

**BOSSIER PARISH SCHOOL BOARD**  
Benton, Louisiana

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**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED JUNE 30, 1999**

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

Release Date 2-2-00

**Mr. Frank Rougeau**

**Director of Finance and Business Affairs**

**Prepared by the Department of Finance**

**Metairie Parish School Board**  
**Metairie, Louisiana**

**Comprehensive Annual Financial Report**  
**Actual and for the Year Ended June 30, 1999**

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**Denier Parish School Board  
Baton Rouge, Louisiana**

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**Bossier Parish School Board  
Bossier, Louisiana**

**Comprehensive Annual Financial Report  
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**Beauregard Parish School Board  
Beauregard, Louisiana**

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## BOSSIER PARISH SCHOOL BOARD

P.O. Box 20200

Bayou, Louisiana 71308-2020

Phone (337) 549-5800 FAX (318) 549-5044

December 6, 1999

**Jane H. Smith**  
Superintendent

**Michael M. Graham**  
205 Hwy. 54  
Box 5700, LA 7044  
District 1

**Mike Smith**  
555 Highway 1076  
Wauville, LA 70411  
District 2

**George C. French**  
801 Wilson Drive  
Bossier, LA 70604  
District 3

**Yvette M. Richardson**  
P.O. Box 603  
Pine Bluff, LA 70454  
District 4

**Elizabeth S. Cassidy**  
President  
502 Lakeside Lane  
Bossier, LA 70604  
District 5

**Mary Margaret Ray**  
314 Melrose Lane  
Bossier, LA 70604  
District 6

**J.R. Clark**  
104 Douglas Drive  
Bossier, LA 70604  
District 7

**Elizabeth M. Wagner**  
501 George Street  
Bossier, LA 70604  
District 8

**Chris Highton**  
10000 Highway 1076  
Bossier, LA 70604  
District 9

**Julian Darby**  
1101 Beverly Street  
Bossier, LA 70604  
District 10

**Clay Shewlin**  
5001 Highway 1076  
Bossier, LA 70604  
District 11

**Mark Kinchin**  
2071 Southgate Drive  
Bossier, LA 70604  
District 12

**Ms. Elizabeth S. Cassidy, President**  
and Members of the Board  
Bossier Parish Schools  
Bossier, Louisiana

Dear Board Members:

The Comprehensive Annual Financial Report of the Bossier Parish School Board (the School Board) for the year ended June 30, 1999, is submitted herewith. This report has been prepared by Finance Department personnel following the guidelines recommended by the Association of School Business Officials International and the Government Finance Officers Association of the United States and Canada.

### A. Management Responsibility

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 is accurate in all material respects and is 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.

### B. CAFR

The Comprehensive Annual Financial Report consists of three parts:

- (1) The **Introductory Section**. This section includes a transmittal letter, the School Board's organizational structure, and recognition of the elected School Board.
- (2) The **Financial Section**. The School Board's financial statements and schedules are presented in accordance with the financial reporting pyramid set forth by the Government Accounting Standards Board (GASB). The School Board's complete financial operations are depicted in the general-purpose financial statements and thus present an overview of the School Board's operations. Individual fund and account group statements are also presented along with the combining statements.

Combining statements are presented when a school board has more than one fund of a given fund type. Various statements are also used to demonstrate finance-related legal and contractual compliance, present other information deemed useful, and provide details of data summarized in the financial statements.

Ms. Elizabeth S. Casberry, President  
and Members of the Board  
Bossier Parish School Board  
Bossier, Louisiana

## B. CAPM (Continued)

- (3) The Statistical Section. Included in this section are a number of tables of statistical data depicting the financial history, demographics, and other miscellaneous information of the Bossier Parish School Board for the past ten years.

The School Board is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and U. S. Office of Management and Budget Circular No. A-133, "Standards of State, Local Government, and Nonprofit Organizations." Information related to this single audit includes the schedule of expenditures of federal awards, findings and recommendations, and auditor's reports on internal control and compliance with applicable laws and regulations. The single audit report is issued separately from this Comprehensive Annual Financial Report.

The School Board provides a full range of educational services appropriate to grade levels kindergarten through grade twelve. These include regular and enriched academic education, special education for handicapped youngsters, occupation education, and many individualized programs such as specialized instruction for disadvantaged students and those with limited English proficiency. These programs are supplemented by a wide variety of offerings in fine arts and athletics.

## C. Reporting Entity

The report includes all entities or organizations that are required to be included in the School Board's reporting entity. The GASB establishes standards for defining and reporting on the financial reporting entity.

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if it holds appointing or voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

The financial statements present the Bossier Parish School Board (the primary government). Based on the above criteria there are no component units to be included in the School Board's reporting entity.

## B. Economic Conditions and Outlook

The Bossier Parish School System is located in the northwest part of the state and is a part of the economic "hub" for this region. During 1995-1996, Bossier Parish continued to enjoy a strong economy. Residential construction is up and the Bossier Parish expansion in existing businesses and construction of new businesses are financial indicators of a strong and stable economy. Tourist activity continues to increase primarily as the result of river boat gaming. Two new hotels are under construction in the Parish. Gaming continues to be a positive economic influence in the area.

Mr. Herbert S. Crawley, President  
and Members of the Board  
Bozler Parish School Board  
Baton Rouge, Louisiana

#### D. Economic Condition and Outlook (Continued)

Bozler's Air Force Base (Barksdale), which currently employs over 7,000 people in this area, continues to be as viable and active as it has in the past. The base is under expansion with the addition of a weather wing coming to Barksdale. Barksdale officials continue to indicate that the base will remain an integral part of our community, being that Barksdale is not a part of any Base Realignment or Closure.

With only the Red River dividing the Parish from the City of Shreveport and Cade Parish, the condition of the Shreveport economy, directly and indirectly, has an effect on Bossier Parish. Shreveport recently was named an "All American City" and the economy of the Bossier/Shreveport area again experienced sustained growth during 1998-1999. This growth is evidenced by the increases in retail sales, employment, and residential housing construction. The local General Motor truck plant has recently announced a major expansion project that will also strengthen the area.

Sales tax collection for the School Board continues to grow and exceeded 1997-1998 collections by \$1,815,200 due to increased consumer spending, the river boom, and building activities.

#### E. Major Initiatives

##### For the Year

During the 1998-1999 school year we made numerous efforts to develop and strengthen our educational programs. A parish-wide network was completed to connect every school and center as well as every classroom. This network can provide individual visual presentations in the classroom as well as interact and improve learning capabilities.

All parish high schools went to a four by four block curriculum schedule during this school year. This format allows students to earn eight credits per school year versus six under the old format. More classes and increased opportunities are afforded each high school student under this plan.

In September 1998 all Bossier Board employees received a 3.5% pay raise funded by a property tax millage increase approved by the parish voters in 1996. Increased collections from this millage provided a \$725.00 supplement to teachers in 1998-99.

##### For the Future

The School Board continues to look for new and innovative ways to improve the entire educational system of Bossier Parish. Bossier Parish schools continue to face significant issues and concerns that require effective and timely planning and leadership. A large portion of the system's funding has traditionally come from the State. State funding has increased each year. The State emphasis has been on classroom instructional expenditures.

As enrollment continues to increase, the School Board is faced with needs for additional classroom space. A \$17 million bond proposal was placed before the voters in April 1996. This proposal was passed and two new middle schools will be opened for the 1999-2000 school year. No new millage was required to complete this construction.



Ms. Elizabeth S. Casibary, President  
and Members of the Board  
Stacye Parish School Board  
Bossier, Louisiana

## F. Internal Control

The management of the School Board is responsible for establishing and maintaining internal control that is designed to ensure that the assets of the School Board are protected from loss, theft, or misuse. Also, internal control is designed to ensure that adequate accounting data is recorded to allow for the preparation of financial statements in conformity with generally accepted accounting principles. An internal control system 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.

We believe that the School Board's accounting controls provide reasonable assurance of prevention of errors or irregularities in the financial statements and provide reasonable for timely detection by employees in the normal course of performing their assigned functions.

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

As a part of the School Board's single audit described earlier, tests are made to determine the adequacy of internal control, including that portion related to federal awards programs, applicable laws and regulations.

## G. 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 School Board. Activities of the general fund, special revenue funds, debt service funds and capital project funds are included in the annual appropriated budget. The level of budgetary control (that is, the level which expenditures cannot legally exceed the appropriated amount) is established by function for the general fund, debt service funds, and capital project funds; and by fund for the special revenue funds. School Board policy provides that expenditures may not exceed appropriations on a functional fund basis or appropriate. Management is authorized to transfer amounts within the functional categories without Board approval. Revisions to the budget created require School Board approval.

## H. Financial Condition

### General Educational Functions

General educational activities which are accounted for in the general fund are supported principally by local taxes and state contributions. Direct federal aid is received in the general fund. However, substantial sums of indirect federal aid are received through the Louisiana Department of Education. General fund revenues are as follows:

Ms. Elizabeth S. Casafry, President  
and Members of the Board  
Dossier Parish School Board  
Baton Rouge, Louisiana

**II. Financial Condition (Continued)**

*General Educational Functions (Continued)*

Source	Amount	Percent of Total	Increase (Decrease) From 1998
Local	\$14,793,863	20.09	\$ 800,487
State	54,424,642	76.83	3,824,942
Federal	<u>1,620,363</u>	<u>2.28</u>	<u>( 133,963)</u>
<b>Total</b>	<b><u>170,838,768</u></b>	<b><u>100.00</u></b>	<b><u>\$ 3,270,442</u></b>

General educational expenditures by function were as follows:

Item	Amount	Percent of Total	Increase (Decrease) From 1998
Current			
Instruction	\$68,935,938	79.13	\$ 5,851,427
General administration	1,421,920	1.54	( 78,581)
School administration	6,590,581	7.80	1,116,432
Business services	1,239,272	1.31	188,362
Plant services	9,723,571	10.23	( 46,048)
Student transportation services	5,181,868	5.42	( 2,134,816)
Central services	796,384	0.85	( 375,128)
Food services	620,593	0.67	( 189,888)
Community services	143,687	0.17	130,879
Facilities acquisition and construction	9,733	0.01	( 504,387)
Debt service			
Principal retirement	1,606,409	1.16	289,934
Interest and bank charges	<u>128,873</u>	<u>0.25</u>	<u>(34,561)</u>
<b>Total</b>	<b><u>99,134,472</u></b>	<b><u>100.00</u></b>	<b><u>\$ 4,268,582</u></b>

The unreserved fund balance decreased from \$946,340 to \$7,938,690 or - 408.58%. This unreserved fund balance represents - 3.18% of 1998-1999 expenditures.

Ms. Elizabeth S. Crowley, President  
and Members of the Board  
Bossier Parish School Board  
Bossier, Louisiana

## B. Financial Condition (Continued)

The deficit fund balance of the general fund results from payment of non-recurring large expenditures that have been incurred over the last year. These expenditures include such projects as replacing air conditioning at schools, purchasing buses, and technology upgrades. In addition to the elimination of these non-recurring expenditures, in the 1999-2000 fiscal year, the School Board should receive approximately \$3 million additional dollars from the state as a result of the Minimum Foundation Program being fully funded. These steps should ensure that the deficit fund balance will be eliminated during the next year.

### Special Revenue Activities

Special revenue funds revenues of \$279,126,483, including \$21,283,000 of local sources, \$953,800 of state sources, and \$5,889,639 of federal sources, were restricted for use in several separate activities. Sales tax revenues of \$55,609,877 are recorded in the sales tax special revenue fund. The school fund service fund accounts for \$9,504,143 of these revenues. The school fund program is administered by this fund. The remainder was assigned to: (1) fund programs for educationally deprived youngsters, (2) provide instructional and related services to handicapped children, and (3) provide extended-day remedial instruction, adult education programs, and other programs for the general student population.

Special revenue funds expenditures by function were:

Item	Amount	Percent of Total	Increase (Decrease) from 1998
Instruction	\$ 3,512,860	28.11	\$ 357,387
General administration	528,793	4.29	( 465,671)
School administration	4,873	0.04	( 1,708)
Business services	285,342	2.65	(1,881,328)
Fleet services	2,480,268	18.28	2,118,770
Food services	3,826,138	48.27	368,600
<b>Total</b>	<b>\$12,693,324</b>	<b>100.00</b>	<b>\$ 1,018,056</b>

### Debt Service Activities

The changes in general long-term obligations are as follows:

	July 1, 1999	Additions	Payments	June 30, 1999
Bonds and notes payable	\$21,604,004	\$ -	\$2,488,794	\$19,115,210
Capital leases payable	2,948,366	-	478,640	2,470,726
Compensated absences payable	5,279,174	883,442	383,762	5,818,854
Claims and judgments	10,000	-	-	10,000
	<b>\$29,271,544</b>	<b>\$883,442</b>	<b>\$3,161,200</b>	<b>\$26,993,786</b>

# Bossier Parish School Board

## Benton, Louisiana

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### Organization Chart June 30, 1999



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Bossier Parish School  
Board, Louisiana**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 1998

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.



*Carol Brink*  
President  
*Jeffrey L. Lewis*  
Executive Director

Ms. Elizabeth S. Cassidy, President  
and Members of the Board  
Bozler Parish School Board  
New Orleans, Louisiana

## II. Financial Condition (Continued)

### Capital Projects

Most major capital improvements are accounted for in the capital projects funds. During the year ended June 30, 1999, much of the capital improvement expenditures, \$4,360,365, were transferred to the general fund to finance air conditioning equipment repairs and utility expenditures. The majority of these funds were expended on the renovation and expansion of existing schools. An additional \$12,699,669 was expended on new construction of facilities.

At June 30, 1999, the capital project funds had a fund deficit of \$2,059,615. This deficit is the result of cost overruns on the construction of two middle schools. This deficit will be eliminated by transfers from the general fund and/or sales tax fund in the next fiscal year.

### Provisionary Fund Activities

The School Board maintains an internal service fund to account for medical and dental coverage. Contributions to the fund increased from \$12,892,625 in 1998 to \$13,338,603 in 1999, an increase of \$424,978 or 3.29%. This increase is due primarily to an increase in employees' premiums paid to the health insurance program. Medical claims increased from \$12,054,856 in 1998 to \$13,582,674 in 1999, an increase of \$1,440,818 or 12.01%.

The retained earnings deficit for the internal service fund is a result of prior years' claims-cost-exceeding premiums and a cash basis funding practice. The School Board has fully funded the internal service fund on both a cash basis and an accrual basis for two of the past three years. The School Board has committed to amortizing this deficit over a 5-year period.

### Schools Activities

The school activity funds comprise the School Board's agency fund activities. These funds are held by the individual schools of the School Board to support activities such as athletics and other student organizations. All school activity funds are audited periodically by the internal auditor.

Ms. Elizabeth S. Cavalley, President  
and Members of the Board  
Booster Parish School Board  
Benton, Louisiana

## II. Financial Condition (Continued)

The following charts provide an analysis of the sources of revenues and the expenditures by function for the year ended June 30, 1999:

### ALL GOVERNMENTAL FUNDS

**Revenue Sources**  
Percentage of Total Revenues



**Expenditures by Function**  
Percentage of Total Expenditures



#### I. Significant Changes in Financial Condition

General fund revenues increased by \$3,733,447 from the prior year amount of \$67,168,441. Changes were due primarily to the following:

Local sources increased due to a \$1,143,297 increase in ad valorem taxes.

The State revenue increase was due mainly to a \$2,633,683 increase in state equalization funds.

Federal sources decreased \$133,862 mainly due to an decrease of \$285,756 in Impact Aid funding.

Ms. Elizabeth K. Cassidy, President  
and Member of the Board  
Bozies Parish School Board  
Benton, Louisiana

### I. Significant Changes in Financial Condition (Continued)

General fund expenditures increased \$4,368,388 from the prior year amount of \$89,774,089. This increase was primarily due to the following:

Salaries for all employees increased during the year ended June 30, 1999. Teachers and other certified employees also received an additional raise. Benefits also increased as a result.

Special revenue fund expenditures increased by \$135,298 from the prior year amount of \$11,097,825. This increase is primarily due to increases in state and federal cost reimbursement grants.

### J. Cash Management

The School Board has a cash management program which consists of expediting the receipt of revenues and promptly investing available cash in obligations collateralized by instruments issued by the United States government agencies or insured by the Federal Deposit Insurance Corporation. The total amount of interest earned for the year ended June 30, 1999, was distributed as follows:

General fund	\$247,184
Special revenue funds	239,643
Debt service funds	187,119
Capital projects funds	208,420
Insurance fund	<u>1,378</u>
<b>Total</b>	<b><u>\$802,817</u></b>

### K. Debt Administration

The ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of the School Board's debt position. Net bonded debt represents total bonded debt of \$316,983,080 less assets in the debt service funds of \$4,843,878. This data as of June 30, 1999, is as follows:

	Amount	Ratio of Debt to Assessed Value	Debt per Capita
Net direct general obligation bonded debt	<u>\$312,139,202</u>	<u>2.18%</u>	<u>\$122</u>

The School Board's bond rating improved to A with Moody's Investors Service in 1995-97 and continues in effect.

This bonded debt chart compares the maximum amount of indebtedness allowed by Louisiana Statutes and the actual amount of net indebtedness outstanding at year-end for the past four fiscal years. State statute defines maximum indebtedness allowed as thirty-five percent of the assessed value of property in Bossier Parish.





Ms. Elizabeth S. Casaday, President  
and Members of the Board  
Houma Parish School Board  
Houma, Louisiana

#### I. Risk Management

The School Board maintains a combination of self-insurance and stop-loss coverage to manage its risk of loss from property damage, theft, and claims against employees. In addition, the School Board is self-insured for group hospitalization.

#### M. Independent and Internal Audit

The report of our independent certified public accountants, Allen, Green & Company, LLP, follows as an integral component of this report. Their examination of the general-purpose financial statements was performed in accordance with generally accepted auditing standards and, accordingly, included a review of the School Board's system of budgetary and accounting controls.

In addition to the accounting control systems and the use of independent auditors, the School Board has an internal auditor who conducts internal audits as well as special audits of the operations of the School Board.

#### N. Awards



The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to the School Board for its Comprehensive Annual Financial Report for the year ended June 30, 1999. The School Board has received both of these certificates each year beginning with the fiscal year ended June 30, 1991. To be awarded these certificates, 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. These certificates are valid for a period of one year only. We believe our current report continues to conform to the certificate requirements, and we are submitting it to both GFOA and ASBO.

#### O. Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Department. We want to express our appreciation to them for their assistance. We also thank the members of the School Board for their interest and support in planning and conducting the financial operations of the school system in a responsible and progressive manner.

  
Frank Rappier  
Acting Superintendent of Schools

  
Frank Rappier  
Director of Finance

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL



This Certificate of Excellence in Financial Reporting is presented to  
**BOSSIER PARISH SCHOOL BOARD**

For its Comprehensive Annual Financial Report (CAFR)  
For the Fiscal Year Ended June 30, 1998

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

*John W. Franklin*  
President

*Don A. Meyer*  
Executive Director

**Headier Parish School Board  
Bossier, Louisiana**

**ELECTED OFFICIALS  
JUNE 30, 1999**

<u>Board Member</u>	<u>Rank</u>
Elizabeth S. Cassidy, President	5
Julian Dady, Vice-President	10
Michael M. Graham	1
Mike Krohn	2
George C. Finch	3
Vivian M. Richardson	4
Mary Margaret Kay	6
J. W. Stark	7
Kenneth M. Wiggins	8
Gloria Simons	9
Gary Doudin	11
Mark Kucera	12

**SELECTED ADMINISTRATIVE OFFICIALS**

Ms. Jean Smith	Superintendent
Mr. Ken Kribbs	Assistant Superintendent
Ms. Ann Allard	Director of Curriculum
Mr. Thomas C. D'Aquin	Director of Data Processing
Ms. Martha Gorman	Director of Special Education
Ms. Johanna Loffin	Director of Purchasing
Ms. Bettye McCaskey	Director of Student Services
Mr. Dean McCollister	Director of Maintenance
Ms. Juddy Nantz	Director of Instructional Services
Mr. Frank Emigson	Director of Finance and Business Affairs
Mr. Bill Tyson	Director of Personnel

# ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 4076

Metairie, LA 70002-4076



24 Williams Street  
Metairie, LA 70001  
Telephone: (504) 885-4400  
Facsimile: (504) 885-4401  
Web site: [www.allengreen.com](http://www.allengreen.com)

1300 American Road  
P.O. Box 82400  
New Orleans, LA 70118  
Telephone: (504) 581-4400  
Facsimile: (504) 581-2007

Charles E. Allen, CPA  
is Principal  
Accounting Officer

Tom Green, CPA

Marjorie Williamson, CPA

## Independent Auditors' Report

### Board Members

Boarder Parish School Board  
Baton Rouge, Louisiana

We have audited the accompanying general-purpose financial statements of the Boarder Parish School Board, Baton Rouge, Louisiana, as of and for the year ended June 30, 1998, as listed in the table of contents. These general-purpose financial statements are the responsibility of the School Board's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material 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.

In our opinion, the general-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the School Board as of June 30, 1998, and the results of its operations and cash flows for the proprietary fund for the year then ended in conformity with generally accepted accounting principles.

The Year 2000 information on page 42 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board (GASB) Technical Bulletin (TB) 99-1, *Disclosures About Year 2000 Issues - an amendment of Technical Bulletin 94-1*. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the School Board is or will become Year 2000 compliant, that the School Board's Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the School Board does business are or will become Year 2000 compliant.

In accordance with *Government Auditing Standards*, we have also issued, under separate cover, our report dated November 18, 1998, on our consideration of the School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the School Board, taken as a whole. The accompanying combining and individual fund and account group statements and schedules, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Board Members  
Bossier Parish School Board  
Monroe, Louisiana

The information identified in the table of contents in the introductory section and statistical section is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of the School Board. Such information has not been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and accordingly we express no opinion on it.

*Allen, Green & Company, LLP*

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana  
November 12, 1999

**Bossier Parish School Board**  
**Bossier, Louisiana**



**BOSSER PARKS SCHOOL BOARD**  
Bossier, Louisiana

Combined Balance Sheet  
All Fund Types and Account Groups  
June 30, 1999

	GOVERNMENTAL FUNDS			
	GENERAL FUND	SPECIAL KEYWAY FUNDS	BOBT SERVICE FUNDS	CAPITAL PROJECT FUNDS
<b>ASSETS AND OTHER DEBITS</b>				
<b>Assets:</b>				
Cash and cash equivalents	\$ 1,014,837	\$ 5,029,075	\$ 4,082,142	\$ 890,078
Receivables	1,204,873	2,042,265	12,001	181
Inventory	0	2,730,271	0	0
Interfund receivables	2,268,123	0	205,886	0
Inventory	0	711,288	0	0
Prepaid items	85,042	0	0	0
Land, buildings and equipment	0	0	0	0
<b>Other debits:</b>				
Amount available in debt service fund	0	0	0	0
Amounts to be provided for payment of general long-term debt	0	0	0	0
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 3,142,775</b>	<b>\$ 12,712,599</b>	<b>\$ 4,100,029</b>	<b>\$ 900,259</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<b>Liabilities</b>				
Accounts, salaries and other payables	\$ 10,739,571	\$ 1,281,233	\$ 0	\$ 1,922,894
Interfund payables	239,085	9,766,274	69,860	1,008,194
Deposits due others	0	0	0	0
Deferred revenues	0	122,228	0	0
Bonds and notes payable	0	0	0	0
Capital leases payable	0	0	0	0
Compensated absences payable	0	0	0	0
Other and judgments payable	180,583	0	0	0
<b>Total Liabilities</b>	<b>\$ 11,009,249</b>	<b>\$ 2,070,735</b>	<b>\$ 0</b>	<b>\$ 2,931,088</b>
<b>Equity and other credits</b>				
Investments in general fund assets	\$ 0	\$ 0	\$ 0	\$ 0
Retained earnings (deficit)	0	0	0	0
<b>Fund balances:</b>				
Reserved for contingencies	2,943,886	0	0	0
Reserved for inventory	0	28,807	0	0
Reserved for prepaid items	12,842	0	0	0
Reserved for debt service	0	0	4,042,379	0
Unreserved	(2,879,233)	7,029,245	0	(2,181,088)
<b>Total Equity and Other Credits</b>	<b>\$ (2,919,000)</b>	<b>\$ 7,029,245</b>	<b>\$ 4,042,379</b>	<b>\$ (2,181,088)</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 8,142,775</b>	<b>\$ 12,712,599</b>	<b>\$ 4,100,029</b>	<b>\$ 900,259</b>

(B) NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement A

PROBETARY TYPE- INTERNAL SERVICE FUNDS	*****ACCOUNT GROUPS*****				TOTAL (MEMORANDUM DOLLAR)
	FIDUCIARY, AGENCY FUND	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT		
\$ 1,604	\$ 1,445,453	\$ 0	\$ 0	\$ 14,723,114	
246,648	0	0	0	4,644,828	
0	0	0	0	2,725,071	
0	0	0	0	2,527,818	
0	0	0	0	171,028	
0	0	0	0	18,043	
0	0	141,600,457	0	141,600,457	
0	0	0	4,643,878	4,643,878	
0	0	0	23,027,907	23,027,907	
<u>\$ 262,902</u>	<u>\$ 1,445,453</u>	<u>\$ 141,600,457</u>	<u>\$ 28,421,785</u>	<u>\$ 187,647,858</u>	
\$ 2,263,239	0	0	0	19,600,747	
973,888	0	0	0	2,817,818	
0	1,445,453	0	0	1,445,453	
0	0	0	0	323,288	
0	0	0	28,102,819	28,102,819	
0	0	0	2,478,321	2,478,321	
0	0	0	5,818,864	5,818,864	
0	0	0	19,800	19,800	
<u>\$ 2,780,247</u>	<u>\$ 1,445,453</u>	<u>\$ 0</u>	<u>\$ 28,421,785</u>	<u>\$ 51,328,248</u>	
\$ 0	0	141,600,457	0	141,600,457	
(2,889,570)	0	0	0	(2,889,570)	
0	0	0	0	2,942,896	
0	0	0	0	35,807	
0	0	0	0	19,043	
0	0	0	0	4,843,878	
0	0	0	0	140,843	
<u>\$ (2,588,570)</u>	<u>\$ 0</u>	<u>\$ 141,600,457</u>	<u>\$ 0</u>	<u>\$ 140,455,834</u>	
<u>\$ 267,531</u>	<u>\$ 1,445,453</u>	<u>\$ 141,600,457</u>	<u>\$ 28,421,785</u>	<u>\$ 187,647,858</u>	



**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

**Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Deficits)**  
All Governmental Funds  
For the Year Ended June 30, 1999

(Statement B)

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICES FUNDS</u>	<u>CAPITAL PROJECT FUNDS</u>	<u>TOTAL BALANCE(SHARE) DEFICI</u>
<b>REVENUES</b>					
<b>Local resources:</b>					
<b>Taxes:</b>					
Ad valorem	\$ 12,000,911	\$ 0	\$ 0,212,889	\$ 0	\$ 12,213,800
State and city	0	18,000,817	0	0	18,000,817
Investment income	347,964	336,813	887,279	200,425	1,772,481
Food services	0	1,000,370	0	0	1,000,370
Tuition	25,870	0	0	0	25,870
Other	1,848,818	808,378	0	1,640	2,658,836
<b>State sources:</b>					
Equalization	58,029,110	888,004	0	0	58,917,114
Other	2,708,590	147,818	179,843	0	2,936,251
Federal sources	1,622,200	8,889,000	0	0	10,511,200
<b>Total revenues</b>	<b>\$ 17,808,883</b>	<b>\$ 20,124,411</b>	<b>\$ 3,079,122</b>	<b>\$ 21,640</b>	<b>\$ 41,034,056</b>
<b>EXPENDITURES</b>					
<b>Current:</b>					
<b>Instruction:</b>					
Regular programs	\$ 40,088,079	\$ 470,118	\$ 0	\$ 0	\$ 40,558,197
Special programs	10,480,000	2,188,004	0	0	12,668,004
Other instructional programs	7,368,004	0	0	0	7,368,004
<b>Support services:</b>					
Student services	5,943,758	285,847	0	0	6,229,605
Instructional staff support	4,785,028	249,085	0	0	5,034,113
General administration	1,451,028	525,787	89,028	16,728	2,082,571
School administration	6,283,081	4,075	0	0	6,287,156
Students services	1,229,273	205,843	0	0	1,435,116
Plant services	9,727,571	2,400,280	0	583,804	12,711,655
Student transportation services	5,161,888	0	0	0	5,161,888
Central services	740,284	0	0	0	740,284
Food services	830,883	8,830,780	0	0	9,661,663
Community service programs	900,000	0	0	0	900,000
Facilities acquisition & construction	0,733	0	0	12,899,880	12,899,880
<b>Debt service:</b>					
Principal retirement	1,006,438	0	1,880,850	0	2,887,288
Interest and bank charges	339,873	0	1,080,200	0	1,420,073
<b>Total expenditures</b>	<b>\$ 84,124,472</b>	<b>\$ 31,483,821</b>	<b>\$ 3,000,234</b>	<b>\$ 13,524,819</b>	<b>\$ 132,133,326</b>
<b>EXCESS (Deficiency) OF</b>					
<b>RESOURCES OVER</b>	<b>\$ 23,280,888</b>	<b>\$ 70,640,590</b>	<b>\$ 778,888</b>	<b>\$ 719,216,146</b>	<b>\$ 114,426,312</b>
<b>EXPENDITURES</b>					

(0047 94-000)

**BOZEMAN PUBLIC SCHOOL BOARD**  
 Bozeman, Montana

**Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances (Deficits)  
 All Governmental Funds  
 For the Year Ended June 30, 1999**

Statement B

	<u>GENERAL</u>	<u>SPECIAL</u>	<u>DEBT</u>	<u>CAPITAL</u>	<u>TOTAL</u>
	<u>FUND</u>	<u>FUNDS</u>	<u>FUNDS</u>	<u>FUNDS</u>	<u>(MEMORANDUM</u>
					<u>DEF.)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating transfers in	\$ 19,278,274	\$ 240,000	\$ 85,187	\$ 4,088,000	\$ 23,691,461
Operating transfers out	(85,187)	(15,887,890)	0	(4,581,300)	(20,554,477)
Sale of fixed assets	825,128	0	0	0	825,128
<b>TOTAL OTHER FINANCING</b>					
<b>SOURCES (USES)</b>	<b>\$ 19,418,215</b>	<b>\$ 852,110</b>	<b>\$ 85,187</b>	<b>\$ (593,300)</b>	<b>\$ 19,762,212</b>
<b>EXCESS (Deficiency) OF REVENUES</b>					
<b>AND OTHER SOURCES (USES)</b>	<b>\$ (1,884,408)</b>	<b>\$ (7,824,890)</b>	<b>\$ 589,029</b>	<b>\$ (13,875,510)</b>	<b>\$ (14,881,870)</b>
<b>FUND BALANCES AT BEGINNING</b>					
<b>OF YEAR</b>	<u>948,545</u>	<u>5,445,743</u>	<u>4,248,655</u>	<u>11,085,658</u>	<u>\$ 21,728,591</u>
<b>FUND BALANCES (DEFICIT) AT END</b>					
<b>OF YEAR</b>	<u>\$ (1,884,408)</u>	<u>\$ (7,824,890)</u>	<u>\$ 4,837,684</u>	<u>\$ (1,188,652)</u>	<u>\$ (5,450,266)</u>

(continued)

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**BONAPPE FARMER SCHOOL BOARD**  
Benton, Louisiana

Combined Statement of Revenues, Expenditures, and Changes  
in Fund Balances (Deficits) - Budget (Non-GRAP Basis) and Actual  
Governmental Funds - General Fund  
For the Year Ended June 30, 2020

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE (FAVORABLE OR UNFAVORABLE)</u>
<b>REVENUES</b>			
<b>Local sources:</b>			
Taxes:			
Ad valorem	\$ 12,208,044	\$ 12,260,863	\$ 52,819
Sales tax	11,890,000	14,457,891	2,567,891
Investment income	284,173	247,384	(36,789)
Tuition	26,870	30,870	4,000
Other	2,889,288	3,440,816	551,528
State sources:			
Equalization	58,820,178	58,820,178	0
Other	3,794,170	3,668,854	(125,316)
Federal sources	1,267,284	1,000,000	(267,284)
<b>Total revenues</b>	<b>\$ 82,092,235</b>	<b>\$ 84,059,639</b>	<b>\$ 1,967,404</b>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
Instruction:			
Regular programs	\$ 43,311,868	\$ 46,698,079	\$ 3,386,211
Special programs	16,549,275	16,480,698	(68,577)
Other instructional programs	6,081,205	7,280,584	1,199,379
Support services:			
Student services	3,692,660	3,693,128	467
Instructional staff support	4,776,891	4,790,028	13,137
General administration	707,622	1,140,155	432,533
School administration	6,588,267	6,883,581	295,314
Business services	1,290,687	1,238,273	(52,414)
Plant services	10,281,178	10,266,880	(14,298)
Student transportation services	8,878,833	8,218,938	659,895
Central services	854,710	748,264	106,446
Food services	0	829,888	829,888
Community service programs	9,911	163,097	153,186
Facilities acquisition and construction	0	8,733	8,733
Gift services:			
Principal retirement	0	618,598	618,598
Interest and bank charges	0	98,618	98,618
<b>Total expenditures</b>	<b>\$ 81,086,098</b>	<b>\$ 81,836,712</b>	<b>\$ 750,614</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 1,006,137</b>	<b>\$ 1,222,927</b>	<b>\$ 216,790</b>

Continued

**BOSTON PUBLIC SCHOOLS, BOARD**  
**Boston, Louisiana**

**Combined Statement of Revenues, Expenditures, and Changes  
in Fund Balances (Deficits) - Budget (Not-GAAP Basis) and Actual  
Governmental Funds - General Fund  
For the Year Ended June 30, 2008**

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 2,490,544	\$ 4,504,360	\$ (2,013,816)
Operating transfers out	(190,488)	(60,787)	129,701
Sale of fixed assets	478,438	432,104	46,334
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ 2,778,494</u>	<u>\$ 4,875,677</u>	<u>\$ (2,067,171)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	\$ (2,890,886)	\$ (2,990,792)	\$ 99,906
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>2,327,788</u>	<u>648,248</u>	<u>(1,679,540)</u>
<b>FUND BALANCE (Deficit) AT END OF YEAR</b>	<u>\$ (613,102)</u>	<u>\$ (1,342,451)</u>	<u>\$ (729,349)</u>

(continued)

**BOBBIE PARISH SCHOOL BOARD**  
Baton Rouge, Louisiana

Combined Statement of Revenues, Expenditures, and Changes  
in Fund Balances (Deficits) - Budget (Non-GAAP Basis) and Actual  
Governmental Funds - Special Revenue Funds  
For the Year Ended June 30, 1999

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Local sources:			
Taxes:			
Sales and use	\$ 18,000,811	\$ 18,000,811	\$ 0
Investment income	245,620	238,819	(11,201)
Food services	1,000,233	1,000,233	0
Other	844,730	808,219	(36,511)
State sources:			
Equalization	805,004	805,004	0
Other	111,750	147,845	36,095
Federal sources	<u>5,655,895</u>	<u>5,656,628</u>	<u>734,833</u>
<b>Total revenues</b>	<b>\$ 29,173,843</b>	<b>\$ 29,179,457</b>	<b>\$ 44,480</b>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	\$ 1,830,840	\$ 479,115	\$ 1,350,525
Special programs	897,354	2,108,624	(1,400,470)
Support services:			
Student services	365,847	368,847	0
Instructional staff support	850,438	848,888	763
Central administration	825,911	879,197	(53,286)
School administration	4,815	4,679	136
Business services	302,710	305,542	(2,832)
Plant services	2,407,749	2,408,268	(519)
Food services	<u>5,838,382</u>	<u>5,838,189</u>	<u>193</u>
<b>Total expenditures</b>	<b>\$ 12,488,216</b>	<b>\$ 12,483,921</b>	<b>\$ 4,295</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 16,724,629</b>	<b>\$ 16,692,988</b>	<b>\$ 31,641</b>

(CONTINUED)

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

Combined Statement of Revenues, Expenditures, and Changes  
in Fund Balances (Deficits) - Budget (Non-GAAP Basis) and Actual  
Governmental Funds - Special Revenue Funds  
For the Year Ended June 30, 1999

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 340,000	\$ 340,000	\$ -
Operating transfers out	<u>(18,407,893)</u>	<u>(18,407,893)</u>	<u>\$ -</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (18,067,893)</b>	<b>\$ (18,067,893)</b>	<b>\$ -</b>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ (7,733,223)</b>	<b>\$ (7,684,891)</b>	<b>\$ (48,332)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>8,411,808</u>	<u>8,449,740</u>	<u>(37,932)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<b><u>\$ 6,678,585</u></b>	<b><u>\$ 7,694,849</u></b>	<b><u>\$ (91,264)</u></b>

(continuing)

**BOSSIER PARIKH SCHOOL BOARD**  
Bossier, Louisiana

Combined Statement of Revenues, Expenditures, and Changes  
in Fund Balances (Deficits) - Budget (Non-GAAP Basis) and Actual  
Governmental Funds - Debt Service Funds  
For the Year Ended June 30, 1999

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 3,212,800	\$ 3,210,000	\$ 0
Investment income	181,750	182,218	5,468
State sources	178,043	178,043	0
Total revenues	\$ 3,572,593	\$ 3,570,261	\$ 2,332
<b>EXPENDITURES</b>			
Support services:			
General administration	\$ 0	\$ 65,628	\$ (65,628)
Debt service:			
Principal retirement	1,888,000	1,888,000	0
Interest and bank charges	1,085,142	1,088,135	2,993
Total expenditures	\$ 2,973,142	\$ 3,031,763	\$ (58,621)
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$ 599,451	\$ 538,500	\$ (60,951)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 0	\$ 65,187	\$ 65,187
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ 0	\$ 65,187	\$ 65,187
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	\$ 599,451	\$ 603,687	\$ 4,236
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	4,240,855	4,240,855	0
<b>FUND BALANCES AT END OF YEAR</b>	\$ 4,839,306	\$ 4,845,532	\$ 5,226

(CONTINUED)

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

**Condensed Statement of Revenues, Expenditures, and Changes  
in Fund Balances (Deficit) - Budget (Non-GAAP Basis) and Actual  
Governmental Funds - Capital Project Funds**  
For the Year Ended June 30, 2019

Statement 0

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Local sources:			
Investment income	\$ 285,425	\$ 285,425	\$ 0
Other	0	1,540	1,540
<b>Total revenues</b>	<u>\$ 285,425</u>	<u>\$ 286,965</u>	<u>\$ 1,540</u>
<b>EXPENDITURES</b>			
Current:			
Support services:			
General administration	\$ 0	\$ 10,730	\$(10,730)
Plant services	945,480	932,824	12,656
Facilities acquisition and construction	11,841,248	11,834,535	6,713
<b>Total expenditures</b>	<u>\$ 12,786,728</u>	<u>\$ 12,688,089</u>	<u>\$ 98,639</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$ (12,501,303)</u>	<u>\$ (12,399,813)</u>	<u>\$ 101,490</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 4,800,800	\$ 4,800,800	\$ 0
Operating transfers out	(4,800,800)	(4,800,800)	0
<b>TOTAL (OTHER FINANCING SOURCES (USES))</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ (12,501,304)</u>	<u>\$ (12,399,813)</u>	<u>\$ 101,491</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>11,855,890</u>	<u>11,855,890</u>	<u>0</u>
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<u>\$ (1,009,114)</u>	<u>\$ (1,009,113)</u>	<u>\$ 1</u>

(CONCLUDED)

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.



**BOSMER PARKER SCHOOL BOARD**  
Bossier, Louisiana

**Statement of Revenues, Expenses, and Changes  
in Retained Earnings (Deficit)  
Proprietary Fund Type  
For the Year Ended June 30, 1999**

**STATEMENT 2**

**INTERNAL SERVICE**

<b>OPERATING REVENUE</b>	
Fees	\$ 11,008,640
<b>OPERATING EXPENSES</b>	
Claims	<u>11,882,079</u>
Operating income (loss)	\$ (873,439)
<b>NON-OPERATING REVENUES</b>	
Earnings on investments	<u>1,378</u>
Net income (loss)	\$ (872,061)
<b>RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR</b>	<u>\$ 242,879</u>
<b>RETAINED EARNINGS (DEFICIT) AT END OF YEAR</b>	<u>\$ 364,818</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**BONNER PARISH SCHOOL BOARD**  
**Revelle, Louisiana**

**Statement of Cash Flows**  
**Proprietary Fund Type**  
**For the Year Ended June 30, 2009**

Statement 1

**INTERNAL SERVICE**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Operating income (loss)

\$ (108,000)

Adjustments to reconcile operating income  
to net cash provided (used) by operating  
activities:

(Increase) Decrease in receivables

306,702

Increase (Decrease) in accounts payable

12,295

Increase (Decrease) in deferred payables

328,997

**Net Cash Provided (Used) by Operating Activities**

\$ (4,003)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Earnings on investments

1,270

**Net Increase (Decrease) in cash and cash equivalents**

\$ (2,733)

**CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR**

6,895

**CASH AND CASH EQUIVALENTS AT END OF YEAR**

\$ 4,162

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**Booker Parish School Board**  
**Booker, Louisiana**

**Notes to the General-Purpose Financial Statements**  
**As of and for the Year Ended June 30, 1999**

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**Booker T. Washington School Board  
Baton Rouge, Louisiana**

**Notes to the General Purpose Financial Statements  
As of and for the Year Ended June 30, 1998**

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**Bossier Parish School Board**  
**Bossier, Louisiana**

**Notes to the General-Purpose Financial Statements**  
**As of and for the Year Ended June 30, 1999**

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

The accompanying financial statements of the School Board have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**A. REPORTING ENTITY**

The Bossier Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:51 to provide public education for the children within Bossier Parish. The School Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the state of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of twelve members who are elected from twelve districts for terms of four years.

The School Board operates twenty eight schools within the parish with a total enrollment of 15,787 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

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

**B. FUNDS AND ACCOUNT GROUPS**

The accounts of the School Board are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The maximum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

**Bossier Parish School Board**  
**Bossier, Louisiana**

**Notes to the General-Purpose Financial Statements**  
**As of and for the Year Ended June 30, 1999**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**II. FUNDS AND ACCOUNT GROUPS (Continued)**

The funds of the School Board are classified into three categories: governmental, proprietary and fiduciary. In turn, each category is divided into separate fund types. The fund and account group classifications and a description of each existing fund type follow:

**Governmental Funds**

Governmental funds are used to account for the School Board's general government activities, including the collection and disbursement of specific or legally restricted revenues, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

**General fund** – the primary operating fund of the School Board. It accounts for all financial resources of the School Board, except those required to be accounted for in another fund.

**Special revenue funds** – account for revenue sources that are legally restricted to expenditures for specified purposes (not including expendable trusts or major capital projects).

**Debt service funds** – account for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

**Capital projects funds** – account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

**Proprietary Funds**

Proprietary funds are accounted for on the flow of economic resources measurement basis and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. With this measurement basis, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The school board has elected pursuant to GASB Statement No. 28, to apply all GASB pronouncements and only FASB pronouncements issued before November 30, 1988. Proprietary funds include the following:

**Internal service funds** – account for operations that provide services either departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The School Board maintains the following fund:

**Group health insurance fund** – Monies in this fund are used to pay employee health insurance claims, the administrative cost to the insurance administrator for administration of the plan and to pay reinsurance cost.

**Bozeler Parish School Board**  
Bossier, Louisiana

**Notes to the General-Purpose Financial Statements**  
As of and for the Year Ended June 30, 1998

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. FUNDS AND ACCOUNT GROUPS (Continued)**

**Fiduciary Funds**

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of outside parties, including other governments, or on behalf of other funds within the School Board. Trust funds account for assets held by the government under the terms of a formal trust agreement.

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

School activity agency fund - accounts for assets held by the School Board as an agent for the individual schools and school organizations.

**Account Groups**

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

The general long-term debt account group is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust funds.

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

**Governmental Funds**

The accounting and financial reporting measurement applied to a fund is determined by its measurement focus. Governmental fund operations use flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government recognizes all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

**Bozelle Parish School Board**  
**Benton, Louisiana**

**Notes to the General Purpose Financial Statements**  
**As of and for the Year Ended June 30, 1999**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)**

**Governmental Funds (Continued)**

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

**All ad valorem taxes** are susceptible to accrual.

**Sales and use tax revenues** are recorded in the month collected by the Bossier Parish Sales and Use Tax Commission and/or by the Louisiana Department of Public Safety and Corrections, Public Safety Services, Office of Motor Vehicles.

**Entitlement and shared revenues** (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptibility to accrual criteria are met. Discretionary grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

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

**Expenditures**

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

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid for any other type, such as capital lease transactions, sale of fixed assets, debt extinguishments, long-term debt proceeds, or others are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**Proprietary Funds**

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.



**Bozler Parish School Board  
Bossier, Louisiana**

**Notes to the General Purpose Financial Statements  
As of and for the Year Ended June 30, 2009**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. MEASUREMENT BASIS AND BASIS OF ACCOUNTING (Continued)**

**Fiduciary Funds**

The agency fund is custodial in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the School Board holds for others in an agency capacity.

**B. BUDGETS**

**General Budget Policies**

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

State statute requires budgets to be adopted for the general fund and all special revenue funds. The School Board also adopts budgets for the debt service and capital projects funds.

Each year prior to September 15, Management submits to the Board proposed annual budgets for the general fund and special revenue funds' budgets that are not grant-oriented. Public hearings are conducted, prior to the Board's approval, to obtain taxpayer comments. Grant funds are included in special revenue funds and their budgets are adopted at the time the grant applications are approved by the grantor. The operating budgets include proposed expenditures and the means of financing them.

Appropriations (unexpended budget balances) lapse at year end.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered budget final by the Board. All budget revisions are approved by the Board.

**Encumbrances**

Encumbrance accounting is employed in governmental funds. Outstanding encumbrances (e.g., purchase orders, contracts) lapse at year end. To the extent the Board intends to honor the purchase orders and commitments, they are reported as reservations of fund balances. Authorization for the continued expenditure will be included in the following year's budget appropriations.

**Bozeler Parish School Board  
Bossier, Louisiana**

**Notes to the General-Purpose Financial Statements  
As of and for the Year Ended June 30, 1999**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. BUDGETS (Continued)**

**Budget Basis of Accounting**

All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with generally accepted accounting principles (GAAP) except for the general fund and the capital project funds. Budgetary amounts are as originally adopted or as amended by the Board. By state statute, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources (including fund balance) must equal or exceed total budgeted expenditures and other financing uses. State statutes also require the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more; and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The Board approves budgets for the general fund, debt service funds, and capital project funds at the function level and at the fund level for the special revenue funds, which are the legal level of budgetary control in each case. Management can transfer amounts between line items within a function without seeking Board approval.

The debt service funds' budgets and capital project funds' budgets are approved by the Board. By statute, the Board is not required to adopt budgets for its debt service funds nor for its capital project funds.

**E. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and three investments with original maturities of ninety days or less. Under state law, the School Board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**F. INVESTMENTS**

Investments are limited by LSA-RS, 35:2915 and the School Board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

The investments are reflected at fair value except for the following which are reported/recorded in per GASB Statement No. 31:

1. Investments in amortizing interest-bearing contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.
2. The School Board reported as securities) and amortizing interest-bearing investment contracts that have a remaining maturity at time of purchase of one year or less.

**Beauregard Parish School Board**  
**Bossier, Louisiana**

**Notes to the General-Purpose Financial Statements**  
**As of and for the Year Ended June 30, 1999**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. INVESTMENTS (Continued)**

**Definitions:**

Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

Money market investments are short-term, highly liquid debt investments including U. S. Treasury obligations.

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

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

**H. INVENTORY AND PREPAID ITEMS**

Except as noted below, acquisition of materials and supplies are accounted for on the purchase method, that is, the expenditures are charged when the items are purchased. The value of these materials and supplies are not considered significant at June 30, 1999, and is not shown in the accompanying balance sheet.

Inventory of the school food service special revenue fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry.

Both purchased food and commodities in the school food service special revenue fund are accounted for on the consumption method. All purchased inventory items are valued at cost (first-in, first-out), and commodities are assigned value/basis/allow information provided by the United States Department of Agriculture. Purchased food inventories are equally offset by a fund balance reserve which indicates that these do not constitute "available spendable resources," even though they are a component of total assets.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**I. FIXED ASSETS**

Fixed assets used in governmental fund types of the School Board are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Assets in the general fixed assets account group are not depreciated. Interest during construction is not capitalized on general fixed assets.

**Bozler Parish School Board  
Benton, Louisiana**

**Notes to the General-Purpose Financial Statements  
As of and for the Year Ended June 30, 1999**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**1. FIXED ASSETS (Continued)**

Public domain (infrastructure) general fixed assets (e.g. roads, bridges, sidewalks and other assets that are inseparable and of value only to the government) are not capitalized.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend useful lives are not included in the general fixed assets account group.

**2. COMPENSATED ABSENCES**

All twelve-month employees earn from ten to twenty days of vacation leave each year, depending on their length of service with the School Board. Vacation leave may be accumulated and carried forward to the next calendar year. Upon termination, employees may be paid for up to thirty days of unused vacation leave. Nine-month employees earn two work days of personal leave per academic year, which is non-accumulative.

All School Board employees earn from ten to thirteen days of sick leave each year, depending upon the number of months employed. Sick leave can be accumulated without limitation. Upon retirement or death, unused accumulated sick leave of up to twenty-five days is paid to the employee or to the employee's estate at the employee's current rate of pay. Under the Louisiana Teachers Retirement System, the total unused accumulated sick leave, including the twenty-five days paid, is used in the retirement benefit computation as earned service. Under the Louisiana School Employees Retirement System, all unpaid sick leave, which includes the twenty-five days paid, is used in the retirement benefit computation as earned service.

Sabbatical leave may be granted for rest and recuperation and for professional and cultural improvement. Any employee with a teaching certificate is entitled, subject to approval by the School Board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service.

The School Board's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as liability as the benefits are earned by the employees if both of the following conditions are met:

- A. The employee's right to receive compensation are attributable to services already rendered.
- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

**Bozeler Parish School Board**  
**Bozeler, Louisiana**

**Notes to the General-Purpose Financial Statements**  
**As of and for the Year Ended June 30, 1999**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. COMPENSATED ABSENCES (Continued)**

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

Accruals for compensated absences include both salary and salary-related benefits.

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

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

**K. LONG-TERM OBLIGATIONS**

The School Board reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other governmental fund obligations not required to be financed with currently available financial resources are also reported in the general long-term debt account group. Long-term debt and other obligations financed by the proprietary fund are reported as liabilities.

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond premiums are reported as an other financing source out of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. For the proprietary fund, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as deferred charges.

**L. FUND EQUITY**

Reservations of fund balance represent amounts that are not appropriable or are legally segregated for a specific purpose.

Designations of fund balances represent tentative management plans that are subject to change.

**Denier Parish School Board**  
Bossier, Louisiana

**NOTE to the General-Purpose Financial Statements**  
**As of and for the Year Ended June 30, 1999**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**M. INTERFUND TRANSACTIONS**

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

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecuring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**N. SALES TAXES**

The School Board receives sales tax revenue from the following two sales taxes:

The voters of Bossier Parish approved on April 15, 1969, a one cent parish-wide sales tax to be used to supplement salaries and benefits of teachers and other School Board employees and for the operation of parish public schools.

The voters of Bossier Parish approved on September 16, 1976, a one half cent parish-wide sales tax to be used for the retirement of the School Board's sales tax bonds, the maintenance and upkeep of the school system's air conditioning and any other lawful purpose of the school system.

**O. CLAIMS AND JUDGEMENTS**

Losses resulting from claims and judgments are estimated in accordance with Governmental Accounting Standards Board Statement No. 30. The liabilities for such losses recorded in the governmental funds and the proprietary fund are for the amount that will be liquidated with available available financial resources. The remainder of the liabilities are recorded in the general long-term-debt account group. Incurred but not reported claims as of June 30, 1999, have been considered in determining the accrued liabilities.

**P. DEFERRED REVENUES**

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

**Bossier Parish School Board**  
**Bossier, Louisiana**

**Notes to the General-Purpose Financial Statements**  
**As of and for the Year Ended June 30, 1999**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Q. CAPITAL LEASES**

Capital leases are recorded as expenditures and other financing sources at inception in governmental funds at an amount equal to the present value of minimum lease payments. The asset is recorded in the general fund assets account group.

**R. MEMORANDUM ONLY - TOTAL COLUMNS**

Total columns on the general-purpose financial statements are captioned as "memorandum only" because they do not represent consolidated financial information and are presented only in the basic financial analysis. The columns do not present information that reflects financial position, results of operations, or cash flows in accordance with generally accepted accounting principles. Inter-fund eliminations have not been made in the aggregation of this data.

**S. USE OF ESTIMATES**

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 statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Deficit Fund Balances/Retained Earnings**

The following funds have a deficit in the fund balance/retained earnings at June 30, 1999:

Fund	Deficit Amount
General fund	\$2,985,899
Special revenue funds:	
Region VIII service center	76
Air (refurbish repair and replacement)	1,489
Capital project funds:	
One-half cent sales tax air conditioner	477,260
Capital project reserve	1,772,394
Proprietary fund - internal service:	
Group health insurance	2,588,515

Management expects to correct these deficits by reduction of discretionary expenditures.

**Bossier Parish School Board**  
Bossier, Louisiana

**Notes to the General-Purpose Financial Statements**  
As of and for the Year Ended June 30, 1998

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)**

**II. Excess of Expenditures Over Appropriations in Individual Funds**

Some funds reflected unallowable budget variances of less than \$500. Because these amounts are immaterial, both individually and collectively, they have not been listed below.

The following individual funds had actual expenditures over budgeted expenditures for the year ended June 30, 1998.

Fund	Budget	Actual	Unfavorable Variance
<b>General fund:</b>			
<b>Current:</b>			
Other instructional programs	\$ 6,061,305	\$ 3,360,584	\$2,700,721
Student services	2,682,893	2,643,758	39,135
Instructional staff support	4,735,691	4,790,028	(54,337)
General administration	737,823	1,148,150	\$400,327
School administration	6,568,307	6,583,591	15,284
Plant services	18,031,715	18,266,896	235,181
Food services	-	820,593	820,593
Community service programs	9,181	163,087	153,906
Facilities acquisition and construction	-	9,733	9,733
<b>Debt service:</b>			
Principal retirement	-	618,793	618,793
Interest and bank charges	-	68,619	68,619
<b>Special revenue funds:</b>			
Title I	2,424,136	2,456,086	31,950
Special education	933,878	936,886	3,008
Region VII service center	118,738	123,188	5,450
RRSF fund	158,427	167,935	9,508
<b>Debt service funds:</b>			
<b>Unified tax fund:</b>			
<b>Current:</b>			
General administration	-	63,629	63,629
<b>Capital project funds:</b>			
One-half room air/air conditioner	548,458	593,824	45,366
Unified constraint ion fund	-	18,736	18,736

Actual expenditures exceeded appropriations as a result of anticipated expenditures occurring after the last budget revision.



**Bossier Parish School Board**  
**Bozart, Louisiana**

**Notes to the General-Purpose Financial Statements**  
**As of and for the Year Ended June 30, 1999**

**NOTE 3 - BUDGET/GAAP RECONCILIATION**

The following schedule reconciles the amount on the Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget-to-actual (Statement C) to the amount on the Combined Statement of Revenues, Expenditures and Changes in Fund Balance (Statement B):

	<u>General Fund</u>	<u>Capital Project Funds</u>
Fund balance (Deficit) per Statement C	\$ 2,925,497	\$( 1,164,519)
Revenues		
Local sources:		
Taxes:		
Ad valorem	308,189	
Sales and use	(14,037,831)	-
Expenditures		
Current:		
General administration	( 385,785)	
Plant services	( 538,325)	-
Student transportation services	( 108,933)	-
Debt Service:		
Principal retirement	476,844	-
Interest and bank charges	169,454	-
Facilities acquisition and construction	-	(1,025,136)
Other Financing Sources:		
Operating transfers in	<u>14,837,833</u>	<u>-</u>
Fund balance (Deficit) per Statement B	<u>\$ 2,818,085</u>	<u>\$ 2,169,650</u>

Budget/GAAP reporting differences in the General Fund are primarily a result of reclassifications. Sales taxes were reported as operating transfers in the GAAP purposes, but were budgeted as revenues for budget purposes. Debt service expenditures for capital leases were reported separately for GAAP reporting purposes, but were reported in the appropriate functional category for budget purposes.

Budget/GAAP reporting differences in the Capital Project Funds are a result of a year-end accruals. For budget purposes, expenditures are treated as cash basis items. For GAAP purposes, additional accruals were necessary.

**NOTE 4 - LEVIED TAXES**

The School Board levies taxes on real and business personal property located within Bossier Parish's boundaries. Property taxes are limited by the School Board on property values assessed by the Bossier Parish Tax Assessor and approved by the state of Louisiana Tax Commission.

The Bossier Parish Sheriff's Office bills and collects property taxes for the School Board. Collections are remitted to the School Board monthly.

**Beauregard Parish School Board**  
**Baton Rouge, Louisiana**

**Notes to the General-Purpose Financial Statements**  
**As of and for the Year Ended June 30, 1999**

**NOTE 4 - LAYED TAXES (Continued)**

Property Tax Calendar

Lay date	December 31, 1998
Tax bills mailed	November 30, 1998
Total taxes due date	December 31, 1998
Lien date	January 1, 1999
Penalties and interest are added	January 1, 1999
Tax sale	May 27, 1999

Assessed values are established by the Beauregard Parish Tax Assessor each year on a uniform basis at the following ratio of assessed value to fair market value:

10% land	12% residential
10% residential improvements	12% commercial improvements
15% industrial improvements	25% public service properties, excluding land

A reevaluation of all property is required after 1975 to be completed no less than every four years. The last reevaluation was completed for the roll of January 1, 1996. Total assessed value was \$164,398,680 for calendar year 1998. Louisiana state law exempts the first \$7,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$115,897,150 of the assessed value in calendar year 1998.

State law requires the sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of 1.25 percent per month until the taxes are paid. After notice is given to the delinquent taxpayers, the sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to satisfy the taxes and interest owed.

All property taxes are recorded in the general fund and debt service fund on the basis explained in note 1. Revenues in such funds are recognized in the accounting period in which they become measurable and available. Property taxes are considered measurable in the calendar year of the tax levy. Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. A valuable measure due, or past due, and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. The remaining property taxes receivable are considered available because they are substantially collected within 60 days subsequent to year-end.

The tax roll is prepared by the parish tax assessor in November of each year. The collection of the 1998 property taxes occurs in December, and January and February of the next year. As a result, no property taxes receivable for 1998 taxes is included on the accompanying balance sheet because it is not available within 60 days of the School Board's year-end.

Historically, virtually all delinquent taxes receivable were collected since they are secured by property. Therefore, there is no allowance for uncollectible taxes.

**Basler Parish School Board**  
**Benton, Louisiana**

**Notes to the General-Purpose Financial Statements**  
**As of and for the Year Ended June 30, 1999**

**NOTE 4 - LEVIED TAXES (Continued)**

The following is a summary of authorized and levied (tax rate per \$1,000 assessed value) ad valorem taxes:

	<u>Date of Vote</u> <u>Approval</u>	<u>Authorized</u> <u>Millage</u>	<u>Levied</u> <u>Millage</u>	<u>Expiration</u> <u>Date</u>
<b>Parish-wide taxes:</b>				
Constitutional	Statutory	4.22	4.22	Statutory
Special maintenance and operations	Oct. 14, 1993	9.61	9.61	2003
Special salaries and related benefits	Oct. 14, 1993	9.61	9.61	2003
Special salaries and related benefits	April 28, 1996	24.98	24.98	2006
Board and interest		Variable	12.97	1999

The difference between authorized and levied millages are the result of the reassessment of taxable property required by Article 7, Section 23 of the Louisiana Constitution of 1974.

**NOTE 5 - CASH AND CASH EQUIVALENTS**

As June 30, 1999, the School Board has cash and cash equivalents (book balances) totaling \$14,723,111.

Deposits are stated at cost, which approximates fair value. Under state law, deposits (or the remaining bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At year-end, the School Board's carrying amount of deposits was \$5,308,489 and the bank balance was \$5,413,178. Of the bank balance, \$438,600 was covered by federal depository insurance or by collateral held by the School Board's agent in the School Board's name (GASB Category 3). The remaining balance of \$5,774,148 was collateralized with securities held by the pledging financial institution's trust department or agent but not in the School Board's name (GASB Category 3).

Even though the pledged securities are considered unaffiliated (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 29:1229 imposes a statutory requirement on the custodial bank to advise the and sell the pledged securities within 30 days of being notified by the School Board that the fiscal agent has failed to pay deposited funds upon demand.

At year-end, cash equivalents carried at fair value and included in the above deposits totaled \$8,614,642. These cash equivalents were composed of short-term (less than 90 days) investments in government securities. Because the securities were held by the School Board's agent in the name of the School Board, these cash equivalents are considered Category 1 under the provisions of GASB Statement 3.

**Monroe Parish School Board  
Baton Rouge, Louisiana**

**Notes to the General Purpose Financial Statements  
As of and for the Year Ended June 30, 1999**

**NOTE 6 - RECEIVABLES**

The receivables of \$4,344,928 as of June 30, 1999, are as follows:

Class of Receivable	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Internal Service Fund	Total
<b>Intergovernmental</b>						
<b>Local</b>						
Ad valorem taxes	\$ 22,846	\$ -	\$ 6,186	\$ -	\$ -	\$ 29,032
Sales taxes	-	1,872,934	-	-	-	1,872,934
State	923,378	37,643	-	-	-	961,021
Federal	181,690	854,845	-	-	-	1,036,535
<b>Accounts</b>						
Interest	19,572	37,734	5,925	181	-	63,412
Accounts	83,037	138,240	-	-	315,648	477,925
<b>Total</b>	<b>\$1,210,613</b>	<b>\$2,842,385</b>	<b>\$12,001</b>	<b>\$181</b>	<b>\$315,648</b>	<b>\$4,344,928</b>

**NOTE 7 - FIXED ASSETS**

The changes in general fixed assets are as follows:

	Balance July 1, 1998	Additions	Deletions	Balance June 30, 1999
Land	\$ 416,628	\$ -	\$ -	\$ 416,628
Buildings and improvements	85,734,887	-	-	85,734,887
Furniture and equipment	17,309,425	3,268,865	72,882	20,505,408
Transportation equipment	8,492,615	-	-	8,492,615
Construction in progress	5,625,902	11,824,268	-	17,450,170
<b>Total</b>	<b>\$113,179,457</b>	<b>\$15,093,133</b>	<b>\$72,882</b>	<b>\$141,600,457</b>

**NOTE 8 - RETIREMENT SYSTEMS**

**Plan Description**

Substantially all School Board employees participate in either the Teachers' Retirement System or the School Employees' Retirement System (the Systems), which are cost-sharing, multiple-employer public employer retirement systems (PERS). Benefit provisions are ultimately approved and amended by the Louisiana Legislature.

**Bossier Parish School Board  
Bossier, Louisiana**

**Notes to the General Purpose Financial Statements  
As of and for the Year Ended June 30, 1999**

**NOTE 8 - RETIREMENT SYSTEMS**

Participation in the Teachers' Retirement System is divided into two plans - the Teachers' Regular Plan and the Teachers' Plan A. In general, professional employees (such as teachers and principals) and non-teaching workers are members of the Louisiana Teachers' Retirement System (TRS); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees' Retirement System (LSERS). Generally, all full-time employees are eligible to participate in the system.

With respect to the Teachers' Retirement System Regular Plan, normal retirement is at age sixty with ten years of service, or at any age with twenty years of service. The formula for annual maximum retirement benefits is generally two percent (with less than twenty-five years of service) or 2.5 percent (with twenty-five or more years of service) times the years of creditable service times the average salary of the thirty-six highest consecutive months (plus \$300 applicable to persons becoming members prior to July 1, 1986).

Under the Teachers' Retirement System Plan A, normal retirement is generally at any age with 30 or more years of creditable service, at age fifty-five with at least twenty-five years of creditable service and at age sixty with at least ten years of creditable service. The retirement benefit formula is generally three percent times the thirty-six months of creditable service times the average salary of the thirty-six highest consecutive months plus \$24 per year of service.

Employees participating in the School Employees' Retirement System are eligible for normal retirement after thirty years of service, or after twenty-five years of service at age fifty-five or after ten years of service at age sixty. The maximum retirement allowance is computed at 2.5 percent times the highest thirty-six months of average salary, times the years of service plus a supplement of \$2.00 per month times the years of service.

Both TRS and LSERS issue annual financial reports. The reports can be obtained by telephoning or writing to the following:

Teachers' Retirement System of Louisiana  
Post Office Box 94317  
Baton Rouge, Louisiana 70804-9123  
(225) 925-6446

Louisiana School Employees' Retirement System  
Post Office Box 44316  
Baton Rouge, Louisiana 70804  
(225) 925-6484

**Funding Policy**

Each system is administered and controlled at the state level by a separate board of trustees, with contribution rates approved and amended by the Louisiana Legislature. Benefits of the systems are funded by employee and employer contributions. Benefits guaranteed by the retirement systems are guaranteed by the state of Louisiana under provisions of the Louisiana Constitution of 1974. 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 contributions from the School Board. For the LSERS, the School Board's employer contribution is funded by the state of Louisiana through annual appropriations.

In addition, the employee does not remit to the Teachers' Retirement System, Regular Plan or Plan A, the employer's contribution for the professional improvement program (PIP) portion of payroll. The PIP contribution is made directly to the Retirement System by the state of Louisiana.

**Bozinger Parish School Board  
Bossier, Louisiana**

**Notes to the General Purpose Financial Statements  
As of and for the Year Ended June 30, 1999**

**NOTE 8 - RETIREMENT SYSTEMS (Continued)**

Contribution rates (as a percentage of covered salaries) for active plan members as established by the Louisiana Legislature for the year ended June 30, 1998 are as follows:

	Employer	Employee
<b>Louisiana Teachers' Retirement System</b>		
Regular	5.00%	10.00%
Plan A	9.10%	16.50%
<b>Louisiana School Employers' Retirement System</b>	4.30%	6.00%

Total covered payroll of the School Board for TRS - Regular Plan, TRS - Plan A, and LERS for the year ended June 30, 1999 amounted to \$31,588,172, \$612,868, and \$5,077,176, respectively. Employer contributions for the year ended June 30, 1999 and each of the two preceding years are as follows:

	TRS		LERS	
	Annual Actuarially Required Contribution	Percentage of Annual Required Contribution Paid	Annual Actuarially Required Contribution	Percentage of Annual Required Contribution Paid
<b>Fiscal Year Ending</b>				
June 30, 1997	\$8,518,653	92.32	\$329,916	108.14
June 30, 1998	8,631,489	98.89	399,797	96.32
June 30, 1999	8,615,432	89.37	369,127	98.32

Annual actuarially required contributions for each plan above is based on the plan's annual financial report for that year except for the year ended June 30, 1999. Each annual actuarially required contribution for the year ended June 30, 1999 is based upon each plan's annual financial report for the year ended June 30, 1998 which is the latest information available.

**NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS**

In accordance with state statute, the Bozinger Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the School Board's employees become eligible for those benefits if they reach normal retirement age while working for the School Board. These benefits for retirees and similar benefits for active employees were provided through an insurance program, whose monthly premiums are paid jointly by the employees and the School Board. The cost of retiree benefits totaled \$2,118,320 in 1998 for approximately 1,814 retirees.

**Boone Parish School Board**  
**Boone, Louisiana**

**Notes to the General Purpose Financial Statements**  
**As of and for the Year Ended June 30, 1999**

**NOTE 10 - SALARIES AND OTHER PAYABLES**

The payables of \$15,704,349 at June 30, 1999, are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Internal Service Fund</u>	<u>Total</u>
Salaries and withholding	\$ 7,269,656	\$ 935,219	\$ -	\$ -	\$ 8,204,875
Accounts	3,132,350	577,914	1,397,604	496,657	5,328,815
Incurred but not reported claims	<u>184,362</u>	<u>-</u>	<u>-</u>	<u>1,255,663</u>	<u>1,690,212</u>
<b>Total</b>	<b><u>\$10,735,421</u></b>	<b><u>\$1,263,133</u></b>	<b><u>\$1,397,604</u></b>	<b><u>\$1,255,663</u></b>	<b><u>\$15,690,347</u></b>

**NOTE 11 - COMPENSATED ABSENCES**

At June 30, 1999, employees of the School Board have accumulated and vested \$5,818,834 of employee leave benefits, including \$348,382 of salary-related benefits. Employee leave benefits are accounted in accordance with GASB Codification Section 2360. This amount is not expected to be paid from current available resources; therefore the liability of \$5,818,834 is recorded within the general long-term debt account group.

**NOTE 12 - LEASES**

The School Board records items under capital leases as an asset and an obligation in the accompanying financial statements. The following is an analysis of equipment under capital leases:

<u>Type</u>	<u>Total</u>
29 school buses	\$ 578,454
Energy equipment	<u>4,658,186</u>
	<b><u>\$5,236,640</u></b>

**Boiler Parish School Board**  
**Boiler, Louisiana**

**Notes to the General-Purpose Financial Statements**  
**As of and for the Year Ended June 30, 1998**

**NOTE 14 - GENERAL LONG-TERM OBLIGATIONS (Continued)**

All School Board bonds/notes outstanding at June 30, 1998, in the amount of \$28,102,610 are general obligation bonds and notes payable.

School District	Issue		Remaining Interest Rates	Final Payment Date	Interest to Maturity	Principal Outstanding June 30, 1998
	Date	Amount				
<b>General Obligation Bonds</b>						
Parish-wide - 1996	1996	9,000,000	4.50% - 10.00%	3-01-16	\$ 3,654,130	\$ 8,800,000
Parish-wide - 1997	1997	8,000,000	4.50% - 10.00%	3-01-17	3,328,500	8,000,000
<b>General Obligation Notes</b>						
Notes Payable - EPA	1988	370,000	Non-Interest	3-01-08	Nil	174,954
Notes Payable - EPA	1988	1,081,000	Non-Interest	3-31-08	Nil	477,654
Certificate of Indebtedness	1995	3,000,000	4.50% - 5.00%	2-01-00	353,682	2,400,000
					<b>\$3,654,130</b>	<b>\$28,102,610</b>

All principal and interest requirements are funded in accordance with Louisiana law by annual ad valorem tax levied on taxable property within the parish and through general fund operations. At June 30, 1998, the School Board has accumulated \$4,843,678 in the debt service fund for future debt requirements. General obligation bond payments are paid from the debt service fund. General obligation notes are paid from the general fund.

The bonds and notes are due as follows:

Years Ending June 30,	General Obligation Bonds	General Obligation Notes	Total
2000	\$ 1,360,338	\$ 783,342	\$ 2,312,370
2001	1,350,000	768,348	2,318,176
2002	1,347,230	783,364	2,529,994
2003	1,241,630	794,806	2,535,136
2004	1,327,330	85,394	1,615,724
2005-2017	19,608,781	310,648	18,812,421
	37,134,631	3,486,292	38,760,923
Less interest	10,374,621	383,652	10,820,313
<b>Total principal</b>	<b>\$26,760,010</b>	<b>\$3,102,640</b>	<b>\$28,102,610</b>



**Bossier Parish School Board  
Bossier, Louisiana**

**Notes to the General-Purpose Financial Statements  
As of and for the Year Ended June 30, 1999**

**NOTE 14 - GENERAL LONG-TERM OBLIGATIONS (Continued)**

In accordance with Louisiana Revised Statute 39:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 10 percent of the assessed value of taxable property. At June 30, 1999, the statutory limit is \$134,536,742, and outstanding net bonded debt totals \$11,136,121.

**NOTE 15 - INTERFUND TRANSACTIONS**

**Interfund receivables/payables:**

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Special revenue funds:	
	Title I	\$ 437,469
	Title VI	43,581
	Math and science - Title II	19,913
	Special education	317,899
	Preschool	32,444
	Title IV	17,664
	Region VII service center	19,110
	Sales tax	1,626,064
	School food service	21,584
	BEPF fund	14,068
	Air conditioner repair and replacement	145
	Cable 2000	<u>77,011</u>
		<u>3,508,234</u>
General fund	Debt service funds:	
	Unified tax fund	<u>58,280</u>
General fund	Capital project funds:	
	One-half cent sales tax air conditioner	561,184
	Unified construction fund	<u>416,587</u>
		<u>1,006,181</u>
General fund	Interest service fund	<u>313,682</u>
Debt service funds:		
Public school bond reserve	General fund	<u>328,685</u>
<b>Total</b>		<b><u>\$5,117,835</u></b>

**Bossier Parish School Board  
Bossier, Louisiana**

**Notes to the General-Purpose Financial Statements  
As of and for the Year Ended June 30, 1999**

**NOTE 15 - INTERFUND TRANSACTIONS (Continued)**

**Interfund operating transfers:**

Operating transfers for the year ended June 30, 1999, were as follows:

Fund name - transfer to	Fund name - transfer and	Amount
General fund:	Special revenue funds:	
	Sales tax	\$14,457,831
	Capital project funds:	
	One-half Cent sales tax air conditioner	4,561,360
Special revenue funds:	Special revenue funds:	
School bond service	Sales tax	290,000
Debt service funds:		
Unified tax fund	General fund	83,187
Capital project funds:	Special revenue funds:	
One-half cent sales tax air conditioner	Sales tax	4,080,800
<b>Total</b>		<b><u>\$23,524,400</u></b>

**NOTE 16 - RESERVED AND DESIGNATED FUND BALANCES**

**Reservations:**

**Encumbrances Reserve**

This amount presents the portion of fund balance relating to outstanding purchase orders at year-end.

**Inventory Reserve**

This amount represents the portion of fund balance relating to inventory on hand which is therefore unavailable to be expended for other purposes.

**Prepaid Items Reserve**

This amount represents the portion of fund balance relating to expenditures that will benefit future periods.

**Debt Service**

This amount represents the portion of fund balance that has been reserved in the debt service fund for future payment of principal and interest on bonded debt.

**Beauregard Parish School Board  
Baton Rouge, Louisiana**

**Notes to the General Purpose Financial Statements  
As of and for the Year Ended June 30, 1999**

**NOTE 16 - RESERVED AND DESIGNATED FUND BALANCES (Continued)**

**Designations:**

**Risk Retention**

This amount represents a portion of fund balances that has been designated to fund possible losses from lawsuits and self-insurance liability.

**NOTE 17 - LITIGATION AND CLAIMS**

**Litigation**

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

**Self-Insurance**

The School Board is partially self-insured by workers' compensation, health insurance and general liability coverage. Claims are funded through employee contributions and operating funds of the School Board. The School Board maintains stop-loss coverage with an insurance company for claims in excess of \$250,000 per occurrence for workers' compensation and \$100,000 for health insurance coverage. All known claims filed and an estimate of incurred but not reported claims based on experience of the School Board are made and accrued as necessary in the financial statements.

**Grant Disallowance**

The School Board participates in a number of federal award programs. Although the grant programs have been audited in accordance with the Single Audit Act Amendments of 1996 through June 30, 1999, these programs are still subject to financial and compliance audits and resolution of previously identified questioned costs. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the School Board expects such amounts, if any, to be immaterial.

**Tax Arbitrage Bonds**

Under the Tax Reform Act of 1986, interest earned on the debt proceeds in excess of interest expense prior to the disbursement of the proceeds must be related to the Internal Revenue Service (IRS). Management believes there is no tax arbitrage liability at year-end.

**Construction Projects**

The construction of two new schools was in progress at year-end. The construction cost is being funded by the issuance of general obligation bonds. Costs incurred on this project and estimated total cost to complete are \$15,458,204 and \$1,218,171, respectively, as of June 30, 1999.

**Bozler Parish School Board  
Benton, Louisiana**

**Notes to the General Purpose Financial Statements  
As of and for the Year Ended June 30, 1999**

**NOTE 18 - RISK MANAGEMENT**

The School Board is exposed to various risks of loss related to theft, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School Board is a defendant in several lawsuits involving civil actions. The School Board currently reports all of its risk management activities except for employees' health insurance in the general fund and the general long-term debt account group. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. This liability is the School Board's best estimate based on available information.

The School Board initiated a risk management program for workers' compensation many years ago. During the fiscal year a total of \$215,688 was paid in claims. An excess coverage insurance policy covers individual claims in excess of \$250,000.

The School Board initiated a risk management program for employees health insurance several years ago. Premiums are paid into the health insurance (internal service fund by all other funds and are available to pay claims, claim reserves and administrative costs of the program. An excess coverage insurance policy covers individual claims in excess of \$100,000. Inter-fund premiums are based primarily upon the individual funds' payroll and are reported as expenditures in the individual funds. The incurred but not reported claims at year end of \$1,750,690 has been accrued based upon the third party administrator's calculation using historical claims experience.

The internal service fund - health insurance had net loss for the fiscal year of \$184,633 and at June 30, 1999, had a fund deficit of \$2,500,513.

Changes in the claims amount in previous fiscal years were as follows:

	Beginning of Fiscal Year <u>Liability</u>	Claims and Changes in <u>Estimates</u>	Benefit Payments and Claims	Balance at Fiscal Year-End
<b>Group health insurance</b>				
1997-1998	\$2,114,732	\$32,054,836	\$32,358,060	\$2,279,368
1998-1999	2,238,588	11,902,674	11,488,883	2,252,179
<b>Workers' compensation</b>				
1997-1998	93,862	178,934	110,612	162,114
1998-1999	134,334	261,331	215,080	184,565
<b>Claims and judgments (general fund)</b>				
1997-1998	100,997	-	-	100,997
1998-1999	100,997	2,433	5,828	198,602
<b>Claims and judgments (general long-term debt account group)</b>				
1997-1998	93,191	-	82,191	11,000
1998-1999	18,080	-	-	18,080

The School Board maintains carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Basler Parish School Board  
Baton Rouge, Louisiana**

**Notes to the General-Purpose Financial Statements  
As of and for the Year Ended June 30, 1999**

**NOTE 19 - SUBSEQUENT EVENTS**

On July 15, 1998, the School Board issued an additional \$3 million certificate of indebtedness. Debt service payments will begin in March 2000 and end March 2004. Debt service requirements for the fiscal year ending June 30, 2000 total \$334,080 and \$82,325 of principal and interest respectively.

**NOTE 20 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES**

On-behalf payments for fringe benefits and salaries are direct payments made by an entity (the paying agent) to a third party recipient for the employees of another, legally separate entity (the employer entity). GASB Statement No. 24 requires employer governments to recognize revenue and expenditures or expenses for those on-behalf payments.

The state of Louisiana made pension contributions (regarding Professional Improvement Program) directly to the Teachers' Retirement System of Louisiana on behalf of the School Board in the amount of \$91,468. This amount was recognized as state revenue and a corresponding expenditure, in the applicable fund from which the salary was paid.

**Bossier Parish School Board  
Bossier, Louisiana**

**REQUIRED SUPPLEMENTAL INFORMATION**

**Bossier Parish School Board**  
**Bossier, Louisiana**

**REQUIRED SUPPLEMENTAL INFORMATION**  
**June 30, 1999**

On March 29, 1999, the Governmental Accounting Standards Board (GASB) issued Technical Bulletin (TB) 99-1, *Disclosures about Year 2000 Issues - an amendment of Technical Bulletin 98-1*. The amendment, among other things, provides that required year 2000 disclosures may be reported as required supplementary information. The School Board has elected to report the year 2000 disclosures as required supplementary information below.

**Year 2000 Information**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations.

The School Board has been engaged in the year 2000 effort for over a year. All of the major support systems have been reviewed and updated where necessary. The schools' bell and security systems are year 2000 compliant. Power, water, and telephone delivery systems are compliant according to utility company statements received during the last three months.

Critical computer systems, such as Payroll, Accounting, Student, and Special Education, have been converted and are on line and in use at this time.

The School Board does not expect any delays in submitting timely data to the state Department of Education or to the federal government. The School Board has been running under year 2000 compliant software since March 1999.

The School Board's servers and routers and the software being run in the schools has been determined to be in compliance since all of the networking equipment is less than two years old. Older software may not function properly but that is not a major concern. The telephone system, ALIEX, has also been given a green light by Lucent Technologies.

The state of Louisiana distributes a substantial sum of money to the Board in the form of "Foundation" and federal and state grant payments. The Foundation payments are based on student and financial data collected from the School Board and its schools. The state is responsible for remodeling their systems to be year 2000 compliant.

The City of Bossier City collects and distributes all parish sales taxes. The Bossier Parish Sheriff's Office collects and distributes all parish property taxes. These offices are responsible for remodeling their systems to be year 2000 compliant.

The School Board estimates that future expenditures to make systems year 2000 compliant will not be significant. The School Board is ready for year 2000 to the best of the School Board's knowledge. However, because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the School Board is or will be year 2000-ready, that the School Board's remediation efforts will be successful in whole or in part, or that parties with whom the School Board does business will be year 2000-ready.

**Bozler Parish School Board  
Bozler, Louisiana**

**COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP  
STATEMENTS AND SCHEDULES**



**Declaré Parish School Board  
Benton, Louisiana**

**SPECIAL REVENUE FUNDS**

**TITLE I**

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

**TITLE VI**

This program was designed to assist state and local educational agencies to improve elementary and secondary education.

Grants are awarded for students at risk of failure in school; instructional materials; school-wide improvements and effective school programs; training and professional development; early identification of children with reading disabilities; personal excellence of students and student achievements; and innovative enhancement projects to the educational program and climate of the school.

**MATH AND SCIENCE - TITLE II**

This program was designed to improve the skills of teachers and the quality of instruction in mathematics and science, also to increase the accessibility of such instruction to all students.

**SPECIAL EDUCATION**

This program was designed to provide grants to states to assist them in providing a free appropriate public education to all children with disabilities.

**PRESCHOOL**

**SPECIAL EDUCATION - PRESCHOOL GRANTS**

This program was designed to provide grants to states to assist them in providing a free appropriate public education to preschool disabled children aged three through five years.

**PAYMENTS TO STATES FOR CHILD CARE ASSISTANCE**

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

(Continued)

**Bossier Parish School Board  
Bossier, Louisiana**

**SPECIAL REVENUE FUNDS**

**PRESCHOOL (Continued)**

**PRESCHOOL GRANTS**

Source of funding for the preschool special revenue fund also includes funding from the state of Louisiana.

**TITLE IX**

This program was designed to establish state and local programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

**REGION VII SERVICE CENTER**

This program was designed to provide workshops for teachers and administrators. The Teacher Evaluation Program is coordinated through this program. Workshops provide points to administrators towards their continuing education.

**SALES TAX**

The sales tax fund accounts for the collection of sales tax in Bossier Parish. The monies are thereafter transferred to the appropriate fund for expenditures.

**SCHOOL FOOD SERVICE**

National School Food Service Program  
School Breakfast Program  
Food Distribution Commodities

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

**SEE FUND**

This fund was initially set up as part of state legislation in 1985 and represents revenue from the horse racing facility in Bossier Parish. The annual proceeds are to be used for the enhancement of education in Bossier Parish.

**AIR CONDITIONER REPAIR AND REPLACEMENT**

The air conditioner repair and replacement fund provides for the maintenance and upkeep of the school system's parish-wide air conditioning program. This fund was established by transfers from the one-half percent sales tax air conditioning capital projects fund.

*(Continued)*

**Beauregard Parish School Board  
Bossier, Louisiana**

**SPECIAL REVENUE FUNDS**

**QUALS 2089**

This program was designed to provide grants to state education agencies (SEAs) on a formula basis to support the development and implementation of comprehensive reform plans at the state, local and school levels to improve the teaching and learning of all children.

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

Combining Balance Sheet  
Special Revenue Funds  
June 30, 1999

	TITLE I	TITLE II	BIRTH AND SCIENCE - TITLE III	SPECIAL EDUCATION
<b>ASSETS</b>				
Cash and cash-equivalents	\$ 494,138 \$	44,338 \$	60,262 \$	319,835
Receivables	558,473	18,507	23,074	325,131
Investments	0	0	0	0
Inventory	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 1,052,611 \$</b>	<b>62,845 \$</b>	<b>83,336 \$</b>	<b>644,966</b>
<b>LIABILITIES AND FUNDED BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	\$ 383,140 \$	11,804 \$	17,300 \$	436,572
Interfund payable	427,489	43,201	18,916	367,688
Deferred revenues	0	0	3,200	6,489
<b>Total Liabilities</b>	<b>\$ 810,629 \$</b>	<b>55,005 \$</b>	<b>39,416 \$</b>	<b>810,749</b>
<b>Fund Balances:</b>				
Reserved for inventory	\$ 0 \$	0 \$	0 \$	0
Unreserved - unassigned (Deficit)	0	0	0	0
<b>Total fund balances (Deficit)</b>	<b>\$ 0 \$</b>	<b>0 \$</b>	<b>0 \$</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUNDED BALANCES</b>	<b>\$ 810,629 \$</b>	<b>55,005 \$</b>	<b>39,416 \$</b>	<b>810,749</b>

Exhibit 1

PRESCHOOL	TITLE II	REGION VI SERVICE CENTER	SALES TAX	SCHOOL FOOD SERVICE	BOEF FUND	
\$ 4,124 \$	12,521 \$	0 \$	2,173,660 \$	1,241,000 \$	2,690,764	
34,042	49,730	35,883	1,674,968	27,079	130,890	
0	0	0	0	206	2,755,838	
0	0	0	0	711,288	0	
<u>\$ 38,166 \$</u>	<u>62,251 \$</u>	<u>35,883 \$</u>	<u>4,048,628 \$</u>	<u>1,261,112 \$</u>	<u>5,611,134</u>	
0	8,702 \$	24,280 \$	26,426 \$	1,248 \$	482,507 \$	24,877
32,446	27,884	70,270	3,628,004	31,684	14,288	
0	0	0	0	177,288	0	
<u>\$ 32,446 \$</u>	<u>62,258 \$</u>	<u>70,270 \$</u>	<u>3,627,212 \$</u>	<u>548,247 \$</u>	<u>36,165</u>	
0 \$	0 \$	0 \$	0 \$	38,807 \$	0	
0	0	0	1,421,256	608,800	5,573,098	
0 \$	0 \$	0 \$	1,421,256 \$	608,800 \$	5,573,098	
<u>\$ 32,446 \$</u>	<u>62,258 \$</u>	<u>70,270 \$</u>	<u>4,048,628 \$</u>	<u>1,155,112 \$</u>	<u>5,611,134</u>	

(continued)

**BOZIERE PARISH SCHOOL BOARD**  
Baton Rouge, Louisiana

Combining Balance Sheet  
Special Revenue Funds  
June 30, 1997

Exhibit 1

	BY CONDITION		
	REPAIR AND		
	REPLACEMENT	GOALS 2008	TOTAL
	-----	-----	-----
<b>ASSETS</b>			
Cash and cash equivalents	\$	\$	\$ 6,026,678
Receivables	\$	\$ 24,281	\$ 2,048,265
Inventory	\$	\$	\$ 2,731,271
	-----	-----	-----
<b>TOTAL ASSETS</b>	\$	\$	\$ 10,796,214
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts, salaries and other payables	\$	\$ 12,624	\$ 1,283,123
Interfund payable	\$	\$ 77,011	\$ 2,788,274
Deferred revenues	\$	\$ 4,568	\$ 422,339
	-----	-----	-----
<b>Total Liabilities</b>	\$	\$	\$ 4,835,726
<b>Fund Balances:</b>			
Reserved for inventory	\$	\$	\$ 50,887
Unreserved - undesignated (Deficit)	\$	\$	\$ 7,804,245
	-----	-----	-----
<b>Total Fund balances - (Deficit)</b>	\$	\$	\$ 7,804,245
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	\$	\$	\$ 12,715,285

(COMBINED)

Booster Parish School Board  
Bossier, Louisiana



**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

**Comparing Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Deficit)  
Special Revenue Funds  
For the Year Ended June 30, 1999**

	TITLE 1	TITLE 2	BIRTH AND SCIENCE - TITLE 3	SPECIAL EDUCATION
<b>REVENUES</b>				
<b>LOCAL SOURCES:</b>				
Taxes:				
Sales and use	\$ 0	\$ 0	\$ 0	\$ 0
Interest earnings	0	0	0	0
Fees service	0	0	0	0
Other	0	0	0	0
State sources:				
Education	0	0	0	0
Other	0	0	0	0
Federal sources:	2,455,000	80,784	81,707	108,888
<b>Total revenues</b>	<b>\$ 2,455,000</b>	<b>\$ 80,784</b>	<b>\$ 81,707</b>	<b>\$ 108,888</b>
<b>(EXPENDITURES)</b>				
<b>General</b>				
Instruction:				
Regular programs	\$ 204,283	\$ 0	\$ 1,890	\$ 21,118
Special Programs	1,435,810	60,882	0	554,180
Support services:				
Student services	210,801	0	0	46,883
Instructional staff support	161,885	580	26,873	280,887
General administration	387,284	1,840	4,787	30,258
School administration	130	0	0	4,527
Business services	45,830	2,281	0	21,137
Plant services	175	235	48,077	17,883
Food services	0	0	0	0
<b>Total expenditures</b>	<b>\$ 2,438,000</b>	<b>\$ 66,704</b>	<b>\$ 81,702</b>	<b>\$ 850,888</b>
<b>EXCESS (deficiency) OF REVENUES OVER EXPENDITURES</b>				
	\$ 17,000	\$ 14,080	\$ 0	\$ 23,000





**BOSSIER PARISH SCHOOL BOARD  
Bossier, Louisiana**

**Condensing Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Deficit)  
Special Revenue Funds  
Fiscal Year Ended June 30, 1988**

	<u>TITLE I</u>	<u>TITLE VI</u>	<u>MATH AND SCIENCE - TITLE II</u>	<u>SPECIAL EDUCATION</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfer in	\$	\$	\$	\$
Operating transfer out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	\$	\$	\$	\$
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

Table 2

SCHOOL	TITLE IV	REGION VI SERVICE CENTER	SALES TAX	SCHOOL FOOD SERVICE	BEEF FUNDS
\$	0.0	0.0	0.0	240,000.0	0.0
	0	0	0	240,000.000	0
\$	0.0	0.0	0.0	240,000.0	0.0
	0	0	0	240,000.000	0
\$	0.0	0.0	0.000	0.000	0.000
	0	0	0.000	0.000	0.000
\$	0.0	0.0	0.000	0.000	0.000
	0	0	0.000	0.000	0.000

(CONTINUED)

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

**Comparing Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Deficit)  
Special Revenue Funds  
For the Year Ended June 30, 1999**

EXHIBIT 3

	AIR CONDITIONER REPAIR AND REPLACEMENT			
	FISCAL YEAR 1998	FISCAL YEAR 1999	TOTAL	
<b>REVENUES</b>				
Local sources:				
Taxes:				
Sales and use	\$	\$	\$	\$ 18,008,817
Interest earnings	\$	\$	\$	338,813
Food service	\$	\$	\$	1,558,319
Other	\$	\$	\$	608,218
State sources:				
Equalization	\$	\$	\$	888,004
Other	\$	\$	\$	147,818
Federal sources:	\$	\$	\$	6,889,608
<b>Total revenues</b>	\$	\$	\$	\$ 26,126,481
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	\$	\$	\$	475,110
Special Programs	\$	\$	\$	2,400,884
Support services:				
Student services	\$	\$	\$	385,847
Instructional staff support	\$	\$	\$	540,886
General administration	\$	\$	\$	833,787
School administration	\$	\$	\$	4,875
Business services	\$	\$	\$	208,843
Plant services	\$	\$	\$	2,400,000
Food services	\$	\$	\$	3,028,350
<b>Total expenditures</b>	\$	\$	\$	\$ 12,483,843
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$	\$	\$	\$ 13,642,638

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BOGGER PARKER SCHOOL BOARD  
Benton, Louisiana

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Deficit)  
Special Revenue Funds  
For the Year Ended June 30, 2008

Exhibit 3

	AIR CONDITIONER REPAIR AND REPLACEMENT		GOALS 2008	TOTAL
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$	\$	0 \$	348,000
Operating transfers out		\$	0	(18,000,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$	\$	0 \$	(18,480,000)
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$	(180) \$	0 \$	(1,424,000)
FUND BALANCES (Deficit) AT BEGINNING OF YEAR		0,000	0	8,448,000
FUND BALANCES (Deficit) AT END OF YEAR	\$	0,480 \$	0 \$	7,024,000

(CONCLUDED)

**BOSSER PARKER SCHOOL BOARD**  
 Baton Rouge, Louisiana

Sheet 2-1

**Statement of Revenues, Expenditures, and Changes  
 in Fund Balance - Budget and Actual  
 Special Revenue Fund  
 For the Year Ended June 30, 2009**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Federal sources	\$ 2,424,174	\$ 2,400,890	\$ (23,284)
Total revenues	\$ 2,424,174	\$ 2,400,890	\$ (23,284)
<b>EXPENDITURES</b>			
Current:			
Instruction	\$ 1,888,263	\$ 1,829,878	\$ (58,385)
Support services:			
Medical services	270,001	270,001	0
Instructional staff support	181,000	181,000	0
General administration	282,254	281,254	0
School administration	118	118	0
Student services	48,000	48,000	(140)
Plant services	175	175	0
Total expenditures	\$ 2,624,174	\$ 2,490,098	\$ (134,076)
Excess (deficiency) OF REVENUES OVER EXPENDITURES	\$ 0	\$ 0	\$ 0
FUND BALANCE AT BEGINNING OF YEAR	0	0	0
FUND BALANCE AT END OF YEAR	\$ 0	\$ 0	\$ 0

BOBBIE PARISH SCHOOL BOARD  
Baton Rouge, Louisiana

EXHIBIT 1-3

Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Budget and Actual  
Special Revenue Fund  
For the Year Ended June 30, 2000

	TITLE 01		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Federal sources	\$ 00,704	\$ 00,704	\$ 0
Total revenues	\$ 00,704	\$ 00,704	\$ 0
<b>EXPENDITURES</b>			
Current:			
Education	\$ 00,000	\$ 00,000	\$ 000
Support services:			
Instructional staff support	0	500	(500)
General administration	1,471	1,040	(278)
Business services	2,471	2,305	(278)
Plant services	325	325	0
Total expenditures	\$ 00,704	\$ 00,704	\$ 0
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	0	0	0
<b>FUND BALANCE AT END OF YEAR</b>	\$ 0	\$ 0	\$ 0

**BOSSIER PARISH SCHOOL BOARD  
Bossier, Louisiana**

Page 3-3

**Statement of Revenues, Expenditures, and Change  
in Fund Balance - Budget and Actual  
Special Revenue Fund  
For the Year Ended June 30, 1999**

	*****BATH & SCIENCE-BTLE*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Federal sources	\$ 81,787	\$ 81,787	0
<b>Total revenues</b>	<u>\$ 81,787</u>	<u>\$ 81,787</u>	<u>0</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	\$ 1,880	\$ 1,880	0
Support services:			
Instructional staff support	27,508	26,833	675
General administration	4,783	4,787	(4)
Plant services	67,718	69,877	(2,159)
<b>Total expenditures</b>	<u>\$ 81,787</u>	<u>\$ 81,787</u>	<u>0</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>



**BOONES PARISH SCHOOL BOARD  
BOZOE, LOUISIANA**

PAGE 14

**Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual  
Special Revenue Fund  
For the Year Ended June 30, 1999**

	SPECIAL EDUCATION		
	BUDGET	ACTUAL	VARIANCE FAVORABLE FUNNORABLE
<b>REVENUES</b>			
Federal sources	\$ 100,619	\$ 100,619	\$ 0.00
Total revenues	\$ 100,619	\$ 100,619	\$ 0.00
<b>EXPENDITURES</b>			
Current:			
Education	\$ 572,319	\$ 570,000	\$ (2,319)
Support services:			
Student services	48,800	48,800	0
Instructional staff support	258,007	258,007	0
General administration	25,258	25,258	0
Student administration	4,667	4,667	0
Business services	21,137	21,137	0
Plant services	12,850	12,850	0
Total expenditures	\$ 1,033,078	\$ 1,030,619	\$ (2,459)
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	0	0	0
<b>FUND BALANCE AT END OF YEAR</b>	\$ 0	\$ 0	\$ 0

**BOONER PARISH SCHOOL BOARD**  
**Bayou, Louisiana**

EXHIBIT 3-5

**Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Budget and Actual  
(Special Revenue Fund)  
For the Year Ended June 30, 1999**

	*****PRESCHOOL*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE
	\$	\$	\$
<b>REVENUES</b>			
Federal source	\$ 89,200	\$ 89,200	0
<b>Total revenues</b>	<u>\$ 89,200</u>	<u>\$ 89,200</u>	<u>0</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	\$ 28,402	\$ 28,402	0
Support services:			
Student services	11,200	11,200	0
Instructional staff support	50,100	50,100	0
General administration	2,498	2,498	0
School administration	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total expenditures</b>	<u>\$ 92,200</u>	<u>\$ 92,200</u>	<u>0</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES:</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>

**BOSSIER PARISH SCHOOL BOARD**  
 Bossier, Louisiana

(Exhibit 3.4)

**Statement of Revenues, Expenditures, and Changes  
 in Fund Balance - Budget and Actual  
 (Special Revenue Fund)  
 For the Year Ended June 30, 1999**

	<u>-----TITLE IV-----</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Federal sources	\$ 128,000	\$ 128,000	\$ 0
<b>Total revenues</b>	\$ 128,000	\$ 128,000	\$ 0
<b>EXPENDITURES</b>			
Current:			
Instruction	\$ 800	\$ 800	\$ 0
Support services:			
Student services	118,878	118,878	0
Instructional staff support	2,800	2,800	0
General administration	10,100	10,100	0
Business services	400	400	0
<b>Total expenditures</b>	\$ 128,000	\$ 128,000	\$ 0
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	0	0	0
<b>FUND BALANCE AT END OF YEAR</b>	\$ 0	\$ 0	\$ 0

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

(Exhibit 5-7)

**Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Budget and Actual  
Special Revenue Fund  
For the Year Ended June 30, 1999**

	*****REGION 10 SERVICE CENTER*****			
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	
REVENUES				1
FEES AND CHARGES	\$ 111,735	\$ 111,899	\$ 164	
Local courses	8,800	8,800	0	2
Other revenues	\$ 110,735	\$ 110,899	\$ 164	3
NONREVENUES				
and				
Instruction:				
Regular programs	\$ 2,180	\$ 2,180	\$ 0	
Adult services	30,666	30,666	0	0
Instructional staff support	10,899	10,899	0	0
General administration	27,280	40,788	(13,508)	0
Facilities services	28,483	28,483	0	0
Plant services				
All expenditures	\$ 129,738	\$ 123,196	\$ 6,542	4
DECREASE (Decrease) OF FUND BALANCE DUE TO EXPENDITURES	\$ 0	\$ (1,308)	\$ (1,308)	5
02 BALANCE AT BEGINNING OF YEAR	0	3,150	3,150	6
03 BALANCE AT END OF YEAR	0	1,842	1,842	7
				8
				9
				0

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

Exhibit 3-B

**Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Budget and Actual  
Special Revenue Fund  
For the Year Ended June 30, 1999**

	-----SCHOOL FOOD SERVICE-----		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES</b>			
Local sources:			
Interest earnings	\$ 24,895	\$ 24,898	\$ (7)
Food service	1,868,373	1,868,373	0
Other	6,540	6,540	0
State sources	606,004	606,004	0
Federal sources	<u>2,865,850</u>	<u>2,867,338</u>	<u>(1,488)</u>
 Total revenues	 <u>\$ 4,371,732</u>	 <u>\$ 4,373,143</u>	 <u>\$ (1,411)</u>
 <b>EXPENDITURES</b>			
Current:			
Food services	\$ 4,373,182	\$ 4,373,182	\$ 0
 Total expenditures	 <u>\$ 4,373,182</u>	 <u>\$ 4,373,182</u>	 <u>\$ 0</u>
 <b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	 <u>\$ 498,550</u>	 <u>\$ 499,961</u>	 <u>\$ (1,411)</u>
 <b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 249,000	\$ 249,000	\$ 0
 Total Other Financing Sources (Uses)	 <u>\$ 249,000</u>	 <u>\$ 249,000</u>	 <u>\$ 0</u>
 <b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	 <u>\$ 747,550</u>	 <u>\$ 748,961</u>	 <u>\$ (1,411)</u>
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	 <u>927,607</u>	 <u>927,607</u>	 <u>0</u>
 <b>FUND BALANCE AT END OF YEAR</b>	 <u>\$ 1,675,157</u>	 <u>\$ 1,676,872</u>	 <u>\$ (1,715)</u>

BOONER PARKS SCHOOL BOARD  
 Denon, Louisiana

Exhibit 9-10

Statement of Revenues, Expenditures, and Changes  
 in Fund Balance - Budget and Actual  
 Special Revenue Fund  
 For the Year Ended June 30, 1998

	SPECIAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
<b>REVENUES</b>			
Local sources:			
Interest earnings	\$ 308,010	\$ 188,078	(11,990)
Other	507,000	581,070	(25,817)
State sources:			
Other	0	20,807	20,817
<b>Total revenues</b>	<u>\$ 1,000,010</u>	<u>\$ 1,009,955</u>	<u>(11,000)</u>
<b>EXPENDITURES:</b>			
Current:			
Instruction:			
Regular programs	\$ 158,437	\$ 187,000	(28,563)
<b>Total expenditures</b>	<u>\$ 158,437</u>	<u>\$ 187,000</u>	<u>(28,563)</u>
<b>EXCESS (deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 841,573</u>	<u>\$ 822,955</u>	<u>(18,618)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>4,714,552</u>	<u>4,714,552</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 5,556,125</u>	<u>\$ 5,537,507</u>	<u>(18,618)</u>

**BOESER PARKER SCHOOL BOARD**  
 Mendon, Louisiana

PAGE 2-11

**Statement of Revenues, Expenditures, and Changes  
 in Fund Balances - Budget and Actual  
 Special Revenue Fund  
 For the Year Ended June 30, 1999**

	**AIR CONDITIONER REPAIR AND REPLACEMENT**		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
<b>Local sources:</b>			
Investment income	\$ _____	0 \$ _____	0 \$ _____
<b>Total revenues</b>	\$ _____	0 \$ _____	0 \$ _____
<b>EXPENDITURES</b>			
<b>Current:</b>			
Support services:			
Plant services	\$ _____	0 \$ _____	600 \$ _____
<b>Total expenditures</b>	\$ _____	0 \$ _____	600 \$ _____
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$ _____	0 \$ _____	(600) \$ _____
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	_____	0,300 _____	(0,300) _____
<b>FUND BALANCES AT END OF YEAR</b>	\$ _____	0 \$ _____	(0,300) _____

The Air Conditioner Repair and Replacement Fund was included in the School Board's budget. However, the budget was 0.

**BOYD'S HARBOR SCHOOL BOARD**  
**Boiler, Louisiana**

EXHIBIT 3-12

**Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual  
Special Revenue Fund  
For the Year Ended June 30, 1999**

	*****DOLLARS*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Federal sources	\$ 173,178	\$ 173,117	\$ 61
<b>Total revenues</b>	<b>\$ 173,178</b>	<b>\$ 173,117</b>	<b>\$ 61</b>
<b>EXPENDITURES</b>			
Current			
Instruction	\$ 74,875	\$ 75,170	\$ (295)
Support services:			
Instructional staff support	129	129	0
General administration	1,007	1,007	0
Business services	89,348	89,348	(602)
<b>Total expenditures</b>	<b>\$ 175,178</b>	<b>\$ 175,117</b>	<b>\$ (602)</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 61</b>	<b>\$ 61</b>	<b>0</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 61</b>	<b>\$ 61</b>	<b>0</b>



**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

Combining Balance Sheet  
Debt Service Funds  
June 30, 1998

EXHIBIT 4

	<u>PUBLIC SCHOOL BOND RESERVE</u>	<u>UNIFIED TAX FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash	\$ 661,048	\$ 3,711,094	\$ 4,372,142
Receivables	0	12,001	12,001
Capital assets	<u>228,655</u>	<u>0</u>	<u>228,655</u>
<b>TOTAL ASSETS</b>	<b>\$ 1,198,143</b>	<b>\$ 3,723,120</b>	<b>\$ 4,921,263</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Warrant payables	\$ 0	\$ 50,000	\$ 50,000
<b>Total liabilities</b>	<b>\$ 0</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Fund Balances:</b>			
Reserved for debt service	\$ 1,198,143	\$ 3,873,120	\$ 5,071,263
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,198,143</b>	<b>\$ 3,723,120</b>	<b>\$ 4,921,263</b>

**BOSSER PAPER SCHOOL BOARD**  
 Baton Rouge, Louisiana

Comparing Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 DISTRICT FUNDS  
 For the Year Ended June 30, 1999

Page 13

	PUBLIC SCHOOL BOND RESERVE	UNFIDED TAX FUND	TOTAL
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 0 \$	\$ 2,212,000 \$	\$ 2,212,000
Investment income	38,629	180,381	219,010
State sources	0	170,000	170,000
Total revenues	\$ 38,629 \$	\$ 2,562,381 \$	\$ 2,601,010
<b>EXPENDITURES</b>			
Support services:			
General administration	\$ 0 \$	\$ 65,829 \$	\$ 65,829
Debt Service:			
Principal retirement	0	1,880,000	1,880,000
Interest and bond charges	0	1,040,214	1,040,214
Total expenditures	\$ 0 \$	\$ 2,920,214 \$	\$ 2,920,214
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ 38,629 \$	\$ 641,167 \$	\$ 679,796
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 0 \$	\$ 65,187 \$	\$ 65,187
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ 0 \$	\$ 65,187 \$	\$ 65,187
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	\$ 38,629 \$	\$ 706,354 \$	\$ 744,983
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	1,243,830	2,098,840	3,342,670
<b>FUND BALANCES AT END OF YEAR</b>	\$ 1,282,459 \$	\$ 2,804,708 \$	\$ 4,087,167

**DODDSD FORTH SCHOOL BOARD**  
 Benton, Louisiana

**Statement of Revenues, Expenditures, and Changes  
 in Fund Balances - Budget and Actual  
 (Both Service Fund)  
 For the Year Ended June 30, 1991**

PAGE 9-1

	*****PUBLIC SCHOOL BOND RESERVE*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Local sources:			
Investment income	\$ 20,000	\$ 20,000	\$ 0
Total revenues	\$ 20,000	\$ 20,000	\$ 0
<b>EXPENDITURES</b>			
Both service:			
Interest and bank charges	\$ 0	\$ 0	\$ 0
Total expenditures	\$ 0	\$ 0	\$ 0
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$ 20,000	\$ 20,000	\$ 0
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	1,100,000	1,100,000	0
<b>FUND BALANCES AT END OF YEAR</b>	\$ 1,120,000	\$ 1,120,000	\$ 0

**BOBBIE PARISH SCHOOL BOARD**  
**Bossier, Louisiana**

**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual**  
**Debt Service Fund**  
**For the Year Ended June 30, 1999**

EXHIBIT 9-2

	*****UNIFIED TAX FUND*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 2,212,000	\$ 2,270,000	0
Investment income	144,911	150,000	5,489
State sources	<u>170,043</u>	<u>170,043</u>	<u>0</u>
<b>Total revenues</b>	<b>\$ 2,527,000</b>	<b>\$ 2,590,043</b>	<b>6,489</b>
<b>EXPENDITURES</b>			
Support services:			
General administration	\$ 0	\$ 60,000	(60,000)
Bond service:			
Principal retirement	1,880,000	1,880,000	0
Interest and bond charges	<u>1,087,143</u>	<u>1,088,700</u>	<u>157</u>
<b>Total expenditures</b>	<b>\$ 2,967,143</b>	<b>\$ 2,968,700</b>	<b>(167)</b>
<b>EXCESS (Deficiency) OF REVENUES</b> <b>OVER EXPENDITURES</b>	<b>\$ 559,857</b>	<b>\$ 621,343</b>	<b>61,486</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 0	\$ 60,187	60,187
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 0</b>	<b>\$ 60,187</b>	<b>60,187</b>
<b>EXCESS (Deficiency) OF REVENUES AND</b> <b>OTHER SOURCES OVER EXPENDITURES</b> <b>AND OTHER USES</b>	<b>\$ 559,857</b>	<b>\$ 681,530</b>	<b>1,480</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>3,090,049</u>	<u>3,090,049</u>	<u>0</u>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 3,649,906</b>	<b>\$ 3,771,579</b>	<b>1,480</b>

**BOSSIER PARISH SCHOOL BOARD**  
 Bossier, Louisiana

Combining Balance Sheet  
 Capital Project Funds  
 June 30, 1993

Exhibit 1

	ORIGINAL USE/ SALES TAX USE CONSTRUCTION	CAPITAL PROJECT RESERVE	UNFED CONSTRUCTION FUNDS	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$ 144,004	\$ 0	\$ 24,800	\$ 168,804
Receivables	152	0	152	304
<b>Total assets</b>	<b>\$ 144,156</b>	<b>\$ 0</b>	<b>\$ 24,952</b>	<b>\$ 169,108</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	\$ 0	\$ 0	\$ 1,342,664	\$ 1,342,664
Institution payable	261,264	0	444,657	705,921
<b>Total liabilities</b>	<b>\$ 261,264</b>	<b>\$ 0</b>	<b>\$ 1,787,321</b>	<b>\$ 2,048,585</b>
<b>Fund balances:</b>				
Unassigned (deficit)	\$ (117,108)	\$ 0	\$ (1,762,369)	\$ (1,879,477)
<b>Total Liabilities and Fund Balances</b>	<b>\$ 144,156</b>	<b>\$ 0</b>	<b>\$ 24,952</b>	<b>\$ 169,108</b>

**BONNER PARISH SCHOOL BOARD**  
 Bonner, Louisiana

Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - (Deficit)  
 (Capital Project Funds)  
 For the Year Ended June 30, 1999

Page 4

	OPERATING COST SALES TAX AND CONDEMNATION	CAPITAL PROJECT RESERVE	UNIFIED CONSTRUCTION FUND	TOTAL
<b>REVENUES</b>				
Local sources:				
Investment income	\$ 8,877	\$ 0	\$ 202,248	\$ 211,125
Other	0	30	1,873	1,903
<b>Total revenues</b>	<b>\$ 8,877</b>	<b>\$ 30</b>	<b>\$ 204,121</b>	<b>\$ 213,028</b>
<b>EXPENDITURES</b>				
Current:				
Support services:				
General administration	\$ 0	\$ 0	\$ 10,728	\$ 10,728
Plant services	\$ 553,824	\$ 0	\$ 0	\$ 553,824
Facilities acquisition and construction	0	0	\$ 12,820,889	\$ 12,820,889
<b>Total expenditures</b>	<b>\$ 553,824</b>	<b>\$ 0</b>	<b>\$ 12,831,617</b>	<b>\$ 13,385,441</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (544,947)</b>	<b>\$ 30</b>	<b>\$ (12,627,496)</b>	<b>\$ (13,114,144)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	\$ 4,000,000	\$ 0	\$ 0	\$ 4,000,000
Operating transfers out	\$ (4,000,000)	\$ 0	\$ 0	\$ (4,000,000)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ (1,188,118)</b>	<b>\$ 30</b>	<b>\$ (12,627,496)</b>	<b>\$ (13,815,611)</b>
<b>FUND BALANCE (Deficit) AT BEGINNING OF YEAR</b>	<b>581,498</b>	<b>(300)</b>	<b>12,894,240</b>	<b>13,475,438</b>
<b>FUND BALANCE (Deficit) AT END OF YEAR</b>	<b>\$ (597,620)</b>	<b>\$ 0</b>	<b>\$ (12,733,256)</b>	<b>\$ (13,330,876)</b>

**BOEBER PARKER SCHOOL BOARD**  
Bartons, Louisiana

**Statement of Revenues, Expenditures, and Changes  
in Fund Balances (Deficit) - Budget and Actual  
Capital Project Fund  
For the Year Ended June 30, 1999**

Exhibit B-1

	**ONE-HALF CENT SALES TAX AIR CONDITION**		
			VARIANCE
	BUDGET	ACTUAL	FAVORABLE UNFAVORABLE
<b>REVENUES</b>			
Local sources:			
Investment interest	\$ 5,877	\$ 5,877	\$ 0
<b>Total revenues</b>	<u>\$ 5,877</u>	<u>\$ 5,877</u>	<u>\$ 0</u>
<b>EXPENDITURES</b>			
Current:			
Support services:			
Plant services	\$ 948,490	\$ 953,824	\$ (5,334)
<b>Total expenditures</b>	<u>\$ 948,490</u>	<u>\$ 953,824</u>	<u>\$ (5,334)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 542,460</u>	<u>\$ 547,787</u>	<u>\$ (5,324)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 4,000,000	\$ 4,000,000	\$ 0
Operating transfers out	<u>(4,000,000)</u>	<u>(4,000,000)</u>	<u>0</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ 542,460</u>	<u>\$ 547,787</u>	<u>\$ (5,324)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>501,849</u>	<u>501,848</u>	<u>0</u>
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<u>\$ 1,044,309</u>	<u>\$ 1,049,635</u>	<u>\$ (5,324)</u>

**BOSSIER PARISH SCHOOL BOARD**  
 Bossier, Louisiana

**Statement of Revenues, Expenditures, and Changes  
 in Fund Balances (Deficit) Budget and Actual (Non-GAAP Basis)  
 Capital Project Fund  
 For the Year Ended June 30, 1999**

Exhibit D-3

	UNIFIED CONSTRUCTION FUND		
	BUDGET	ACTUAL	BALANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Local sources:			
Investment income	\$ 200,048	\$ 200,048	\$ 0
Other	0	1,613	1,613
<b>Total revenues</b>	<b>\$ 200,048</b>	<b>\$ 200,097</b>	<b>\$ 1,613</b>
<b>EXPENDITURES</b>			
Current:			
Support services:			
General administration	\$ 0	\$ 10,700	\$ (10,700)
Facilities acquisition and construction	11,943,898	11,906,833	3,065
<b>Total expenditures</b>	<b>\$ 11,943,898</b>	<b>\$ 11,917,533</b>	<b>\$ (1,833)</b>
<b>EXCESS (deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (11,743,850)</b>	<b>\$ (11,717,436)</b>	<b>\$ 0</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>10,844,241</b>	<b>10,894,840</b>	<b>49,999</b>
<b>FUND BALANCE (deficit) AT END OF YEAR</b>	<b>\$ (739,609)</b>	<b>\$ (717,200)</b>	<b>\$ 49,999</b>



**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

Exhibit 10

**SCHEDULE OF CHANGES IN DEPOSITS DUE OTHERS**  
(School Safety Agency Fund)  
For the Year Ended June 30, 1999

SCHOOL	BALANCE			BALANCE, Ending
	Beginning	Additions	Debitations	
Adult Learning Center	\$ 308	\$ 8,824	\$ 8,328	\$ 604
Arlene High	128,018	484,340	481,728	130,630
Aryelle Elementary	24,208	120,281	122,188	22,301
Belliere Elementary	45,455	88,438	82,488	71,405
Berwick Elementary	21,888	181,888	128,284	75,492
Berwick Middle	0	98,481	183,881	57,080
Berwick High	111,284	412,282	448,288	175,278
Bossier Alternative School	4,128	15,488	8,288	11,328
Bossier Achievement Center	18,128	28,888	28,088	18,928
Bossier Technical Center	188	8,881	2,781	9,288
Bossier Elementary	14,828	88,888	43,812	59,904
Bossier High	88,288	287,888	278,018	78,158
Bossier Elementary	2,288	24,278	21,278	5,288
Central Park Elementary	28,841	82,288	87,787	23,342
Cape Middle	88,888	148,281	158,887	78,282
Curtis Elementary	23,787	78,848	78,847	23,788
Elm Grove Middle	72,248	211,778	283,088	51,948
Greenwood Middle	42,288	288,772	148,188	182,872
Houghton High	182,228	881,881	288,088	376,021
Kan Elementary	28,184	78,848	53,888	53,144
Life Skills Center	1,114	1,272	1,278	812
Maplewood Elementary	84,018	88,887	88,482	84,423
Parkway High	188,278	481,288	485,288	284,278
Plain Dealing Elementary	18,488	48,248	48,484	18,252
Plain Dealing Middle	0	24,147	17,284	6,863
Plain Dealing High	18,482	81,487	88,287	11,682
Plantation Park Elementary	14,488	78,272	88,888	24,882
Plant Elementary	12,888	121,882	127,288	7,482
Princeton Middle	88,115	188,888	184,871	92,132
Riviera Elementary	88,878	112,284	98,888	102,274
Ruston Middle	87,418	188,284	187,288	88,414
Shawnee Elementary	14,287	88,284	82,784	19,787
Sun City Elementary	18,018	88,888	88,884	18,022
Water Elementary	12,088	78,871	72,088	18,871
<b>Total</b>	<b>\$ 1,288,116</b>	<b>\$ 4,810,288</b>	<b>\$ 4,788,822</b>	<b>\$ 1,445,422</b>

**Bozler Parish School Board  
Bossier, Louisiana**

**GENERAL FIXED ASSETS ACCOUNT GROUP**

*The general fixed asset account group records the fixed assets of the School Board which are used in governmental fund-type operations.*

BOSSIER PARISH SCHOOL BOARD  
Bossier, Louisiana

SCHEDULE OF GENERAL FIXED ASSETS -  
(BY SOURCE)  
June 30, 1980

Exhibit 91

**GENERAL FIXED ASSETS:**

Land	\$ 415,400
Buildings and improvements	99,734,807
Furniture and equipment	33,800,400
Transportation equipment	3,465,813
Construction in progress	<u>15,450,291</u>

TOTAL GENERAL FIXED ASSETS

\$ 141,860,452

**INVESTMENT IN GENERAL FIXED ASSETS:**

Invested prior to June 30, 1980	\$ 60,164,180
Investment subsequent to June 30, 1980	
Capital Projects Funds	47,303,480
General Funds	21,576,585
School Food Service Fund	284,278
Federal aid	2,088,400
State aid	2,080,578
Gifts and donations	<u>488,184</u>

TOTAL INVESTMENT IN GENERAL FIXED ASSETS

\$ 141,693,452

**BOSWELL PUBLIC SCHOOLS BOARD**  
**Benton, Louisiana**

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS -**  
**BY FUNCTION AND ACTIVITY**  
**For the Year Ended June 30, 1999**

Exhibit 12

FUNCTION AND ACTIVITY	BALANCE			BALANCE
	JULY 1, 1998	ADDITIONS	DELETIONS	
<b>Instructional</b>				
High schools	\$ 30,244,021	\$ 630,280	\$ 18,831	\$ 30,855,470
Middle schools	30,880,578	12,389,733	42,810	53,227,491
Elementary schools	34,595,678	795,447	12,840	35,378,374
Community college	7,338,822	0	0	7,338,822
Total Instructional	\$ 109,059,109	\$ 18,815,460	\$ 74,481	\$ 127,799,988
<b>Supporting activities</b>				
General and school administration	\$ 4,948,887	\$ 1,890,387	\$ 2,390	\$ 6,840,714
Fleet and maintenance	4,838,380	1,589	0	4,840,014
Food Service equipment	1,500,001	104,840	0	1,604,874
Transportation equipment	8,495,873	40,430	0	8,536,303
Total Supporting Services	\$ 19,783,141	\$ 2,036,246	\$ 2,390	\$ 21,817,071
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 128,842,250</b>	<b>\$ 20,851,706</b>	<b>\$ 76,871</b>	<b>\$ 149,600,453</b>

**BONNER PARISH SCHOOL BOARD**  
 Baton Rouge, Louisiana

**SCHEDULE OF GENERAL FIXED ASSETS -**  
**BY FUNCTION AND ACTIVITY**  
 June 30, 1999

FUNCTION AND ACTIVITY	BUILDINGS AND IMPROVEMENTS		FURNITURE AND EQUIPMENT
	LAND		
<b>Instructional</b>			
High schools	\$ 99,120	\$ 23,294,470	\$ 8,074,613
Middle schools	453,964	21,211,739	2,132,609
Elementary schools	600,180	21,264,679	3,888,827
Community college	10,880	3,178,028	0
<b>Total Instructional</b>	<b>\$ 1,164,144</b>	<b>\$ 48,748,916</b>	<b>\$ 14,100,049</b>
<b>Supporting services</b>			
General and school administration	\$ 17,000	\$ 1,088,000	\$ 2,351,917
Plant and maintenance	7,000	398,818	4,655,845
Food Service equipment	0	0	1,599,331
Transportation equipment	0	0	0
<b>Total supporting services</b>	<b>\$ 24,000</b>	<b>\$ 1,486,818</b>	<b>\$ 8,607,093</b>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 1,188,144</b>	<b>\$ 50,235,734</b>	<b>\$ 22,707,142</b>

**Exhibit 10**

<u>TRANSPORTATION</u>	<u>CONSTRUCTION</u>				
<u>EQUIPMENT</u>	<u>IN</u>				
<u>                    </u>	<u>PROGRESS</u>	<u>          </u>	<u>          </u>	<u>TOTAL</u>	
\$	0	\$	1,000,230	\$	40,800,460
			14,170,842		28,771,287
					55,291,489
					<u>7,128,028</u>
\$		\$	<u>15,289,881</u>	\$	<u>121,894,040</u>
\$	0	\$	1,181,508	\$	4,648,807
	0		0		4,608,800
	0		0		1,039,330
	<u>8,495,813</u>		<u>0</u>		<u>8,495,813</u>
\$	<u>8,495,813</u>	\$	<u>1,181,508</u>	\$	<u>18,800,414</u>
\$	<u>8,495,813</u>	\$	<u>18,450,301</u>	\$	<u>140,800,487</u>

**Bozler Parish School Board  
Bozler, Louisiana**

GENERAL

Exhibit 14

**Schedule of Compensation Paid Board Members  
For the Year Ended June 30, 1999**

The schedule of compensation paid to the School Board members is prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the School Board members is included in the general administrative expenditures of the general fund. In accordance with Louisiana Revised Statute 17:96, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the School Board receives \$300 per month, and the president receives \$600 per month for performing the duties of his office.

<u>Board Member</u>	<u>Amount</u>
Elizabeth S. Cassidy, President	\$6,000
Julian Darby, Vice-President	5,000
Henry L. Burns	3,000
Gary Dowden	3,000
George C. Fluck	3,000
Michael M. Graham	6,000
David Harvey	3,000
Marguerite Hubert	3,000
Juanita Jackson	3,000
Mark Korte	3,000
Mike Korte	3,000
Edmon W. Pennington	3,000
Mary Margaret Ray	6,000
Vivian M. Richardson	6,000
Gloria Simmon	3,000
J. W. Slack	6,000
Kenneth M. Wiggins	6,000
	<u>\$73,000</u>





BOONVILLE AREA SCHOOL BOARD  
 Board Minutes

Board Minutes by Quarter - All Fundamentals Fund (Type 1)  
 Fund year ended June 30, 2020 through June 30, 2021

	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021
Personal from cost recovery														
At retirement	\$ 4,048.40	\$ 5,111.11	\$ 1,162.87	\$ 1,048.00	\$ 1,261.17	\$ 1,048.00	\$ 1,048.00	\$ 1,048.00	\$ 1,048.00	\$ 1,048.00	\$ 1,048.00	\$ 1,048.00	\$ 1,048.00	\$ 1,048.00
Salaries	5,048.00	6,272.73	1,224.00	1,116.00	1,261.17	1,048.00	1,048.00	1,048.00	1,048.00	1,048.00	1,048.00	1,048.00	1,048.00	1,048.00
Supplies	1,462.79	1,818.18	355.43	320.00	362.14	320.00	320.00	320.00	320.00	320.00	320.00	320.00	320.00	320.00
Professional services	812.88	1,000.00	183.68	167.00	183.68	167.00	167.00	167.00	167.00	167.00	167.00	167.00	167.00	167.00
Food and	1,000.00	1,212.12	212.12	187.00	212.12	187.00	187.00	187.00	187.00	187.00	187.00	187.00	187.00	187.00
Travel	888.88	1,111.11	222.23	200.00	222.23	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
Other														
<b>Total revenue from cost recovery</b>	<b>11,848.88</b>	<b>14,533.23</b>	<b>3,264.37</b>	<b>2,830.00</b>	<b>3,359.36</b>	<b>2,830.00</b>	<b>2,830.00</b>	<b>2,830.00</b>	<b>2,830.00</b>	<b>2,830.00</b>	<b>2,830.00</b>	<b>2,830.00</b>	<b>2,830.00</b>	<b>2,830.00</b>
General Fund revenue sources:														
State allocations	9,182.27	10,975.18	1,792.91	1,620.00	1,820.00	1,620.00	1,620.00	1,620.00	1,620.00	1,620.00	1,620.00	1,620.00	1,620.00	1,620.00
Revenue sharing	582.00	707.71	125.71	112.00	125.71	112.00	112.00	112.00	112.00	112.00	112.00	112.00	112.00	112.00
Professional services-education	84.00	1,011.11	177.11	158.00	177.11	158.00	158.00	158.00	158.00	158.00	158.00	158.00	158.00	158.00
Other	244.73	295.81	51.16	46.00	51.16	46.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00
<b>Total revenue from general sources</b>	<b>9,853.70</b>	<b>12,989.81</b>	<b>1,996.88</b>	<b>1,836.00</b>	<b>2,154.88</b>	<b>1,836.00</b>	<b>1,836.00</b>	<b>1,836.00</b>	<b>1,836.00</b>	<b>1,836.00</b>	<b>1,836.00</b>	<b>1,836.00</b>	<b>1,836.00</b>	<b>1,836.00</b>
Revenue transferred across	41,880.00	49,848.00	7,968.00	7,200.00	8,100.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00
<b>Total revenue</b>	<b>63,662.68</b>	<b>77,351.02</b>	<b>13,229.25</b>	<b>12,066.00</b>	<b>13,664.24</b>	<b>12,066.00</b>	<b>12,066.00</b>	<b>12,066.00</b>	<b>12,066.00</b>	<b>12,066.00</b>	<b>12,066.00</b>	<b>12,066.00</b>	<b>12,066.00</b>	<b>12,066.00</b>

Notes:

- (1) The above data applies to following funds: General Fund, Special Revenue Funds, and Special Purpose and/or Project Funds.
- (2) The Board shall determine whether or not to include all Special Revenue Funds for 2020 - 2021. Also, beginning in 2021, the General Fund may assume for state General Fund. This is not to be confused with revenue from the state. It is important to include Special Revenue Funds and General Purpose Funds.
- (3) Fund - 100.000 - General Fund - 100.000 - 100.000 - 100.000 - 100.000 - 100.000 - 100.000 - 100.000 - 100.000 - 100.000 - 100.000 - 100.000 - 100.000 - 100.000 - 100.000

Created: an accounting independent review.

**REGISTRATION ACTIVE BOARD**  
**Board Members**

Table 1

Payment For Services and Expenses  
 Total years ended June 30, 1992 through June 30, 1999

Year Terminated	Total Board Term Amounts	Payment For Services	Percent of The Total Column	Payment From Employer	Total From Employer Column	Total From Board, and Employer Columns	Total Column of Current The Year
1994-95	1,141,687	4,640,108	60.33%	1,4376	78	4,686,514	99.67%
1995-96	1,240,640	1,240,640	61.88%	14,489	479	1,255,119	99.18%
1996-97	2,111,279	2,999,798	68.20%	19,440	4,318	3,019,256	99.69%
1997-98	2,641,680	2,209,388	60.89%	26,128	2,328	2,235,496	93.27%
1998-99	2,984,280	2,984,280	60.89%	193,288	47,799	3,032,077	99.89%
1999-00	2,191,097	2,191,094	68.47%	26,817	2,316	2,217,900	99.88%
2000-01	7,880,799	2,203,804	60.81%	34,284	11,119	2,214,923	91.18%
2001-02 (1)	1,217,183	1,581,248	60.54%	21,864	15,668	1,596,916	98.66%
2002-03	1,526,270	1,428,607	68.27%	79,230	28,166	1,456,763	94.19%
2003-04	1,621,078	1,528,428	66.81%	11,793	1,404	1,540,225	94.11%

Unaudited - see accompanying Independent Auditor's report

Notes:

(1) The 1994-95 tax amount is included in additional fees paid to agents under an employee benefit and services.

BOSSERIE PUBLISHING CO., INC.

History (Continued)

Table 1

Assessed and Estimated Actual Value of Taxable Property (1)  
Last Two Calendar Years

Year	Assessed Value	Estimated Actual Value	Ratio of Assessed Value to Estimated Actual Value
1993	246,094,608	1,816,621,000	13.5%
1991	246,242,438	1,811,328,808	13.0%
1990	233,494,908	1,845,198,187	13.0%
1989	217,113,219	1,699,698,579	13.0%
1988	205,433,731	2,215,928,710	12.9%
1987	205,377,218	2,211,438,837	12.9%
1986	206,211,598	2,296,213,878	12.9%
1985	211,694,508	2,215,940,008	10.0%
1984	241,894,008	2,482,044,507	12.1%
1983	264,790,008	2,384,799,807	11.1%

Notes:

(1) For Double-Phase Tax Assessor

Roundoff - see accompanying independent auditor's report.

Executive Financial Report  
 Budget, Excesses

Table 2

Property Tax Rates and Tax Levies - All General and Operating Departments  
 Fiscal year ended June 30, 1996 through June 30, 1998

Fiscal Year	The Board for the State of Missouri Fiscal 95					The Levies 10				
	Percent	Amount	School	County	Total	Parish	Board	School	County	Total
1996	26.69	6.89	82.37	2.44	37.18	4.511487	1,651.76	1,741.687	1,186.82	17,999,812
1995	26.83	6.20	79.29	2.20	34.74	4,836,374	1,899,428	1,230,349	1,449,483	17,216,299
1993	26.91	6.88	79.49	2.40	33.88	4,837,812	1,899,424	1,211,273	1,429,344	16,934,311
1992	26.82	6.95	80.22	2.17	33.16	4,847,188	1,738,428	1,442,645	1,475,288	16,644,437
1994	22.82	13.20	29.42	27.17	82.54	2,171,028	2,628,294	1,988,283	4,286,798	16,881,526
1988	28.72	10.20	29.42	27.17	88.42	4,211,020	2,490,888	1,785,427	4,281,728	16,228,171
1986	26.20	12.80	29.42	23.48	85.38	4,286,487	2,730,889	1,988,798	4,286,288	16,988,476
1987	27.82	13.51	81.29	26.26	39.28	2,811,876	1,637,175	1,170,640	1,808,274	15,281,128
1988	26.88	13.51	81.29	26.18	37.83	2,843,947	1,636,285	1,168,795	1,808,288	15,178,288
1989	24.13	12.81	81.29	26.18	32.41	4,910,288	2,498,175	1,927,479	4,410,288	15,847,488

Notes:

- (1) The Board Fiscal Tax Assessor
- (2) The fiscal year includes the following:

- Parish Local Tax
- County Tax
- Library Maintenance Tax
- Library Bonds Tax
- Public Safety Tax
- Assessment Tax
- General Levies District Tax
- General Bonds Support Tax
- Open-Public Support Tax

(3) Excesses due to an increase in millage for utilities and bonds  
 (4) Per OAR of the City of Kansas City and 1991-98

Excesses - an unanticipated independent auditor report

ROBERTS BAPTIST SCHOOL BOARD  
 Historic Landmark

Table 6

Ratio of The General Obligation Bond Debt  
 to Assessed Value and Net General Obligation Bond Debt Per Capita

Fiscal years ended June 30, 1990 through June 30, 1999

Fiscal Year	Bonded Population (1)	Assessed Value (2)	Debt Bonded (Doll. 000)	Net Debt Service (Fiscal 00)	Net Bonded (Doll. 00)	Ratio of The Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1999-00	86,000	246,591,000	18,000,000	4,227,281	64,070,000	2.6%	75
1998-99	87,200	248,020,000	16,970,000	3,882,201	12,687,296	5.2%	146
1997-98	88,000	240,000,000	16,000,000	3,480,000	13,700,000	5.6%	156
1996-97	89,000	237,000,000	12,100,000	1,701,298	18,410,200	7.8%	207
1995-96	87,500	206,400,000	9,800,000	1,305,007	6,148,075	2.9%	70
1994-95	88,400	206,207,000	7,700,000	1,400,000	6,718,000	3.2%	76
1993-94	88,500	206,307,000	5,870,000	1,004,241	3,142,200	1.5%	35
1992-93	92,110	211,604,500	8,750,000	1,650,000	6,005,000	2.8%	66
1991-92	88,700	201,000,000	16,000,000	4,100,000	14,600,000	7.0%	166
1990-91	84,300	200,000,000	21,000,000	4,800,000	12,100,000	6.0%	143

Notes:

- (1) Louisiana Economic Assistance Program (LEAP)-approved by Missouri Louisiana Security Council for Industrial and Economic Research Corp./log/els-001
- (2) Assessed value is the Total Assessed Valuation of all property located in Roberts Parish beginning in 1970; property was assessed at 100% of fair market value and industrial property had 15% on commercial property.
- (3) Includes general obligation bonds payable only.

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Statement of Total, Contingency, and Subsidizing General Account Data  
 as of June 30, 1999

Name of Governmental Unit (1)	Total Data		Percent Applied in FY1999	Special Grants Since FY89
	Contingency (2)	Subsidizing (3)		
Boulder School Board	\$ 12,186,125	100%	\$ 12,186,125	
Boulder Public Library	\$400,000	100%	\$400,000	
	<u>\$ 12,586,125</u>		<u>\$ 12,586,125</u>	

Notes:

(1) Various taxing districts exist within Boulder County that receive a total percentage of 100 percent.

These districts exist in one location.

(2) This represents the date of all the transactions also made to Boulder County.

(3) Detailed view accompanying independent auditors' report.

BOSSIERE PARISH SCHOOL BOARD  
Bossier, Louisiana

Table 1

Comparison of Budget Data: Margins  
From May, 1999

Assessed Value		<u>\$1,344,208,689</u>
Debt (last coverage for period (1998) or assumed value) (1)		174,526,792
Amount of debt applicable to other fund (2)		
Total general fundable debt:	\$	15,991,000
Less: Amount in other services funds		<u>4,184,177</u>
Total amount of debt applicable to other fund		<u>11,806,823</u>
Large debt margin:	\$	<u>122,721,866</u>

Notes:

(1) This percentage is in accordance with Act 1102 of 1990 Regular Session of the Louisiana Legislature R.S. 9:2681(C).

(2) Includes general obligation bonds only.

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BOZEMAN PUBLIC SCHOOLS BOARD  
Bozeman, Montana

List of General Fund Service Expenditures for  
General Funded Debt or Trust-Funded Expenditures  
Fiscal years ended June 30, 1998 through June 30, 1999

Fiscal Year Ended June 30	Fiscal Period Expenditures		Total	Total General Funded (G)		Ratio of Trust Service to General Funded (Percent)
	Revised (R)	Final Change (F)		Final	Revised (G)	
1998	5,279,488	1,422,488	6,701,976	6,701,976	0.00%	
1999	1,500,000	1,111,000	2,611,000	2,611,000	0.00%	
1990	2,000,000	1,860,000	3,860,000	2,700,000	69.95%	
2000	2,400,000	1,090,000	3,490,000	2,900,000	83.12%	
2001	2,200,000	400,000	2,600,000	2,600,000	0.00%	
2002	2,800,000	413,100	3,213,100	3,117,700	97.05%	
1998	2,000,000	204,710	2,204,710	8,107,000	368%	
2007	1,420,000	600,000	2,020,000	1,640,000	81.19%	
1999	1,000,000	500,000	1,500,000	1,107,000	73.80%	
2000	2,000,000	1,040,700	3,040,700	1,510,000	49.66%	

## Notes:

(1) Includes debt service on general obligation bonds only.

(2) Includes general expenditures for General Fund, Special Revenue Fund, Debt Service Fund and Capital Projects Fund.  
Fiscal Year 1999 Fund operations are included in Special Revenue Fund beginning in 1999. Also beginning in 1999, revenues from operations no longer included in trust general expenditures show a change in the amount for the General Service Fund. The General Fund Community College is included in the Special Revenue Fund for the years 1998 - 1999.

Disclaimer - see accompanying independent auditor's report.



BOSSIER PARISH SCHOOL BOARD

Bossier, Louisiana

Revenue Audit Coverage

State Tax Receipts

Fiscal years ended June 30, 1993 through June 30, 1998

Fiscal Year	Grant Revenue (1)	Dependents (2)	Per Person	Per Revenue Available For State Revenue (3)			Data Service Requirements (4)		Total	Coverage
				Per Person	Per Person	Per Person	Personnel	Fiscal Charges		
1993	5479,236	97,894	5779.70	3280,987	286,000	287,179	792,179	41%		
1994	5,048,946	118,883	42,474.44	3,435,713	615,000	794,835	794,835	43%		
1995	10,712,996	129,880	82,486.86	3,233,079	635,000	636,013	794,013	46%		
1996	11,184,484	82,773	111,127.46	3,937,316	693,000	862,455	792,455	48%		
1997	13,999,071	162,487	86,184.94	4,183,814	715,000	623,816	797,832	41%		
1998	14,279,488	112,811	144,852.87	4,733,888	735,000	473,816	694,832	47%		
1999 (a)	0	0	0	0	0	0	0	0		
1997	0	0	0	0	0	0	0	0		
2000	0	0	0	0	0	0	0	0		
2000	0	0	0	0	0	0	0	0		

Notes:

(1) Includes operating revenues and receipt income.

(2) Includes all operating expenses except interest paid on debt service and other nonoperating expenses.

(3) Represents state-aid per child for the fiscal year and one-half year state tax receipt. One-half year is calculated on the requirement of the School Board's state tax receipt. One-half year was paid only in the 1997 fiscal year.

Disclaimer: we are assuming the independence auditor's report.

BOSSIERE PARISH SCHOOL BOARD  
Bossier, Louisiana

Table 11

Demographic Statistics  
Fiscal year ended June 30, 2000 through June 30, 1996

Fiscal Year	Population (A)	Median Age (B)	Sexed Birthrate (C)	Average Daily Mortality (D)	Unemployment Rate (E)	Per Capita Income (F)
1996	66,048	26.5	12,282	12,609	6.23%	13,888
1995	62,306	26.6	12,283	12,473	6.20%	12,782
1992	60,644	26.9	12,267	16,843	2.20%	14,226
1990	64,300	27.1	12,878	16,267	3.02%	16,264
1988	62,800	27.1	16,274	16,216	3.02%	16,643
1986	60,400	27.0	16,262	16,287	2.80%	17,272
1984	60,400	26.9	16,447	12,064	2.20%	20,008
1982	62,119	26.9	16,887	16,493	6.02%	21,229
1980	62,252	26.9	16,823	16,847	5.92%	20.5
1988	64,300	26.9	16,287	16,236	4.82%	20.5

Notes:

- (A) Louisiana Behavioral Assessment Program (LABAP) operated by Southern Louisiana University Center for Research and Assessment Research (originally statewide)
- (B) Estimates derived from City of Bossier and Employment Security Office
- (C) Total figures do not include the Bossier Parish Community College
- (D) 1984-1987: Behavioral Assessment Program, Louisiana Tech; 1990-1997: Louisiana Behavioral Assessment Program (LABAP)

Unaudited - see accompanying independent auditor's report.

BOSSARD PARKING SCHOOL BOARD  
 Finance Committee

Table 12

Property Value, Construction, and Fund Progress

Calendar years ended December 31, 1999 through December 31, 2009

Calendar Year	Property Value (1)			New Construction (2)	Commercial Construction (3)		Employed Construction (3)	
	Commercial	Residential	Total (4)		Number of Units	Value	Number of Units	Value
1999	1,987,184,396	\$19,281,150	466,465,546	18	20,262,479	212	16,318,280	
1998	1,103,177,208	\$28,399,499	410,190,008	178	4,094,888	102	5,296,711	
1997	1,110,296,217	\$32,799,838	448,094,055	172	1,279,413	277	28,177,241	
1996	1,136,672,621	\$68,611,756	411,264,008	376	4,136,872	261	22,461,446	
1995	1,684,794,419	787,294,124	412,190,008	218	4,900,910	274	49,444,274	
1994	1,251,121,886	\$50,377,270	447,129,008	297	28,298,879	609	52,312,282	
1993	1,220,400,271	740,811,299	441,298,008	400	20,182,448	238	29,499,028	
1992	2,049,000,400	1,412,480,000	504	209	67,484,879	802	67,484,879	
1991	1,184,794,287	1,387,279,408	294,000,000	248	28,750,848	293	44,021,289	
1990	1,604,272,887	1,276,222,288	504	274	504	274	42,287,216	

Notes:

(1) For Owner Profile Tax Assessors.

(2) Includes Electrical, Sanitation Program, LEAP.

(3) Includes the occupancy of independent industrial region.

## EMPLOYERS PAYROLL BY INDUSTRY GROUP

Bismarck, Louisiana

Principal Employers  
Year 2016, 1999

Employer	Industry	Annual Value	Percentage of Total Annual Value
International Development L.P.	Construction	\$ 226,179	2.0%
Southwestern Electric Power Co.	Public Utility	149,749	4.1%
Ball South	Public Utility	102,549	2.2%
Chesler Meyer	Construction	61,903	1.2%
Chesler Telecomm Co. L.P.	Other and Misc	3,279,489	18.0%
Louisiana Electric	Construction	1,722,458	9.8%
Norfolk Energy Corporation	Other and Misc	1,419,419	9.9%
Wol of Digital Dataco	Construction	1,118,889	6.8%
Wood Dale, Louisiana	Construction	1,028,689	6.7%
Blounts Mechanical Fluid	Construction	1,028,129	6.8%
Total for top principal employers		14,114,119	74.8%
Total for remaining employers		2,091,890	10.5%
Total for all employers		\$ 16,206,009	100.0%

Unaudited - see accompanying independent auditor's report.  
Source: Bureau of Labor, "In Review"

ROXBURY PUBLIC SCHOOL BOARD

Board Minutes

Attendance Data

Table 11

Final year ended June 30, 1998 through June 30, 1999

Final Year	Number of Children	Average Daily Absenteeism	Average Daily Absenteeism		Percent of Absentees
			Absences	Percent Change	
1993	846	13.008	16,893	-8.478	94,879
1994	818	13.471	16,998	-8.778	94,879
1995	841	18.098	18,836	1.858	97,378
1996	825	18.307	17,883	1.158	94,879
1997	809	18.118	17,376	2.048	97,378
1998	801	18.397	17,888	8.418	94,878
1998	798	18.143	17,498	6.738	94,878
1999	821	18.443	17,393	4.898	94,308
1998	846	18.843	17,903	1.998	94,898
1999	846	18.798	18,112	6.218	97,378

Downloaded via accompanying independent auditor's report.

## BOSTON PUBLIC SCHOOL BOARD

Boston, Louisiana

Metropolitan Statistical Area

Year: 20, 2009

Separate Item	Countdown	Capacity, %	Average
<b>High Schools</b>			
• Edison	990	212,724	98.13
Benson	9770	177,100	23.00
Bozinger	9309	142,100	18.14
Boyleston	9340	99,000	27.00
Buttrick	9305	124,000	28.70
Paul Douglas	9309	87,000	26.20
<b>Special Services</b>			
Chapin	9900	62,547	14.13
Don Davis	9487	54,100	13.80
Downs	9308	75,700	12.17
Proctor	9302	60,800	20.00
Rayson	9400	62,414	24.00
<b>Intermediate Schools</b>			
Paul Douglas	9900	60,000	12.54

(Continued)

\* Average figures include Arthur High School and students, Boston Public Community College, Boston Public Education Center, and Apollo Elementary School purchased in one year of state.

Countdown = an accompanying independent sector's report.

**ROBERT PALMER SCHOOL BOARD**

Pratt, Louisiana

Metropolitan Statistical Area

June 30, 1999

Table 13

	Elementary	Intermediate	Secondary, A	Average
<b>Elementary Schools</b>				
Apple	2695	46118	100	
Baldwin	2645	41,987	1616	
Benson	2615	16,288	2111	
Benson	2622	46,590	476	
Bowler	2622	52,491	416	
Bowler	2617	47,825	809	
Central Park	2626	56,800	2106	
Child	2626	49,878	1144	
Clark	2622	50,300	2109	
Madisonville	2622	50,781	2019	
Madisonville	2622	61,850	2026	
Parc	2621	58,000	2020	
Parc	2621	58,000	2020	
Rocky Mount	2621	58,875	11	
T. L. Baker	2621	52,732	2020	
Woodward Plaza	2621	48,800	12	
New City	2621	61,200	628	
Wilder	2621			
<b>Other Intermediate Sites:</b>				
Palmer Parents Community Challenge (1)	1998	51,712	79	
Palmer Little Sixth Center	1902	18,800	122	
EPCC Outreach Center Facilities (2)	1901	26,700	942	
Palmer Career Center	1998	48,000	448	

(Continued)

**Notes:**

- (1) Excluded with Post Elementary category.
- (2) Excluded with Pre-Primary High School category.
- (3) Excluded with Middle High School category.
- (4) These sites are included with the School Board by the State of Louisiana when operating under Community Challenge and Outreach Center licenses.

Unaudited - see accompanying independent auditor's report.

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**Booner Parish School Board  
Baton Rouge, Louisiana**

**Compliance with Single Audit Act  
Assessments of 1996 and Other Information  
For the Year Ended June 30, 1999**



**Deeater Parish School Board  
Baton Rouge, Louisiana**

**Compliance with Single Audit Act  
Amendments of 1996 and Other Information  
For the Year Ended June 30, 1998**

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# ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 8070

Monroe, LA 70001-8070

2025 Fiscal Year  
Monroe, LA 70001  
Telephone: (504) 233-6622  
Facsimile: (504) 233-6622  
E-mail: [monroe@agcpa.com](mailto:monroe@agcpa.com)

2024 Fiscal Year  
648 P. Highway, Suite 202  
Bossier City, LA 70012  
Telephone: (504) 794-6000  
Facsimile: (504) 794-6000

Frank L. Allen, CPA

Richard Green, CPA

William J. Williams, CPA

Tim Sikes, CPA

Shawn Williams, CPA



## Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Board Members  
Bossier Parish School Board  
Bossier, Louisiana

We have audited the financial statements of Bossier Parish School Board, as of and for the year ended June 30, 1999, and have issued our report thereon dated November 18, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

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

### Management Letter Items

We discussed certain material instances of noncompliance which we have reported in management of the School Board in a separate letter dated November 18, 1999, included later in this report.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we considered to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the School Board's ability to record, process, summarize and report financial data consistent with the intentions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as Item W-1.

Board Members  
Newport Parish School Board  
Bossier, Louisiana

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our assessment of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition referenced above is not a material weakness.

Management Letter Items

We also noted other matters involving the internal control over financial reporting which we have reported to management of the School Board in a separate letter dated November 18, 1999, included later in this report.

This report is intended solely for the information and use of the Board, management, federal auditing agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Allen, Green & Company, LLP*

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana  
November 18, 1999

# ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 6033

Shreve, La. 71214-6033

2770 Lakeside Square  
Bossier, LA 71071  
Telephone: (985) 486-6332  
Facsimile: (985) 486-6334  
Web Site: www.aggcpas.com

2880 Center Road  
6100 Building II, Suite 200  
Bossier City, LA 71011  
Telephone: (985) 334-6000  
Facsimile: (985) 334-6007

Orlando, Aliso, CPA  
in Shreveport,  
Louisiana, La.

Tim Green, CPA

Major Minnesota, CPA



## Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular No. A-133

### Board Members

Bossier Parish School Board  
Bossier, Louisiana

### Compliance

We have audited for compliance of the Bossier Parish School Board, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular No. A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. The School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the School Board's compliance with those requirements.

In our opinion, the School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular No. A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as Items 99-02 and 99-03.

### Internal Control Over Compliance

The management of the School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular No. A-133.

Board Members  
Bossier Parish School Board  
Bossier, Louisiana

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the School Board's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. This reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 89-04.

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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

#### Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of the School Board, as of and for the year-ended June 30, 1999, and have issued our report thereon dated November 18, 1999. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular No. A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended solely for the information and use of the Board, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Allen, Green & Company, LLP*

ALLEN, GREEN & COMPANY, LLP

Mossburn, Louisiana  
November 18, 1999

**Basile Parish School Board  
Bossier, Louisiana**

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 1999**

<b>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME</b>	<b>CFDA Number</b>	<b>Pass-Through Account No.</b>	<b>Expenditures</b>
<b>CASH FEDERAL AWARDS</b>			
<b>United States Department of Agriculture</b>			
<i>Passed Through Louisiana Department of Education:</i>			
School Breakfast Program	10.553	008-SL-9906	\$ 538,710
National School Lunch Program	10.555	008-SL-9906	2,043,365
<i>Passed Through Louisiana Department of Treasury:</i>			
Schools and Bonds - Grants to States (National Forest Lands)	10.685	Not available	____70,402
<b>Total United States Department of Agriculture</b>			<b>2,582,077</b>
<b>United States Department of Education</b>			
<i>Direct Programs:</i>			
Impact Aid (Title VIII)	84.041	Not applicable	488,294
<i>Passed Through Louisiana Department of Education:</i>			
Adult Education - State Grant Program	84.083	99-AR09-08-F	177,848
Title I Grants to Local Educational Agencies	84.030	99-1A5A-08 99-1A5A-08	2,459,806
<i>Special Education:</i>			
Grants to States (Part B)	84.027	99-PT-08 99-PT-08	931,866
Preschool Grants	84.175	99-PT-08 99-PT-08	88,255
Grants for Infants and Families with Disabilities (Part C)	84.181	99-08-08-0-05009	5,808
<i>Vocational Education:</i>			
Basic Grants to States	84.046	28-99-08-08(80)	180,348
Tech-Prep Education	84.243	28-99-08-03(PE)	187,808
School-to-Work	84.186N	Not available	75,583
Innovative Education Program Strategies - Title VI	84.288	99-1A5A-08 99-1A5A-08	89,364
Title II (Gleasonover Professional Development)	84.281	99-1A5A-08 99-1A5A-08	81,707
Title IV (Safe and Drug-Free Schools - State Grant)	84.166	99-1A5A-08 99-1A5A-08	147,796
<i>Passed Through the Office of the Louisiana Lieutenant Governor:</i>			
Loans for the 21st Century (Goals 2000-State Grants)	84.276	Not available	____189,214
<b>Total United States Department of Education</b>			<b>4,948,692</b>

(Continued)

**Bossier Parish School Board  
Bossier, Louisiana**

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 1999**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	CFDA Number	Pass-Through Contract No.	Expenditures
<b>CASH FEDERAL AWARDS (Continued)</b>			
United States Department of Health and Human Services			
Passed Through the Louisiana Department of Education:			
Child Care and Development Block Grant (Starting Points Preschool)	93.079	99-FT-006-2	\$ 61,260
Title IX			
EPEBT K Island School Nurse	13.314	0413100	113,603
EPEBT Title Kidment Social Worker	13.314	0413100	88,590
Medical Assistance Programs (Medical)	93.378	1701113	<u>180,156</u>
Total United States Department of Health and Human Services			<u>383,619</u>
United States Department of Labor			
Passed Through the Coordinating and Development Corporation:			
Job Training Partnership Act (JTPA)	17.258	Not available	<u>6,317</u>
United States Department of Defense			
Direct Programs:			
Department of The Army			
Hazard Control Projects	12.106	Not applicable	1,000
BOTC	12.1070	Not applicable	278,552
Troops to Teachers	12.1070	Not applicable	<u>4,187</u>
Total United States Department of Defense			<u>283,639</u>
Total Cash Federal Awards			<u>6,704,540</u>
<b>NONCASH FEDERAL AWARDS</b>			
United States Department of Agriculture			
Passed Through Louisiana Department of Agriculture and Forestry:			
Food Distribution (Commodities)	16.190	Not available	<u>312,683</u>
<b>TOTAL FEDERAL AWARDS</b>			<b><u>6,711,823</u></b>
			(Included)

**Bossier Parish School Board  
Bossier, Louisiana**

**Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 1999**

**NOTE 1 - GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the Bossier Parish School Board (the "School Board"), Bossier, Louisiana. The School Board reporting entity is defined in note 1 of the Notes to the General-Purpose Financial Statements of the School Board's general-purpose financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is included on this schedule.

**NOTE 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 1 of the Notes to the General-Purpose Financial Statements of the School Board's general-purpose financial statements.

**NOTE 3 - RELATIONSHIP TO GENERAL-PURPOSE FINANCIAL STATEMENTS**

Federal awards accounts are reported in the School Board's general-purpose financial statements as follows:

	<u>Federal Awards</u>
General fund	\$1,426,763
Special revenue funds:	
Title I	2,456,806
Title VI	99,764
Health and science - Title II	51,797
Special education fund	576,606
Financial	98,215
Title IV	158,596
Region VII service center	8,883
School food service	2,891,318
Owens 2000	123,112
Total	<u>\$8,530,837</u>

**NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with generally accepted accounting principles.



**Bozette Parish School Board  
Benton, Louisiana**

**Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 1999**

**NOTE 5 - MATCHING REVENUES**

For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

**NOTE 6 - NONCASH PROGRAMS**

The commodities received, which are noncash revenues, are valued using prices provided by the United States Department of Agriculture.

**NOTE 7 - EPA LOANS**

The balance outstanding at June 30, 1999, of the loan received in a previous fiscal year under former CFFDA #58,702 for asbestos removal was \$452,600.

**Bossier Parish School Board  
Bossier, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 1999**

**PART I - Summary of the Auditors' Results**

**Financial Statement Audit**

- i. The type of audit report issued was unqualified.
- ii. There was a reportable condition required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States.
- iii. There were no instances of noncompliance considered material, as defined by the Government Auditing Standards, to the financial statements.

**Audit of Federal Awards**

- iv. There was a reportable condition required to be disclosed by OMB Circular No. A-133.  
The reportable condition disclosed was not considered a material weakness as defined by OMB Circular No. A-133.
- v. The type of report the auditor issued on compliance for major programs was unqualified.
- vi. The audit disclosed audit findings which the auditor is required to report under OMB Circular No. A-133, Section .500(a).
- vii. The major federal programs are:

CFDA #84.018	Title I Grants to Local Educational Agencies
CFDA #84.058	Title IV (Safe and Drug-Free Schools - State Grant)
CFDA #84.802	Adult Education - State Grant Program
CFDA #84.848	Vocational Education - Basic Grants to States

Cluster (as defined by OMB Circular No. A-133 Provisional Compliance Supplement)

Nutrition Cluster	
CFDA #10.553	School Breakfast Program
CFDA #10.555	National School Lunch Program

Special Education Cluster

CFDA #84.027	Special Education - Grants to States (IDEA, Part B)
CFDA #84.173	Special Education - Personnel Grants (IDEA, Part C)
- viii. The dollar threshold used to distinguish between Type A and Type B programs as described in OMB Circular No. A-133, Section .520(b) was \$380,808.
- ix. The auditor does not qualify as a low-risk auditor under OMB Circular No. A-133, Section .505.

**Bossier Parish School Board**  
**Bossier, Louisiana**

**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 1999**

**PART II - Findings related to the financial statements which are required to be reported in accordance with Generally Accepted Government Auditing Standards:**

**Reference # and 28U:      99-13      Fixed Asset Listing**

**Entity-wide or organizational-wide:** This comment applies entity-wide.

**Criteria or specific requirement:** Louisiana Revised Statute 24:515 requires that Louisiana governments "shall maintain records of all land, buildings, improvements other than buildings, equipment, and any other general fixed assets which were purchased or otherwise acquired, and for which such entity is accountable."

Good internal controls should be developed or used in meeting this requirement. One such control is to maintain a comprehensive listing of fixed assets.

**Condition/factual:** Although the School Board has maintained records of the additions and deletions each year, the comprehensive listing has not been updated since 1996.

**Impact perspective for finding the prevalence and consequences:** Fixed assets reported in the financials of the School Board total \$141,603,457.

**Possible asserted effect, cause and effect:**

**Cause:** The personnel responsible for updating the listing changed computer hardware in 1996. When the hardware was changed, the software used to maintain the comprehensive listing was not installed on the new hardware. As a result, the comprehensive listing has not been updated since 1996.

**Effect:** Controls are weakened over accountability and physical security of the assets.

**Recommendations to prevent future occurrences:** The School Board should develop and maintain a controlled, comprehensive listing of fixed assets.

**Bienville Parish School Board  
Brenn, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 1999**

**PART III - Findings and questioned costs for federal awards which are required to be reported under OMB Circular No. A-133 Section 500(a):**

**Reference Available: 99-02 Cash Management**

**Federal program and specific federal award identification:**

<b>Agency Name</b>	<b>CFDA Number</b>	<b>Pass-Through Grant No.</b>	<b>Federal Award Year</b>
United States Department of Education Passed Through Louisiana Department of Education: Adult Education - State Grant Program	84.080	99-ABSP-00-F	1998

**Reimbursable or program/department specific:** This applies only to the Adult Education Program.

**Critical or specific requirement:** EDGAR, Subpart C, Section 80.20 and Louisiana Department of Education Guidelines for State and Federal Flow-Through Funds give guidance on payments made under federal grants. In summary, the School Board is on a reimbursement basis. This would require that cost be paid before the cost is requested for reimbursement.

**Condition found:** Three instances where the request for reimbursement preceded the payment of the charge were noted in a random test. Each payment made was considered an allowable cost.

**Proper procedure for making the procedure and compliance:** These requests for reimbursement were selected. These items from each request were chosen as the sample.

**Identification of questioned costs and how they were computed:** The three instances noted were 14.21% of the total cost included in the sample. The total amount of federal requests were \$337,848. Therefore, a total of \$19,600 is considered questioned cost because they were requested before payment was made.

**Findings asserted effect (cause and effect):**

**Cause:** School Board personnel making the request were trying to minimize the time between payment and receipts. The personnel also believed that requests could be made from an invoice since the invoice represents receipt of the goods and a commitment to pay the vendor. Therefore, some requests were made from invoices and then paid at a later date.

**Effect:** The School Board has violated the provisions of EDGAR, Subpart C, Section 80.20 and Louisiana Department of Education Guidelines for State and Federal Flow-Through Funds concerning reimbursement.

**Recommendation in general future compliance:** Personnel responsible for making requests on cost reimbursement basis programs should be aware that no requests can be made until payment of the cost has been made.

**Bossier Parish School Board  
Bossier, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 1999**

**PART III - Findings and questioned costs for federal awards which are required to be reported under OMB Circular No. A-133 Section 518(a)**

**Reference # and title      50-25      Completion Report Not Filed**

**Federal program and specific federal award identification:**

<b>Program Name</b>	<b>CFDA Number</b>	<b>Pass-Through - Grant No.</b>	<b>Federal Award Year</b>
United States Department of Education Passed Through Louisiana Department of Education Adult Education - State Grant Program	84.802	99-AEDP-08-F	1999

**Entire table or appropriate column specified:** This comment applies only to the Adult Education Program.

**Criteria or specific requirements:** HEW/IEE, Subpart D, Section 50.20 requires that the project completion report (EDGAR-6) be completed within 90 days of the ending effective date of the program.

**Condition found:** The project completion report for the program ending June 30, 1999 was not filed as of November 18, 1999.

**Impact perspective for finding the prevalence and consequences:** The amount of federal expenditures recorded on the School Board's books for the program totaled \$177,848.

**Findings asserted effect (cause and effect):**

**Cause:** The School Board personnel in charge of filing the completion report was instructed by the Louisiana Department of Education (LDOE) to file the project completion report on nine farms. Since the School Board did not have the forms, the LDOE was to mail the forms to the School Board. The forms were not received and the report was never completed.

**Effect:** The School Board is in violation of EDGAR provisions concerning project completion reports.

**Recommendation to prevent future occurrences:** The accountants and supervisors responsible for the program should be familiar with all regulations on the program. The regulations should be followed at all times.

**Basler Parish School Board  
Bossier, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 1999**

**PART III - Findings and questioned costs for federal awards which are required to be reported under OMB Circular No. A-133 Section 510(a)**

**Reference: Law Title 28:24 Federal Financial Reporting**

**Federal program and specific federal award identification:**

Program Name	CFDA Number	Pass Through Grant No.	Federal Award Year
Adult Education - State Grant Program	84.002	99-ABSP-08-P	1999
Title I Grants to Local Educational Agencies	84.010	99-1A5A-08 99-1A5A-08	1998, 1999
Grants to States (Part B)	84.027	99-PT-08, 99-PT-08	1998, 1999
Preschool Grants	84.173	99-PF-08, 99-PF-08	1998, 1999
Grants for Infants and Families with Disabilities (Part C)	84.181	99-111-08-3-CCH99	1998
Basic Grants to States	84.048	28-99-08-28-183	1999
Teach-Prop Librarian	84.243	28-99-08-03-PE	1999
School-to-Work	84.580M	Not available	1999
Innovative Education Program Strategies - Title VI	84.288	99-1A5A-08 99-1A5A-08	1998, 1999
Title II (Education Professional Development)	84.281	99-1A5A-08 99-1A5A-08 99-1A5A-08	1998, 1999
Title IV (Safe and Drug-Free Schools - State Grant)	84.186	99-1A5A-08 99-1A5A-08	1998, 1999
Loans for the 21st Century (Covers 2000 State Grants)	84.276	Not available	1998, 1999
Child Care and Development Block Grant (Starting Points Procedure)	93.575	99-PT-08S-2	1999
EPSEVI* Enhanced School Meals	13.704	1413185	1999
EPSEVI* Title Related Social Worker	13.704	1413185	1999
Medical Assistance Program (Medicaid)	93.738	1791175	1999
Job Training Partnership Act (JTPA)	17.250	Not available	1999

**Criteria or specific requirement:** Good internal control over the reporting process for cost reimbursement programs requires timely reconciliations of all project completion reports to the general ledger.

**Condition found:** The School Board has made improvements in the number of federal project completion reports which are being reconciled to the general ledger. However, the reconciliations to the general ledger continue to be performed in an untimely manner.

**Impact perspective for judging the pervasiveness and consequences:** The School Board has 17 federal programs on a cost reimbursement basis. Total awards under these programs are \$4,816,180.

**Bossier Parish School Board  
Bossier, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 1999**

**PART III - Findings and questioned costs for federal awards which are required to be reported under OMB Circular No. A-133 Section 500(a)**

**Reference # and title:      2004      Federal Financial Reporting (Continued)**

**Possible, uncorrected effect (amount and effect):**

**Cause:** Recently, the Louisiana Department of Education (LDOE) implemented changes in the reporting requirements in the cost reimbursement programs for which the LDOE serves as the pass-through entity. The School Board's deadline for liquidating purchase orders at June 30 each year has been reduced from two to months to ninety days. However, the School Board's cut-off date for billing and liquidating purchase orders has not been changed. Therefore, the federal program accountant does not have sufficient time to request and properly reconcile the general ledger to the requests and completion report.

**Effect:** This situation may cause filing of incorrect reports and possible loss of funds from non-report.

**Recommendation in general future occurrence:** The School Board should establish cut-off dates for billing purchase orders for federal programs. A cut-off should also be established for the receipt and payment of invoices. These cut-off dates should allow ample time for the federal program accountant to request, file and properly reconcile the general ledger to requests and the completion report. All completion reports should be processed within the ninety days given by the LDOE to make a request.

**Terrebonne Parish School Board  
Terrebonne, Louisiana**

## **Other Information**

The information in the following section concerns management's actions or inactions concerning prior- and current-year audit findings and is required by U. S. Office of Management and Budget (OMB) Circular No. A-133. This information has been prepared by the management of the Terrebonne Parish School Board. Management accepts full responsibility, as required by OMB Circular No. A-133, for the accuracy of the information. This information has not been audited by the auditors except as required by OMB Circular No. A-133 Section 580(c), and accordingly, no opinion is expressed. Section 580(c) requires the auditor to follow-up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the auditee, and report, as a current-year audit finding when the auditor concludes that the Summary Schedule of Prior Audit Findings materially misrepresents the status of any prior audit finding.



**Bossier Parish School Board**  
**Bossier, Louisiana**

**Summary Schedule of Prior Audit Findings**  
**June 30, 1999**

**Reference # and Title:      98-1      Collateralization of Bank Deposits**

**Initially occurred:** Fiscal year ended June 30, 1995.

**Condition:** At June 30, 1998, the School Board had \$713,661 on deposit with one of the nine banks utilized by the School Board. Collateral pledged by the bank as of June 30, 1998, totaled \$612,825. This left \$100,836 of the School Board's deposits with the bank uncollateralized.

**Corrective action taken:** The financial institutions with whom we do business monitor our balances and pledge securities to cover those balances without contacting us. We reconnected only when they wish to have a pledged security released.

During the year we periodically reviewed the list of securities pledged by the various banks and compared the market value of those securities to the balances on deposit. If we had found any amounts uncollateralized, although we did not, we would have contacted the bank to have additional securities pledged.

**Reference # and Title:      98-2      Unfavorable Variances In Excess of 5%**

**Initially occurred:** Fiscal year ended June 30, 1998.

**Condition:** The following funds final amended budget contained material unfavorable variances which exceeded 5%:

	Budget	Actual	Variance
Revenues and other sources:			
Capital project funds:			
Capital project reserves	\$ 682,508	\$ 347,345	\$335,157
Expenditures and other uses:			
Special revenue funds:			
Region VII service center	56,800	116,389	59,589
Air conditioner repair and replacement	135,458	151,168	14,718
Capital project funds:			
One-half cent sales tax air conditioner	3,961,363	4,843,516	884,153

**Corrective action taken:** The Board requested and were provided with monthly budget updates during the year. This ensured that budget variances were quickly recognized and allowances made. Also, an amended budget was adopted once the year-end adjustments were made.

**Bayoue Parish School Board  
Baton Rouge, Louisiana**

**Summary Schedule of Prior Audit Findings  
June 30, 1998**

**Reference A and Title      28.2      Federal Financial Reporting**

**Initially occurred:** Fiscal year ended June 30, 1998.

**Condition:** Project completion reports are not being reconciled to the general ledger for all programs. Those programs which are accounted to the general ledger are not being performed in a timely manner.

**Partial corrective action taken:** A school employee of the accounting department was rehired on a part-time basis. One of his responsibilities is to reconcile completion reports on Federal programs. Although he may have been hired too late to have the desired effect on this year's programs, he will be in place for next year.

**Bossier Parish School Board  
Bossier, Louisiana**

**Corrective Action Plan for Current-Year Findings and Questioned Costs  
As of and for the Year Ended June 30, 1999**

**Reference # and title:      99-11      Fixed Asset Listing**

**Condition:** Although the School Board has maintained records of the additions and deletions for each year, the comprehensive listing has not been updated each year.

**Corrective action planned:** We are aware of the need to maintain a comprehensive listing of assets. The major reason that we do not now have a comprehensive list involves problems with the PC-based systems that was in place until 1996. Since 1996, we have had to keep track of additions and deletions on a year-by-year basis using Lotus.

We have a fixed asset application on our main-frame computer, however, some modifications to it will have to be made by our programmers. Once those modifications are made, the data from the two PC-based systems could be loaded onto it.

**Person responsible for corrective action:**

Mr. Frank Roupas

Director - Finance, Business Affairs

Bossier Parish School Board

P. O. Box 2000

Bossier, LA 71006-2000

Telephone: (318) 549-5000

Fax: (318) 549-5044

**Anticipated completion date:** By June 30, 2000.

**Reference # and title:      99-12      Cash Management**

**Condition:** There are instances where the request for reimbursement preceded the payment of the charge most noted in a random test.

**Corrective action planned:** The person responsible for preparing the reimbursement request for Adult Education will be made aware of the requirement that the request for reimbursement may not precede the payment. In addition, the accounting department will run a random list on requests to determine if they have been paid.

**Person responsible for corrective action:**

Mr. Frank Roupas

Director - Finance, Business Affairs

Bossier Parish School Board

P. O. Box 2000

Bossier, LA 71006-2000

Telephone: (318) 549-5000

Fax: (318) 549-5044

**Anticipated completion date:** By June 30, 2000.

**Bossier Parish School Board  
Bossier, Louisiana**

**Corrective Action Plan for Current Year Findings and Questioned Costs  
As of and for the Year Ended June 30, 1999**

**Reference # and title:      99-13      Completion Report Not Filed**

**Condition:** The project completion report for the program ending June 30, 1999 was not filed as of November 18, 1999.

**Corrective action planned:** The project completion report for the Adult Education Program was not filed because the packet of forms provided to the Director of Adult Education did not contain the correct forms for the completion report and he was held in wait for the correct forms, which never arrived.

The Director of Adult Education has been instructed to prepare all reports in a timely manner. If he does not have the proper forms he is to request them. Any request or promise of forms is to be followed up if not received in a reasonable time. If the deadline is nearing and he still does not have the proper forms, he is to prepare the report on the forms he has.

**Person responsible for corrective action:**

Mr. Frank Koussan

Director - Finance, Business Affairs

Bossier Parish School Board

P. O. Box 2000

Bossier, LA 70064-2000

Telephone: (318) 549-5000

Fax: (318) 549-5044

**Anticipated completion date:** By June 30, 2000.

**Reference # and title:      99-14      Federal Financial Reporting**

**Condition:** The School Board has made improvements in the number of federal project completion reports which are being reconciled to the general ledger. However, the reconciliations to the general ledger continue to be performed in an untimely manner.

**Corrective action planned:** A retired employee of the accounting department was rehired on a part-time basis. One of his responsibilities is to reconcile completion reports on federal programs. Although he may have been hired too late to have the desired effect on this year's programs, he will be in place for next year.

**Person responsible for corrective action:**

Mr. Frank Koussan

Director - Finance, Business Affairs

Bossier Parish School Board

P. O. Box 2000

Bossier, LA 70064-2000

Telephone: (318) 549-5000

Fax: (318) 549-5044

**Anticipated completion date:** By June 30, 2000.

**Brooks Parish School Board  
Benton, Louisiana**

**Management Letter Items**

# ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 4001

Monroe, La. 70201-0001

24 1/2 Avenue Street  
Baton Rouge, LA 70801  
Telephone: (504) 383-4433  
Facsimile: (504) 383-4334  
Web site: www.strongpoint.com

1111 Garden Road  
6007 Metairie Rd. Suite 400  
Baton Rouge, LA 70817  
Telephone: (504) 835-8999  
Facsimile: (504) 835-8300

EMERIL ALLEN, CPA  
in Charge  
Accounting (504)

Tim Green, CPA

Megan Williams, CPA



## Management Letter

Board Members  
Executive Parish School Board  
Baton Rouge, Louisiana

In planning and performing our audit of the general-purpose financial statements of the Executive Parish School Board, for the year ended June 30, 1998, we considered the School Board's internal control to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control.

However, during our audit, we noted certain matters involving internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated November 18, 1998, on the financial statements of the School Board. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve internal control or audit in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

### 55-M1 Fund Balances/Equity of the Operational Funds

**Summary:** Last year's management letter item 55-M1 addressed concerns about the financial condition of funds available for general operations of the School Board. The fund balances had dropped significantly since June 30, 1997. The recommendation made in item 55-M1 was to examine the causes behind the drop in fund balances and to take steps to ensure a similar drop did not occur this year.

However, in this year the fund balances continued to drop significantly. The chart below depicts the combined condition of seven funds. These seven funds include the general fund, sales tax fund, air conditioning repair and replacement fund, one-half cent sales tax air conditioning fund, capital project reserve fund, annual construction funds, and the group health insurance fund. These funds could be considered the operating funds of the School Board.

June 30,	Fund Balances/Equity	Total Combined Dispositions <sup>1</sup> Expense of Funds	Fund Balances/Equity as a % of the total combined Dispositions/Expense
1997	\$ 17,818,411	\$ 93,331,856	18.28
1998	34,092,519	189,917,184	17.82
1999	( 4,286,217)	123,234,335	( 3.45)

The continuing decline of the funds poses a serious concern for the School Board. This trend must be reversed immediately.

**Recommendation:** The School Board should give immediate attention to defining the reasons behind the deterioration of fund balances/liquidity in these funds. After identifying the causes, the School Board should take steps to reduce expenditures or increase revenues so that the trend is reversed.

**Management's response:** We realize that we were spending a great deal of money over the past two years, however, these expenditures were for non-recurring items which needed to be addressed. We do not anticipate these expenditures recurring over the next several years. This should give us adequate time to rebuild our fund balances.

#### **ITEM Accounting for Vacation Leave**

**Comment:** As discussed in the last two years' management letters, accounting for vacation leave is very decentralized. Vacation leave is handled by approximately four different individuals using a manual system. Accounting for vacation leave is not performed on the School Board's computer system and, as a result, the computer system generates no printouts for accrual purposes. Practically all other compensation-related accounting is computerized and performed by the payroll department personnel. The payroll department does account for the number of days taken in the current year but does not account for the accrued balances of vacation days available to be taken or the dollar amounts of these liabilities.

**Recommendation:** The School Board should require this accounting under the payroll department for the following reasons:

1. An undue financial burden would be placed on the payroll department.
2. Accounting for vacation leave is very similar to the accounting for sick leave which is already performed in payroll.
3. Adapting letter changes to the sick leave programs would be streamlined.
4. Internal control over the process would be strengthened greatly.

**Management's response:** Last year we planned to centralize the accounting for vacation leave in the payroll department. However, payroll personnel were not able to take time away from their ordinary duties to set up the vacation accounting system.

We will again endeavor to move the vacation leave accounting to the payroll department.

#### **ITEM Self-Insured Group Health Insurance Plan**

**Comment:** In the prior year's management letter, the large deficit balance in the Group Health Insurance Fund was discussed. Management's response to the comment was that a recommendation would be made to amortize the debt over two to three years and to establish and maintain a reserve fund after the deficit is eliminated. However, the fund continues to carry forward a large deficit balance in the retained-earnings account of \$2,588,515. The deficit is composed of the \$2,143,838 deficit at June 30, 1995 plus an additional net loss of \$144,680 in the current year. No transfers were made to assist in reducing the deficit as called for in the amortization plan.

**Board Members:**  
Bozener Parish School Board  
Baton Rouge, Louisiana

**Recommendation:** This deficit should be eliminated as quickly as possible. Considering the declining balances discussed in Item 99-011, reducing this deficit in the next two to three years poses a challenge. When the deficit is eliminated the School Board should consider setting up a reserve in the group health fund to cover possible spikes in claims.

**Management's response:** As long as the School Board has been self-insured for hospitalization it has followed the practice of funding the plan on a cash basis. Insured But Not Reported Claims are recognized when the plan is put on the accrual basis. A large portion of the deficit fund balance, approximately \$1.8 million, can be accounted for by the year-end accrual for Insured But Not Reported Claims. The remaining deficit is made up of amounts payable to Blue Cross for claims incurred prior to June 30, 1998.

We recognize the desirability of funding the deficit and made a commitment last year to amortize it over three years. However, due to the other expenditures we made, we were not able to begin the amortization. We therefore renew our commitment to amortize the deficits over the next five years.

#### **99-011 Impact of GASB Statement No. 34**

**Comment:** The Governmental Accounting Standards Board (GASB), which determines the standards of financial reporting for governmental entities, recently released Statement No. 34 - *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. GASB's new reporting model will be mandatory for the School Board for the fiscal year ending June 30, 2002. Early implementation is allowed.

This new reporting model will dramatically change several aspects of the financial reporting for the School Board. Three major changes are a part of this new model. First, the new reporting model will include the current set of financial statements with modifications and will add a new set of financial statements. The new set will be on the economic resources measurement basis and the full accrual basis of accounting, the same as exists today in the commercial environment. Allen, Green & Company believes, at this early stage, that the prudent approach is for the School Board to continue its current budget or modified accrual methodology for its books. Side adjustments will be made at year-end to convert the financial statements to the full accrual accounting method.

The single change that will probably pose the most challenge to the School Board may be accounting for general capital assets. Under the new reporting model, general capital assets will be accounted for in virtually the same manner as non-servicial entities. Assets will be capitalized, depreciated, and shown consolidated on the new Statement of Net Assets with the funds, rather than displayed separately in the fixed assets account group. The changes required by GASB Statement No. 34 will obviously require the School Board to place a greater emphasis on accounting for fixed assets than is required by the current model.

Another addition to the annual financial report will be the Management's Discussion and Analysis (MD&A). This document, which will be several pages in length, will be a narrative explanation of the major financial events/changes during the fiscal year, what caused the events/changes, and project what the events/changes' effects will be in future years. It will also give the reader insight on management's decisions underlying the budget.



Board Members  
Harrison Parish School Board  
Denon, Louisiana

**Recommendation:** Several important issues need to be addressed before setting up the new reporting model.

Since the fixed assets will require depreciation, the listing will need to be current and comprehensive. We encourage the current listing be evaluated to decide if efforts are necessary to bring it up to date, both in content and accuracy. An evaluation of the fixed asset software will be necessary to decide if the system can provide a comprehensive listing in a usable format for depreciating assets. The software system should have fields for asset type, salvage value, depreciation methods and fund assignments. The system should be capable of calculating depreciation and printing reports for assets' depreciation and accumulated depreciation by asset, by fund for each year. The system must also be able to roll forward information each year.

The School Board should start now to implement the changes. A longer implementation period will allow more time for testing and coordination of the new depreciation system and the other elements of the new model. An early start will spread the cost over a longer period, thereby smoothing the impact to cash flow. Hopefully, the longer implementation period will partially reduce the anxiety.

The School Board should evaluate the need for possible changes to the current basis of accounting and should be confident that the new reporting model will provide the reader with more information than is currently being provided.

**Management's response:** The School Board is aware of GASB Statement No. 34 and the new reporting model. It is prepared to make all necessary changes at the appropriate time.

#### **99-015 Internal Controls in Payroll**

**Comment:** Historically, the payroll function of the School Board has lacked appropriate segregation of duties. This lack of segregation of duties weakened the internal control in place. Steps were taken during the 1998 fiscal year which helped to strengthen the internal control by having the printing and signing of payroll checks moved to the evaluation center. However, there is still one improvement which could be made that would further strengthen the control.

Currently, authorization to establish an employee or change a rate of pay is given by the Personnel Department. This authorization is sent to Payroll, where the information is entered. However, there is no means for the Personnel Department, or any other department independent of the payroll function, to review changes made.

**Recommendation:** The School Board should consider having a report developed which prints out any changes made to relevant fields of an employee's records. Personnel should review the changes to assure these changes are authorized.

**Management's response:** We will have the data processing department develop a report which could be matched to status sheets to verify that changes have been made properly.

#### **20-046 Debt Service Fund Balance**

**Comment:** Tax millages for debt service should be levied at a rate to provide adequate funds for debt service requirements. When millages are levied at a rate higher than necessary, fund balances build up. Since these funds are dedicated for debt service, the fund balances could not be used for other purposes. At June 30, 2009, the fund balance of the debt service fund was approximately 200% of the next year's debt service requirements.

**Recommendation:** The Director of Finance should consider the current fund balance and the next year's debt service requirements when setting tax millages each year. The millages should be adjusted to avoid having too high of a fund balance.

**Management's response:** The tax millages were significantly reduced in 2009.

#### **20-047 Internal Controls over Vendor Disbursements**

**Comment:** In reviewing the internal controls in place over vendor disbursements, it appears that the employee who prepares the checks also is responsible for routing the checks through the check signing machine.

Good internal controls would dictate that the same employee should not be able to perform both of these functions.

**Recommendation:** The Director of Finance should review all employee job duties for incompatible functions. These two incompatible functions should be assigned to separate employees along with any other incompatible functions found in the review.

**Management's response:** Another person is on staff in the accounts payable department who is available and will be assigned to check-signing duties.

#### **20-048 Student Activity Funds**

**Comments:** The Legislative Auditor's Student Activity Funds Policy Handbook states that invoices should be marked "paid" to prevent duplicate payment, the principal or bookkeeper should issue a pre-numbered receipt for all funds received by the office, and all admission fees should be controlled by pre-numbered tickets.

Three schools were randomly selected to test the accounting records. In the review of the records, the following was noted:

1. At all three of the schools, invoices were not marked "paid." Instead the check requests were attached to invoices.
2. At all three of the schools, receipts were not issued for all funds received by the principal's office.
3. At all three of the schools, teacher collection sheets were not dated the date that monies were actually received from students.
4. At one of the schools, an inventory was not taken for commissions nor were total sales reconciled to total receipts. Admission tickets were not issued for admission fees. Five receipts were not deposited in a timely manner as follows:

**Board Members**  
**Basile Parish School Board**  
**Bossier, Louisiana**

<b>Received</b>	<b>Debitied</b>	<b>Amount</b>
August 23, 1998	September 2, 1998	\$ 458.00
September 15, 1998	October 6, 1998	540.00
October 2, 1998	November 4, 1998	118.00
February 24, 1999	March 4, 1999	540.00
March 5, 1999	March 11, 1999	1,248.00

**Recommendation:** The School Board should consider changing their policies to comply with the Legislative Auditor's Policy Handbook for Student Activity Funds as needed. School personnel responsible for bookkeeping should be made aware of the changes and should follow the new policies.

**Management's response:** Our Internal Auditor will address these matters with the school bookkeepers.

**FM08 Title I-C Comparability Report**

**Comment:** 34CFR part 200, the Improving America's School Act of 1994, and Louisiana Department of Education Guidance contain the regulations covering comparability. These regulations dictate that when computing base salaries for comparability reports, only the federally-paid personnel should be excluded.

When testing the comparability report for fiscal year 1998, it was noted that personnel paid by state funding through the 80g program were excluded from the base salary computation.

**Recommendation:** Personnel responsible for preparing the comparability reports should ensure that they are familiar with the proper procedures for preparing the report. Only federally-funded employees should be excluded from the base salary column.

**Management's response:** The person preparing the report was mistaken about the manner in which payments to one class of employees were to be treated. She is now aware of the proper treatment of those payments.

**FM010 Earlier Adoption of Budget Amendments Recommended**

**Comment:** The budget is a very important component of a government's communication with both the Board members and the citizens which the Board serves. In addition, the budgetary comparison statements are required components of the general-purpose financial statements. The budget is most meaningful when the information contained in the budget is updated and presented in a timely fashion.

For the last two years, the final budget revision has occurred a significant amount of time after year-end. The final revision to the fiscal year 1998 budget was adopted by the Board on November 5, 1998, while, the final revision to the 1999 fiscal year budget was adopted on October 7, 1999.

**Recommendation:** The School Board should adopt budgets and budget revisions in a timely manner.

**Management's response:** In the future we will endeavor to have the final budget adopted by June 30.

Board Members  
Bozard Parish School Board  
Broussard, Louisiana

#### **RS-111 Uniform Unclaimed Property Act of 1997**

**Comment:** The Uniform Unclaimed Property Act of 1997 (LSA-R.S. 9:131 - 141) requires governments and governmental subdivisions or agencies, such as the School Board, to follow certain procedures regarding property that is presumed to be abandoned as defined in the Act.

LSA-R.S. 9:134(A) states that:

"Property is presumed abandoned if it is unclaimed by the apparent owner during the time set forth below for the particular property for the following:"

LSA-R.S. 9:134(A)(3)(a) states:

"Property held by a court, state or other government, governmental subdivision or agency, public corporation, or other public authority, one year after the property becomes distributable, except as provided in R.S. 13:26.1..."

LSA-R.S. 9:134(A)(3)(b) states:

"Wages or other compensation for personal services, one year after the compensation becomes payable."

Therefore, the Act appears to apply to both property and for wages or other compensation for personal services which is deemed abandoned one year after the property becomes distributable or the compensation becomes payable. Assuming that the Act applies to these items, the School Board is required to report the property and pay funds equal to the value of the property to the Secretary of the Louisiana Department of Revenue on an annual basis.

One situation which School Boards encounter fairly frequently and which may fall under the provisions of the Act involves old outstanding checks. Both vendor and payroll checks which have been outstanding for more than one year from the date of issuance appear to meet the definition of abandoned property under the Act. Annually, these checks would be reported and the funds remitted to the Secretary of the Louisiana Department of Revenue in accordance with the Act. They could not be voided and the cash returned to the bank balance.

There may be situations other than old outstanding checks to which the School Board should consider whether or not the Act would apply.

**Recommendation:** The School Board should consult with legal counsel to determine the applicability of the Act to the School Board's operations.

Annually, the School Board should report any abandoned property and cash funds to the Secretary of the Louisiana Department of Revenue in accordance with the Act.

**Management's response:** The School Board will comply with the provisions of the above Act.

\*\*\*\*\*

Board Members  
Executive Parish School Board  
Bossier, Louisiana

Included immediately following this letter is a Status of Prior Management Letter Items. This information has not been modified by Allen, Green & Company, LLP, and no opinion is expressed. However, we did follow up on prior management letter items and performed procedures to assess the reasonableness of the Status of Prior Management Letter Items prepared by the School Board, and we would report, in a current-year management letter item when Allen, Green & Company, LLP, concludes that the Status of Prior Management Letter Items materially misrepresents the status of any prior management letter items.

*Allen, Green & Company, LLP*

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana  
November 18, 1999

**Bossier Parish School Board**  
**Bossier, Louisiana**

**Status of Prior Management Letter Items**  
**June 30, 1999**

**98-041 Fund Balances of the Operational Funds**

**Condition:** The School Board has five funds which are available for general operations of the School Board. These funds include the general fund, the sales tax special revenue fund, the air conditioner repair and replacement special revenue fund, the one-half cent sales tax air conditioner capital project fund, and the capital project reserves capital project fund. The combined fund balances of all of these funds as of June 30, 1998, dropped to less than half of the fund balances as of June 30, 1997. A table is shown below which depicts the ending fund balance for this year and the two prior years, and the relationship to total governmental fund expenditures:

June 30,	Fund Balance	Total Governmental Fund Expenditures	Fund Balance as a % of the Total Govt. Fund Expenditures
1998	\$ 8,176,894	\$ 91,187,642	8.97%
1997	11,420,438	104,004,549	10.97%
1996	5,442,218	118,784,837	4.58%

The main reason for the decline seems to be increased spending as a result of pay raises and related benefits for all employees over the last five years.

**Management action taken:** We realized that we were spending a great deal of money over the past two years, however, those expenditures were for non-recurring items which needed to be addressed. We do not anticipate these expenditures recurring over the next several years. This should give us adequate time to rebuild our fund balances.

**98-042 Accounting for Vacation Leave**

**Condition:** As discussed in last year's management letter, accounting for vacation leave is very decentralized. Vacation leave is handled by approximately four different individuals. Accounting for vacation leave is not performed on the School Board's computer system and, as a result, the computer system generates no printouts for several purposes. The only computerized accounting is performed in the payroll department. The payroll department does account for the number of days taken in the current year but does not account for the accrued balances of vacation days available to be taken or the dollar amounts of these liabilities.

**Management action taken:** Last year we planned to centralize the accounting for vacation leave in the payroll department. However, payroll personnel were not able to take time away from their ordinary duties to set up the vacation accounting system.

We will again endeavor to move the vacation leave accounting to the payroll department.

**Dezire Parish School Board  
Baton Rouge, Louisiana**

**Status of Prior Management Letter Items  
June 30, 1999**

**58-313 School Using Two Bank Accounts**

**Condition:** According to LSA-RS 17:814.3, each school shall maintain one bank account which is the responsibility of the principal or an administrator acting in his/her capacity. One of the 32 schools in the parish uses two bank accounts; one bank account for the general fund and one bank account for a club or activity. The amount in the general fund account was \$295.33 as of June 30, 1998, and the amount in the second account was \$1,108.08 as of June 30, 1998.

**Management action taken:** The school was required to close one of the accounts.

**58-314 Travel Expenditures**

**Condition:** Three travel expenditures tested in a random sample of ten travel disbursements appeared to have incomplete documentation.

**Management action taken:** Travel vouchers were reviewed to make sure that all required documentation was present.

**58-315 Self-Insured Group Hospitalization Plan**

**Condition:** The group health insurance internal service fund experienced a net income this year for the first time since the fiscal year ending June 30, 1993. Expectations are that the fund will improve and continue to perform well in the future. However, the fund continues to carry forward a large deficit balance in the retained earnings account of \$1,343,839. The deficit is mainly due to large losses of \$1,339,169, \$944,181, \$731,861, and \$731,314 in the fiscal years ending June 30, 1992 through June 30, 1995.

**Management action taken:** As long as the School Board has been self-insured for hospitalization it has followed the practice of funding the plan on a cash basis. Incurred But Not Reported Claims are recognized when the plan is put on the accrual basis.

We recognize the desirability of funding the deficit and made a commitment last year to amortize it over three years. However, due to the other expenditures we made, we were not able to begin the amortization. We therefore renege our commitment to amortize the deficit over the next five years.

**Booner Parish School Board**  
**Monroe, Louisiana**

**Status of Prior Management Letter Issues**  
**June 30, 1999**

**58-216 Advance Notice on Budget Adoption Less Than Ten Days**

**Condition:** LSA-R.S. 1706 requires political subdivisions to publish a notice in the official journal stating that the proposed budget is available for public inspection at least ten days prior to the public hearing. The advertisement for the annual financial budget for the fiscal year ended June 30, 1998, was published on June 11, 1997, and the public hearing was held on June 18, 1997, eight days before the public hearing.

**Management action taken:** Notices of budget adoption have been made in a timely manner.

**58-217 Year 2000 Compliance Disclosure Required**

**Condition:** The Governmental Accounting Standards Board (GASB) recently issued Technical Bulletin No. 98-1 (TB No. 98-1). TB No. 98-1 will be effective for Booner Parish School Board for next year, the fiscal year ending June 30, 1999.

The School Board will be required to make disclosures about several aspects of the year 2000 compliance issue. These disclosures will include:

- a. Any significant amount of resources committed (contracts outstanding) for purposes of making the School Board's computer systems year 2000 compliant.
- b. A general description of the year 2000 issue as related to the School Board including a description of the stages of work in progress or completed in regards to making the School Board's computer systems year 2000 compliant and any additional stages of work that will be necessary to make the computer systems year 2000 compliant. GASB has defined several stages which will need to be examined including:
  - assessment stage
  - assessment stage
  - remediation stage
  - validation/testing stage

The School Board may need to dedicate a significant amount of resources to this issue in order to comply with the new disclosure requirements.

**Management action taken:** We have made the required disclosures in the Comprehensive Annual Financial Report.



**Bozler Parish School Board  
Bossier, Louisiana**

**Status of Prior Management Letter Items  
June 30, 1999**

**98-013 Deposit of Receipts**

**Condition:** LSA-R.S. 18:1112 and good internal control over receipts require deposits to be made daily, if practical. We tested forty individual receipts (checks) received by the School Board on ten different days spread over eight months. Twenty-three were not deposited within their business days; however, twenty of the receipts were below \$1,750. The three largest receipts were for \$65,128, \$50,583, and \$31,803.

**Management action taken:** Receipts have been deposited on a more timely basis.

**98-015 Fixed Asset Listing**

**Condition:** The Governmental Accounting Standards Board (GASB) which determines the standards of financial reporting for governmental entities, is planning to initiate a new reporting model shortly. This new reporting model, as currently proposed, will dramatically change several aspects of the financial reporting of the School Board. One of these aspects will be accounting for the capital assets owned by the School Board. The new reporting model will require assets to be capitalized, shown on the balance sheet, and depreciated just as commercial entities currently do.

The changes proposed by GASB will require a greater emphasis on fixed asset accounting. Currently the School Board accounts for each year's additions and deletions, but does not have a consolidated, centralized listing with information such as class of asset and life of asset. This information will be necessary to calculate depreciation and will be needed on all assets owned by the School Board, not just on the assets purchased after the reporting model is passed.

**Management action taken:** We are aware of the need to maintain a comprehensive listing of assets. The major reason that we do not now have a comprehensive list involves problems with the PC-based system that was in place until 1985. Since 1986, we have had to keep track of additions and deletions on a year-by-year basis using Lotus.

We have a fixed asset application on our main frame computer, however, some modifications to it will have to be made by our programmers. Once these modifications are made, the data from the two PC-based systems could be linked onto it.

**Denver Parish School Board  
Baton Rouge, Louisiana**

**Independent Accountant's Report  
on Applying Agreed-Upon Procedures  
For the Year Ended June 30, 2009**

# ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 6029

Baton Rouge, LA 70814-0629



2010 Poydras Street  
Baton Rouge, LA 70801  
Telephone: (225) 389-4420  
Facsimile: (225) 389-4424  
Web site: [www.allyouneedtax.com](http://www.allyouneedtax.com)

2040 Lakeshore Drive  
Baton Rouge, LA 70802  
Telephone: (225) 764-0320  
Facsimile: (225) 764-0322

Ernest J. Allen, CPA  
a Practitioner  
Accounting (225)

Tim Green, CPA

Maury Whittemore, CPA

## Independent Auditor's Report on Applying Agreed-Upon Procedures

Bossier Parish School Board  
Bossier, Louisiana

We have performed the procedures as stated below, which were agreed to by Bossier Parish School Board, solely to assist the users in evaluating management's assertion about the effectiveness of Bossier Parish School Board's compliance with Act 743 of 1995 concerning the Bossier Educational Excellence Fund (BEEF) (a special revenue fund of the Bossier Parish School Board) for the year ended June 30, 1999, included in management's letter dated November 18, 1999. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PROCEDURES	FINDINGS
Pursuant to LSA-R.S. 25:83	
Randomly select three months collections and determine that the following two statements are true:	
1. An admission fee was collected of up to \$2.50 (\$2 in permissible and the extra 50 cents is for parish roads) for each passenger boarding or embarking upon a river boat in the parish.	The governing bodies of each governmental entity in Bossier Parish agreed to accept a fixed annual amount in lieu of a passenger boarding fee.
2. 15% of the applicable admission fee revenue collected within the parish of Bossier was allocated to the Bossier Educational Excellence Fund.	None.

PROCEDURES	FINDINGS
<p>Paragraph to LSA-R.S. 17:408.2 A.</p>	
<p>Test the fund's records to ascertain that the following statement is true:</p>	
<p>1. The Basier Educational Excellence Fund was established.</p>	<p>None.</p>
<p>Paragraph to LSA-R.S. 17:408.2 B (1)</p>	
<p>Test the fund's records to ascertain that the following statements are true:</p>	
<p>1. Funds collected pursuant to LSA-R.S. 4:932 (A) and allocated pursuant to LSA-R.S. 37:901A(2)(f) were transferred to the depository of the BEEF.</p>	<p>None.</p>
<p>2. Funds collected pursuant to LSA-R.S. 4:103.1 (D) and allocated pursuant to LSA-R.S. 4:103.1 (D)(2)(c) were transferred to the depository of the BEEF.</p>	<p>None.</p>
<p>3. The bank account is in the official depository of the School Board.</p>	<p>None.</p>
<p>4. The School Board invested the principal only in the following:           Direct obligations of the U. S. Government.           Time certificates of deposits of state banks organized under the laws of Louisiana and national banks having their principal offices in Louisiana.</p>	<p>None.</p>
<p>5. The amount of earnings shall be kept account of separately from fund principal.</p>	<p>None.</p>
<p>6. The amount of earnings shall be available for the School Board to withdraw as provided in this section.</p>	<p>None.</p>

PROCEDURES	FINDINGS
<p>Paragraph to LSA-R.S. 17:488.2 B (2)</p>	
<p>Test the fund's records to ascertain that the following statement is true:</p>	
<p>1. All monies attributable to the REEF as enacted by Act No. 379 of the 1983 Session and suspended on August 15, 1993 was deposited in the fund created per LSA-R.S. 17:488.2.</p>	<p>None.</p>
<p>Paragraph to LSA-R.S. 17:488.2 C</p>	
<p>Test the fund's records to ascertain that the following statements are true:</p>	
<p>1. The principal of the REEF was not appropriated.</p>	<p>The interest earnings of the REEF totaled \$71,814 for the period January 1, 1997 to December 31, 1997. Withdrawals of investment income during the next calendar year exceeded this amount. Expenditures from January 1, 1998 to December 31, 1998, totaled \$112,410.</p>
<p>2. The principal of the REEF was used only for income-producing investments.</p>	<p>The interest earnings of the REEF totaled \$71,814 for the period January 1, 1997 to December 31, 1997. Withdrawals of investment income during the next calendar year exceeded this amount. Expenditures from January 1, 1998 to December 31, 1998, totaled \$112,410.</p>
<p>3. The investment income for a calendar year was not withdrawn by the School Board before January 1 of the next calendar year.</p>	<p>None.</p>
<p>4. The investment income withdrawn did not exceed the earnings which had accrued during the prior calendar year.</p>	<p>The interest earnings of the REEF totaled \$71,814 for the period January 1, 1997 to December 31, 1997. Withdrawals of investment income during the next calendar year exceeded this amount. Expenditures from January 1, 1998 to December 31, 1998, totaled \$112,410.</p>

PROCEDURES	FINDINGS
<b>Paragraph to LSA-R.S. 17:408.2 D</b>	
Randomly select and test twenty-five disbursements (assuming there is this number of disbursements) during the period ended June 30, 1999 from the fund to determine that the expenditures complied with the following statute stipulation:	
1. The earnings from the fund were expended only for instructional enhancement to the educational programs in Bossier Parish.	None.
2. The earnings from the fund were not expended for the following: <ul style="list-style-type: none"><li>• Administrative</li><li>• Custodial</li><li>• Maintenance expenses</li><li>• Capital expenses</li></ul>	None.
3. Equipment and supplies purchased with such funds were for educational purposes only.	None.
<b>Paragraph to LSA-R.S. 17:408.2 D (Continued)</b>	
<b>Test the fund's records to ascertain that the following statement is true:</b>	
The acts of the Bossier Parish School Board specifically address compliance with the provisions of LSA-R.S. 17:408.2	None.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management and the school Board and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Allen, Green & Company, LLP*

ALLEN, GREEN & COMPANY, LLP