

RECEIVED  
SECRETARY ADJUTANT  
1999 DEC 28 AM 11:13

GENERAL  
FILE COPY  
FBI - NEW ORLEANS  
FBI - NEW ORLEANS  
FBI - NEW ORLEANS  
FBI - NEW ORLEANS  
FBI - NEW ORLEANS

**CLAIBORNE PARISH SCHOOL BOARD**  
Homer, Louisiana

**General Purpose Financial Statements**  
**With Independent Auditor's Report**  
**As of and For The Year Ended**  
**June 30, 1999**  
**With Supplemental Information Schedules**

These provisions of state law are subject to a public accounting. A report of the auditor is required to be filed in the public accounting records of the state. The annual report of the auditor is required to be filed in the public accounting records of the state. The annual report of the auditor is required to be filed in the public accounting records of the state. The annual report of the auditor is required to be filed in the public accounting records of the state.

Issued Date: FEB 2 6 2000

**VERNON R  
COON**  
MEMBER OF PUBLIC ACCOUNTING

CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and For The Year Ended  
June 30, 1999  
With Supplemental Information Schedules

CONTENTS

	Statement	Page No.
<b>Independent Auditor's Report</b>		4
<b>General Purpose Financial Statements:</b>		
<b>Combined Balance Sheet - All Fund Types and Account Groups</b>	A	7
<b>Governmental Fund Type:</b>		
<b>Combined Statement of Revenues, Expenditures, and Changes in Fund Balances</b>	B	8
<b>Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds</b>	C	10
<b>Notes to the Financial Statements</b>		11
<b>Supplemental Information Schedules:</b>		
<b>Special Revenue Funds:</b>		
<b>Combining Balance Sheet</b>	1	32
<b>Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>	2	33

C O N T E N T S (C O N T I N U E D)

	Schedule	Page No.
<b>Supplemental Information Schedules (Cont'd.)</b>		
<b>Special Revenue Funds (Cont'd.)</b>		
<b>Maintenance Funds:</b>		
Combining Balance Sheet	3	34
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	4	35
<b>Improving America's School Act Funds:</b>		
Combining Balance Sheet	5	36
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	6	37
<b>Debt Service Funds:</b>		
Combining Balance Sheet	7	38
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	8	40
<b>Agency Funds:</b>		
School Activity Agency Fund - Schedule of Changes in Deposits Due Others	9	42
Sales Tax Agency Fund - Combining Schedule of Changes in Deposits Due Others	10	43
Schedule of Compensation Paid Board Members	11	45

C O N T E N T S (C O N T I N U E D)

	<u>Schedule</u>	<u>Page No.</u>
Year 2000 Issue (Unmodified)	12	46
<b>Independent Auditor's Reports Required by Government Auditing Standards; OMB Circular A-133, <i>Audit of States, Local Governments, and Non-Profit Organizations</i>; and the Single Audit Act Amendments of 1996:</b>		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		48
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance		30
Schedule of Findings and Questioned Costs	13	52
Schedule of Expenditures of Federal Awards	14	24
Summary Schedule of Prior Audit Findings	15	53



## Independent Auditor's Report

### CLAIBORNE PARISH SCHOOL BOARD Homer, Louisiana

I have audited the general purpose financial statements of the Claiborne Parish School Board as of June 30, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Claiborne Parish 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 and the standards applicable to financial audits contained in *Governance Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Claiborne Parish School Board as of June 30, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Claiborne Parish School Board, taken as a whole. The supplemental information listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audit of State, Local Governments, and Non-Profit Organizations*, listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. Such information, except for the schedule on the year 1999 issue which is marked unaudited, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

MEMBER SOCIETY OF  
CHARTERED ACCOUNTANTS  
PUBLIC ACCOUNTANTS  
STATE OF LOUISIANA  
CLAUDE W. COON  
AUDITOR AT LARGE  
OFFICE: 1000 N. GULF BLVD.  
SUITE 100, MONROE, LA 70132  
NEW ORLEANS, LOUISIANA

110 PROFESSIONAL BLDG.  
SUITE 10000  
MONROE, LA 70131  
PHONE: 225-835-2101  
FAX: 225-835-2100  
1-800-841-3000  
P.O. BOX 2004, 70101

CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana  
Independent Auditor's Report,  
June 30, 1999

The year 2000 supplementary information on page 46 is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Year 2000 supplementary information. However, I did not audit the information and do not express an opinion on it. In addition, I do not provide assurance that Claiborne Parish School Board is or will be year 2000 compliant, that the Claiborne Parish School Board's remediation efforts will be successful in whole or in part, or that parties with which Claiborne Parish School Board does business are or will become year 2000 compliant.

In accordance with *Government Auditing Standards*, I have also issued reports dated December 13, 1999 on my consideration of the Claiborne Parish School Board's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



West Monroe, Louisiana  
December 13, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**CLATSOP COUNTY SCHOOL BOARD**  
**Beaverton, Oregon**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Continued Balance Sheet, June 30, 1999

	GOVERNMENTAL — FUND TYPE —		FUND TYPE — SCHOOL DISTRICT —		ACCOUNT GROUPS — GENERAL FUND —		TOTAL ASSETS/LIABILITIES
	GENERAL FUND	SPECIAL SERVICES	GENERAL FUND	SCHOOL DISTRICT	GENERAL FUND	SCHOOL DISTRICT	
<b>ASSETS AND OTHER DEBITS</b>							
Cash and cash equivalents	\$67,548	\$1,381,682	\$48,719	\$560,145			\$2,058,174
Investments	5,812,189	879,182	376,846				6,068,217
Receivables	333,827	267,688					601,515
Interest income receivable	471,731	26,947					498,678
Inventory		18,238					18,238
Other assets	3,000						3,000
Land, buildings, equipment, and improvements					\$12,119,150		12,119,150
Amount available to the Debt Service Fund						\$433,865	433,865
Amount to be provided for retirement or general long-term obligations						\$82,152	\$82,152
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$7,315,331</b>	<b>\$2,479,739</b>	<b>\$48,719</b>	<b>\$560,145</b>	<b>\$12,119,150</b>	<b>\$1,275,172</b>	<b>\$26,208,296</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Cash overdraw		\$10,331					\$10,331
Accounts payable	\$5,484	4,154					9,638
Salaries payable	1,641,884	129,681					1,771,565
Interest on bonds payable		474,730					474,730
Deferred amounts	15,927						15,927
Deposits due others				\$266,182			266,182
Bonds payable						\$706,488	706,488
Compensated absences payable						\$62,182	\$62,182
<b>Total Liabilities</b>	<b>1,668,295</b>	<b>618,906</b>	<b>\$266,182</b>	<b>\$266,182</b>	<b>\$768,670</b>	<b>\$1,275,172</b>	<b>3,537,417</b>
<b>Fund Equity</b>							
Investments in general fund assets					\$1,119,150		1,119,150
<b>Fund balances</b>							
Reserved for debt service			\$205,000				205,000
Reserved for inventory		15,218					15,218
Encumbered - designated for contingencies	362,631						362,631
Encumbered - designated for bonding		118,548					118,548
Encumbered - undesignated	3,365,481	3,044,388					6,409,869
<b>Total Fund Balances</b>	<b>3,727,912</b>	<b>3,168,046</b>	<b>\$205,000</b>	<b>\$266,182</b>	<b>\$1,119,150</b>	<b>\$1,275,172</b>	<b>8,582,372</b>
<b>Total Fund Equity</b>	<b>3,727,912</b>	<b>3,168,046</b>	<b>\$205,000</b>	<b>\$266,182</b>	<b>\$1,119,150</b>	<b>\$1,275,172</b>	<b>8,582,372</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$7,315,331</b>	<b>\$2,479,739</b>	<b>\$48,719</b>	<b>\$560,145</b>	<b>\$12,119,150</b>	<b>\$1,275,172</b>	<b>\$26,208,296</b>

The accompanying notes are an integral part of this statement.



**CLAIROUSE PARISH SCHOOL BOARD**  
**Homer, Louisiana**  
**GOVERNMENTAL FUNDS - TYPE**

**Consolidated Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended June 30, 1999**

	GENERAL FUNDS	SPECIAL REVENUES	DEBT SERVICE	TOTAL CAPITALIZATION
<b>REVENUES</b>				
<b>Legal sources:</b>				
Taxes:				
Ad valorem	\$789,378	\$782,084	\$238,902	\$1,810,364
Sales and use	2,549,891			2,549,891
Fees service		185,326		185,326
Earnings on investments	166,434	45,982	22,275	234,691
Other revenues from local sources	77,485	499		77,984
<b>State sources:</b>				
Unrestricted grants-in-aid	9,298,863	888,499		10,187,362
Restricted grants-in-aid	708,408	18,429		726,837
Revenue in lieu of taxes	83,242			83,242
<b>Federal sources:</b>				
Unrestricted grants-in-aid	47,699	19,582		67,281
Restricted grants-in-aid	38,605	2,129,096		2,167,701
<b>Total revenues</b>	<u>13,534,518</u>	<u>3,423,338</u>	<u>261,177</u>	<u>17,219,033</u>
<b>EXPENDITURES</b>				
<b>Education:</b>				
<b>Instruction:</b>				
Regular programs	6,061,712	3,282		6,064,994
Special programs	131,380	498,179		629,559
Special education programs	1,636,989	42,410		1,679,399
Adult and continuing education programs	38,992	29,255		68,247
Vocational programs	325,373	53,443		378,816
Other instructional programs	259,366	6,413		265,779
<b>Support services:</b>				
Pupil support services	393,729	19,618		413,347
Instructional staff support	496,548	228,423		724,971
Health services		178		178
General administration	412,341	72,374	18,628	503,343
School administration	797,947	9,664		807,611
Business services	148,615	398	340	149,353
Operation and maintenance of plant services	861,325	625,988		1,487,313
Student services		340		340
Student transportation services	811,816	53,180		865,006

Continued

CLAIBORNE PARISH SCHOOL BOARD  
 Houma, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, 1999

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	TOTAL RESOURCES
<b>EXPENDITURES (Cont'd)</b>				
Education (Cont'd)				
Support services (Cont'd)				
Food services	\$171,000	\$1,295,457		\$1,466,507
Custodial services	2,215			2,215
Community service programs	79,583	15,186		94,769
Facilities acquisition and construction		15,185		15,185
Habitat service			\$255,843	255,843
Total expenditures	<u>12,763,800</u>	<u>2,261,234</u>	<u>276,915</u>	<u>16,080,089</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>763,615</u>	<u>460,964</u>	<u>(12,970)</u>	<u>1,288,609</u>
<b>OTHER FINANCING SOURCES (Use)</b>				
Sale or compensation for loss of fixed assets	6,280			6,280
Operating transfers in	79,583			79,583
Operating transfers out		(79,583)		(79,583)
Total other financing sources (uses)	<u>25,783</u>	<u>(79,583)</u>	<u>76,941</u>	<u>6,280</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>786,404</u>	<u>441,381</u>	<u>(12,970)</u>	<u>1,214,814</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>2,665,611</u>	<u>1,345,115</u>	<u>438,843</u>	<u>4,449,787</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$3,452,015</u>	<u>\$1,786,496</u>	<u>\$425,873</u>	<u>\$5,664,384</u>

(Continued)

The accompanying notes are an integral part of this statement.

**CLAREBONE PARKER SCHOOL BOARD**  
 Monroe, Louisiana  
**GOVERNMENTAL FUNDS TYPE I - ORIGINAL AND**  
**SPECIAL REVENUE FUNDS**

Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances -  
 Budget 2014-15 Actual and Actual  
 For the Year Ended June 30, 2015

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIABLE FAVORABLE	BUDGET	ACTUAL	VARIABLE FAVORABLE
<b>REVENUES</b>						
Local sources						
Taxes:						
Ad valorem	\$779,500	\$779,578	\$9,078	\$779,500	\$782,894	\$3,404
Sales and use	2,408,000	2,349,880	(58,120)			
Fees and service				208,004	199,326	(8,678)
Dividends on investments	150,000	169,474	19,474	29,323	47,782	18,459
Other revenue from local sources	79,745	77,485	(2,260)	7,490	693	(17,000)
State sources:						
Unrestricted grants-in-aid	9,271,171	9,179,863	(91,308)	188,499	188,499	
Restricted grants-in-aid	793,314	905,400	112,086	10,584	19,428	8,844
Revenue in lieu of taxes	83,241	83,241				
Federal sources:						
Unrestricted grants-in-aid	47,000	47,000		19,590	19,592	192
Restricted grants-in-aid	40,730	78,880	38,150	2,020,621	2,175,026	1,154,405
<b>Total revenues</b>	<b>12,562,954</b>	<b>13,526,518</b>	<b>963,564</b>	<b>2,020,621</b>	<b>2,492,228</b>	<b>1,171,861</b>
<b>EXPENDITURES</b>						
Education:						
Instruction:						
Regular programs	4,284,834	4,261,712	(23,122)	12,000	3,262	8,908
Special programs	112,148	171,269	59,121	99,013	194,029	95,016
Special education programs	1,446,817	1,836,289	389,472	35,260	42,480	7,220
Adult and continuing education programs	21,342	28,990	7,648	12,952	29,235	16,283
Vocational programs	239,020	324,973	85,953	28,193	23,447	(4,746)
Other educational programs	296,578	285,166	(11,412)	16,118	6,411	(9,707)
Support services:						
Facility support services	408,679	399,728	(8,951)	28,591	19,618	(8,973)
Instructional staff support	402,576	496,348	93,772	198,444	218,420	19,976
Health services					178	178
General administration	441,887	413,761	(28,126)	71,800	72,104	304
School administration	783,494	783,967	473	13,880	8,663	(5,217)
Business services	153,241	144,615	(8,626)	3,880	358	(3,522)
Operation and maintenance of plant services	870,809	861,323	(9,486)	431,275	429,598	(1,677)
Student services					548	548
Student transportation services	624,833	611,816	(13,017)	26,816	13,188	(13,628)

(Continued)

## CLATSOP COUNTY SCHOOL BOARD

Honey, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDSCombined Statement of Revenues, Expenditures,  
and Changes in Fund Balances -

Budget (GAAP Basis) and Actual, 2009

	----- GENERAL FUND -----			----- SPECIAL REVENUE FUNDS -----		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>EXPENDITURES (Cont'd)</b>						
Education (Cont'd)						
Support services (Cont'd)						
Food services	\$211,454	\$271,820	\$60,366	\$1,280,141	\$1,295,487	(\$15,346)
Custodial services	5,550	1,215	1,335			
Community service programs	12,506	19,580	7,074		13,866	(13,866)
Facilities acquisition and construction				150,000	31,185	118,815
Debt service						
Food expenditures	<u>11,154,120</u>	<u>12,153,268</u>	<u>1,000,148</u>	<u>3,150,055</u>	<u>3,361,714</u>	<u>211,659</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>426,724</u>	<u>760,412</u>	<u>333,688</u>	<u>509,152</u>	<u>860,864</u>	<u>351,712</u>
<b>OTHER FINANCING SOURCES (Cont'd)</b>						
Gifts or compensation for loss of fixed assets	6,200	6,200				
Operating transfers in	11,000	19,283	8,283			
Operating transfers out				(119,000)	(109,583)	(9,417)
Total other financing sources (cont)	<u>17,200</u>	<u>25,483</u>	<u>8,283</u>	<u>(119,000)</u>	<u>(109,583)</u>	<u>(9,417)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>443,924</u>	<u>785,895</u>	<u>341,971</u>	<u>390,152</u>	<u>751,281</u>	<u>361,129</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>		<u>2,660,621</u>	<u>2,660,621</u>	<u>1,340,115</u>	<u>1,340,115</u>	
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$157,848</u>	<u>\$3,446,516</u>	<u>\$1,888,668</u>	<u>\$230,267</u>	<u>\$2,091,496</u>	<u>\$1,861,229</u>

(Continued)

The accompanying notes are an integral part of this statement.

**CLAIBORNE PARISH SCHOOL BOARD**  
Bossier, Louisiana

Notes to the Financial Statements  
As of and For The Year Ended June 30, 1999

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Claiborne Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:51 to provide public education for the children within Claiborne Parish. The school board is authorized by LSA-R.S. 17:51 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 ten members who are elected for terms of four years.

The school board operates nine schools within the parish with a total enrollment of 2,953 pupils for the year ended June 30, 1999. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the school board provides transportation and school food services for the students.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government entities. The GASB has issued a codification of governmental accounting and financial reporting standards (1987). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

**A. REPORTING ENTITY**

As the governing authority of the parish school board, for reporting purposes, the Claiborne Parish School Board is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (school board), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 establishes criteria for determining which component units should be considered part of the Claiborne Parish School Board for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

CLAYBORNE PARISH SCHOOL BOARD  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

1. *Appointing a voting majority of an organization's governing body, and*
  - a. *The ability of the school board to impose its will on that organization and/or;*
  - b. *The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the school board.*
2. *Organizations for which the school board does not appoint a voting majority but are fiscally dependent on the school board.*
3. *Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.*

Based on the previous criteria, the school board has determined that there are no component units that are part of the reporting entity.

## **I. 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 are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of

**CLAIBORNE PARISH SCHOOL BOARD**

Houma, Louisiana

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

attention is on increasing the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The school board's current operations require the use of the governmental and fiduciary fund categories. The fund types used by the school board are described as follows:

**Governmental Fund Types:**

**General Fund**

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

**Special Revenue Funds**

The special revenue funds account for the proceeds of specific revenue sources, such as state and federal grants, which are legally restricted to expenditures for specified purposes.

**Debt Service Funds**

The debt service funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**Fiduciary Fund Type - Agency Funds**

Agency funds account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**C. GENERAL FIXED ASSETS AND  
LONG-TERM OBLIGATIONS**

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in the governmental funds and the related assets are reported in the general fixed assets account.

## CLAIBORNE PARISH SCHOOL BOARD

Honey, Louisiana

### Notes to the Financial Statements (Continued)

group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available. Approximately 88 per cent of fixed assets are valued at actual cost, while the remaining 12 per cent are valued at estimated cost based on the actual cost of like 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 nonmovable 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 bonded debt and compensated absences payable, are recognized as a liability 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.

#### IX. 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 measurement 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 used) 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 measurable or 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:



CLAIBORNE PARISH SCHOOL BOARD  
Houma, Louisiana  
Notes to the Financial Statements (Continued)

**Revenues**

All valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1583 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 revenue in lieu of taxes in the year received which coincides with the recognition of the related ad valorem taxes discussed above. State equalization entitlement funds are recognized as unrestricted grants-in-aid when the school board is entitled to them.

Sales taxes are recognized when received by the Sales Tax Fund, except for taxes collected by the Louisiana Department of Public Safety and Corrections, which are recognized in the year received by the state.

Federal and state grants and reimbursements are recorded when the school board is entitled to the funds.

Revenue from local sources 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, federal and state grants, and certain revenues from local sources have been treated as susceptible to accrual.

### 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 obligations and installment purchase payments are recognized when due.

### Other Financing Sources (Uses)

Sale or compensation for loss of fixed assets and 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.

## E. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the business manager and made available for public inspection and comments from the taxpayers at the school board office during August. At a board meeting in September, a public hearing is held and the proposed budgets are legally adopted by the school board. The budgets, which include proposed expenditures and the means of financing them, are published in the official journal at least 15 days prior to the public hearings.

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

CLABORNE PARISH SCHOOL BOARD  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

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 five per cent or more and/or actual expenditures within a fund exceed budgeted expenditures by five per cent 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.

F. INCUMBRANCES

Incurrence 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.

G. 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.

At June 30, 1999, the school board has cash and cash equivalents (bank balances) net of cash overdrafts totaling \$2,308,833, as follows:

Demand deposits	\$1,927,096
Time deposits	<u>387,353</u>
Total	<u>\$2,308,833</u>

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 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 banking or credit/debit bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1999, are secured as follows:

CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

Bank Balances	<u>\$4,771,124</u>
Federal deposit insurance	\$683,821
Pledged securities (uncollateralized)	<u>5,664,360</u>
Total	<u>\$11,119,305</u>

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 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 29:1229 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. Further, LRS 29:1224 states that securities held by a third party shall be deemed to be held in the school board's name.

## II. INVESTMENTS

Under state law, the school board may invest funds in obligations of the United States, in federally insured investments, or in time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. At June 30, 1999 the school board had investments in the Louisiana Asset Management Pool of \$4,263,348, stated at cost, which approximates market.

In accordance with GASB Codification 150.363 the investment in LAMP at June 30, 1999, is not categorized in the three risk categories provided by GASB Codification 150.364 because the investment is in a pool of funds and therefore not evidenced by securities that exist in physical or book entry form. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, U.S. government, or one of its agencies, corporations, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than

CLAIBORNE PARISH SCHOOL BOARD  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

**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 cost (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 SABBATICAL LEAVE**

All twelve-month employees earn from 12 to 18 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.

All school board employees earn from 10 to 18 days of sick leave each year that can be accumulated without limitation. Upon retirement or death, employees or their heirs are paid for up to 25 days of accumulated sick leave at the employee's current rate of pay. Under the Louisiana Teachers Retirement System, all accumulated sick leave, excluding the 25 days paid to the teacher, is used in the retirement benefit computation as earned service. Under the Louisiana School Employees Retirement System, all accumulated sick leave, excluding the 25 days paid to the employee, 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 506, is recognized as a current-year expenditure in the governmental funds when

**CLAIBORNE PARISH SCHOOL BOARD**  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

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, 1999, employees of the school board have accumulated and vested \$264,197 of employee leave benefits, computed in accordance with GASB Codification Section C90. The liability is recorded within the general long-term obligations account group.

**K. RISK MANAGEMENT**

The school board is exposed to various risk of loss related to theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the school board maintains commercial insurance policies covering automobile liability and medical payments; workers compensation; general liability; errors and omissions; and surety bond coverage on the superintendent. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

**L. SALES TAX**

On January 21, 1978, the voters of Claiborne Parish approved the assessment of a one per cent sales tax. The net revenues from the tax, which may be used for any school purpose, are used to supplement salaries and related benefits of school board employees. The tax is collected by the school board and has no expiration date.

Claiborne Parish voters, on September 21, 1996, approved the assessment of a one per cent sales tax, to be effective January 1, 1997. Net revenues from the tax are dedicated fifty per cent to provide a source of funding for salaries and benefits for the employees of the school board, and fifty per cent for the general fund. The tax is collected by the school board and is for a period of five years.

**M. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned *Memorandum Only (overline)* to indicate that they are presented only to facilitate financial analysis. Data in

CLAYBORNE PARISH SCHOOL BOARD  
 Bossier, Louisiana  
 Notes to the Financial Statements (Continued)

These columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem tax millage for the year ended June 30, 1999:

	Authorized Millage	Levied Millage	Expiration Date
<b>Parish wide taxes:</b>			
Constitutional	5.00	6.43	Indefinite
Maintenance	5.44	6.25	2005
Maintenance	5.44	6.25	2005
<b>District taxes:</b>			
<i>Special revenue funds:</i>			
District No. 1	4.25	4.25	2002
District No. 11	5.60	4.34	2006
District No. 13	12.68	12.68	2002
District No. 16	4.80	5.00	2000
District No. 26	10.00	11.60	2004
<i>Debt service funds:</i>			
District No. 1	Variable	4.04	2005
District No. 11	Variable	9.64	2002
District No. 16	Variable	3.09	2000

The difference between authorized and levied millage is the result of reassessments of taxable property as required by Article 7, Section 1801) of the Louisiana Constitution of 1974.

The following are the principal taxpayers for the parish and their 1998 assessed valuations.

	1998 Assessed Valuation	Percent of Total Assessed Valuation
Texas Gas Transmission	3,748,500	5.27%
Ludlow Corporation	3,584,700	4.79%
Messiter Oil Company	3,390,670	4.69%
Delta Energy Field Services, Inc.	1,940,680	2.68%
Energy Louisiana, Inc.	1,686,500	2.14%

CLAYBORNE PARISH SCHOOL BOARD  
 Bossier, Louisiana  
 Notes to the Financial Statements (Continued)

	1998 Assessed Valuation	Percent of Total Assessed Valuation
BellSouth Telecommunications	1,578,830	2.06%
Clayborne Electric Co-op., Inc.	1,269,580	1.70%
Hess Oil Company	1,258,870	1.67%
Maroon Gas Transmission Company	929,480	1.24%
Hard Producers Company, Inc.	771,530	1.02%
Total	<u>\$5,408,110</u>	<u>7.12%</u>

3. RECEIVABLES

The receivables of \$520,537 at June 30, 1999, are as follows:

Class of Receivable	General Fund	Special Revenue Funds	Total
Grants			
Federal	\$34,607	\$197,680	\$232,287
State	188,252		188,252
Total	<u>\$222,857</u>	<u>\$197,680</u>	<u>\$420,537</u>

4. INTERFUND LOANS RECEIVABLE/PAYABLE

Individual balances for interfund loans receivable/payable at June 30, 1999, are as follows:

Fund	Interfund Loans Receivable	Interfund Loans Payable
General Fund	\$447,783	
Special revenue funds		
District 1 Maintenance Maintenance Fund	26,847	
Title I		\$26,947
Title I Carryover		6,629
Title IV - 1098		14,391
Title VI		17,748



CLAYBORNE PARISH SCHOOL BOARD  
 Bossier, Louisiana  
 Notes to the Financial Statements (Continued)

Fund	Interfund	Interfund
	Loans Receivable	Loans Payable
Title III		\$22,200
Special Education		101,153
Vocational Programs		20,887
School Lunch		14,518
Medical		34,405
Adult Education		7,513
Preschool - Federal		20,200
Starting Points		22,999
Total	<u>\$476,730</u>	<u>\$476,730</u>

6. GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended June 30, 1999:

	Balance July 1, 1998	Additions	Deletions	Balance June 30, 1999
Land	\$96,923			\$96,923
Buildings	7,053,687			7,053,687
Furniture and equipment	4,417,314	\$631,894	(581,866)	4,968,542
Total	<u>\$11,568,324</u>	<u>\$631,894</u>	<u>(581,866)</u>	<u>\$12,119,152</u>

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

**CLAIBORNE PARISH SCHOOL BOARD**  
Houma, Louisiana  
Notes to the Financial Statements (Continued)

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

The TRS consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94323, Baton Rouge, Louisiana 70804-9123, or by calling (504) 925-6446.

Plan members are required to contribute 8.0 percent, 9.1 percent, and 5.0 percent of their annual covered salary for the Regular Plan, Plan A, and Plan B, respectively. The school board is required to contribute at an actuarially determined rate. The current rate is 16.3 percent of annual covered payroll for all three membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by contributions from the school board.

The school board's contributions to the TRS for the years ending June 30, 1999, 1998, and 1997, were \$1,413,393, \$1,236,410, and \$1,179,869, respectively, equal to the required contributions for each year.

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

The LSERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits.

Benefits are established and amended by state statute. The LSERS issues a publicly available financial report that includes financial statements and required supplementary information for the LSERS. That report may be obtained by writing to the Louisiana School Employees' Retirement system, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (504) 925-6484.

**CLAIBORNE PARISH SCHOOL BOARD**  
Houma, Louisiana  
Notes to the Financial Statements (Continued)

Plan members are required to contribute 6.35 percent of their annual covered salary and the school board is required to contribute at an actuarially determined rate. The current rate is 6.00 percent of annual covered payroll. Member contributions and employer contributions for the LSERS are established by state law and rates are established by the Public Retirement System's Actuarial Committee. The school board's employer contribution for the LSERS is funded by the State of Louisiana through annual appropriations.

The school board's contributions to the LSERS for the years ending June 30, 1999, 1998, and 1997, were \$59,071, \$46,341, and \$43,343, respectively, equal to the required contributions for each year.

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

The Claiborne Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the school board's employees become eligible for these benefits if they reach normal retirement age while working for the school board. These benefits for retirees and similar benefits for active employees are provided through the State Employees Group Benefits Program, whose monthly premiums are paid jointly by the employer 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 \$70,812 for 1999. Of this amount, \$39,473 was for retiree benefits. As of June 30, 1999 all eligible retirees are participating.

**9. CHANGES IN AGENCY FUNDS DEPOSITS (OR OTHERS)**

A summary of changes in the agency funds deposits due others follows:

	<u>Sales Tax</u>	<u>School Activity</u>	<u>Total</u>
Balance at July 1, 1998	NONE	\$239,042	\$239,042
Additions	\$4,218,493	688,518	4,907,013
Reductions	<u>14,218,493</u>	<u>1681,287</u>	<u>14,873,880</u>
Balance at June 30, 1999	<u>NONE</u>	<u>\$266,269</u>	<u>\$266,269</u>

CLAYBORNE PARISH SCHOOL BOARD  
 Houma, Louisiana  
 Notes to the Financial Statements (Continued)

10. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended June 30, 1999:

	Bonded Debt	Compensated Absences	Total
Long-term obligations at July 1, 1998	\$507,000	\$538,220	\$1,045,220
Additions		204,955	204,955
Retirements	<u>(204,000)</u>	<u>(268,978)</u>	<u>(472,978)</u>
Long-term obligations at June 30, 1999	<u>\$303,000</u>	<u>\$504,197</u>	<u>\$807,197</u>

General obligation bonds payable at June 30, 1999, are comprised of the following individual issues:

\$219,000 - 1995 bonds for the advance refunding of Series 1985 bonds which were for the acquisition and construction of school facilities. Principal is due in annual installments of \$37,000 to \$38,000 through January 1, 2005. Interest rate is 6.25 per cent. Debt retirement payments are made from School District No. 1 Debt Service Fund.	\$146,000
\$2,440,000 - 1977 bonds for the acquisition and construction of school facilities. Principal is due in annual installments of \$140,000 to \$190,000 through May 1, 2002. Interest rates are 5.8 per cent to 3.9 per cent. Debt retirement payments are made from School District No. 11 Debt Service Fund.	540,000
\$200,000 - 1980 bonds for the acquisition and construction of school facilities. Principal is due in annual installments of \$15,000 to \$20,000 through February 1, 2000. Interest rates are 7.9 per cent to 8.0 per cent. Debt retirement payments are made from School District No. 16 Debt Service Fund.	<u>20,000</u>
Total general obligation bonds	<u>\$706,000</u>

**CLAYBORNE PARISH SCHOOL BOARD**  
 Thibodaux, Louisiana  
 Notes to the Financial Statements (Continued)

As shown on Statement A, \$473,065 is available in debt service funds to service the general obligation bonds. The annual requirements to amortize all general obligation bonds outstanding at June 30, 1999, including interest of \$100,000, are as follows:

Year	Amount
2000	\$153,585
2001	130,643
2002	112,710
2003	38,908
2004	31,477
2005	<u>38,687</u>
Total	<u>\$506,000</u>

General obligation bonds totaling \$706,000 at June 30, 1999, are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 29:562, the school board is restricted from incurring long-term bonded debt in excess of 50 per cent of the assessed value of taxable property in the parish or district. The school board is within that statutory limitation.

**11. DESIGNATION OF FUND BALANCE**

The \$382,631 designated for contingencies, shown on Statement A, represents amounts intended to be used in the event of an emergency requiring expenditures not appropriated in the General Fund and for general liability expenses not covered by insurance. The following is a summary of transactions relating to the designated fund balance for the year ended June 30, 1999:

Balance at July 1, 1998	\$284,156
Additions	
Transfer in	100,000
Interest earnings	15,760
Deductions - Workmen's compensation and other claims	<u>(17,315)</u>
Balance at June 30, 1999	<u>\$382,631</u>

**12. LITIGATION AND CLAIMS**

At June 30, 1999, the school board is involved in several lawsuits which are either adequately covered by liability insurance or, in the opinion of the school board's legal counsel, will not result in any liability to the school board. In addition, the school board's legal counsel is not aware of any unasserted claims.

**SUPPLEMENTAL INFORMATION SCHEDULES**

CLAIBORNE PARISH SCHOOL BOARD  
Bossier, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For The Year Ended June 30, 1999

**SPECIAL REVENUE FUNDS**

**MAINTENANCE FUNDS**

The Parish wide Maintenance Fund is financed by a Parish wide ad valorem tax levy to provide additional support to operate and maintain all school facilities in the parish. Districts No. 11, No. 13, No. 16 and No. 26, Maintenance Funds are financed by an ad valorem tax levy for each district, which provides additional funds to operate and maintain school facilities in the respective districts.

**IMPROVING AMERICA'S  
SCHOOL ACT**

**Title I**

Title I of the Improving America's School Act (IASA) is a program designed to improve the teaching and learning of children who are at risk of not meeting challenging academic standards and who reside in areas with high concentrations of children from low-income families. The program is federally financed, state-administered, and locally operated by the school board. The activities supplement, rather than replace, state and locally mandated activities.

**Title VI**

Title VI of the Improving America's School Act (IASA) is a program by which the federal government provides funds to the school board to a) assist local educational reform efforts, b) to support efforts to accomplish the National Education Goals, c) to implement promising educational reform programs, d) to provide a continuing source of innovation and educational improvement, including support for library services and instructional and media materials, and e) to meet the special educational needs of at-risk and high cost students.

**Title II**

Title II of the Improving America's School Act (IASA) 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 to increase the accessibility of such instruction to all students.

## **DRUG-FREE SCHOOLS FUND**

The Drug-Free Schools Fund is a program by which the federal government provides funds to the school board for the establishment, operation, and improvement of local programs of drug abuse prevention, early intervention, rehabilitation referral, and education in elementary and secondary schools.

## **SCHOOL LUNCH FUND**

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

## **SPECIAL EDUCATION FUND**

Special Education Fund of the Handicapped Preschool and School Program is a federally financed program of free education, in the least restrictive environment, for children with exceptionalities.

## **VOCATIONAL EDUCATION FUND**

The Vocational Education Fund accounts for specific funds received from the Louisiana Department of Education to purchase instructional materials, supplies, and equipment for vocational education programs.

## **ADULT EDUCATION FUND**

The Adult Education Fund accounts for allotments of federal Adult Education State-Administered Program funds from the Louisiana Department of Education to provide adult education programs in the parish.

## **MEDICAID FUND**

The Medicaid Fund accounts for federal and state programs that provide financial assistance and related services to handicapped students.

## **STARTING POINTS FUND**

The Starting Points Fund accounts for funds from the United States Department of Health and Human Services through the Louisiana Department of Education. The purpose of the program is to provide for early childhood development of at-risk four year old children in full day preschool programs.

## **PRESCHOOL**

Special Education Fund of the Handicapped Preschool and School Program is a federally financed program of free education, in the least restrictive environment, for children with exceptionalities.



CLARENCE PARISH SCHOOL BOARD  
Bossier, Louisiana  
SPECIAL REVENUE FUND

Continuing Balance Sheet, June 30, 1999

ASSETS	GA.	MISSISSIPPI	LOUISIANA	REVENUE	PROPERTY	SALES TAX	SALES TAX	SALES TAX	TOTAL
Cash and cash equivalents	\$41,495	\$11,145	\$14,433	\$1,454	\$1,494	\$11,000	\$29,365	\$0.00	\$1,100,451
Receivables	\$5,180								\$74,367
Receivables	294,838		32,417	4,413	4,421		4,794		297,468
Receivables									56,947
Inventory		14,811							14,811
<b>TOTAL ASSETS</b>	<b>\$311,513</b>	<b>\$27,000</b>	<b>\$46,850</b>	<b>\$5,867</b>	<b>\$5,915</b>	<b>\$11,000</b>	<b>\$35,159</b>	<b>\$0.00</b>	<b>\$1,500,126</b>
<b>LIABILITIES AND FUND EQUITY</b>									
Liabilities	\$5,031								\$1,526
Cash receivable	\$1,150								4,254
Accounts payable	11,794	\$5,144	\$6,477		\$1,144		\$5,426		(5,426)
Retain payables	24,882	11,413	18,733	23,882	2,111	\$34,424	24,828		\$31,728
Receivables	11,251	7,648	17,448	3,882	3,884	3,452	3,328		\$11,488
Total Liabilities									
Fund Equity - Total Resources		12,511							14,811
Reserved for annuity	111,490								111,490
Unreserved - designated for roofing	1,811,513	21,489	30,000	30,000	30,000	11,000	30,000		1,882,002
Unreserved - undesignated	1,077,510	21,489	30,000	30,000	30,000	11,000	30,000		1,178,000
Total Fund Equity									
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$311,513</b>	<b>\$27,000</b>	<b>\$46,850</b>	<b>\$5,867</b>	<b>\$5,915</b>	<b>\$11,000</b>	<b>\$35,159</b>	<b>\$0.00</b>	<b>\$1,500,126</b>



Operations and maintenance of plant services	128,141	100,181	18,440			2,161	428,098
Busline services	145						348
Busline services	44,272	489	421				85,738
Food services		408	3,284,431				1,290,487
Community service programs		2,787			10,879		13,088
Facilities acquisition and construction							25,375
Total expenditures	<u>173,113</u>	<u>104,465</u>	<u>34,174</u>		<u>13,028</u>	<u>49,028</u>	<u>2,802,174</u>
	446,734	14,177	4,023	60,000	98	1,528	601
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>							
<b>OTHER FINANCING SOURCE (USE)</b>		<u>14,177</u>		<u>14,023</u>			<u>14,023</u>
Operating transfer in							
<b>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USE</b>	446,734	14,177	6,000	60,000	14,028	1,528	601
<b>FUND BALANCE (DEFICIT) BEGINNING OF YEAR</b>	181,178	5,000	46,288	5,000	5,000	43,555	1,568,115
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	<u>11,201,402</u>	<u>20,000</u>	<u>101,476</u>	<u>60,000</u>	<u>19,028</u>	<u>16,183</u>	<u>1,601,141</u>

**CLAYBORNE PARISH SCHOOL BOARD**  
**Houma, Louisiana**  
**SPECIAL REVENUE FUNDS - MAINTENANCE FUNDS**

Combining Balance Sheet, June 30, 1999

	PROJECT 1008	PROJECT 11	PROJECT 11	PROJECT 16	PROJECT 16	PROJECT 19	TOTAL
<b>ASSETS</b>							
Cash and equivalents	\$128,872		\$115,686	\$185,384	\$33,726	\$16,880	\$480,548
Investments	309,709		39,288	479,277	64,400		832,664
Interfund loans receivable		\$26,947					26,947
<b>TOTAL ASSETS</b>	<u>\$438,581</u>	<u>\$26,947</u>	<u>\$154,974</u>	<u>\$664,661</u>	<u>\$98,126</u>	<u>\$16,880</u>	<u>\$1,300,069</u>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts payable	\$981		\$2,289	\$698	\$36		\$4,004
Interfund loans payable	26,947						26,947
<b>Total Liabilities</b>	<u>\$27,928</u>	<u>\$0,000</u>	<u>\$2,289</u>	<u>\$698</u>	<u>\$36</u>	<u>\$0,000</u>	<u>\$31,911</u>
<b>Fund Equity - fund balances:</b>							
Unreserved - designated				118,588			118,588
Unreserved - undesignated	393,286	\$26,947	152,672	554,845	118,072	16,880	1,262,602
<b>Total fund balances</b>	<u>393,286</u>	<u>26,947</u>	<u>152,672</u>	<u>673,433</u>	<u>118,072</u>	<u>16,880</u>	<u>1,283,280</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$427,135</u>	<u>\$26,947</u>	<u>\$154,974</u>	<u>\$674,161</u>	<u>\$118,128</u>	<u>\$16,880</u>	<u>\$1,303,065</u>

**CLAYBORNE PARISH SCHOOL BOARD**  
**Monroe, Louisiana**  
**SPECIAL REVENUE FUNDS - MAINTENANCE FUNDS**

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 2009

	PARISH WIDE	DISTRICT I	DISTRICT II	DISTRICT III	DISTRICT IV	DISTRICT V	TOTAL
<b>REVENUES</b>							
Taxes - all subjects	\$564,170	\$10,104	\$84,979	\$214,345	\$54,951	\$14,425	\$1,043,074
Donations on investments	4,416		3,217	17,835	2,512	1,008	30,988
State - unrestricted grants-in-aid	29,738		7,267	31,494			68,499
Total revenues	<u>598,324</u>	<u>10,104</u>	<u>95,463</u>	<u>263,674</u>	<u>57,473</u>	<u>15,433</u>	<u>1,130,571</u>
<b>EXPENDITURES</b>							
Education:							
Instruction:							
Regular programs			3,260				3,260
Other	6,143			170			6,313
Support services:							
General administration	28,694	2,277	4,878	23,730	4,444	2,693	63,716
School administration	8,683						8,683
Business services	185						185
Plant services	146,312		30,814	45,392	12,449	44,294	279,261
Medical services			343				343
Student transportation services	51,904			148			52,052
Facilities acquisition and construction	5,424		189	29,571			35,184
Total expenditures	<u>347,083</u>	<u>2,277</u>	<u>49,344</u>	<u>189,651</u>	<u>56,893</u>	<u>46,987</u>	<u>742,135</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	251,241	7,827	46,119	174,023	41,579	(31,554)	428,784
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	342,028	50,988	97,212	411,820	76,499	28,767	897,314
<b>FUND BALANCES AT END OF YEAR</b>	<u>593,269</u>	<u>58,815</u>	<u>143,331</u>	<u>585,843</u>	<u>118,078</u>	<u>(2,787)</u>	<u>1,325,599</u>

CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana  
SPECIAL REVENUE FUNDS - IMPROVING AMERICA'S  
SCHOOL ACT FUNDS

Combining Balance Sheet, June 30, 1999

	TITLE I	TITLE I CARRIESOVER	TITLE VI	TITLE II	1913-1940 SCHOOLS	TOTAL
<b>ASSETS</b>						
Cash and cash equivalents		\$5,529	\$4,679	\$76,435	\$6,390	\$93,033
Receivables	\$215,236	1,100	6,798	3,768	7,989	239,831
<b>TOTAL ASSETS</b>	<u>\$215,236</u>	<u>\$6,629</u>	<u>\$114,477</u>	<u>\$80,203</u>	<u>\$14,379</u>	<u>\$430,924</u>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities:						
Cash over/short	\$13,531					\$13,531
Salaries payable	90,185		\$1,681			\$91,866
Interest loans payable	149,429	\$6,629	12,748	\$72,208	\$16,021	257,035
Total Liabilities	<u>353,145</u>	<u>6,629</u>	<u>14,429</u>	<u>72,208</u>	<u>16,021</u>	<u>462,432</u>
Fund Equity - fund balances - unassigned - undesignated	<u>80,291</u>	<u>NONE</u>	<u>NONE</u>	<u>8,095</u>	<u>NONE</u>	<u>88,386</u>
<b>TOTAL LIABILITIES AND FUND</b>	<u>\$353,145</u>	<u>\$6,629</u>	<u>\$14,429</u>	<u>\$80,303</u>	<u>\$16,021</u>	<u>\$450,527</u>

CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana  
SPECIAL REVENUE FUNDS - IMPROVING  
AMERICA'S SCHOOLS ACT FUNDS

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

	TITLE I	TITLE I	TITLE I	TITLE I	IMPROVING	TOTAL
	TOTAL	CARRIED OVER	TOTAL	TOTAL	SCHOOLS	TOTAL
<b>REVENUES</b>						
Federal sources:						
Unrestricted grants-in-aid	\$11,354	\$1,872	\$289	\$289	\$353	\$14,177
Restricted grants-in-aid	644,307	184,080	16,621	16,824	19,618	861,480
Total revenues	<u>655,661</u>	<u>185,952</u>	<u>16,910</u>	<u>17,113</u>	<u>19,971</u>	<u>865,577</u>
<b>EXPENDITURES</b>						
Education:						
Instruction - special programs	579,345	9,485	14,286			593,036
Support services:						
Pupil support					19,618	19,618
Instructional staff support	96,884		2,413	16,824		115,553
Plant services	14,746	84,526				109,281
Student transportation services	689					689
Food services	656					656
Community services	2,287					2,287
Total expenditures	<u>644,307</u>	<u>184,080</u>	<u>16,621</u>	<u>16,824</u>	<u>19,618</u>	<u>861,480</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	11,354	1,872	289	289	353	14,177
<b>OTHER FINANCING USE</b>						
Operating transfers out	(11,354)	(1,872)	(289)	(289)	(353)	(14,177)
<b>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USE</b>	NONE	NONE	NONE	NONE	NONE	NONE
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	NONE	NONE	NONE	NONE	NONE	NONE
<b>FUND BALANCES AT END OF YEAR</b>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

CLAIBORNE PARISH SCHOOL BOARD  
Bossier, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For The Year Ended June 30, 1999

**DEBT SERVICE FUNDS**

**SCHOOL DISTRICTS NOS. 1, NO. 11  
AND NO. 16 FUNDS**

The school district debt service funds accumulate monies for payment of the remaining bonds. The bonds were issued to acquire lands for building sites, to erect and improve school buildings, and to acquire necessary equipment and furnishings. The bonds are financed by special property tax levies on property within the territorial limits of the appropriate school districts.



CLAIBORNE PARISH SCHOOL BOARD  
 Houma, Louisiana  
 EAST SERVICE FUNDS - SCHOOL DISTRICTS

Combining Balance Sheet, June 30, 1999

	<u>199.1</u>	<u>199.11</u>	<u>199.12</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$21,988	\$1,009	\$23,197	\$46,219
Investments	<u>72,175</u>	<u>305,398</u>	<u>1,335</u>	<u>379,846</u>
<b>TOTAL ASSETS</b>	<u>\$94,163</u>	<u>\$306,377</u>	<u>\$24,532</u>	<u>\$425,065</u>
<b>FUND EQUITY</b>				
Fund Equity - fund balances - unreserved - undesignated	<u>\$94,163</u>	<u>\$306,377</u>	<u>\$24,532</u>	<u>\$425,065</u>

CLAYBOND PARISH SCHOOL BOARD  
 Homer, Louisiana  
 DEBT SERVICE FUNDS - SCHOOL DISTRICTS

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

	<u>89-1</u>	<u>89-11</u>	<u>89-16</u>	<u>TOTAL</u>
<b>REVENUES</b>				
Local sources:				
Ad valorem taxes	\$23,853	\$188,799	\$23,040	\$239,692
Earnings on investments	4,586	16,663	986	22,235
Total revenues	<u>28,439</u>	<u>205,462</u>	<u>24,026</u>	<u>261,927</u>
<b>EXPENDITURES</b>				
Support services - general administration	2,168	14,608	1,858	18,634
Business Services			340	340
Debt service	<u>30,721</u>	<u>201,536</u>	<u>23,638</u>	<u>259,895</u>
Total expenditures	<u>32,889</u>	<u>216,144</u>	<u>25,496</u>	<u>274,529</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(4,450)	(10,682)	(1,470)	(12,602)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>95,688</u>	<u>316,028</u>	<u>26,357</u>	<u>438,073</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>89,161</u>	<u>508,372</u>	<u>574,572</u>	<u>945,105</u>

CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For The Year Ended June 30, 1989

**AGENCY FUNDS**

**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.

**SALES TAX FUND**

The Sales Tax Fund accounts for the collection and distribution of sales taxes by the sales tax department of the Claiborne Parish School Board on behalf of the five taxing authorities located within Claiborne Parish.

CLAIBORNE PARISH SCHOOL BOARD  
Bossier, Louisiana  
SCHOOL ACTIVITY AGENCY FUND

Schedule of Changes in Deposits Due Others  
For the Year Ended June 30, 1999

SCHOOL	BALANCE	ADDITIONS	DEDUCTIONS	BALANCE
	JULY 1, 1998			JUNE 30, 1999
Adams High	\$5,757	\$39,892	(\$60,579)	\$25,070
Haynesville Elementary	14,509	61,172	(\$5,858)	79,823
Haynesville Junior High	34,346	\$4,583	(\$8,159)	40,770
Haynesville High	54,342	100,036	(\$6,152)	148,226
Homer Elementary	15,892	61,877	(\$7,239)	70,530
Homer Junior High	16,821	58,415	(\$8,896)	66,340
Homer High	40,811	156,506	(\$84,333)	212,984
Narrowview High	13,286	\$7,413	(\$3,836)	16,863
Summerfield High	46,207	74,648	(\$6,384)	114,471
Total	\$229,062	\$698,519	(\$261,351)	\$666,230

CLAYBORNE PARISH SCHOOL BOARD  
 Bogalusa, Louisiana  
 SALES TAX FUNDS

Combining Schedule of Changes in  
 Deposit Due Others  
 For the Year Ended June 30, 1999

	1996 SALES TAX	SALES TAX	TOTAL
BALANCE, JULY 1, 1998	NONE	NONE	NONE
SALES TAX COLLECTIONS	<u>\$3,177,044</u>	<u>\$3,041,449</u>	<u>\$6,218,493</u>
SETTLEMENTS:			
School Board General Fund:			
Sales tax	1,177,044	1,172,807	2,349,851
Collections Fees		45,464	45,464
Police Jury		562,505	562,505
Town of Bogalusa		328,585	328,585
Town of Haysville		387,800	387,800
Junction City		13,439	13,439
Total settlements	<u>1,177,044</u>	<u>3,041,449</u>	<u>4,218,493</u>
BALANCE, June 30, 1999	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
For The Year Ended June 30, 1999

**COMPENSATION PAID BOARD MEMBERS**

The schedule of compensation paid to the school board members is presented in compliance with House Concurrent Resolution No. 34 of the 1979 Session of the Louisiana Legislature. Compensation of the school board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the school board members have elected the monthly payment method of compensation. Under this method, each member of the school board was entitled to receive \$600 per month during the period of July 1, 1998 through December 31, 1998. The compensation was decreased to \$400 per month for the period of January 1, 1999 through June 30, 1999.

CLAIRBORNE PARISH SCHOOL BOARD  
Homer, LouisianaSchedule of Compensation Paid Board Members  
For The Year Ended June 30, 1989

A. J. Coleman	\$6,000
Williamson Blevins	6,000
Stanley Edwards	6,000
James Featherston	3,600
H. Stewart Griffin	6,000
Anthony Quinn	6,000
Danny Lee	6,000
Kent M. Toney	6,000
Donald Tucker	6,000
Almoner H. Willis	<u>6,000</u>
Total	<u>\$62,600</u>

CLAIBORNE PARISH SCHOOL BOARD  
Homer, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
As of and For the Year Ended June 30, 1998

**YEAR 2000 ISSUE (Unaudited)**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Claiborne Parish School Board has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the school board's office. The school board has identified the financial reporting and tax collection systems as requiring year 2000 remediation. All testing and validation of these systems has been performed.

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



**Independent Auditor's Reports  
on Compliance with  
Laws, Regulations, Contracts, and Grants,  
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are prepared in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1998*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Compliance and  
Internal Control Over Financial Reporting**

**CLAIBORNE PARISH SCHOOL BOARD**  
Bossier, Louisiana

I have audited the general purpose financial statements of the Claiborne Parish School Board as of and for the year ended June 30, 1999, and have issued my report thereon dated December 13, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Claiborne Parish School Board's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, I noted a certain immaterial instance of noncompliance that I have reported to management of the school board dated December 13, 1999.

**Internal Control Over Financial Reporting**

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

VERMONT BOARD OF ACCOUNTANTS  
100 STATE STREET  
MONTPELIER, VERMONT 05602

VERMONT BOARD OF ACCOUNTANTS  
CLAUDE J. FORTIN  
CHAIRMAN

VERMONT BOARD OF ACCOUNTANTS  
100 STATE STREET  
MONTPELIER, VERMONT 05602  
PHONE 802.256.1000

VERMONT BOARD OF ACCOUNTANTS  
100 STATE STREET  
MONTPELIER, VERMONT 05602  
PHONE 802.256.1000  
FAX 802.256.1000

CLAIBORNE PARISH SCHOOL BOARD  
Monroe, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 1999

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



West Monroe, Louisiana  
December 13, 1999



**Independent Auditor's Report on Compliance  
With Requirements Applicable to Each Major Program  
and Internal Control Over Compliance**

**CLAIBORNE PARISH SCHOOL BOARD**  
Homer, Louisiana

**Compliance**

I have audited the compliance of the Claiborne Parish School Board with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1999. Claiborne Parish School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Claiborne Parish School Board. My responsibility is to express an opinion on the Claiborne Parish School Board's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audit of State, Local Government, 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 noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Claiborne Parish School Board's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Claiborne Parish School Board's compliance with these requirements.

In my opinion, Claiborne Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

MEMBER ORGANISM  
NATIONAL ASSOCIATION OF GOVERNMENT  
FINANCIAL AUDITORS  
  
OFFICE OF LEGISLATION  
REPRESENTS PUBLIC  
ACCOUNTANTS  
  
PROVIDES ADVICE TO  
GOVERNMENTAL  
ACCOUNTING, BUSINESS  
AND FINANCIAL INSTITUTIONS

114 PROFESSIONAL DRIVE  
WEST HAVEN, CT  
CONNECTICUT 06491  
PHONE 203.398.0201  
TELE FAX 203.398.0000  
FAX 203.398.9500

**CLAIBORNE PARISH SCHOOL BOARD**

Homer, Louisiana

**Independent Auditor's Report on Compliance**

**With Requirements Applicable to Each Major**

**Program and Internal Control Over Compliance, etc.**

**June 30, 1999**

**Internal Control Over Compliance**

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

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

This report is issued for the information of the members of the Claiborne Parish School Board, management of the school board, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.



West Monroe, Louisiana

December 13, 1999

CLAIBORNE PARISH SCHOOL BOARD  
Homer, LouisianaSchedule of Findings and Questioned Costs  
For the Year Ended June 30, 1999

## A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Claiborne Parish School Board.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the Claiborne Parish School Board were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs is reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for the Claiborne Parish School Board expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the Claiborne Parish School Board are reported.
7. The programs tested as major programs included:
  - a. School Nutrition Cluster - CFDA numbers 10-583 and 10-585
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The Claiborne Parish School Board was determined to be a low-risk auditee.

(Continued)

CLAIBORNE PARISH SCHOOL BOARD  
Houma, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended June 30, 1999

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL  
AWARD PROGRAMS AUDIT

None

(Continued)

CLAREBONE PARKER SCHOOL, BEARDEE  
Thruway, Louisiana

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

FEDERAL GRANTOR/ PASS THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS THROUGH GRANTOR'S NUMBER	EXPENDITURES
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>			
Passed through Louisiana Department of Education:			
National School Lunch Program	85.555	N/A	\$626,224
School Breakfast Program	85.555	N/A	260,349
Passed through Louisiana Department of Agriculture and Forestry - Food Distribution Program			
Total United States Department of Agriculture	85.555	N/A	<u>\$886,573</u>
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
Passed Through Louisiana Department of Education:			
Adult Education - State Administered Basic Grant Program	84.002	99-AP-04-F	58,289
LASA, Title I Grants to Local Educational Agencies	84.018	289975941	655,661
LASA, Title I Grants to Local Educational Agencies-Career	84.018	289711403	195,872
Technology Literacy Challenge Fund	84.318	99-LCS-14-F	25,683
Special Education:			
State Grants - IDEA Part B	84.007	98-19-14-S	297,539
State Grants - IDEA Part B	84.007	98-17-14	1,289
IDEA - Part H	84.181	04-04-14-S	688
Preschool Incentive Grants	84.173	99-19-14-S	14,428
Preschool Incentive Grants	84.173	99-09-14	13,881
Vocational Education:			
Basic Grants to States	84.088	99-50-14-2B-02	99,181
Basic Grants to States-Career	84.048	28-98-14-28989	872
Innovative Education Program-Strategies - Title VI	84.288	99-1-85A-14-S1	30,930
Flexibility Professional Development State Grants - Title II	84.281	289971443	17,253
Safe and Drug Free Schools - State Grants - Title IV	84.186	99-1-85A-14-FV	39,971
State and Local Education System Improvement Grants	85.276	99-12-14-1	9,892
Total United States Department of Education			<u>1,282,212</u>
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed through Louisiana Department of Education -			
Reading Points - Child Care and Development Block Grant	83.573	CFM8 514801	41,830
Passed through Louisiana Department of Health and Hospitals -			
Medical Assistance Program	83.716	N/A	<u>1,158</u>
Total United States Department of Health and Human Services			<u>42,988</u>
<b>OTHER FINANCIAL ASSISTANCE</b>			
Direct program - United States Department of the Interior -			
Payment in Lieu of Taxes	15.885	N/A	<u>47,655</u>
Total Federal Financial Assistance			<u>\$2,128,158</u>

## NOTES:

- The accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting.
  - Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.
- At June 30, 1999, the school board had total commodities totaling \$9,891 in inventory.



CLAIBORNE PARISH SCHOOL BOARD  
Houma, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 1999

There were no audit findings reported in the audit for the year ended June 30, 1999.



December 13, 1999

## MANAGEMENT LETTER

**CLAIBORNE PARISH SCHOOL BOARD**  
Houma, Louisiana

In planning and performing my audit of the Claiborne Parish School Board's financial statements for the year ended June 30, 1999, a certain matter came to my attention which I believe should be conveyed to management of the school board. This matter, while not appropriate for inclusion in the various auditor's reports accompanying the financial statements, is an item which I believe should be brought to your attention.

During the year ended June 30, 1999 the school board paid certain employees a total of \$82,000 in salary supplements that appears to be in violation of Article VII, Section 14 of the Louisiana Constitution. That section states that, "the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person..." The attorney general's office, in several opinions, has opined that bonuses are a violation of this article. It should be noted that I do not see a difference between a salary supplement and a bonus. During my test of payroll I noted checks written to employees that were in addition to their regular payroll checks. Upon further review I determined that non-professional employees, excluding bus drivers and secretaries, received a \$500 bonus on March 30, 1999 for a total of \$65,000 and bus drivers received a \$500 bonus on May 26, 1999 for a total of \$17,000. I attempted to trace approval of these supplements to the minutes however, the only discussion I could find was in the April 1999 minutes. No motion was made to approve the supplements and the discussion was tabled until further information could be obtained. The only approval that could be located were personnel action forms that were signed by the prior superintendent. The payment of supplements to employees appears to be a violation of Article VII, Section 14. From discussions with the business manager, I determined that the salary supplements were viewed as legal by himself and the prior superintendent. It was their understanding that since the school board receives salary supplements from the state during the year then it was allowable for the school board to pay salary supplements with local funds. I recommend that the school board contact their legal representative and have him review the process and speak with the attorney general's office about the legality of one time pay supplements. In addition, a pay increase or one time supplement should be approved by the board during a board meeting.

**WILSON MANAGEMENT**  
INSTITUTE OF BUSINESS  
PUBLIC ACCOUNTANTS

**WILSON MANAGEMENT**  
BUSINESS FINANCE  
MANAGEMENT

**WILSON MANAGEMENT**  
GOVERNMENTAL  
ACCOUNTING, AUDITING  
AND FINANCIAL REPORTING

**THE PROFESSIONAL GROUP**  
WILSON MANAGEMENT  
CLAUDE, LOUISIANA  
PHONE (504) 885-1100  
FAX (504) 885-1100  
WWW.WILSONMGT.COM

CLAIBORNE PARISH SCHOOL BOARD

Bossier, Louisiana  
Management Letter  
Page Two  
June 30, 1999

**GENERAL.**

I am available to assist the school board with any problems or questions they may have concerning the above or any other matters.

Respectfully,



Vernon R. Case

# CLATBORNE PARISH SCHOOLS

December 13, 1999

Legislative Style Advisory Council  
Daniel G. Ryle, Secretary  
P.O. Box 94507  
Baton Rouge, LA 70804-0507

Clatborne Parish School Board respectfully submits the following *retroactive action plan* for the year ended June 30, 1999:

## MANAGEMENT LETTER

The failure to have the one-time salary supplements approved by a vote of the Clatborne Parish School Board was an administrative oversight. Discussion of the action occurred in the Finance Sub-committee meetings of the board. This subcommittee consists of all board members. The intention was to give the supplements and the request when was so drafted, however, a formal vote was not taken during the full board meeting. The correct process would be for the subcommittee to make the recommendations to the board, in an agenda item, and for the board to take formal action. That process is in place and will be followed in the future.

The Clatborne Parish School Board desired to give a \$200.00 permanent raise to its support personnel and bus drivers, but did not have confidence that a recurring funding source was available. Therefore, it took the only reasonable course available to it and gave a one-time supplement, just as the State of Louisiana has done on occasion over the years. The intent was to try to find a way to make it permanent in the following year budget process. The Clatborne Parish School Board did not view this as a "bonus" and agreed under the premise that this action was reasonable, prudent, and legal based on similar actions by the State of Louisiana in the past.

This became a great issue when full funding of the Minimum Foundation Program occurred for this fiscal year. Clatborne Parish School Board made this a permanent raise (i.e. less, increased it to \$200.00) at the same time it gave its non-certified teachers a \$200.00 raise and its certified teachers a \$1,000.00 raise at the beginning of the 1999-2000 fiscal year. The Clatborne Parish School Board distributed the new funds from the Minimum Foundation Program to the recurring funding source for this action.

Sincerely,



Gary E. Moore  
Superintendent