

This report is intended for the information of the Catechola Parish School Board and management of its office. However, by provisions of state law, this report is a matter of public record, and its distribution is not limited.



Roland D. Kraushaar  
Certified Public Accountant



## Roland D. Kraushaar

Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
SPECIFIC REQUIREMENTS APPLICABLE TO HOUSING FEDERAL  
URBAN PROGRAM TRANSACTIONS**

December 19, 1997

Catahoula Parish School Board  
Bossierville, Louisiana

I have audited the general purpose financial statements of the Catahoula Parish School Board for the year ended June 30, 1997, and have issued my report thereon dated December 19, 1997.

In connection with my audit of the general purpose financial statements of the Catahoula Parish School Board and with my consideration of the School Board's control structure used to administer federal financial assistance programs, as required by the Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1997. As required by OMB's Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and special tests that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the School Board's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to my attention that caused me to believe that the Catahoula Parish School Board had not complied, in all material respects, with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

In my opinion, the Catahoula Parish School Board complied, in all material respects, with the requirements governing types of services allowed or excluded; eligibility; level of effort; other special requirements; and claims for advances and reimbursements that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1993.

This report is intended for the information of the Catahoula Parish School Board and management of its office. However, by provisions of state law, this report is a matter of public record, and its distribution is not limited.



Roland B. Kramshaw  
Certified Public Accountant



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC  
REQUIREMENTS APPLICABLE TO MAJOR FEDERAL  
ASSISTANCE PROGRAMS**

December 19, 1997

Catahoula Parish School Board  
Jonestown, Louisiana

I have audited the general purpose financial statements of the Catahoula Parish School Board for the year ended June 30, 1997, and have issued my report thereon dated December 19, 1997.

I have also audited the Catahoula Parish School Board's compliance with the requirements governing types of services allowed or unallowed; eligibility; level of effort; other special requirements and claims for advances and reimbursements that are applicable to each of the School Board's major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, as of and for the year ended June 30, 1997. Management of the Catahoula Parish School Board is responsible for the School Board's compliance with these requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget's circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

The results of my audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

This report is intended for the information of the Catahoula Parish School Board and management of its office. However, by provisions of state law, this report is a matter of public record, and its distribution is not limited.



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
GENERAL REQUIREMENTS APPLICABLE TO FEDERAL  
ASSISTANCE PROGRAMS**

December 19, 1987

Catahoula Parish School Board  
Jonesville, Louisiana

I have audited the general purpose financial statements of the Catahoula Parish School Board for the year ended June 30, 1987, and have issued my report thereon dated December 19, 1987.

I have applied procedures to test the Catahoula Parish School Board's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance for the year ended June 30, 1987: political activity, civil rights, cash management, allowable costs/cost principles, federal financial reports, Drug-Free Workplace Act, and administrative requirements.

My procedures were limited to the applicable procedures described in the office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Catahoula Parish School Board's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe the Catahoula Parish School Board had not complied, in all material respects, with those requirements.

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended June 30, 1997, the Catahoula Parish School Board expended 71.03% of its total federal financial assistance under major federal financial assistance programs.

I performed tests of controls, as required by GAO Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements that are applicable to each of the Catahoula Parish School Board's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of the Catahoula Parish School Board and management of its office. However, by provisions of state law, this report is a matter of public record, and its distribution is not limited.

  
Roland D. Kroschauer  
Certified Public Accountant

The management of the Catahoula Parish School Board is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

#### **ACCOUNTING APPLICATIONS**

- Cash
- Support, Revenues and Receivables
- Expenses for Goods and Services and Accounts Payable
- Payroll and Related Liabilities
- Inventories
- Property and Equipment
- Fund Balances

#### **GENERAL AND SPECIFIC ADMINISTRATIVE CONTROLS USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

<ul style="list-style-type: none"> <li>General:</li> <li>Political Activity</li> <li>Civil Rights</li> <li>Cash Management</li> <li>Federal Financial Reports</li> <li>Drug-Free Workplace</li> <li>Allowable Costs/Cost Principles</li> <li>Administrative Requirements</li> <li>Debris-Bacon Act</li> </ul>	<ul style="list-style-type: none"> <li>Specific:</li> <li>Types of Service</li> <li>Cost Allocation</li> <li>Matching Levels</li> <li>Monitoring of sub-recipients</li> <li>Eligibility</li> <li>Reporting</li> </ul>
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**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL  
CONTROL STRUCTURE USED IN ADMINISTERING  
FEDERAL AIDING PROGRAMS**

December 19, 1997

Catahoula Parish School Board  
Jonesville, Louisiana

I have audited the general purpose financial statements of the Catahoula Parish School Board for the year ended June 30, 1997, and have issued my report thereon dated December 19, 1997. I have also audited the Catahoula Parish School Board's compliance with requirements applicable to major federal financial assistance programs and have issued my report thereon dated December 19, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether the Catahoula Parish School Board complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the year ended June 30, 1997, I considered the internal control structure of the Catahoula Parish School Board in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements, and on compliance of the Catahoula Parish School Board, with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated December 19, 1997.

CRENSHAW PARISH SCHOOL BOARD  
 Bossierville, Louisiana

Schedule of Federal Awards  
 For the Year Ended June 30, 1997

FEDERAL AGENCY/ PASS-THROUGH AGENCY/ PROGRAM NAME	FY96 FUNDS	1997 EXPENDITURES
United States Department of Agriculture Passed through Louisiana Department of Education:		
National SCHOOL Lunch Program	18,000	\$ 282,138
School Breakfast Program	18,000	178,225
Passed through Louisiana Department of Agriculture and Forestry:		
Food DISTRIBUTION	18,000	____94,882
Total United States Department of Agriculture		\$ 555,245
United States Department of Education School Assistance America 2000	84,000	\$ 48,000
Passed through Louisiana Department of Education:		
Adult Education - State-Administered Banker Grant Program	0	14,000
Educationally Impaired Children - Local Educational Agencies*	84,000	744,043
Handicapped State Grants	84,000	90,500
Federal, State, and Local Partnerships For Educational Improvement	84,100	12,145
Mathematics and Science EDUCATION	84,100	18,802
Starting Point Grant	84,575	____84,518
Total United States Department of EDUCATION		\$ 968,008
United States Department of Labor Passed through Louisiana Department of Labor - Job Training Partnership Act	17,000	\$ 4,000
TOTAL EXPENDITURES		\$1,560,188

purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



Roland D. Krausz  
Certified Public Accountant

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

The following pages contain reports on the schedule of Federal Financial Assistance, internal control and compliance with laws and regulations required by OMB Circular A-133. The report on internal accounting and administrative controls relates to matters that would be significant and/or material to federal financial assistance programs. The report on compliance with laws and regulations is, likewise, related to tests of compliance with laws and regulations relating to federal financial assistance programs.

This report is intended for the information of the Oshkosh Public School Board and management of its office. However, by provisions of state law, this report is a matter of public record, and its distribution is not limited.



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

December 18, 1997

Catahoula Parish School Board  
Jonesville, Louisiana

I have audited the general purpose financial statements of the Catahoula Parish School Board for the year ended June 30, 1997, and have issued my report thereon dated December 18, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." These standards and OMB circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Catahoula Parish School Board is the responsibility of the School Board's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the School Board's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

In planning and performing my audit of the general purpose financial statements of the Catebeville Parish School Board for the year ended June 30, 1987, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Catebeville Parish School Board and management of its office. However, by provisions of state law, this report is a matter of public record, and its distribution is not limited.

  
Roland D. Kraushear  
Certified Public Accountant



**Roland D. Kraushaar**  
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

December 19, 1997

Catahoula Parish School Board  
Jonesville, Louisiana

I have audited the general purpose financial statements of the Catahoula Parish School Board for the year ended June 30, 1997, and have issued my report thereon dated December 19, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the controller general of the United States and the provisions of office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Catahoula Parish School Board is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.



ONTARIO PUBLIC SCHOOL BOARD  
Toronto, Ontario

SUPPLEMENTAL INFORMATION SCHEDULE

OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

## SCHEDULE A

CATHOLOLA PARISH SCHOOL BOARD  
Jonesville, LouisianaSchedule of Compensation Paid Board Members  
For the Year Ended June 30, 1997

Lillian S. Aplin	\$ 4,000
Chester Cooper	4,000
Joe A. Edwards	4,000
Charles Moore	4,000
Willie Manning	4,000
Clarence Martin	4,000
Dave Nays	4,000
Wayne Sanders	4,000
Dorothy Watson	<u>4,000</u>
TOTAL	\$40,000

**CATHEROLE PARISH SCHOOL BOARD**  
Jonestown, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**

**Schedule of Compensation Paid Board Members  
As of and for the Year Ended June 30, 1977**

**COMPENSATION PAID BOARD MEMBERS**

The schedule of compensation paid to the School Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1976 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 17:56, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the School Board receives \$180 per month, and the president receives an additional \$48 per month for performing the duties of his office. In addition, members of the finance committee also receive \$50 per month for attending meetings of the committee.

OKLAHOMA PUBLIC SCHOOL BOARD  
 Annual 114, Incidental  
 FUNDING FUND (70) - 10000  
 DISTRICT SCHOOL FUND

SCHEDULE T

Schedule of Changes in Budget Balances  
 For Schools  
 for the Year Ended June 30, 1987

	BALANCE 7/1/86	ADDITIONS	DEDUCTIONS	END BALANCE 6/30/87
Wash High School	\$ 19,399	\$22,499	\$22,417	\$ 19,481
Delmar High School	3,779	21,488	24,176	1,191
Marionburg Elementary School	4,794	24,333	22,686	6,441
Marionburg High School	10,000	11,487	44,293	10,694
Okmulgee Elementary School	19,025	10,067	47,780	11,312
Okmulgee High School	14,324	44,378	81,214	7,488
Wirth Jr. High School	9,771	18,061	21,786	16,046
Wirth Jr. Elementary School	3,799	19,493	21,786	1,506
Wirth Jr. High School	11,632	27,180	46,781	12,031
<b>Total</b>	<b>\$140,228</b>	<b>\$480,791</b>	<b>\$472,437</b>	<b>\$148,582</b>

CAJALOUPE PARISH SCHOOL BOARD  
Jenningsville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year ended June 30, 1947

FINANCIAL FUND TYPE - AGENCY FUND

SCHOOL ACTIVITY AGENCY FUND

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

**GENERALLEDGER BOOK VALUE**  
**ASSETS, LIABILITIES**  
**1987 (AUDIT) (\$)**

Following Schedule of Assets, Liabilities,  
 and Changes in Total Book Value  
 for the Year Ended June 30, 1987

	6-1	6-1	6-1	6-1	6-1	6-1
<b>ASSETS</b>						
Net Assets	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Net Assets for all property:						
- Land	5,000	5,000	5,000	5,000	5,000	5,000
- Buildings	5,000	5,000	5,000	5,000	5,000	5,000
<b>TOTAL ASSETS</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
<b>LIABILITIES</b>						
Accounts Payable	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Accounts Receivable	5,000	5,000	5,000	5,000	5,000	5,000
Notes Payable	4,000	4,000	4,000	4,000	4,000	4,000
<b>TOTAL LIABILITIES</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
<b>NET ASSETS AT END OF YEAR</b>						
Net Assets	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Net Assets for all property:						
- Land	5,000	5,000	5,000	5,000	5,000	5,000
- Buildings	5,000	5,000	5,000	5,000	5,000	5,000
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>

GENERAL INVESTMENT BOARD  
 Investment Activities  
 FOR FISCAL YEAR

ending March 31, 1955, 1957

ASSETS

CASH  
 Cash and cash equivalents  
 Accounts receivable

	1955	1956	1957
Cash	\$ 4,427	\$ 3,124	\$ 1,564
Accounts receivable	1,500	100	100
<b>Total</b>	<b>\$ 5,927</b>	<b>\$ 3,224</b>	<b>\$ 1,664</b>

1956, 1957

UNITED STATES GOVERNMENT  
 UNITED STATES  
 INVESTMENT BOARD

	1955	1956	1957
U.S. Government securities	\$ -	\$ -	\$ -
U.S. Government bonds	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

1955, 1956, 1957

1955, 1956, 1957

	1955	1956	1957
U.S. Government securities	\$ 6,525	\$ 7,124	\$ 8,124
U.S. Government bonds	6,525	7,124	8,124
<b>Total</b>	<b>\$ 13,050</b>	<b>\$ 14,248</b>	<b>\$ 16,248</b>

1955, 1956, 1957

	1955	1956	1957
U.S. Government securities	\$ 6,525	\$ 7,124	\$ 8,124
U.S. Government bonds	6,525	7,124	8,124
<b>Total</b>	<b>\$ 13,050</b>	<b>\$ 14,248</b>	<b>\$ 16,248</b>

**CATAHOULA PARISH SCHOOL BOARD**  
Monroeville, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Year Ended June 30, 1967

**DEBT SERVICE FUNDS**

**SCHOOL DISTRICTS NO. 1, NO. 1 PEA, NO. 2, NO. 3, NO. 4, NO. 12, AND  
NO. 13 DEBT SERVICE FUNDS**

The school district debt service funds accumulate monies for servicing of various general obligation bond issues. The bonds were issued by the respective school districts to acquire and improve sites and erect, equip, and improve existing, as well as additional, public school buildings. The bond issues are financed by special property taxes levied on property within the territorial limits of the appropriate school districts.



**CONTRACTS**  
**Current:**  
 Insurance

Fund of program	1,110	\$	750	\$	800	\$		\$		\$	1,750	\$	1,750	\$	1,200
State	8,100	\$	1,000	\$		\$		\$		\$		\$		\$	6,000
Federal		\$		\$		\$		\$		\$		\$		\$	
Local		\$		\$		\$		\$		\$		\$		\$	
Total	9,210	\$	1,750	\$	800	\$		\$		\$	1,750	\$	1,750	\$	7,200
Special program		\$		\$		\$		\$		\$		\$		\$	
Adult education program		\$		\$		\$		\$		\$		\$		\$	
Employment services		\$		\$		\$		\$		\$		\$		\$	
Wages	975	\$	675	\$		\$		\$		\$	675	\$	675	\$	675
Travel	375	\$	375	\$		\$		\$		\$	375	\$	375	\$	375
Material	525	\$	525	\$		\$		\$		\$	525	\$	525	\$	525
Other	200	\$	200	\$		\$		\$		\$	200	\$	200	\$	200
Local	575	\$	575	\$		\$		\$		\$	575	\$	575	\$	575
State	1,400	\$	1,400	\$		\$		\$		\$	1,400	\$	1,400	\$	1,400
Federal		\$		\$		\$		\$		\$		\$		\$	
Total	3,370	\$	3,370	\$	3,370	\$		\$		\$	3,370	\$	3,370	\$	3,370
Other	825	\$	825	\$		\$		\$		\$	825	\$	825	\$	825
Local	825	\$	825	\$		\$		\$		\$	825	\$	825	\$	825
State		\$		\$		\$		\$		\$		\$		\$	
Federal		\$		\$		\$		\$		\$		\$		\$	
Total	1,650	\$	1,650	\$	1,650	\$		\$		\$	1,650	\$	1,650	\$	1,650
Food services		\$		\$		\$		\$		\$		\$		\$	
Community service program		\$		\$		\$		\$		\$		\$		\$	
Capital assets		\$		\$		\$		\$		\$		\$		\$	
Health care facilities and rehabilitation services		\$		\$		\$		\$		\$		\$		\$	
Other services	10,500	\$	10,500	\$	10,500	\$		\$		\$	10,500	\$	10,500	\$	10,500
Total	11,610	\$	12,250	\$	13,370	\$		\$		\$	12,250	\$	12,250	\$	13,370

**1976 EXPENDITURE**

Insurance	12,520	\$	13,370	\$	13,370	\$		\$		\$	13,370	\$	13,370	\$	13,370
Special program		\$		\$		\$		\$		\$		\$		\$	
Adult education program		\$		\$		\$		\$		\$		\$		\$	
Employment services		\$		\$		\$		\$		\$		\$		\$	
Wages	975	\$	675	\$		\$		\$		\$	675	\$	675	\$	675
Travel	375	\$	375	\$		\$		\$		\$	375	\$	375	\$	375
Material	525	\$	525	\$		\$		\$		\$	525	\$	525	\$	525
Other	200	\$	200	\$		\$		\$		\$	200	\$	200	\$	200
Local	575	\$	575	\$		\$		\$		\$	575	\$	575	\$	575
State	1,400	\$	1,400	\$		\$		\$		\$	1,400	\$	1,400	\$	1,400
Federal		\$		\$		\$		\$		\$		\$		\$	
Total	3,370	\$	3,370	\$	3,370	\$		\$		\$	3,370	\$	3,370	\$	3,370
Other	825	\$	825	\$		\$		\$		\$	825	\$	825	\$	825
Local	825	\$	825	\$		\$		\$		\$	825	\$	825	\$	825
State		\$		\$		\$		\$		\$		\$		\$	
Federal		\$		\$		\$		\$		\$		\$		\$	
Total	1,650	\$	1,650	\$	1,650	\$		\$		\$	1,650	\$	1,650	\$	1,650
Food services		\$		\$		\$		\$		\$		\$		\$	
Community service program		\$		\$		\$		\$		\$		\$		\$	
Capital assets		\$		\$		\$		\$		\$		\$		\$	
Health care facilities and rehabilitation services		\$		\$		\$		\$		\$		\$		\$	
Other services	10,500	\$	10,500	\$	10,500	\$		\$		\$	10,500	\$	10,500	\$	10,500
Total	11,610	\$	12,250	\$	13,370	\$		\$		\$	12,250	\$	12,250	\$	13,370

**OTHER EXHIBIT**

Insurance	12,520	\$	13,370	\$	13,370	\$		\$		\$	13,370	\$	13,370	\$	13,370
Special program		\$		\$		\$		\$		\$		\$		\$	
Adult education program		\$		\$		\$		\$		\$		\$		\$	
Employment services		\$		\$		\$		\$		\$		\$		\$	
Wages	975	\$	675	\$		\$		\$		\$	675	\$	675	\$	675
Travel	375	\$	375	\$		\$		\$		\$	375	\$	375	\$	375
Material	525	\$	525	\$		\$		\$		\$	525	\$	525	\$	525
Other	200	\$	200	\$		\$		\$		\$	200	\$	200	\$	200
Local	575	\$	575	\$		\$		\$		\$	575	\$	575	\$	575
State	1,400	\$	1,400	\$		\$		\$		\$	1,400	\$	1,400	\$	1,400
Federal		\$		\$		\$		\$		\$		\$		\$	
Total	3,370	\$	3,370	\$	3,370	\$		\$		\$	3,370	\$	3,370	\$	3,370
Other	825	\$	825	\$		\$		\$		\$	825	\$	825	\$	825
Local	825	\$	825	\$		\$		\$		\$	825	\$	825	\$	825
State		\$		\$		\$		\$		\$		\$		\$	
Federal		\$		\$		\$		\$		\$		\$		\$	
Total	1,650	\$	1,650	\$	1,650	\$		\$		\$	1,650	\$	1,650	\$	1,650
Food services		\$		\$		\$		\$		\$		\$		\$	
Community service program		\$		\$		\$		\$		\$		\$		\$	
Capital assets		\$		\$		\$		\$		\$		\$		\$	
Health care facilities and rehabilitation services		\$		\$		\$		\$		\$		\$		\$	
Other services	10,500	\$	10,500	\$	10,500	\$		\$		\$	10,500	\$	10,500	\$	10,500
Total	11,610	\$	12,250	\$	13,370	\$		\$		\$	12,250	\$	12,250	\$	13,370

**OTHER EXHIBIT**

Insurance	12,520	\$	13,370	\$	13,370	\$		\$		\$	13,370	\$	13,370	\$	13,370
Special program		\$		\$		\$		\$		\$		\$		\$	
Adult education program		\$		\$		\$		\$		\$		\$		\$	
Employment services		\$		\$		\$		\$		\$		\$		\$	
Wages	975	\$	675	\$		\$		\$		\$	675	\$	675	\$	675
Travel	375	\$	375	\$		\$		\$		\$	375	\$	375	\$	375
Material	525	\$	525	\$		\$		\$		\$	525	\$	525	\$	525
Other	200	\$	200	\$		\$		\$		\$	200	\$	200	\$	200
Local	575	\$	575	\$		\$		\$		\$	575	\$	575	\$	575
State	1,400	\$	1,400	\$		\$		\$		\$	1,400	\$	1,400	\$	1,400
Federal		\$		\$		\$		\$		\$		\$		\$	
Total	3,370	\$	3,370	\$	3,370	\$		\$		\$	3,370	\$	3,370	\$	3,370
Other	825	\$	825	\$		\$		\$		\$	825	\$	825	\$	825
Local	825	\$	825	\$		\$		\$		\$	825	\$	825	\$	825
State		\$		\$		\$		\$		\$		\$		\$	
Federal		\$		\$		\$		\$		\$		\$		\$	
Total	1,650	\$	1,650	\$	1,650	\$		\$		\$	1,650	\$	1,650	\$	1,650
Food services		\$		\$		\$		\$		\$		\$		\$	
Community service program		\$		\$		\$		\$		\$		\$		\$	
Capital assets		\$		\$		\$		\$		\$		\$		\$	
Health care facilities and rehabilitation services		\$		\$		\$		\$		\$		\$		\$	
Other services	10,500	\$	10,500	\$	10,500	\$		\$		\$	10,500	\$	10,500	\$	10,500
Total	11,610	\$	12,250	\$	13,370	\$		\$		\$	12,250	\$	12,250	\$	13,370

**OTHER EXHIBIT**

Insurance	12,520	\$	13,370	\$	13,370	\$		\$		\$	13,370	\$	13,370	\$	13,370
Special program		\$		\$		\$		\$		\$		\$		\$	
Adult education program		\$		\$		\$		\$		\$		\$		\$	
Employment services		\$		\$		\$		\$		\$		\$		\$	
Wages	975	\$	675	\$		\$		\$		\$	675	\$	675	\$	675
Travel	375	\$	375	\$		\$		\$		\$	375	\$	375	\$	375
Material	525	\$	525	\$		\$		\$		\$	525	\$	525	\$	525
Other	200	\$	200	\$		\$		\$		\$	200	\$	200	\$	200
Local	575	\$	575	\$		\$		\$		\$	575	\$	575	\$	575
State	1,400	\$	1,400	\$		\$		\$		\$	1,400	\$	1,400	\$	1,4

**CHARLES MERRILL DOGS, INC.**  
 Investments, Credits,  
 Loans, and Other Items

Excluding Schedule of Income, Excess Income,  
 and Capital Gains and Losses  
 for the Year Ended June 30, 1987

	1987	1986	1985	1984	1983	1982	1981	1980
<b>REVENUE</b>								
Total Income	\$ 25,348	\$ 14,046	\$ 5,797	\$ 4,264	\$ -	\$ 5,295	\$ 103,877	\$ 103,877
Less: Interest income	-	-	-	-	-	-	-	-
Less: Dividends and commissions	1,662	544	64	64	137	82	2,488	2,488
Less: Other income	88	15	-	-	-	12	174	174
Less: Other property	-	-	-	-	-	-	-	-
Less: Other income	6,278	3,281	2,175	1,822	-	208	86,006	86,006
Less: Other income	-	-	-	-	-	-	-	-
Less: Other income	-	-	-	-	-	-	-	-
Less: Other income	-	-	-	-	-	-	-	-
Less: Other income	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	\$ 23,600	\$ 10,206	\$ 3,522	\$ 2,442	\$ -	\$ 4,995	\$ 17,203	\$ 17,203

**CONTINUOUS RANGE SERIES, 1980**  
**Series 1, 2, and 3**  
**from 1970-1980**  
**including 1980 Series 1, 2, and 3, 1980**

	80-1	80-2	80-3	80-4	80-5	80-6	80-7	80-8	80-9	80-10
<b>ASSETS</b>										
Real and cash and equivalents	\$ 4,399	\$ 57,337	\$ 78,400	\$ 88,437			\$ 4,478	\$ 5,289		\$ 19,444
Investment in other companies	-	-	-	-	-	-	-	600	-	800
Due from other banks	-	-	-	-	-	-	-	-	-	330
Securities investments	80	80	80	80	80	80	80	80	80	80
<b>TOTAL ASSETS</b>	\$ 4,479	\$ 57,514	\$ 78,480	\$ 88,517			\$ 4,558	\$ 5,369		\$ 19,484
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>										
Due to other banks	-	-	-	-	-	-	-	-	-	-
Accounts payable	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423
Deposits in transit	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423
<b>TOTAL LIABILITIES</b>	\$ 2,846	\$ 2,846	\$ 2,846	\$ 2,846	\$ 2,846	\$ 2,846	\$ 2,846	\$ 2,846	\$ 2,846	\$ 2,846
<b>SHAREHOLDERS' EQUITY</b>										
Preferred stock	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633
<b>TOTAL SHAREHOLDERS' EQUITY</b>	\$ 1,633	\$ 1,633	\$ 1,633	\$ 1,633	\$ 1,633	\$ 1,633	\$ 1,633	\$ 1,633	\$ 1,633	\$ 1,633



MEMPHIS WATER BOARD  
 MEMPHIS, TENNESSEE  
 WATER, SEWERAGE

Containing Schedule of Assets, Liabilities,  
 and Changes in Fund Balances  
 for the Year Ended June 30, 1959

DEBIT	CREDIT	ASSETS	LIABILITIES	NET ASSETS	TOTAL	DATE OF CLOSURE	BOOK CREDIT AMOUNT	PRELIMINARY BALANCE	1959
	\$	\$	\$	\$	\$		\$	\$	\$
							14,104		14,104
							4,026		18,130
							19,156		37,260
							19,156		56,416
							19,156		75,572
							19,156		94,728
							19,156		113,884
							19,156		133,040
							19,156		152,196
							19,156		171,352
							19,156		190,508
							19,156		209,664
							19,156		228,820
							19,156		247,976
							19,156		267,132
							19,156		286,288
							19,156		305,444
							19,156		324,600
							19,156		343,756
							19,156		362,912
							19,156		382,068
							19,156		401,224
							19,156		420,380
							19,156		439,536
							19,156		458,692
							19,156		477,848
							19,156		497,004
							19,156		516,160
							19,156		535,316
							19,156		554,472
							19,156		573,628
							19,156		592,784
							19,156		611,940
							19,156		631,096
							19,156		650,252
							19,156		669,408
							19,156		688,564
							19,156		707,720
							19,156		726,876
							19,156		746,032
							19,156		765,188
							19,156		784,344
							19,156		803,500
							19,156		822,656
							19,156		841,812
							19,156		860,968
							19,156		880,124
							19,156		899,280
							19,156		918,436
							19,156		937,592
							19,156		956,748
							19,156		975,904
							19,156		995,060
							19,156		1,014,216
							19,156		1,033,372
							19,156		1,052,528
							19,156		1,071,684
							19,156		1,090,840
							19,156		1,110,000
							19,156		1,129,160
							19,156		1,148,320
							19,156		1,167,480
							19,156		1,186,640
							19,156		1,205,800
							19,156		1,224,960
							19,156		1,244,120
							19,156		1,263,280
							19,156		1,282,440
							19,156		1,301,600
							19,156		1,320,760
							19,156		1,339,920
							19,156		1,359,080
							19,156		1,378,240
							19,156		1,397,400
							19,156		1,416,560
							19,156		1,435,720
							19,156		1,454,880
							19,156		1,474,040
							19,156		1,493,200
							19,156		1,512,360
							19,156		1,531,520
							19,156		1,550,680
							19,156		1,569,840
							19,156		1,589,000
							19,156		1,608,160
							19,156		1,627,320
							19,156		1,646,480
							19,156		1,665,640
							19,156		1,684,800
							19,156		1,703,960
							19,156		1,723,120
							19,156		1,742,280
							19,156		1,761,440
							19,156		1,780,600
							19,156		1,800,000

MEMPHIS  
 LOCAL SOURCES

At-risk loans  
 Payables and liabilities  
 of Memphis  
 out of Memphis property  
 income tax  
 other  
 other sources  
 other sources  
 other sources  
 other sources  
 other sources

MEMPHIS, TENNESSEE

EXPENDITURES	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972
Salaries	-	-	-	6,137	26,706	31,950	-	51,950	-	79,491	-	-
Benefits	-	-	-	-	-	-	-	20,000	-	-	-	-
Travel	-	-	-	-	-	-	-	4,500	-	-	-	-
Public relations	-	-	-	6,474	-	-	-	4,500	-	-	-	1,479
Interest	-	-	-	-	-	-	-	17,128	-	-	-	-
Books	-	-	-	-	-	-	-	11,000	-	-	-	-
Supplies	-	-	-	-	-	-	-	11,000	-	-	-	-
Special programs	-	-	-	-	-	-	-	11,000	-	-	-	-
Student services	-	-	-	-	-	-	-	17,178	-	26,448	-	-
Faculty support	-	-	-	848	684	20,907	-	20,907	-	-	-	-
Administrative costs	-	-	-	-	-	-	-	-	-	-	-	-
Student activities	1,223	4,453	4,500	4,500	-	-	-	-	-	-	-	-
Student health	-	-	-	42,113	-	-	-	-	-	-	-	-
Student transportation	-	-	-	158	-	-	-	-	-	-	-	-
Business administration	-	-	-	158	-	-	-	-	-	-	-	-
Plant services	41,875	371,128	371,128	371,128	-	-	-	-	-	-	-	-
Food services	-	-	-	724	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Faculty development and continuing education	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	23,171	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>14,128</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>
<b>NET OPERATING REVENUES</b>	<b>14,128</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>
<b>NET OPERATING DEFICIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE FUNDING UNDER OTHER PROGRAMS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Special programs	-	-	-	11,000	-	-	-	-	-	-	-	6,968
Operating expenses for	-	-	-	20,000	-	-	-	-	-	-	-	-
- for special programs	-	-	-	20,000	-	-	-	-	-	-	-	-
- general fund	-	-	-	-	-	-	-	20,000	-	-	-	-
<b>TOTAL STATE FUNDING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,968</b>
<b>TOTAL REVENUES</b>	<b>14,128</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>	<b>336,113</b>
<b>NET OPERATING DEFICIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING DEFICIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING DEFICIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING DEFICIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING DEFICIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**COLUMBIA BARRIO BOUND BOARD**  
 Community, Inc./CBA  
 SPECIAL MEMORIAL FUND

Contributing Individuals of Resources, Personal Items,  
 and Donations to Special Memorial Fund  
 for the Year ended June 30, 1999

	FOOD, BEVERAGE, ENTERTAINMENT	SPECIAL EVENTS	MEMORIAL MATERIALS EQUIP.	MEMORIAL FUND CONTRIBUT.	MEMORIAL FUND EQUIP. CONTRIBUT.	MEMORIAL FUND EQUIP. CONTRIBUT.	MEMORIAL FUND EQUIP. CONTRIBUT.
\$	27,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
	12	101	5,000	-	-	-	-
	11	4,100	100	-	-	-	-
	3,000	27,000	10,000	-	-	-	-
	-	-	-	10,000	10,000	10,000	-
\$	20,112	\$ 141,101	\$ 10,100	\$ 10,000	\$ 10,000	\$ 10,000	\$ -

**REMARKS:**

Local Resources  
 All without taxes  
 Fees, charges, and contribution  
 for services  
 Date of money and property  
 interest recordings  
 other  
 Unrecorded property to-date  
 Federal Income  
 Unrecorded grants received -  
 individuals

Total: \$100,000

**STANBURY HARBOR BRIDGE, BRIDGE**  
Account No. 10000000  
STATE, GENERAL FUND

Expiring Balance Sheet, June 30, 1987

	BALANCE SHEET AND STATEMENT OF CHANGES										
	TOTAL CURRENT	LIABILITIES	FUND BALANCE	NET ASSETS	STATE OF MAINE	STATE OF MAINE	STATE OF MAINE	STATE OF MAINE	STATE OF MAINE	STATE OF MAINE	TOTAL
<b>ASSETS</b>											
Trust and cash equivalents	\$ 30,000	\$ -	\$ 30	\$ 97	\$ 1,000	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 11,400
Inventory items	-	-	-	-	-	-	-	-	-	-	5,000
Due from other funds	-	-	80	-	-	7,000	-	-	-	-	7,000
Due from other agencies	-	-	-	-	-	-	-	-	-	-	1,000
Due from other departments	-	-	-	200	-	00	-	-	-	-	40,000
Due from other organizations	-	-	-	-	-	0,000	-	-	-	-	11,000
Accounts receivable	30,000	-	-	-	-	-	-	-	-	-	30,000
<b>TOTAL ASSETS</b>	\$ 60,000	\$ -	\$ 80	\$ 400	\$ 1,000	\$ 7,000	\$ 00	\$ 00	\$ 00	\$ 00	\$ 111,400
<b>LIABILITIES AND FUND BALANCE</b>											
LIABILITIES											
Due to other funds	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Due to other agencies	-	-	-	400	-	00	-	-	-	-	400
Due to other departments	2,000	-	-	-	0	00	-	-	-	-	2,000
Due to other organizations	-	-	-	-	-	00	-	-	-	-	00
Accounts payable	00	-	-	-	1,000	-	-	-	-	-	1,000
Salaries and benefits payable	00	-	-	-	-	-	-	-	-	-	00
<b>TOTAL LIABILITIES</b>	\$ 2,000	\$ -	\$ 800	\$ 400	\$ 1,000	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 2,400
<b>FUND BALANCE</b>											
Non-interest - restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 00
<b>TOTAL FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 00
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ 2,000	\$ -	\$ 800	\$ 400	\$ 1,000	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 2,400



**GENERAL MERCHANDISE STORES, STORES  
OPERATED BY AFFILIATES  
OPERATING BALANCE SHEET**

Operating Balance Sheet, June 30, 1957

	<u>ASSETS</u>	<u>LIABILITIES</u>	<u>NET ASSETS</u>	<u>NET EQUITY</u>	<u>NET ASSETS</u>	<u>NET EQUITY</u>	<u>NET ASSETS</u>	<u>NET EQUITY</u>	<u>NET ASSETS</u>	<u>NET EQUITY</u>
	at the close of operations	at the close of operations	at the close of operations	at the close of operations	at the close of operations	at the close of operations	at the close of operations	at the close of operations	at the close of operations	at the close of operations
<b>ASSETS</b>										
Cash and cash equivalents	\$ 1,600	\$ 16,360	\$ 11,340	\$ 1,000	\$ 6,075	\$ 11,260	\$ 1	\$ 1,000	\$ 1	\$ 1,000
Invested loans	-	-	500	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	19,287	48,480	-	1,000	-	-
Due from Federal Government	-	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-	-
Due from other operations	-	-	-	-	-	-	-	-	-	-
Inventory - stock	-	-	121	25,250	-	3,232	-	-	-	-
Accounts receivable	28	10,120	102,380	10,500	11,770	171,810	1,000	1,000	1,000	1,000
<b>TOTAL ASSETS</b>	<b>\$ 1,628</b>	<b>\$ 26,480</b>	<b>\$ 112,381</b>	<b>\$ 36,750</b>	<b>\$ 18,122</b>	<b>\$ 171,812</b>	<b>\$ 1,001</b>	<b>\$ 2,000</b>	<b>\$ 1,001</b>	<b>\$ 2,000</b>
<b>LIABILITIES AND FUND EQUITY</b>										
LIABILITIES										
Unamortized loans payable	-	-	-	1,100	11,000	11,000	1,100	1,100	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	1,000	1,000	1,000	-	-	-	-
Business payable	11	1,025	2,025	-	1,025	2,025	-	-	-	-
Salaries and benefits payable	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 11</b>	<b>\$ 1,025</b>	<b>\$ 2,025</b>	<b>\$ 2,100</b>	<b>\$ 13,025</b>	<b>\$ 15,025</b>	<b>\$ 1,100</b>	<b>\$ 2,100</b>	<b>\$ 1,100</b>	<b>\$ 2,100</b>
<b>FUND EQUITY</b>										
Fund balance - reserved	\$ 1,617	\$ 17,455	\$ 110,356	\$ 34,650	\$ 1,097	\$ 156,787	\$ 1,001	\$ 1,000	\$ 1,001	\$ 1,900
<b>TOTAL FUND EQUITY</b>	<b>\$ 1,617</b>	<b>\$ 17,455</b>	<b>\$ 110,356</b>	<b>\$ 34,650</b>	<b>\$ 1,097</b>	<b>\$ 156,787</b>	<b>\$ 1,001</b>	<b>\$ 1,000</b>	<b>\$ 1,001</b>	<b>\$ 1,900</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,639</b>	<b>\$ 23,935</b>	<b>\$ 222,737</b>	<b>\$ 71,350</b>	<b>\$ 19,219</b>	<b>\$ 328,600</b>	<b>\$ 2,101</b>	<b>\$ 3,100</b>	<b>\$ 2,102</b>	<b>\$ 3,900</b>

CATAPOLA PARISH SCHOOL BOARD  
Jonesville, Louisiana

Supplemental Information Schedule  
(Continued)

**ELEMENTARY AND SECONDARY EDUCATION ACT FUNDS**

**Title I**

Title I of the Elementary and Secondary Education Act (ESEA) is a program for economically and educationally deprived school children, which is federally financed, state-administered, and locally operated by the School Board. The Title I services are provided through various projects that are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, state and locally mandated activities.

**Title VI**

Title VI of the Elementary and Secondary Education Act (ESEA) is a program by which the federal government provides funds to the School Board for audio-visual material and equipment.

**Title II**

Title II of the Elementary and Secondary Education Act (ESEA) is a program by which the federal government provides funds to the School Board for projects that are designed to improve the skills of teachers and instruction in the areas of mathematics, science, computer learning, and foreign languages and increase the accessibility of such instruction to all students.

**SCHOOL LUNCH FUND**

The School Lunch Fund accounts for operations of the school cafeterias. Funding is provided by federal and state grants and charges for meals served.

CATAHOULA PARISH SCHOOL BOARD  
Bossierville, Louisiana

Supplemental Information Schedules  
(continued)

**Adult Education**

The adult education funds account for allotments from the Louisiana Department of Education for the purpose of providing adult education programs in the parish.

**Starting Point Preschool**

Starting Point Preschool consists of federal funds which are administered by the state to provide financial assistance for preschool programs that are designed to provide quality education to children whose parents are enrolled in job training programs.

**Vocational Education**

The vocational education grant is from the Louisiana Department of Education for the purpose of providing vocational education.

**Job Training Partnership Act**

The Job Training Partnership Act is a federal program which requires the school board to expend funds to establish programs that prepare youth for entry into the labor force and to provide job training to those economically disadvantaged individuals who face serious barriers to employment.

**AMERICA 1980 FEDERAL PROJECT FUND**

This fund is used to account for a Grant awarded directly through the U.S. Department of Education. Catahoula and Concordia Parish School Boards applied and were awarded jointly this grant. Catahoula is the Fiscal Agent for the grant.

**OTHER GRANT FUND**

This fund is used to account for miscellaneous Foundation and other grants that the Parish School Board has been attempting to obtain. At least for the current period, the grant applications have been filed in an effort to obtain additional funds to complete INTEREST installation in selected schools in Catahoula.

CATHERINE PARISH SCHOOL BOARD  
Bossierville, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended June 30, 1997

SPECIAL REVENUE FUNDS

SCHOOL BUILDING CONSTRUCTION AND SPECIAL LOWWAY TAX FUNDS

The School Building Construction and Special Lowway Tax Funds account for the proceeds of ad valorem taxes that are levied to provide additional support for the general purpose of routine maintenance and operations of all parish schools.

SCHOOL DISTRICTS NO. 1, NO. 2, NO. 3, NO. 4, NO. 11, AND NO. 12 MAINTENANCE FUNDS

The school district maintenance funds account for the proceeds of ad valorem taxes levied in the various school districts to provide additional district support for maintenance, instruction, capital outlay, and replacement of equipment. In addition, School District No. 1 and No. 2 Maintenance Funds make the debt retirement payments (principal and interest) for certificates of indebtedness issued by that respective district.

ENTERPRISE AND HARRISBOROUGH FOOD PLANT FUNDS

The Enterprise and Harrisborough Food Plant Funds account for the proceeds of ad valorem tax levies that are used to operate the food preservation centers. Other revenues are from charges for the use of the plant, sales of hides, and related charges.

SPECIAL EDUCATION PUBLIC LAW 94-142 FUND

The Public Law 94-142 Fund accounts for federal funds granted under Public Law 94-142 that provide for additional support for the education of all handicapped children.

MISCELLANEOUS FEDERAL PROJECTS FUND

This fund is used to account for various federally funded grant projects. Descriptions of these grants are as follows:

**CATAMOLA PARISH SCHOOL BOARD**  
Jonestown, Louisiana

**Notes to the Financial Statements**  
(Continued)

General obligation bonds totaling \$3,544,000 at June 30, 1997, are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 18:542, the School Board is legally restricted from incurring long-term bonded debt in excess of 2% per cent of the assessed value of taxable property in the parish or district. The School Board is within that statutory limitation.

**11. LITIGATION AND CLAIMS**

At June 30, 1997, the school board is involved in various lawsuits. It is the opinion of management for the School Board that, at June 30, 1997, resolution of the lawsuits will not result in any material liability to the School Board.

CATAWBLA PARISH SCHOOL BOARD  
 Jonesville, Louisiana

Notes to the Financial Statements  
 (Continued)

General obligation bonds dated June 1, 1978 - \$160,000.  
 The remaining principal is due in annual installments of \$18,000 to \$15,000 through March 1, 1988, with interest of 6.50 per cent. Debt retirement payments are made from the School District No. 29 Debt Service Fund. \$ 15,000

Certificates of indebtedness dated November 11, 1983 - \$78,000. The remaining principal due in annual installments of \$9,000 to \$11,000 through March 1, 2001, with interest of 6.8 per cent. Debt retirement payments are made from the School District No. 1 Maintenance Fund. 40,000

Certificates of indebtedness dated August 30, 1984 - \$50,000. The remaining principal due in annual installments of \$8,000 to \$11,000 through March 1, 2002, with interest of 6.8 per cent. Debt retirement payments are made from the School District No. 1 Maintenance Fund. 40,000

Total long-term debt \$3,624,000

As shown on Statement A, \$104,880 is available in debt service funds to service the bonded debt. The annual requirements to amortize all bonded debts and certificates of indebtedness outstanding at June 30, 1993, including interest of \$1,544,000, are as follows:

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
	PAYMENTS	PAYMENTS	
1993	\$ 277,000	\$ 230,533	\$ 407,533
1994	285,000	289,074	404,874
2000	306,000	375,728	481,728
2001	310,000	385,123	494,323
2002	317,000	391,035	498,835
2000-2014	2,120,000	544,735	1,785,265
Total	\$3,624,000	\$1,544,000	\$5,171,000

CATECHOLA PARISH SCHOOL BOARD  
Jonestown, Louisiana

Notes to the Financial Statements  
(continued)

Refered Board general obligation bonds outstanding at June 30, 1997, mature from 1997 to 2014 with interest rates from 3.28% to 12.50%. The certificates of indebtedness outstanding at June 30, 1997, mature in 2001 with interest of 6.50% and 6.44%. The individual issues are as follows:

General obligation refunding bonds dated September 31, 1991 - \$750,000. The remaining principal is due in annual installments of \$10,000 to \$100,000 through March 1, 2003, with interest from 6.70 to 6.80 per cent. Debt retirement payments are made from the School District No. 1 Debt Service Fund.	\$ 500,000
General obligation refunding bonds dated August 3, 1992 - \$1,000,000. The remaining principal is due in annual installments of \$20,000 to \$100,000 through March 1, 2008, with interest from 7.50 to 8.75 per cent. Debt retirement payments are made from the School District No. 1 Debt Service Fund.	875,000
General obligation refunding bonds dated April 19, 1990 - \$225,000. The remaining principal is due in annual installments of \$20,000 to \$100,000 through February 1, 2002, with interest from 7.25 to 8.50 per cent. Debt retirement payments are made from the School District No. 2 Debt Service Fund.	770,000
General obligation bonds dated March 1, 1984 - \$1,470,000. The remaining principal is due in annual installments of \$20,000 to \$125,000 through March 1, 2014, with interest from 8.10 to 10.00 per cent. Debt retirement payments are made from the School District No. 3 Debt Service Fund.	1,370,000
General obligation bonds dated September 1, 1982 - \$110,000. The remaining principal is due in annual installments of \$5,000 to \$15,000 through March 1, 2002, with interest at 12.50 per cent. Debt retirement payments are made from the School District No. 3 Debt Service Fund.	84,000

**CATBOUILA PARISH SCHOOL BOARD**  
**Roseville, Louisiana**

**Notes to the Financial Statements**  
**(Continued)**

**8. POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The Catahoula Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits for retirees and similar benefits for active employees are provided through an insurance company or the State Employees Group Benefits Program, whose monthly premiums are paid jointly by the employee and by the School Board. The School Board recognizes the cost of providing these benefits (the Board's portion of premiums) as an expenditure when the monthly premiums are due, which was \$609,915 for 1997. The cost of retiree benefits totaled \$444,342.

**9. CHANGES IN AGENCY DEPOSITS AND OTHERS**

A summary of changes in the agency fund's deposits and others follows:

Balance at July 1, 1996	\$ 188,000
Additions	488,701
Reductions	(478,422)
Balance at June 30, 1997	<u>\$ 198,279</u>

**10. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

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

	Certification of Indebtedness	Bonded Debt	Compensated Absences	Claims and Judgments	Total
Long-term obligations at July 1, 1996	\$ 48,000	\$ 3,792,000	\$ 184,800	\$ 78,882	\$ 4,083,682
Additions	62,000	-	15,999	-	77,999
Reductions	(18,000)	(288,000)	(25,510)	(18,882)	(349,392)
Long-term obligations at June 30, 1997	\$ 92,000	\$ 3,504,000	\$ 185,289	\$ -	\$ 4,087,500



CATYBONOLA PARISH SCHOOL BOARD  
 Jonesville, Louisiana

Notes to the Financial Statements  
 (Continued)

7. RETIREMENT SYSTEMS

Substantially all employees of the School Board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Louisiana Teachers Retirement System (LTRS); 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 systems, with employee benefits vesting after 10 years of service.

Benefits of the systems are funded by employee and employer contributions. The contribution rates (as a per cent of covered salaries) are established by state law as follows:

	1987	
	Employee	Employer
Louisiana Teachers Retirement System (LTRS):		
Regular	6.0 %	10.0 %
Plan B	6.0 %	10.0 %
Louisiana School Employees Retirement System (LSERS)	4.0 %	6.0 %

The School Board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board. For the LSERS, all of the School Board's employer contributions are funded by the State of Louisiana through annual appropriations. Benefits granted by the retirement systems are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. For the year ended June 30, 1987, the current-year payroll for the School Board totaled \$4,089,897. The employer contributions and total current-year payroll of covered employees for the year ended June 30, 1987, are as follows:

	Regular	Plan B	LSERS	Total
Employer contributions:				
1987	\$ 462,277	\$ 51,784	\$ 23,979	\$ 538,040
Total covered current-year payroll:				
1987	\$5,029,763	\$ 317,197	\$ 570,132	\$5,917,102

**CATACOLA PARISH SCHOOL BOARD**  
**Jonesville, Louisiana**

**Notes to the Financial Statements**  
**(Continued)**

**5. DUE FROM/TO OTHER FUNDS**

Individual balances from/to other funds at June 30, 1987, are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ -	\$ 9,164
Special Revenues Funds:		
School Building Construction	-	5
School District Maintenance No. 23	900	-
Title VI Carryover	-	433
Title VI	866	-
Title III Carryover	5	-
School Lunch	<u>7,331</u>	<u>-</u>
Total	\$ 9,002	\$ 9,002

**6. GENERAL FIXED ASSETS**

The following schedules present changes in general fixed assets for the year ended June 30, 1987:

	<u>Balance at July 1, 1986</u>	1987	1987	<u>Balance at June 30, 1987</u>
		Additions	Deletions	
Land	\$ 220,318	\$ -	\$ -	\$ 220,318
Buildings	3,718,387	-	-	3,718,387
Furniture and equipment	<u>8,872,393</u>	<u>348,781</u>	<u>-</u>	<u>9,221,174</u>
Total	\$9,811,108	\$ 348,781	\$ -	\$10,159,889

**CATACOLA PARISH SCHOOL BOARD**  
**Jonesville, Louisiana**

**Notes to the Financial Statements**  
**(Continued)**

The following is a summary of authorized and levied ad valorem tax millages for the year ended June 30, 1997: (continued)

District taxes:	Authorized	Levied 1997	Expiration Date
<b>Maintenance:</b>			
School District No. 1	4.88	4.75	2000
School District No. 2	5.05	4.85	2000
School District No. 5	4.81	3.57	1997
School District No. 9	5.13	4.49	1997
School District No. 25	5.54	5.38	2001
<b>Bond Sinking:</b>			
School District No. 1 - 1997 (Refunded Debt)	8.54	8.54	2000
School District No. 1 - (Refunded Debt)	10.81	8.37	2000
School District No. 2	28.14	28.10	2000
School District No. 5	89.88	83.78	2014
School District No. 9	13.88	11.97	2000
School District No. 25	10.73	9.88	1998

The difference between authorized and levied millages is the result of reassessments of taxable property as required by Article 7, Section 38(F) of the Louisiana Constitution of 1974.

**4. RECEIVABLES**

The receivables of \$246,821 at June 30, 1997, are as follows:

Class of Receivable	General Fund	Special Revenues Funds	Debt Service Funds	Total
Ad Valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-
Grants:				
Federal	-	9,848	-	9,848
State	87,818	89,897	-	177,715
Other	21,862	26,851	410	50,123
<b>Total</b>	<b>\$129,178</b>	<b>\$124,313</b>	<b>\$ 410</b>	<b>\$246,821</b>

ORANGEBLA PARISH SCHOOL BOARD  
Jonestown, Louisiana

Notes to the Financial Statements  
(Continued)

School Board received 1 1/4% of collected sales taxes. The sales taxes are recorded as revenues in the General Fund.

1. TOTAL COLUMNS ON COMBINED STATEMENTS

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

2. EXPENDITURES - ACTUAL AND BUDGET

The following individual special revenue funds had actual expenditures over budgeted expenditures for the year ended June 30, 1977:

June 30, 1977	BUDGET	ACTUAL	VARIANCE
School Building Construction Fund	\$ 48,000	\$ 48,388	\$(2,888)
Miscellaneous Federal Projects Fund	188,000	184,828	\$(3,172)
Other Grants Fund	2,000	2,000	0000
School Lunch	1,032,824	1,038,000	\$(5,176)
Special Levy Tax Fund	133,300	138,100	\$(4,800)

3. LEVIED TAXES

The following is a summary of authorized and levied ad valorem tax millages for the year ended June 30, 1977:

	Authorized	Levied 1977	Expiration Date
Parishwide taxes			
Constitutional	4.38	4.38	Indefinite
Special operational	8.70	8.82	2004
Special levy	8.70	8.82	2003
School building repair and equipment	1.80	1.80	1986

CATACOLA PARISH SCHOOL BOARD  
Jonestown, Louisiana

Notes to the Financial Statements  
(Continued)

All School Board employees earn from 10 to 18 days of sick leave each year, depending upon the number of months employed. All employees accumulate sick leave without limitation. Upon retirement or death, unused sick leave of up to 30 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 sick leave, including the 30 days paid, is used in the retirement benefit computation as earned service for leave earned prior to July 1, 1988. For sick leave earned after July 1, 1988 under the Louisiana Teachers Retirement System and for sick leave earned under the Louisiana School Employees Retirement System, all unpaid sick leave, which excludes the 30 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. Sabbatical leave benefits are recorded, as expenditures in the period paid.

The cost of leave privileges, computed in accordance with the GASB Codification Section 048, is recognized as a current-year expenditure in the governmental funds when leave is actually taken or when employees or their heirs are paid for accrued leave upon retirement or death. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

At June 30, 1987, employees of the School Board have accumulated and vested \$381,581 of employee leave benefits, computed in accordance with GASB Codification Section 048. The liability is recorded within the general long-term obligations account group.

**E. SALES TAX**

On November 18, 1967, voters of the parish passed a 1% sales tax for an indefinite period of time. Of the 1%, 3/4 is dedicated to salaries of school teachers and other School Board employees, while the remaining 1/4 is dedicated to the operation of the parish school system. On April 7, 1987, voters approved a 1% tax for an indefinite period of time. The tax is dedicated to operating the parish school system. The School Board received a 1% sales tax. The taxes are collected by the Concordia Parish School Board and deposited in a bank account for the Catacola Parish School Board. For its collection services, Concordia Parish

CATHERINE PARISH SCHOOL BOARD  
Jonesville, Louisiana

Notes to the Financial Statements  
(Continued)

by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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. Cash and cash equivalents (bank balances) at June 30, 1997, are secured as follows:

Bank balances	\$ 1,308,908
Federal deposit insurance	109,608
Pledged securities (uncollateralized)	1,258,508
Total	\$ 2,677,024

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the School Board, they are considered uncollateralized (Category 1) under the provisions of GASB Codification CMB-106. However, Louisiana Revised Statute 17:1129 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the School Board that the fiscal agent bank has failed to pay deposited funds upon demand.

**I. INVENTORY**

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received. However, all inventory items are recorded as expenses when consumed. All inventory items purchased are valued at the lower of the costs (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.

**J. VACATION, SICK, AND CARNATIONAL LEAVE**

All twelve-month employees earn from 10 to 15 days of vacation leave each year, depending upon length of service with the School Board. Vacation leave can be accumulated. Upon separation, all unused vacation leave is forfeited.

CATMOULA PARISH SCHOOL BOARD  
Zionsville, Louisiana

Notes to the Financial Statements  
(Continued)

**F. BUDGET PRACTICES**

Preliminary budgets for the ensuing year are prepared by the director of business and finance beginning in August. The availability of the proposed budgets for public inspection and the date of public hearing on the budgets are then advertised in the official journal. During a special September meeting, the School Board holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the School Board as a whole. The budgets are then adopted during the special September meeting, and notice is published in the official journal.

The School Board adopted budgets for the general fund and all special revenue funds. Budgets are prepared on the modified accrual basis of accounting. All appropriations lapse at year end and must be reappropriated during the following year to be expended. Encumbrances are not recognized within the accounting records for budgetary control purposes. Formal budget integration (within the accounting records) is employed as a management control device. The superintendent of schools is authorized to transfer amounts between line items within any fund. However, when actual revenues within a fund fail to meet budgeted revenues by 5% or more, and/or actual expenditures within a fund exceed budgeted expenditures by 5% or more, a budget amendment is adopted by the School Board in an open meeting. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**G. ENCUMBRANCES**

Encumbrance accounting is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

**H. CASH AND CASH EQUIVALENTS**

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. As June 30, 1997, the School Board has cash (book balances) totaling \$3,110,871.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned

CATHOOLA PARISH SCHOOL BOARD  
Jonesville, Louisiana

Notes to the Financial Statements  
(Continued)

Federal and state grants are normally "expenditure driven," which means that the school board does not earn, nor is it entitled to, the grant funds until liability for the expenditure has been incurred. Any amounts received in excess of actual expenditures/liabilities at year end are reflected as deferred revenues on the fund's balance sheet.

Fees, charges, and commissions for services are recorded when the school board is entitled to the funds.

Interest earnings on time deposits are recognized as revenue when the time deposits have matured and the interest is available.

Substantially all other revenues are recognized when received by the school board.

Based on the above criteria, sales taxes, federal and state grants, fees, charges, and commissions for services have been treated as noncapital to account.

**Expenditures**

Salaries are recorded as expenditures when earned by employees. Teachers' salaries are earned over a nine-month period, but are paid over a twelve-month period.

Purchases of various operating supplies, etc., are recorded as expenditures when the related fund liability is incurred.

Compensated absences are recognized as expenditures when leave is actually taken or when employees or their heirs are paid for accrued leave upon retirement or death. The cost of leave privileges not requiring current available resources are recognized in the general long-term obligations account group.

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

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.



CATAHOULA PARISH SCHOOL BOARD  
Jonesville, Louisiana

Notes to the Financial Statements  
(Continued)

**B. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources management focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both 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 be used to pay liabilities of the current period. The School Board uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis. They are attached as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1981 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January and February of the current year.

State revenue sharing, which is based on population and homesteads in the parish, is recorded as unrestricted grants-in-aid in the year received, which coincides with the recognition of the related ad valorem taxes discussed above. State equalization entitlement funds are also recognized as unrestricted grants-in-aid when the School Board is entitled to them.

Sales taxes are recorded in the month collected by the Catahoula Parish School Board, the collection agent for the Catahoula Parish School Board.

ORFANELA PARISH SCHOOL BOARD  
Jonesville, Louisiana

Notes to the Financial Statements  
(Continued)

4. Capital Projects Funds - Account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

**Fiduciary Funds**

1. School Activity Agency Fund - Accounts for assets held by the School Board as an agent for the individual schools and school organizations. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**B. GENERAL FIXED ASSETS AND LONG-TERM LIABILITIES**

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available. Approximately 60% of fixed assets are valued at actual cost, while the remaining 40% are valued at estimated cost based on the actual cost of the items. Donated fixed assets are valued at their fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized, but are only recognized as a normal expenditure of the governmental funds. Public domain or infrastructure general fixed assets consisting of sidewalks, parking lots, etc., are not capitalized, as these assets are immovable and of value only to the School Board. No depreciation is recognized on general fixed assets of the School Board.

Long-term obligations, such as general obligation bonds and certification of indebtedness payable, are recognized as liabilities of a governmental fund only when due. For other long-term obligations, such as compensated absences, only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group.

CATAHOULA PARISH SCHOOL BOARD  
Jonesville, Louisiana

Notes to the Financial Statements  
(Continued)

**C. FUND ACCOUNTING**

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

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

**Governmental Funds**

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

1. **General Fund** - The general operating fund of the School Board and accounts for all financial resources, except those required to be accounted for in other funds.
2. **Special Revenue Funds** - Account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. **Debt Service Funds** - Account for transactions relating to resources retained and used for the payment of principal and interest on the long-term debt recorded in the general long-term debt account group.

**CATAHOULA PARISH SCHOOL BOARD**  
Jennsville, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 1997

**INTRODUCTION**

The Catahoula Parish School Board was created by Louisiana Revised Statute (LSA-R.S.)17:81 to provide public education for the children in Catahoula 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 nine members who are elected from nine districts for terms of four years.

The School Board operates 9 schools within the parish with a total enrollment of 2,384 pupils for the year ended June 30, 1997. In conjunction with the regular education programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Catahoula Parish 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.

**B. REPORTING ENTITY**

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the School Board is governed by a separately elected governing body having ultimate accountability to the electorate, has a separate legal standing and is financially independent, the School Board is a separate reporting governmental entity with no component units. The School Board includes all funds, account groups, activities, etc., that are within the oversight responsibility of the School Board.

**GEORGIA POWER SCHOOL BOARD**  
 Joseph L. Taylor, President  
 (Incorporated, 1964) - Atlanta  
 and SEVILLA, GEORGIA 30133

STATEMENT 2

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
 Budget (GAAP Basis) and Actual  
 for the Year Ended June 30, 1997

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	PERCENTAGE VARIANCE (FAVORABLE)	BUDGET	ACTUAL	PERCENTAGE VARIANCE (FAVORABLE)
<b>OTHER FINANCING SOURCE CHANGES</b>						
Receipts of indebtedness	\$ -	\$ -	-	\$ 10,000	\$ 10,000	-
Indirect cost transfers in	25,000	17,000	(17,000)	-	-	0,000
Operating transfers in	0,000	0,000	-	(30,000)	(20,000)	0,000
Operating transfers out	(1,000)	(10,000)	(11,000)	11,000	10,000	0,000
<b>TOTAL OTHER FINANCING SOURCE CHANGES</b>	<b>\$ 24,000</b>	<b>\$ 7,000</b>	<b>\$ 17,000</b>	<b>\$ -</b>	<b>\$ 0,000</b>	<b>\$ 0,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCE CHANGES</b>	<b>\$ 11,340</b>	<b>\$ 147,000</b>	<b>\$ 135,660</b>	<b>\$ (20,000)</b>	<b>\$ (20,000)</b>	<b>\$ 0,000</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>411,100</b>	<b>411,100</b>	<b>-</b>	<b>411,000</b>	<b>411,000</b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 422,440</b>	<b>\$ 558,100</b>	<b>\$ 135,660</b>	<b>\$ 391,000</b>	<b>\$ 391,000</b>	<b>\$ 0,000</b>

The accompanying notes are an integral part of this statement.

**BRANDOLP HAZEN SCHOOL BOARD**  
 District 114, Louisville  
**GENERAL FUND TYPE - GENERAL**  
 AND SPECIAL FUND FUND

STATEMENT 2

Financial Statement of Revenues, Expenditures, and Changes in Fund Balances -  
 Budget (2008-09) and Actual  
 for the Year Ended June 30, 2009

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	UNAVAILABLE	BUDGET	ACTUAL	UNAVAILABLE
<b>REVENUE</b>						
Legal services						
Ad valorem taxes	\$ 284,400	\$ 278,547	\$ 27,774	\$ 262,100	\$ 252,867	\$ 9,233
Tuition fee	2,294,400	1,927,266	64,233	-	-	-
tuition	17,000	27,400	-	-	-	-
Fees, charges, and donations for services				768,000	647,000	1,000
Use of money and property - transient earnings	70,700	86,870	23,870	3,200	10,000	4,700
Interest	20,000	207,800	20,000	11,000	4,000	11,000
Other revenues						
Specialized grant-in-aid	4,000,000	4,000,000	10,000	343,700	347,407	3,707
Specialized grant-in-aid (Federal sources)	278,000	288,000	9,000	-	-	-
Specialized - Federal cost recovery	-	-	-	-	-	-
Specialized grant-in-aid - misc	-	-	-	1,000,000	1,015,000	1,000,000
<b>total revenue</b>	<b>\$ 6,677,000</b>	<b>\$ 6,611,000</b>	<b>\$ 131,000</b>	<b>\$ 2,372,000</b>	<b>\$ 2,335,000</b>	<b>\$ 100,000</b>
<b>EXPENDITURES</b>						
Instruction						
Teacher salaries	\$ 3,104,000	\$ 3,101,000	\$ 3,000	\$ 300,000	\$ 290,000	\$ 10,000
Special education programs	221,000	220,000	11,000	10,000	10,000	1,000
Noninstructional education programs	103,000	103,000	10,000	10,000	10,000	-
Other instructional programs	111,000	109,000	6,000	10,000	10,000	2,000
Special programs	11,000	11,000	11,000	100,000	100,000	17,000
Adult education programs	9,000	9,000	1,000	10,000	10,000	10,000
Support services						
Food support	120,000	200,000	80,000	20,000	11,000	1,000
Instructional staff support	100,000	100,000	4,000	200,000	200,000	64,000
General administration	200,000	200,000	10,000	10,000	10,000	1,000
Facilities administration	200,000	200,000	10,000	10,000	10,000	1,000
Business administration	200,000	200,000	10,000	10,000	10,000	1,000
Plant services	200,000	200,000	10,000	100,000	100,000	1,000
Student transportation	200,000	200,000	10,000	10,000	10,000	1,000
Child care services	20,000	20,000	10,000	-	-	-
Food services	20,000	20,000	10,000	1,000,000	1,000,000	11,000
Instructional services program	20,000	20,000	10,000	10,000	10,000	1,000
Capital outlay - facilities acquisition and construction services	10,000	10,000	10,000	-	-	-
Other services				10,000	10,000	10,000
<b>total expenditures</b>	<b>\$ 6,500,000</b>	<b>\$ 6,610,000</b>	<b>\$ 100,000</b>	<b>\$ 2,370,000</b>	<b>\$ 2,345,000</b>	<b>\$ 100,000</b>
<b>NET CHANGES IN FUND BALANCES AND EXPENDITURES</b>	<b>\$ 1,177,000</b>	<b>\$ 991,000</b>	<b>\$ 211,000</b>	<b>\$ 42,000</b>	<b>\$ 300,000</b>	<b>\$ 100,000</b>

The accompanying notes are an integral part of this statement.

STANBOL PARKER SCHOOL BOARD  
 Jersey City, New Jersey  
 (Continued), 1966-1967

Statement 4

Detailed Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 1967

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	TOTAL NONCAPITAL FUNDS
<b>OTHER FINANCING SOURCE FUNDS:</b>				
Projects of borrowing				
Indirect cost transfers in	\$ -	\$ 24,000	\$ -	\$ 24,000
Indirect cost transfers out	\$ (27,000)	-	-	\$ (27,000)
Capital transfers in	\$ 270	\$ (27,000)	-	\$ (26,730)
Operating transfers out	\$ (22,000)	\$ (2,000)	-	\$ (24,000)
<b>Total other financing source funds</b>	<b>\$ (22,000)</b>	<b>\$ (2,000)</b>	<b>\$ -</b>	<b>\$ (24,000)</b>
<b>CHANGES CONTRIBUTIONS BY GOVERNMENT AND OTHER FUNDS AND CONTRIBUTIONS AND OTHER USES</b>	<b>\$ 117,420</b>	<b>\$ 171,070</b>	<b>\$ 24,000</b>	<b>\$ 312,490</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>471,700</b>	<b>471,000</b>	<b>240,100</b>	<b>1,182,800</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 556,120</b>	<b>\$ 538,070</b>	<b>\$ 264,100</b>	<b>\$ 1,358,290</b>

The accompanying notes are an integral part of this statement.

MINNESOTA PUBLIC SCHOOL BONDS  
 January 1, 1964 to  
 approximately June 30, 1967

Continued

Condensed Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 1967

	GENERAL FUNDS	SPECIAL SERVICES FUNDS	STATE SERVICES FUNDS	TOTAL ORGANIZATION FUNDS
<b>REVENUES</b>				
Local sources:				
ad valorem taxes	\$ 270,547	\$ 277,847	\$ 516,424	\$ 1,064,818
sales taxes	1,327,866	-	-	1,327,866
fees	27,480	-	-	27,480
rent, charges, and miscellaneous for services	-	707,586	-	707,586
use of money and property - interest earnings	76,476	76,486	76,566	229,528
Other	137,260	6,200	7,500	150,960
State sources:				
Minnesota State Grants-in-Aid for Special Services	4,328,470	142,407	-	4,470,877
Minnesota State Grants-in-Aid for Special Services - subgrants	-	1,820,700	-	1,820,700
<b>Total revenues</b>	<b>\$ 6,129,523</b>	<b>\$ 2,223,636</b>	<b>\$ 590,510</b>	<b>\$ 8,943,669</b>
<b>EXPENDITURES</b>				
General:				
Instruction:				
teacher salaries	\$ 3,157,300	\$ 527,261	\$ -	\$ 3,684,561
special education programs	660,000	11,267	-	671,267
vocational education programs	117,433	27,000	-	144,433
other instructional programs	124,484	71,204	-	195,688
special programs	17,124	122,261	-	139,385
ADULT education programs	7,133	17,249	-	24,382
Support services:				
public support	122,122	14,267	-	136,389
instructional staff support	117,723	127,113	-	244,836
general administrative support	216,944	11,176	17,466	245,586
school administration	127,369	42,111	-	169,480
bus lines services	224,267	26,264	-	250,531
plant services	422,730	122,222	-	544,952
student transportation	724,102	1,423	-	725,525
central services	26,242	-	-	26,242
food services	26,771	7,020,994	-	7,047,765
community service programs	7,127	42,262	-	49,389
Capital outlay - facilities acquisition and construction services	76,000	-	-	76,000
other services	-	20,777	122,222	143,000
<b>Total expenditures</b>	<b>\$ 6,626,121</b>	<b>\$ 2,427,118</b>	<b>\$ 129,712</b>	<b>\$ 9,182,951</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -496,598</b>	<b>\$ -203,482</b>	<b>\$ -39,202</b>	<b>\$ -839,282</b>

The accompanying notes are an integral part of this statement.



FINANCIAL STATEMENT ACCOUNT NUMBER	ACCOUNTS PAYABLE		TOTAL CONTRIBUTION BALANCE
	GENERAL ACCOUNTS	UNPAID BILLS	
\$ 100,000	\$ -	\$ -	\$ 2,100,000
-	-	-	91,000
-	-	-	1,000
-	-	-	1,000
-	-	-	100,000
-	-	-	11,000
-	-	-	10,000
-	10,000,000	-	10,000,000
-	-	100,000	100,000
-	-	1,000,000	1,000,000
*****	*****	*****	*****
\$ 100,000	\$ 10,000,000	\$ 1,000,000	\$ 11,000,000
-	-	-	91,000
-	-	-	1,000
-	-	-	1,000
-	-	-	100,000
-	-	-	11,000
-	-	100,000	100,000
-	-	1,000,000	1,000,000
-	-	-	100
\$ 100,000	\$ -	\$ 1,000,000	\$ 1,000,000
-	100,000,000	-	100,000,000
-	-	-	100,000
-	-	-	100,000
-	-	-	11,000
-	-	-	1,000,000
*****	*****	*****	*****
\$ 100,000	\$ 100,000,000	\$ 1,000,000	\$ 101,000,000

**GREENBUSH WATER WORKS BOARD**  
 1000 11th, Longville  
 St. Paul 1974 and Related Groups

Financial Balance Sheet, June 30, 1977

GOVERNMENTAL FUND TYPE

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>NET WORTH FUNDS</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,344,177	\$ 471,529	\$ 2,815,706
Interfund loans receivable	20,600	-	-
Due from other funds	-	9,600	-
Due from federal government	-	9,200	-
Due from other government	60,545	60,200	-
Inventory	-	13,075	-
Accounts receivable	22,807	24,001	468
Land, (not being), farm cars and equipment	-	-	-
Accounts (not being) in the (not) service funds	-	-	-
Amounts to be distributed for payments of general long term debt services	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,427,929</b>	<b>\$ 577,525</b>	<b>\$ 3,005,454</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 20,600	\$ -
Due to other funds	4,704	258	-
Due to other government	-	2,500	-
Accounts payable	-	20,000	-
Interest and bond (to be paid)	2,544,141	20,000	-
Notes and judgments payable	-	-	-
Deferred bonds	-	-	-
Unexpended advances	-	-	-
- Grants	-	-	-
- Advances due other	-	-	-
- Advances of individuals	-	-	-
- payable	-	-	-
- Bonds payable	-	-	-
- other (advances)	200	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 2,544,841</b>	<b>\$ 42,358</b>	<b>\$ -</b>
<b>FUND EQUITY</b>			
Investment in general fund assets	\$ -	\$ -	\$ -
Fund balances:			
- Reserved for debt service	-	-	20,000
- Reserved for workers compensation	200,000	-	-
- Reserved for employee benefits	71,454	-	-
- Unreserved:			
- Designated for:			
- Materials	3,700	-	-
- Other Special	260,150	200,700	-
<b>TOTAL FUND EQUITY</b>	<b>\$ 2,200,273</b>	<b>\$ 200,700</b>	<b>\$ 2,400,973</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 2,427,929</b>	<b>\$ 577,525</b>	<b>\$ 3,005,454</b>

The accompanying notes are an integral part of this statement.

additional analysis and are not a required part of the general purpose financial statements of the Catahoula Parish School Board. The combining, individual fund, account group, and other schedules have been subjected to the procedures applied in the audit of the general purpose financial statements and, in my opinion, are fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



Roland B. Kraussner  
Certified Public Accountant



**Roland D. Kraushaar**  
Certified Public Accountant

1408 Texas Avenue      Alexandria, LA 71301  
Post Office Box 12038      Alexandria, LA 71315

**INDEPENDENT AUDITOR'S REPORT**

December 19, 1997

Catahoula Parish School Board  
Jonesville, Louisiana

I have audited the accompanying general purpose financial statements of the Catahoula Parish School Board for the year ended June 30, 1997, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the School Board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Catahoula Parish School Board as of June 30, 1997, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 19, 1997, on my consideration of Catahoula Parish School Board's internal control structure and a report dated December 19, 1997, on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying combining, individual fund, account group, and other schedules in the table of contents are presented for the purpose of

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CATABOULA PARISH SCHOOL BOARD  
Monroe, Louisiana

General Purpose Financial Statements  
As of and For the Year Ended  
June 30, 1997

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CATAHOULA PARISH SCHOOL BOARD  
JONESVILLE, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
AND  
AUDITOR'S REPORT

As of And For the Year Ended June 30, 1997  
With Supplemental Information Schedules

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

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