PREMIUM
PROPERTY - ALL RISK		1,800,000 250,000,000	100,000	94,500 208,000
GENERAL LIABILITY		1,800,000	100,000	78,150
INCLUDED: TEACHERS LIABILITY	(M.P.)	1,000		
SCHOOL BOARD LEGAL F & D		1,000,000	10,000,000	15,000
AUTOMOBILE LIABILITY		1,000,000	100,000	60,210
DAMAGE LIABILITY		1,000,000	100,000	INCLUDED
DAMAGE KEEPING	(CDMP) (CDLL)	120,000	250 250	INCLUDED INCLUDED
BOILER INSURANCE COMPREHENSIVE		25,000,000	2,500	5,400
COMPUTER POLICY	(PER OCC.)	10,000,000	1,000	10,070
ATHLETIC INSURANCE		VARIOUS	SECONDARY	180,210
BUS FLOATER/SLEEPER COVERAGE		3,000,000	100,000	7,075
EXCESS WORKING COMPENSATION		STATUTORY	250,000	32,000
BOARD PRESIDENT BOND		20,000	N/A	88
BOARD PRESIDENT BOND		20,000	N/A	100
SUPERINTENDENT BOND		20,000	N/A	100
CRIME POLICY		50,000	N/A	2,100
EMPLOYEE DISHONESTY		225,000/25,000	N/A	1,400
FINANCE OFFICERS BONDS	(EACH)	25,000	N/A	400
UMBRELLA		5,000,000	EXCESS OF PRIMARY	70,000

**CALCASIEU PARISH SCHOOL BOARD  
 MISCELLANEOUS STATISTICAL DATA  
 JUNE 30, 1999  
 UNAUDITED**

Year of incorporation	1841
Form of government	President/School Board
Area of parish	1,098.7 square miles
Regular school days	180
<b>Number of schools:</b>	
K-3	30
3-5	2
6-12	3
Junior high and middle schools (6-8 only)	11
High Schools (9-12 only)	<u>10</u>
Total	<u>56</u>
<b>Enrollment (public school only)</b>	
Pre-Kindergarten	510
Kindergarten	2,698
Grades 1-5	12,260
Grades 6-8	7,301
Grades 9-12	7,604
Special Education (elementary & secondary)	<u>2,821</u>
Total	<u>33,294</u>

## Number of Teachers by Education

Degree	Number of Teachers	% of Total
Bachelor	1,299	80.7
Master	943	29.3
Master +SD	300	13.3
Education Specialist	89	3.0
Doctorate	0	0.0
<b>Total</b>	<b>1,631</b>	<b>100.0</b>

## Number of Teachers by Experience

Years of Experience	Number of Teachers	% of Total
0-5	600	36.8
6-10	492	29.9
11-15	379	23.3
16-20	321	19.7
21-24	289	17.7
25-Over	341	20.9
<b>Total</b>	<b>1,622</b>	<b>100.0</b>

**CALAGUCCI PUBLIC SCHOOL BOARD  
 SCHEDULE OF COMPENSATION AND OTHER EXPENSES  
 FOR SCHOOL BOARD MEMBERS  
 FOR THE YEAR ENDED JUNE 30, 2008  
 (UNAUDITED)**

Board Members	Election District	School District Reappointed	Per Class	Expenses	Total
J. R. Demson	1	22,25,27,28	\$7,000	\$125	\$7,125
S. A. Lefebvre	2	29	7,000	1,300	8,300
C. F. Duhon	3	22,31	7,000	1,304	8,304
G. P. Robson	4	22,31	7,000	1,148	8,148
D. C. Duglechin	5	22,31	7,000	1,450	8,450
G. M. Canaday	6	32	7,000	351	8,051
J. M. Ferguson	7	32	7,000	125	7,125
G. G. Jones	8	32	7,000	125	7,125
W. P. Dorsett	9	22,30	7,000	125	7,125
J. W. Ratt, Sr.	10	21,24,30	7,000	125	7,125
P. Pate	11	28,30	7,000	125	7,125
J. A. Ardreyjeant	12	30	7,000	125	7,125
R. Blackwell	13	29,30	7,000	125	7,125
E. T. Woodson	14	29,31	7,000	125	7,125
L. J. Fosterat	15	27,31	7,000	125	7,125
			\$700,000	\$9,800	\$709,800

In accordance with House Concurrent Resolution No. 164 of the 1975 Session of the Legislature, the above is a schedule of compensation (\$6000 per month paid to Board Members in lieu of per diem) and reimbursed travel expenses to School Board Association conferences.

# SINGLE AUDIT SECTION

Calcasieu Parish School Board







St. John Elementary  
Lunch



Kaufman Elementary School  
Recess

**DELAWARE FISH AND WILDLIFE  
BUREAU OF ENVIRONMENTAL MANAGEMENT  
FOR THE FISCAL YEAR ENDING JUNE 30, 1998**

<b>Department or Division</b> <b>FOR Title 7</b>	<b>Fish Stock Section's Account Number</b> 00-000A-00 000-Costs/Expenses 000C1 00 000 Personal Fees 01-000A-00-000-00 000 Capital Expenses 000 School Improvement
000 Title 8	00-000A-00-0 01-000A-00-000-00
000 Title 01	00-000A-00-0 01-000A-00-000-00
000 Title 02	00-000A-00-0 01-000A-00-000-00
000A *	00-000A-00 01-000A-00-000-00 00-000A-00 01-000A-00-000-00 00-000A-00 01-000A-00-000-00 00-000A-00 01-000A-00-000-00
<b>Dept. of Public Instructional Education Act</b>	<b>000 Instructional Expenses</b> Amendment Section 100
0000 Basic Education Act	000
0000000000	0000 Title 000 00
0000000000	000
0000000000 Education Technology Library Challenge Grant Total Department of Education	000 000
<b>Department of Labor</b> <b>Job Training Partnership Act *</b>	2,000,0000 3,000,0000 5,000,0000 1,000,0000 0000
0000000000 Total Department of Labor	10,000,0000
<b>Office of Emergency Preparedness</b>	00000 1000 000,000
<b>Department of Health and Human Services</b> <b>Family Independence</b>	000
<b>Department of Defense</b> <b>Reserve Officers Training Corps</b> <b>Young Men's Leadership</b> Total Department of Defense	000 000
<b>Department of Agriculture</b> <b>Upper Chesapeake - Fish Distribution</b>	000
<b>National School Lunch Program *</b>	Section 0 Section 0
<b>National School Breakfast Program *</b> Total Department of Agriculture Total Federal Financial Assistance	0000000000 0000000000
<b>See accompanying notes to Schedule of Federal Financial Assistance.</b>	

\* Multi programs.

CFLCA Number	Gross		Total
	Amount	Reservations	
04 070	\$4,000,000	\$4,000,000	\$4,000,000
04 070	20,000	20,000	20,000
04 070	11,000	11,000	11,000
04 070	100,000	100,000	100,000
04 070	20,000	1,100	1,100
04 070	1,000	1,000	1,000
04 701	104,000	104,000	104,000
04 701	10,000	11,000	10,000
04 702	220,000	220,000	220,000
04 702	22,000	22,000	22,000
04 706	140,000	140,000	140,000
04 706	20,000	20,000	20,000
04 827	1,770,000	1,770,000	1,770,000
04 827	20,000	20,000	20,000
04 827	220,000	190,000	190,000
04 827	10,000	10,000	10,000
04 827	110,000	11,000	11,000
04 827	4,000	4,000	4,000
04 827	100,000	10,000	10,000
04 848	400,000	400,000	400,000
04 850	100,000	100,000	100,000
04A	100,000	100,000	100,000
04 875	140,000	140,000	140,000
04 847	10,000	10,000	10,000
04A	200,000	200,000	200,000
	<u>1,840,000</u>	<u>1,840,000</u>	<u>1,840,000</u>
11 200-00	0.000	0.000	0.000
11 200-00	100.000	100.000	100.000
11 200-00	100.000	100.000	100.000
11 200-00	100.000	100.000	100.000
04A	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
04A	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
04A	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
04 827	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>
04A	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
04A	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
04A	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
10 001 - 000	04A	<u>100,000</u>	<u>100,000</u>
10 000	04A	<u>100,000</u>	<u>100,000</u>
10 000	04A	<u>100,000</u>	<u>100,000</u>
10 000	04A	<u>1,000,000</u>	<u>1,000,000</u>
	0	<u>1,100,000</u>	<u>1,100,000</u>
	<u>1,000,000</u>	<u>1,100,000</u>	<u>1,100,000</u>

**CALCASIEU PARISH SCHOOL BOARD**  
**NOTES TO STATEMENT OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 1990**

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Board. The Board reporting entity is defined in note 1 to the Board's general purpose financial statements for the year ended June 30, 1990. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the schedule. The following programs are considered major federal programs of the Board: ESEA, IDEA, Carl D. Perkins Vocational Education Act, Job Training and Partnership Act, USDA Commodities-food distribution, National School Lunch and National School Breakfast.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in note 2 to the Board's general purpose financial statements for the year ended June 30, 1990.

3. Relationship to Special Purpose Financial Statements

Federal financial assistance revenues are reported in the Board's general purpose financial statements as follows:

	<u>Federal</u> <u>PROGRAMS</u>
General Fund	\$ 257,640
Special Revenue Funds	11,969,117
Total	<u>\$12,226,757</u>

4. Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule agree with the amounts reported in the related Federal financial reports.

# McELROY, QUIRK & BURCH

a Professional Corporation • Certified Public Accountants • Since 1922  
800 Lake Street • PO-Box 2070 • Lake Charles, LA 70602-0070  
504-333-1844 • Fax 337-458-8818 • E-mail: [mqb@mcqb.com](mailto:mqb@mcqb.com)

Carl W. Cannon, CPA  
Robert Bruce Gaudin, CPA  
James J. McQuinn, CPA  
Thomas J. Starnes, CPA, CIA  
Robert M. Galt, CPA  
Tim L. Bennett, CPA

Michael Bennett, CPA



Charles P. Quirk, CPA  
David J. Winkler, CPA  
Thomas J. Cagle, CPA  
William H. Housen, CPA

Charles J. Milling, CPA, CFM, CFP®  
Frank J. Babin, CPA, CFM, CFP®  
Paul E. Babin, CPA, CFM, CFP®

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

The Members of the  
Calcasieu Parish School Board  
Lake Charles, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the Calcasieu Parish School Board as of and for the year ended June 30, 2008 and have issued our report thereon dated December 3, 2008. We conducted our audit in accordance with generally accepted auditing standards, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether Calcasieu Parish School Board's financial statements are free of material misstatement, we performed tests of the compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as Item IV-1.

### Internal Control over Financial Reporting

In planning and performing our audit, we considered Calcasieu Parish School Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable

conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, would adversely affect Louisiana Parish School Board's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 98-2, 98-3, 98-4 and 98-5.

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 general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 98-2 to be a material weakness.

We also noted other matters involving internal control and its operation that we have reported in the Board's own Schedule of Management Comments and Suggestions. Additionally, the status of our prior year audit findings are detailed in our Summary Schedule of Prior Year Audit Findings.

This report is intended for the information of the Board, management, and the Department of Education. However, this report is a matter of public record and its distribution is not limited.



Lake Charles, Louisiana  
December 3, 1998

# McELROY, QUIRK & BURCH

A Professional Corporation • Chartered Public Accountants • Since 1925  
400 State Street • P.O. Box 3019 • Lake Charles, LA 70601-3019  
337-481-1850 • Fax 337-481-0118 • E-mail: mqb@mcqb.com

Paul W. Conroy, CPA  
Robert Bruce Anderson, CPA  
James L. McLean, CPA  
Harold G. Gandy, CPA, CMA  
Robert M. Gray, CPA  
Timothy J. Bennett, CPA

Michael C. Bennett, CPA



Charles P. Clark, CPA  
Cory J. Winkler, CPA  
William D. Capps, CPA  
William J. McMillan, CPA

Charles L. Miller, CPA (2017-2019)  
Franklin S. Miller, CPA (2008-2009)  
Frank D. Smith, CPA (2008-2009)

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE WITH ONE PARTICULAR A-133

Our Members of the  
Caldwell Parish School Board  
Lake Charles, Louisiana

### Compliance

We have audited the compliance of the Caldwell Parish School Board with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. Caldwell 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 board's management. Our responsibility is to express an opinion on the board's compliance based on our audit.

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

In our opinion, the Louisiana Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major programs for the year ended June 30, 1988.

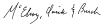
#### Internal Control Over Compliance

The management of the Louisiana Parish School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with GAO Circular 8-113.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Material weaknesses are described in the accompanying schedule of findings and questioned costs as item 344.

We also noted other matters involving internal control and its operation that we have reported to the Board in our Schedule of Management Comments and Suggestions. Additionally, the status of our prior year audit findings are detailed in our Summary Schedules of Prior Year Audit Findings.

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



Lake Charles, Louisiana  
December 1, 1988



CHANDLER PARISH SCHOOL BOARD

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 1978

SECTION 3 - SUMMARY OF AUDITOR'S RESULTS

**FINANCIAL STATEMENTS**

Type of auditor's report issued		Qualified
Internal control over financial reporting:		
Material weakness identified?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Reportable condition identified not considered to be material weakness?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> None reported	
Noncompliance material to financial statements noted?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

**Federal Awards**

Internal control over major programs:		
Material weakness identified?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Reportable condition identified not considered to be material weakness?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> None reported	
Type of auditor's report issued on compliance for major programs:		Unqualified
Any audit findings disclosed that are required to be reported in accordance with circular A-133, Section 510-6.07?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Identification of major programs:

CIGA Number	Name of Federal Program or Cluster
04-010	US Department of Education, Title I Grant to Local Education Agencies
04-020	US Department of Education, Special Education-Grants to States
10-302	US Department of Agriculture, School Breakfast Program
10-300	US Department of Agriculture, National School Lunch Program

Continued on next page

OKLAHOMA WATER SCHOOL BOARD  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
June 18, 1978  
(Continued)

Internal Audits (Contd):

Dollar threshold used to distinguish between  
Type A and Type B programs:

\$ 100,000

Bond(s) qualified as low-risk bond(s):

\_\_\_\_ Yes    \_\_\_ No

SECTION III - FINANCIAL STATEMENT FINDINGS

NON-COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS

15-1) ARBITRAGE CALCULATIONS

Conditions:

Arbitrage calculations are not being prepared and records are not being maintained.

Criteria:

Arbitrage calculations are required by bond indenture agreement.

Effect:

there could be a potential unrecorded liability due to bond issuer.

Recommendation:

Arbitrage calculations should be performed, maintained and reviewed by appropriate level of management on a monthly basis.

CALCIFIED FINANCE SCHOOL BOARD

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 1998

(Continued)

Response:

While arbitrage calculations are not specifically on file in the accounting department, capital projects reserves are periodically reviewed by management to insure that arbitrage guidelines are adhered to. Only one of the capital projects funds contained bond proceeds at June 30, 1998 and those proceeds were from the bond sale of February 19, 1998. It does appear that those proceeds will be disposed of well within arbitrage requirements. Schedules will be developed on this bond issue, as well as any future issues to document arbitrage compliance.

INTERNAL WEAKNESS

98-3 SCHOOL LUNCH INVENTORY

Condition:

Inventory sheets from individual schools are not being reviewed by a responsible person at food services as indicated by inventory record discrepancies. During our work in the school lunch department, we tested several schools to validate inventory values. Our test showed significant variances existed between the computed inventory and the actual inventory count taken at May 31, 1998. During this month it appeared that for some items more units were reported used than were available as reported on the April 30, 1998 inventory plus items purchased during the month. Also there were some considerable variances between the amount of food required for meals planned versus the actual amount of food reported as cooked, multiplied by the portion size which it was expected to yield.

Criteria:

During physical inventories care must be exercised in taxing and recording an accurate count. Accurate information is necessary for food service management to make appropriate purchasing decisions. Review at appropriate levels is necessary to ensure that data is accumulated accurately.

**CLEVELAND STATE SCHOOL BOARD**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

June 28, 1978

(Continued)

**Effect:**

without inventory control, it is difficult to assess the proper amounts of food items are ordered and maintained. Without appropriate review by food service management, it is difficult to determine the level of inventory control.

**Recommendation:**

It is recommended that an employee from food services observe inventory at schools on a random basis to ensure that inventory counts are correct.

**Response:**

Area manager coordinators in the food service department will be assigned the duty of spot checking inventories in storage rooms in the cafeterias to ensure that there is little or no variance between inventory control sheets and actual inventories. Inventory problem areas have been recently addressed at certain schools through additional employee training and personnel changes. Workshops are currently scheduled at four different locations on inventory control for all school lunch personnel.

**REVENUE DISTRIBUTION**

**98-1 FOOD SERVICE REVENUES**

**Condition:**

Costs other than food costs are being included in the cost of lunches by some cafeteria managers.

**Criteria:**

Cost of meals should include only cost of ingredients used to prepare the meals. Correct classification of costs must be made by cafeteria managers to provide food service management with complete and accurate data in order to monitor cost.

CELEBRITY TRAINING SCHOOL BOARD

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 1988

((continued))

**Effect:**

Management is not able to effectively monitor and control meal cost if data is not correct.

**Recommendation:**

Management should implement additional controls to ensure that cafeteria managers are knowledgeable regarding the proper classification of transactions to prevent errors similar to those noted in prior year's audit finding #7-7 from occurring in the future. Also, steps should be put in place to encourage proper review and supervision to prevent such errors from going undetected in the future.

**Response:**

School food service personnel will be reminded of classification definitions in an effort to prevent coding problems of expenditures. A coded spreadsheet developed by the accounting department to check variances to averages across the period on food and other costs should point out problem areas in a timely manner. The general ledger will also be periodically scanned throughout the year with the specific focus of finding items that are not classified to the proper expenditures categories.

**#8-4 FIXED ASSETS**

**Condition:**

Numerous Ethernet hubs were ordered for libraries, administration and other locations. These hubs were tagged for distribution throughout the system. Once distributed, however, several locations received hubs with different tag numbers than those assigned to them.

**Criteria:**

In order to maintain adequate control over fixed assets, it is important that all assets are distributed to their assigned locations.

CALDWELL ELEMENARY SCHOOL BOARD

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 18, 1998  
(continued)

**Effect:**

Current fixed asset records do not accurately reflect actual fixed asset locations. This impairs management's ability to maintain control over their fixed assets.

**Recommendation:**

All assets should be tagged as received at the warehouse. The serial number and location number should be entered in the fixed asset database for each asset. As the items are distributed, care should be taken to ensure that they are distributed to the proper location. Monitoring and testing of the accuracy of the fixed asset records should be strengthened.

**Response:**

While controls over tagging of fixed assets and serialized receiving are very strong in the system, the delivery of items to specific locations can be improved by follow-up periodic checks at the end use locations by the fixed asset department. Special care will be exercised in cases of very large deliveries, such as the Ethernet hub delivery, to ensure that delivery is made to the proper assignment location even when all items are identical. The current inventory of Ethernet hubs will be researched and corrected as necessary.

**88-3 VENDING COLLECTIONS**

**Condition:**

A lack of control over vending revenues may have resulted in misappropriation of school funds which is currently under investigation.

**Criteria:**

Vending policies and procedures are established to provide controls over vending revenues in order to insure such revenues benefit the schools.

ILLINOIS PUBLIC SCHOOL BOARD

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
June 18, 1998  
(Continued)

**Effect:**

Spending revenues may have been misappropriated.

**Recommendation:**

Upon completion of the investigation, noted areas of weakness should be addressed and appropriate measures taken to assure that policies and procedures are being followed.

**Response:**

Areas of control weakness in the area of vending collections have been identified and will be addressed through strengthened policies and procedures, training of school employees on the upgrades to the system, and follow-up by the internal auditing staff through school audits. New procedures are being developed for the audit of vending collections to verify collections in relationship to items purchased for sale and what the estimated profit margins should be.

**SECTION 115. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS**

**DEPARTMENT OF AGRICULTURE**

**QUESTIONED COSTS**

**FF-S-NATIONAL SCHOOL LUNCH PROGRAM--CFEA NO. 20.820;**  
Grant period--year ended June 30, 1998.

Material weakness - As discussed at Finding 98-1, inventory sheets from individual schools are not being reviewed by a responsible person at food services. As a result, there were significant variances between the computed inventory and the actual inventory count taken. We recommend that an employee from food services observe inventory at schools on a random basis to insure that inventory counts are correct.

§

-

CALHOUN PARISH SCHOOL BOARD  
MINUTES OF MANAGEMENT COMMENTS AND RESOLUTIONS  
June 30, 1998

**BID LOG**

**Condition:**

Currently, a bid log is not maintained within the maintenance department to track bid activity. Bid files are maintained, however a log would assist in assuring completeness and compliance with the bid procedures.

**Response:**

A bid log will be instituted in the maintenance department using sequential bid numbers making it very easy to track bids through the system.

**CHECK ENDORSEMENT**

**Condition:**

During our procedures we noted that not all schools endorse checks "FOR DEPOSIT ONLY." All checks should be endorsed "FOR DEPOSIT ONLY" to ensure that checks are deposited into a school's account and not cashed. This policy should be followed and monitored for compliance.

**Response:**

School building administrators will be reminded in writing that all checks received by any school from any source should be immediately marked "for deposit only" for security purposes. The internal auditing department will follow up on compliance through future scheduled school audits.

**RECORDATION OF PREMIUMS**

**Condition:**

Premiums paid upon purchase of investment instruments are not being amortized over the life of the investment. Premiums paid and interest accrued at the trade date is being recorded as an asset with the intention of being reconciled upon maturity of the investment. A consistent method



ESTIMATED VALUE (BOOK VALUE)

SCHEDULE OF MANAGEMENT COMEISS AND SUBORDINATE  
JUNE 30, 1998  
CONTINUED

should be developed to record any applicable premium or discount on investments as well as accrued interest acquired at the trade date. Amortization/accrual of the premium/discount should be recorded and reconciled at year end at a minimum. Review and approval for accuracy should be made at an appropriate level in the accounting department.

Response:

The accounting department has reviewed the estimated change in value to be obtained by amortizing premiums and discounts over the life of an investment to find that the change in value is very small and immaterial. However, the accounting department will examine all investments in the future for situations in which the amortization of premiums or discounts over the life of the investment will make a material difference in the stated value of the investment in any particular period. If the estimated change is material, the amortization schedule will be completed.

SECRET REPORTING

Condition:

During examination of a specific bank account's activity it was noted that many checks, totaling approximately \$148,000, were outstanding from prior years. This bank account does not appear to have been included in the annual reporting of unclaimed property to the state. All bank accounts should be reviewed and reconciled timely and that appropriate measures regarding non-clearing items be taken. Review of these procedures at an appropriate level of management should be considered.

Response:

All outstanding checks will be reviewed. Many of the outstanding checks in the system relate to Health Insurance claims made in coordination with a prior Health account opening. The list of outstanding checks has been sent to the issuer for verification of whether the checks are truly outstanding. Once all outstanding checks have been reviewed, they will be reported on the Unclaimed Property Report as necessary. Outstanding checks will be reviewed several times a year with all future submit items turned over to the state as necessary.

CALCIFIED JUDGE SCHOOL BOARD  
FUNDING SCHEDULE OF FISCAL YEAR  
MANAGEMENT OBJECTS AND DESCRIPTIONS  
June 28, 1994

**ACCOUNTS PAYABLE PROCEDURES - #PT-1, page 123**

**Condition:**

Documents outside the accounts payable department are not reaching the department in a timely fashion.

**Response:**

Department heads continue to be notified periodically that all goods should be sent through central receiving with invoices sent directly to the accounts payable department. The accounts payable department reviews all invoices for procedural compliance obtaining further information when required after review by the department head. The purchasing department is charged with reviewing both billing and delivery addresses to continue to utilize the centralized receiving process while insuring that invoices reach accounts payable in a timely manner.

**VEHICLE INSPECTION DOCUMENTATION - #PT-2, page 123**

**Condition:**

Bus drivers may postpone service work due to time and inconvenience involved in going to the bus shop.

**Response:**

The adding of a mechanic substitution in the western portion of the parish at various times of the week adds the capability to service area buses for small items like bulbs, tire pressure and wipers. A short checklist has been developed for use by mechanics to observe visible problems on buses prior to leaving the shop after visits for both major and minor repairs. The district would hope to eventually track these checklist electronically to develop a preventive maintenance history on each bus.

CALCIFIED PARENT SCHOOL BOARD

BUDGETARY SCHEDULE OF PRIOR YEAR  
MANAGEMENT COMMENTS AND SUGGESTIONS

June 30, 1988

(Continued)

**WORK ORDER CONTROL - 877-3, page 124**

**Condition:**

Pre-printed work order numbers are not being utilized by the transportation department. There is no control list or comparison of data in the system to actual work orders.

**Response:**

The transportation department is still making every effort to convert a manual work order system used in the bus garage to a computerized system which will help to track work orders in a number of different asset sequences. The school system is still making attempts to use the current system to accomplish these plans as programming time becomes available.

**RISK MANAGEMENT SUBROGATION - 877-4, page 125**

**Condition:**

No method is in place for the tracking of subrogation claims outside of risk management.

**Response:**

The risk management department has developed a list of outstanding legal issues and claims which is updated periodically. Subrogation claims payments are sent directly to the accounting department for deposit with a copy of the check sent to risk management for file closure. All insurance reimbursements are deposited into a fund account which is reviewed periodically through a transaction printout for review with risk management files.

CHALCOTTE PARKER SCHOOL BOARD  
BIMONTHLY SCHEDULE OF FIVE YEAR  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
June 18, 1998  
(Continued)

**FIXED ASSETS - 801-5, page 118**

**Condition:**

Documentation and controls for receipt, transfer, disposal, and off-site use of fixed assets are not as strong as they could be.

**Response:**

School building administrators have been periodically reminded through monthly principal meetings that they are responsible for fixed assets and equipment items purchased at their locations. Procedures used by the internal auditing department in monitoring school activity funds will bring to light those schools that are not following established procedures for requesting fixed asset tags for items purchased directly on a school purchase order. The procedure in place for signing out fixed assets for off-site use has been reiterated and sign-out lists are available for each use.

**SALES TAX - 801-5, page 128**

**Condition:**

There is no "lock box" currently in use for cash receipts in the sales tax department.

**Response:**

The sales tax department is now able to offer accessibility to deposit by debit/credit card or ACH. Upgraded technology available to both the sales tax department and the financial depository bank, such as P.C. Banking, will open many possibilities for additional secure deposit opportunities over the next several years.

CLAYTON PARISH SCHOOL BOARD  
SUMMARY SCHEDULE OF FISCAL YEAR  
MANAGEMENT COMMENTS AND SUGGESTIONS  
June 30, 1998  
FOOLBROOK

SCHOOL FOOD SERVICE MEAL COST ANALYSIS - 897-7, page 128

Condition:

Significant variances in the calculated cost/meal were noted.

Explanation:

Audit worksheets have been provided and reviewed by food service management personnel. School cafeterias with food costs that varied considerably from computed averages have been reviewed to determine if menus were being followed, proper quantities were being used and the proper number of daily meals were being counted. Errors were identified and have been corrected where cafeterias did not have complete understanding of menu quantities and the proper number of meals to be served on a given day. Principals have strengthened notification requirements by teachers planning trips for children not eating in the cafeteria on the day of the trip. Meal preparation has been adjusted accordingly. The supervisor of food services reviewed detailed records and determined that the cost of kitchen supplies, paper and cleaning supplies were inappropriately combined with food cost into a single category. This caused the calculated meal cost to be overstated. A model spreadsheet will be developed by the accounting department to check variances in averages on school lunch cost.

LABOR COST ANALYSIS - 897-8, page 128

Condition:

Wide range of calculated number of meals prepared per worker noted.

CAJALARIE PARISH SCHOOL BOARD  
ANNUAL SCHEDULE OF FIVE YEAR  
MANAGEMENT COMMENTS AND SUGGESTIONS  
June 30, 1998  
(continued)

Response:

Management recognized that many positions in the school system were overstaffed compared to recommended staffing guidelines published by the Louisiana Department of Education and instituted changes in hiring practices for the 1997-98 budget year. Most of the overstaffing has been addressed through transfers where possible and attrition in other circumstances. Specific guidelines were adopted by the Cajalarié Parish School Board during the budget process and have now been proved successful by the results of operations for the year recently completed.