

**BOSSIER PARISH SCHOOL BOARD**  
Benton, Louisiana

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**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
FOR THE YEAR ENDED JUNE 30, 1998

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

Release Date ~~June 9, 1998~~

**Mr. Frank Roussin**  
Director of Finance and Business Affairs

Prepared by the Department of Finance

**Bozler Parish School Board  
Bossier, Louisiana**

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

**Comprehensive Annual Financial Report**  
**As of and for the Year Ended June 30, 1998**

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Baton Rouge, Louisiana**

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**Booker T. Washington School Board  
Benton, Louisiana**

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Bossier, Louisiana**

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## BOSSIER PARISH SCHOOL BOARD

P.O. Box 2000  
Benton, Louisiana 71009-2000

December 16, 1998

**John H. Smith**  
Superintendent

**David Harvey**  
President

**Michael M. Graham**  
200 Hwy. 66  
Benton, LA 71001  
District 1

**Mr. David Harvey, President**  
and Members of the Board  
Bossier Parish Schools  
Benton, Louisiana

**Henry L. Burns**  
24 Cherry Lane  
Benton, LA 71001  
District 2

Dear Board Members:

**Magaretta Bryant**  
201 Columbia Road  
Benton, LA 71001  
District 3

The Comprehensive Annual Financial Report of the Bossier Parish School Board (the School Board) for the year ended June 30, 1998, is submitted herewith. This report has been prepared by Finance Department personnel following the guidelines recommended by the Association of School Business Officials International and the Government Finance Officers Association of the United States and Canada.

**Yvette M. Robinson**  
P.O. Box 201  
Benton, LA 71001  
District 4

### A. Management Responsibility

**Elizabeth S. Crawley**  
2002 Lakota Lane  
Benton, LA 71001  
District 5

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the School Board. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is prepared in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the School Board. All disclosures necessary to enable the reader to gain an understanding of the School Board's financial activities have been included.

**Mary Margaret Ray**  
211 Walnut Lane  
Benton, LA 71001  
District 6

### B. CAFR

**J. W. Smith**  
214 English  
Benton, LA 71001  
District 7

The Comprehensive Annual Financial Report consists of three parts:

**Ernest M. Wiggins**  
201 Henry Street  
Benton, LA 71001  
District 8

(1) The Introductory Section. This section includes a transmittal letter, the School Board's organizational structure, and composition of the elected School Board.

**David Harvey**  
President  
211 Walnut Lane  
Benton, LA 71001  
District 9

(2) The Financial Section. The School Board's financial statements and schedules are prepared in accordance with the financial reporting manual set forth by the Governmental Accounting Standards Board. The School Board's complex financial operations are depicted in the general-purpose financial statements and thus present an overview of the School Board's operation. Individual fund and account group statements are also presented along with the combining statements.

**Julius Dierley**  
200 North 9  
Benton, LA 71001  
District 10

**Blaine W. Fontenot**  
221 Cherokee  
Benton, LA 71001  
District 11

**Joanna Jenkins**  
204 Princeton  
200 Amy Lane  
Benton, LA 71001  
District 12

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

Mr. David Harvey, President  
and Member of the Board  
Boonier Parish School Board  
Baton Rouge, Louisiana

## B. CAFR (continued)

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

The School Board is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1995 and U. S. Office of Management and Budget Circular No. A-133, "Audits of States, Local Governments, and Nonprofit Organizations." Information related to this single audit includes the schedule of expenditures of federal awards, findings and recommendations, and auditor's reports on internal control and compliance with applicable laws and regulations. The single audit report is issued separately from this Comprehensive Annual Financial Report.

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

## C. Reporting Entity

The report includes all entities or organizations that are required to be included in the School Board's reporting entity. The basic criteria for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a governmental unit's reporting entity is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and either the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in its reporting entity.

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

## D. Economic Condition and Outlook

The Boonier Parish School System is located in the southwest part of the state and is a part of the economic "hub" for this region. During 1997-98, Boonier Parish has continued to experience a considerable level of new construction. Residential construction in north and east Boonier Parish, expansion in existing businesses, and construction of new businesses are financial indicators of a strong and stable economy. Tourist activity, primarily as the result of the advent of three hole gaming, is estimated to be a positive influence on the economy throughout 1998.



Mr. David Harvey, President  
and Members of the Board  
Bossier Parish School Board  
Bossier, Louisiana

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

The stable Air Force Base (Barksdale), which currently employs over 7,000 people in this area, remains as viable and active as it has in the past. New construction and talks of mission and mission expansion are indicators that the base will remain an integral part of our community. Barksdale was recently notified that it was not on the list of base closures in the second Base Realignment and Closure Report.

With only the Red River dividing the Parish from the City of Shreveport and Cade Parish, the condition of the Shreveport economy, directly and indirectly, has an effect on the Parish. The economy of the Bossier/Shreveport area again experienced sustained growth during 1997-98. This growth is evidenced by the increases in retail sales, employment, and residential housing construction. The continuation and completion of the Red River navigation project, the Cade River Port, and I-49 will have a significant impact on the economy and will provide major links for northeast Louisiana with other areas of the State and beyond. Three gambling pavilions in the Parish and one in Shreveport have contributed significantly to the area's economy. This was the third year of operation for these facilities.

Sales tax collections for the School Board continued to grow and exceeded 1996-97 collections by \$1,313,779 due to, increased consumer spending, the river boats, and building activities.

#### **E. Major Initiatives**

##### **For the Year:**

During the 1997-98 school year we have made numerous efforts to develop and strengthen our educational programs. Two key areas of attention were programs to encourage students to finish high school and the issue of students' low self-esteem. The Bossier Achievement Center was established several years ago to address the needs of middle and high school students who are not succeeding in the traditional classroom setting. Refinements to this school as well as alternative programs, in-school suspension, after-school detention, four-year-old preschool, and the use of the "whole language" approach to reading are some of our additional efforts that are new under way to address these concerns.

Advanced placement classes, courses for gifted students, distance learning through satellite and fiber optic communication, and the use of additional microcomputers in the schools as instructional tools are some of our current undertakings to benefit the students and enhance the curriculum. A parish-wide communications network was completed this year to provide Internet capabilities in each classroom.

New data processing systems have been implemented to help improve system management through an electronic mail system which provides instant communication among all parish schools and offices, computer-generated transcripts, and direct mail attendance letters. Upgrades to the Parish's Student Information System have been made to provide online grade level transcripts and to provide the high schools with a Graduation Requirements Report showing which courses each student needs to satisfy the state's graduation requirements.

In September 1998 all School Board employees received a 3.2% pay raise funded by a property tax millage increase approved by the parish voters in 1996. Increased collections from this millage will provide a \$725,000 supplement to teachers in 1998-99.

Mr. David Harney, President  
and Members of the Board  
Bossier Parish School Board  
Bossier, Louisiana

## **E. Major Initiatives (Continued)**

### ***For the Future***

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

As enrollment continues to increase, the School Board is faced with needs for additional classroom space. After much study, a \$47 million bond proposal was placed before the voters in April, 1996. This proposal to build two new middle schools and expand several other locations was overwhelmingly approved by the voters. No new millage was required, only an extension of an existing millage. New construction began in 1996. Total completion is scheduled for fall of 1999.

## **F. Internal Control**

The management of the School Board is responsible for establishing and maintaining internal control that is designed to ensure that the assets of the School Board are protected from loss, theft, or misuse. Also, internal control is designed to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. An internal control system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of assets and benefits requires estimates and judgments by management.

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

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

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

Mr. David Harvey, President  
and Members of the Board  
District Public School Board  
Baton Rouge, Louisiana

### G. Budgeting Controls

In addition, the School Board maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the School Board. Activities of the general fund, special revenue funds, debt service funds and capital project funds are included in the annual appropriated budget. The level of budgetary control (that is, the level which expenditures cannot legally exceed the appropriated amount) is established by function within an individual fund. School Board policy provides that expenditures may not exceed appropriations on a functional basis. Management is authorized to transfer amounts within the functional categories without Board approval. Revisions to the budget enacted require School Board approval.

### H. Financial Condition

#### General Educational Functions

General educational activities which are accounted for in the general fund are supported principally by local taxes and state entitlements. Direct federal aid is received in the general fund, but substantial sums are made available to the Louisiana Department of Education which are subsequently distributed to local entities. General fund revenues are as follows:

Source	Amount	Percent of Total	Increase (Decrease) From 1992
Local	\$13,932,986	26.76	\$ 1,482,093
State	51,299,790	76.39	(4,518,848)
Federal	1,778,245	3.85	434,889
<b>Total</b>	<b>\$67,010,921</b>	<b>100.00</b>	<b>\$1,408,134</b>

General educational expenditures by function were as follows:

Item	Amount	Percent of Total	Increase (Decrease) From 1992
<b>Current:</b>			
Instruction	\$61,104,511	68.67	\$ 8,212,660
General administration	1,336,564	1.73	( 886,332)
School administration	5,473,139	6.10	343,000
Business services	1,041,619	1.16	( 634,716)
Fleet services	9,773,219	10.88	1,243,648
Student transportation services	7,216,812	8.04	1,904,149
Central services	1,116,412	1.25	403,317
Food services	921,481	1.09	921,481
Community services	33,877	0.04	( 294,139)
Facilities acquisition and construction	554,848	0.57	314,848
<b>Debt service:</b>			
Principal retirement	626,805	0.50	134,216
Interest and bank charges	203,512	0.24	( 108,292)
<b>Total</b>	<b>\$82,734,852</b>	<b>100.00</b>	<b>\$ 11,596,808</b>

Mr. David Harvey, President  
and Member of the Board  
Bossier Parish School Board  
Bossier, Louisiana

## II. Financial Condition (Continued)

The unreserved fund balance, which includes a designation for debt retirement of \$242,311 at June 30, 1998, increased from \$766,025 to \$646,343 or 21%. This unreserved fund balance represents 1.05% of 1997-98 expenditures.

### Special Revenue Activities

Special revenue funds revenues of \$27,844,746, including \$944,296 of state sources, \$10,348,578 of local sources, and \$7,651,872 of federal sources, were restricted for use in several separate activities. Sales tax revenues of \$17,654,587 are recorded in the sales tax special revenue fund. The school lunch service fund accounts for \$5,119,187 of these revenues. The school lunch program is administered by this fund. The remainder was designed to: (1) fund programs for educationally deprived youngsters, (2) provide instructional and related services to handicapped children, and (3) provide extended day remedial instruction, adult education programs, and other programs for the general student population.

Special revenue funds expenditures by function were:

Item	Amount	Percent of Total	Increase (Decrease) Decm. 1997
Instruction	\$ 3,174,754	23.6%	\$89,423,750
Classroom administration	331,468	1.2%	464,008
School administration	4,373	0.02%	(1,283,879)
Business services	1,859,882	16.8%	590,489
Plant services	260,688	2.4%	( 371,490)
Student transportation services	-	-	( 27,994)
Fund services	<u>5,657,570</u>	<u>47.4%</u>	<u>252,187</u>
Total	<u>\$11,957,025</u>	<u>100.0%</u>	<u>\$23,884,073</u>

The Bossier Parish Community College was transferred to the state of Louisiana on July 1, 1997. The decreases above are directly proportionate to the expenditures during prior years. Revenues also decreased proportionately.

Mr. David Harvey, President  
and Members of the Board  
Bossier Parish School Board  
Bossier, Louisiana

## II. Financial Condition (Continued)

### Debt Service Activities

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

	July 1, 1997	Additions	Payments	June 30, 1998
Bonds and notes payable	\$12,579,299	\$11,080,808	\$1,978,193	\$22,681,914
Capital leases payable	3,686,877	-	738,511	2,948,366
Compensated absences payable	3,676,813	1,543,363	-	5,220,176
Claims and judgments	91,191	-	82,131	9,060
	<u>\$20,034,180</u>	<u>\$12,624,171</u>	<u>\$2,798,835</u>	<u>\$29,859,516</u>

### Capital Projects

All major capital improvements are accounted for in the Capital projects funds. During the year ended June 30, 1998, much of the capital improvement expenditures, \$5,661,363, were transferred to the general fund to finance air conditioning equipment repairs and utility expenditures. The majority of these funds were expended on the renovation and expansion of existing schools. An additional \$4,625,953 was expended on new construction of facilities.

### Proprietary Fund Activities

The School Board maintains an internal service fund to account for medical and dental coverage. Contributions to the fund decreased from \$12,676,911 in 1997 to \$12,002,628 in 1998, a decrease of \$674,283 or 4.53%. This decrease is due primarily to an increase in employer's funding of the health insurance program. Medical claims decreased from \$12,781,871 in 1997 to \$12,054,856 in 1998, a decrease of \$727,015 or 5.64%.

The retained earnings deficit for the internal service fund is a result of prior years' claims cost recording premiums. The School Board has fully funded the internal service fund for the past two years as indicated in operating income for this fund of \$37,772. The School Board has committed to amortizing this deficit over a 3-year period.

### Extracurricular Activities

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

Ms. Deval Harvey, President  
and Members of the Board  
Bossier Parish School Board  
Bossier, Louisiana

## II. Financial Condition (Continued)

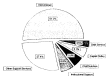
The following charts provide an analysis of the sources of revenues and the expenditures by function for the year ended June 30, 1998.

### ALL GOVERNMENTAL FUNDS

Revenue Sources  
Percentage of Total Revenues



Expenditures by Function  
Percentage of Total Expenditures



## I. Significant Changes in Financial Condition

General fund revenues decreased by \$2,481,496 from the prior year amount of \$69,589,501. Changes were due primarily to the following:

Local sources increased due to a \$143,897 increase in ad valorem taxes.

State revenues decreased due mainly to a \$5,793,258 decrease in state equalization funds due to the loss of students at the Bossier Parish Community College and a \$1,588,991 increase in other state revenues.

Federal sources increased \$780,889 mainly due to an increase of \$411,387 in Impact Aid funding.

Mr. David Harvey, President  
and Members of the Board  
Bossier Parish School Board  
Bossier, Louisiana

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

General fund expenditures increased \$1,946,866 from the prior year amount of \$17,828,833. This increase was primarily due to the following:

Salaries for all employees increased by 9.5 percent during the year ended June 30, 1998. In addition, teachers and other certified employees received an additional raise. Benefits also increased as a result.

Special revenue fund expenditures decreased by \$9,884,899 from the prior year amount of \$21,762,000. This decrease is primarily due because of the transferring of Bogger Parish Community College to the State of Louisiana on July 1, 1997.

### J. Cash Management

The School Board has a cash management program which consists of expediting the receipt of revenues and prudently investing available cash in obligations collateralized by instruments issued by the United States government agencies created by an act of Congress or insured by the Federal Deposit Insurance Corporation. The total amount of interest earned for the year ended June 30, 1998, was distributed as follows:

General fund	\$ 402,314
Special revenue funds	341,638
Debt service funds	198,140
Capital projects funds	373,985
Insurance fund	_____
<b>Total</b>	<b>\$1,317,077</b>

### K. Debt Administration

The ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of the School Board's debt position. Net bonded debt represents total bonded debt of \$18,860,808 less taxes in the unified tax debt service fund of \$4,348,853. This data as of June 30, 1998, is as follows:

	Amount	Ratio of Debt to Assessed Value	Debt per Capita
Net direct general obligation bonded debt	\$14,511,955	4.08%	\$158

The School Board's bond rating improved to A with Moody's for issues serviced in 1996-97 and continues in effect.

The bonded debt does not comprise the maximum amount of indebtedness allowed by Louisiana Statutes and the actual amount of net indebtedness outstanding at year-end for the past five fiscal years. State statute defines maximum indebtedness allowed as thirty-five percent of the assessed value of property in Bossier Parish.

### Bonded Debt



Mr. David Harvey, President  
and Members of the Board  
Junior Parish School Board  
Denham, Louisiana

## **L. Risk Management**

The School Board maintains a combination of self-insurance and stop-loss coverage to manage its risk of loss from property damage, theft, and claims against employees. In addition, the School Board is self-insured for group hospitalization. The fund balance in the general fund includes \$342,511 which is designated for contingencies, deductibles, and self-insurance liability.

## **M. Independent and Internal Audits**

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

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

## **N. Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting and the Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to the School Board for its Comprehensive Annual Financial Report for the year ended June 30, 1991. The School Board has received both of these certificates each year beginning with the fiscal year ended June 30, 1991. To be awarded these certificates, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. These certificates are valid for a period of one year only. We believe our current report continues to conform to the certificate requirements, and we are submitting it to both GFOA and ASBO.



## **O. Acknowledgments**

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

  
\_\_\_\_\_  
Lora Smith  
Superintendent of Schools

  
\_\_\_\_\_  
Frank Kuyper  
Director of Finance



# Bossier Parish School Board

## Benton, Louisiana

### Organization Chart June 30, 1998



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Bossier Parish School  
Board, Louisiana**

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

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



*Douglas R. Ellisworth*  
President

*Jeffrey L. Esser*  
Executive Director

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL



This Certificate of Excellence in Financial Reporting is presented to:

**BOSSIER PARISH SCHOOL BOARD**

For its Comprehensive Annual Financial Report (CAFR)

For the Fiscal Year Ended June 30, 1997

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

*John P. Lewis*  
President

*Don A. Kasper*  
Executive Director

**Beulah Parish School Board  
Breaux, Louisiana**

**ELECTED OFFICIALS  
JUNE 30, 1998**

<i>Board Member</i>	<i>District</i>
David Harney, President	8
Justina Jackson, Vice-President	12
Michael M. Graham	1
Henry L. Burns	2
Marguerite Hichens	3
Vance M. Richardson	4
Elizabeth S. Crosby	5
Mary Margaret Ray	6
J. W. Stark	7
Kenneth M. Wiggins	8
Julian Darby	10
Edwin W. Pratsard	11

**SELECTED ADMINISTRATIVE OFFICIALS**

<i>Ms. Jane Smith</i>	<i>Superintendent</i>
<i>Mr. Ken Knutson</i>	<i>Assistant Superintendent</i>
<i>Ms. Ann Alford</i>	<i>Director of Curriculum</i>
<i>Mr. Thomas C. D'Agata</i>	<i>Director of Data Processing</i>
<i>Ms. Martha Charnousos</i>	<i>Director of Special Education</i>
<i>Ms. Johanna LeBlanc</i>	<i>Director of Purchasing</i>
<i>Ms. Doree McCaskey</i>	<i>Director of Student Services</i>
<i>Mr. Dean McColliner</i>	<i>Director of Maintenance</i>
<i>Ms. Sally Plante</i>	<i>Director of Instructional Services</i>
<i>Mr. Frank Rangens</i>	<i>Director of Finance and Business Affairs</i>
<i>Mr. Bill Tynes</i>	<i>Director of Personnel</i>



# ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 970

Monroe, LA 70133-0970

2194 Federal Street  
Monroe, LA 70131  
Telephone: (225) 338-4422  
Facsimile: (225) 338-6921  
E-mail: [info@agcpa.com](mailto:info@agcpa.com)

2424 Orange Avenue, Office Park  
15.017, Building 8, Suite 800  
Bossier City, LA 71271  
Telephone: (225) 371-5000  
Facsimile: (225) 371-5222

Donald L. Aker, CPA  
24 Professional  
Accounting Group

Tim Green, CPA

Maury Williams, CPA

## Independent Auditors' Report

### Board Members

Dominic Parish School Board

Monroe, Louisiana

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

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

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

In accordance with Government Auditing Standards, we have also issued, under separate cover, our report dated October 1, 1998 on our consideration of the School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

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

*Allen, Green & Company, LLP*

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana

October 1, 1998

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

**Combined Balance Sheet**  
**All Fund Types and Account Groups**  
**June 30, 1988**

	GOVERNMENTAL FUNDS			
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS
<b>ASSETS AND OTHER DEBITS</b>				
<b>Assets:</b>				
Cash and cash equivalents	\$ 5,273,489	\$ 11,084,751	\$ 4,200,840	\$ 12,794,830
Receivables	1,463,048	2,887,303	35,740	71,855
Interfund receivable	5,570,824	123,583	0	38,008
Inventory	0	83,448	0	0
Prepaid items	32,088	0	0	0
Land, buildings and equipment	0	0	0	0
<b>Other debits:</b>				
Amount available to debt service fund	0	0	0	0
Amount to be provided for payment of general long-term debt	0	0	0	0
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 12,340,242</b>	<b>\$ 14,798,021</b>	<b>\$ 4,236,580</b>	<b>\$ 12,825,323</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<b>Liabilities</b>				
Accounts, salaries and other payables	\$ 11,240,481	\$ 1,289,118	\$ 840	\$ 224,287
Interfund payable	1,845,418	5,844,508	60,489	194,858
Deposits due others	0	0	0	0
Deferred revenues	0	14,773	0	0
Bonds and notes payable	0	0	0	0
Capital leases payable	0	0	0	0
Compensated absences payable	0	0	0	0
Claims and judgments payable	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 12,386,899</b>	<b>\$ 7,238,399</b>	<b>\$ 7,329</b>	<b>\$ 719,402</b>
<b>Equity and other credits</b>				
Investments in general fund assets	\$ 0	\$ 0	\$ 0	\$ 0
Retained earnings (deficit)	0	0	0	0
<b>Fund balances:</b>				
Reserved for inventory	0	83,448	0	0
Reserved for prepaid items	32,088	0	0	0
Reserved for debt service	0	0	4,240,810	0
Unreserved				
Designated for risk retention	242,911	0	0	0
Undesignated	811,854	9,357,281	0	11,881,558
<b>Total Equity and Other Credits</b>	<b>\$ 846,243</b>	<b>\$ 9,446,724</b>	<b>\$ 4,248,810</b>	<b>\$ 11,881,558</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 12,340,242</b>	<b>\$ 14,798,811</b>	<b>\$ 4,245,689</b>	<b>\$ 12,825,321</b>

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

## Statement A

PROPRIETARY TYPE:	FIDUCIARY:	*****ACCOUNT GROUP*****		TOTAL
		GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
\$ 4,000	\$ 1,208,214	\$ 0	\$ 0	\$ 5,279,897
483,480	0	0	0	4,838,873
0	0	0	0	5,740,893
0	0	0	0	89,445
0	0	0	0	33,788
0	0	126,882,288	0	126,882,288
0	0	0	4,240,893	4,240,893
0	0	0	29,527,891	29,527,891
<u>\$ 487,480</u>	<u>\$ 1,208,214</u>	<u>\$ 126,882,288</u>	<u>\$ 30,770,944</u>	<u>\$ 300,844,896</u>
\$ 2,208,098	\$ 0	\$ 0	\$ 0	\$ 15,815,490
571,021	0	0	0	5,740,873
0	1,208,214	0	0	1,208,214
0	0	0	0	14,779
0	0	0	22,891,894	22,891,894
0	0	0	2,848,288	2,848,288
0	0	0	5,249,674	5,249,674
0	0	0	90,890	90,890
<u>\$ 2,801,089</u>	<u>\$ 1,208,214</u>	<u>\$ 0</u>	<u>\$ 30,770,944</u>	<u>\$ 60,285,834</u>
\$ 0	\$ 0	\$ 126,882,288	\$ 0	\$ 126,882,288
(1,043,000)	0	0	0	(1,043,000)
0	0	0	0	89,445
0	0	0	0	33,788
0	0	0	0	4,240,893
0	0	0	0	242,911
0	0	0	0	29,715,916
<u>\$ (1,043,000)</u>	<u>\$ 0</u>	<u>\$ 126,882,288</u>	<u>\$ 0</u>	<u>\$ 60,881,372</u>
<u>\$ 487,480</u>	<u>\$ 1,208,214</u>	<u>\$ 126,882,288</u>	<u>\$ 30,770,944</u>	<u>\$ 300,844,896</u>

**BORNER PARISH SCHOOL BOARD**  
Benton, Louisiana

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

Statement 8

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>DEBT SERVICE FUNDS</b>	<b>CAPITAL PROJECT FUNDS</b>	<b>TOTAL (MEMORANDUM ONLY)</b>
<b>REVENUES</b>					
<b>Local sources:</b>					
<b>Taxes:</b>					
Ad valorem	\$ 11,822,814	\$ 0	\$ 2,100,720	\$ 0	\$ 14,023,534
Sales and use	0	17,884,887	0	0	17,884,887
Investment income	402,214	347,848	940,940	873,983	1,813,985
Food services	0	1,353,348	0	0	1,353,348
Tuition	71,110	0	0	0	71,110
Other	1,830,408	528,850	0	378,488	2,737,746
<b>State sources:</b>					
Equalization	47,780,431	808,808	0	0	48,589,239
Other	3,808,280	138,882	948,870	0	4,896,032
<b>Federal sources</b>					
	1,739,345	7,020,808	0	0	8,760,153
<b>Total revenues</b>	<b>\$ 62,908,441</b>	<b>\$ 23,644,746</b>	<b>\$ 3,449,541</b>	<b>\$ 851,471</b>	<b>\$ 90,854,199</b>
<b>EXPENDITURES</b>					
<b>Current:</b>					
<b>Instruction:</b>					
Regular programs	\$ 28,272,807	\$ 328,220	\$ 0	\$ 0	\$ 28,601,027
Special programs	8,886,185	1,078,225	0	0	9,964,410
Other instructional programs	8,137,882	0	0	0	8,137,882
<b>Support services:</b>					
Student services	2,808,219	188,200	0	0	2,996,419
Instructional staff support	3,921,348	478,825	0	0	4,399,173
General administration	1,588,801	871,408	101,827	51,778	2,613,814
School administration	5,477,188	8,273	0	0	5,485,461
Business services	1,047,210	1,588,802	0	882	2,636,894
Plant services	8,178,719	288,408	0	884,185	9,351,312
Student transportation services	7,278,812	0	0	0	7,278,812
Central services	1,118,412	0	0	0	1,118,412
Food services	921,481	2,887,278	0	0	3,808,759
Community service programs	33,027	0	0	0	33,027
Facilities acquisition & construction	814,043	0	0	2,762,880	3,576,923
<b>Debt service:</b>					
Principal retirement	828,806	0	1,888,000	0	2,716,806
Interest and bank charges	212,512	0	943,511	0	1,156,023
<b>Total expenditures</b>	<b>\$ 84,774,099</b>	<b>\$ 11,897,923</b>	<b>\$ 2,831,311</b>	<b>\$ 3,647,865</b>	<b>\$ 102,151,200</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>					
	<b>\$ -21,865,658</b>	<b>\$ 11,746,823</b>	<b>\$ 618,230</b>	<b>\$ -4,796,394</b>	<b>\$ -11,456,999</b>

(CONTINUED)



**BOSSIER PARISH SCHOOL BOARD**  
 Bossier, Louisiana

**Condensed Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 All Governmental Funds  
 For the Year Ended June 30, 1998**

(Statement B)

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL (MEMORANDUM ONLY)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	\$ 10,480,848	\$ 1,335,241	\$ 81,728	\$ 3,851,000	\$ 15,748,817
Operating transfers out	(145,297)	(19,888,293)	0	(5,072,355)	(20,115,945)
Certificate of indebtedness proceeds	3,000,000	0	0	8,000,000	11,000,000
Sale of fixed assets	1,864	0	0	0	1,864
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 23,338,315</b>	<b>\$ (17,553,052)</b>	<b>\$ 81,728</b>	<b>\$ 8,778,645</b>	<b>\$ 11,645,636</b>
<b>EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ (357,593)</b>	<b>\$ (1,383,180)</b>	<b>\$ 588,028</b>	<b>\$ 1,004,812</b>	<b>\$ (648,933)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY ESTIMATED</b>	<b>\$ 1,288,020</b>	<b>\$ 11,271,848</b>	<b>\$ 3,694,828</b>	<b>\$ 18,681,650</b>	<b>\$ 23,936,346</b>
<b>RESIDUAL SOUTH TRANSFER</b>	<b>228,911</b>	<b>(228,913)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED</b>	<b>\$ 1,516,931</b>	<b>\$ 11,042,935</b>	<b>\$ 3,694,828</b>	<b>\$ 18,681,650</b>	<b>\$ 24,936,346</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 1,159,338</b>	<b>\$ 9,659,755</b>	<b>\$ 4,282,856</b>	<b>\$ 19,656,462</b>	<b>\$ 24,758,411</b>

(CONTINUED)

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

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

**Combined Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual  
Governmental Funds - General Fund  
For the Year Ended June 30, 1988**

(Statement C)

	-----Non-GAAP Basis-----		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>REVENUES</b>			
<b>Local sources:</b>			
Taxes:			
Ad valorem	\$ 11,078,880	\$ 11,522,614	\$ 443,734
Investment income	177,115	482,214	305,099
Tuition	84,210	71,118	(13,092)
Other	2,474,458	1,308,488	(1,165,970)
State sources:			
Equalization	47,790,401	47,790,401	0
Other	3,728,873	3,893,949	(164,976)
Federal sources:	1,579,158	1,882,883	303,725
<b>Total revenues</b>	<b>\$ 67,928,085</b>	<b>\$ 67,928,041</b>	<b>\$ 45</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Instruction:			
Regular programs	\$ 26,280,118	\$ 26,312,807	\$ (32,689)
Special programs	9,804,871	8,898,700	906,171
Other instructional programs	6,454,889	6,137,882	317,007
Support services:			
Student services	2,802,394	2,808,919	(6,525)
Instructional staff support	2,880,883	3,071,348	(190,465)
General administration	841,487	1,032,820	(191,333)
School administration	5,887,881	5,477,150	410,731
Business services	1,150,260	1,113,080	37,180
Plant services	18,719,835	18,574,240	145,595
Student transportation services	7,886,331	7,424,737	461,594
Central services	1,658,667	1,243,882	414,785
Food services	973,265	921,481	51,784
Community service programs	28,378	33,227	(4,849)
Facilities acquisition and maintenance	0	814,340	(814,340)
Debt service:			
Principal retirement	0	88,288	(88,288)
<b>Total expenditures</b>	<b>\$ 80,888,888</b>	<b>\$ 88,714,899</b>	<b>\$ (7,826,011)</b>
<b>EXCESS (deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (12,960,793)</b>	<b>\$ (22,086,858)</b>	<b>\$ 9,126,065</b>

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**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

Consolidated Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual  
Governmental Funds - General Fund  
For the Year Ended June 30, 1998

Statement 0

	*****Non-GAAP Basis*****		VARIANCE
	BUDGET	ACTUAL	FAVORABLE
			UNFAVORABLE
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 35,483,285	\$ 35,397,855	\$ (85,430)
Operating transfers out	(7,396,847)	(7,000,740)	396,107
Certificate of indebtedness proceeds	5,800,000	5,000,000	0
Sale of fixed assets	2,844	2,844	0
Collection for lost books	27,471	0	(27,471)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ 34,116,753</u>	<u>\$ 32,899,959</u>	<u>\$ (2,216,794)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ 2,441,888</u>	<u>\$ 287,851</u>	<u>\$ (2,154,037)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY STATED</b>	<u>\$ 1,279,881</u>	<u>\$ 1,005,839</u>	<u>\$ (274,042)</u>
<b>FEDERAL EQUITY TRANSFER</b>	<u>0</u>	<u>238,811</u>	<u>238,811</u>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS RECASTED</b>	<u>\$ 1,279,881</u>	<u>\$ 1,244,650</u>	<u>\$ (35,231)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 3,335,811</u>	<u>\$ 945,340</u>	<u>\$ (2,390,471)</u>

(continued)

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

**Combined Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual  
Governmental Funds - Special Revenue Funds  
For the Year Ended June 30, 1998**

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
<b>Local sources:</b>			
Taxes:			
Sales and use	\$ 11,489,040	\$ 17,854,587	\$ 6,365,547
Investment income	389,051	341,848	47,203
Food services	1,272,028	1,255,345	16,683
Other	83,428	528,893	445,465
State sources:			
Equalization	888,070	858,854	29,216
Other	95,227	156,982	61,755
Federal sources:			
Federal grants	6,244,687	7,021,899	777,212
<b>Total revenues</b>	<u>\$ 25,819,123</u>	<u>\$ 27,846,746</u>	<u>\$ 2,027,623</u>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Instruction:			
Regular programs	\$ 384,737	\$ 339,330	\$ 45,407
Special programs	2,459,952	1,878,209	581,743
Support services:			
Student services	263,198	280,280	(17,082)
Instructional staff support	523,058	476,625	46,433
General administration	881,888	831,488	50,400
School administration	0	6,273	(6,273)
Business services	1,887,628	1,888,881	(1,253)
Plant services	165,880	200,808	(134,928)
Food services	8,818,282	9,697,272	878,990
<b>Total expenditures</b>	<u>\$ 11,738,885</u>	<u>\$ 13,887,826</u>	<u>\$ 2,148,941</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 14,080,238</u>	<u>\$ 13,958,920</u>	<u>\$ 221,318</u>

(continued)

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

**Condensed Statement of Revenues, Expenditures, and Charges  
to Fund Balances - Budget and Actual  
Governmental Funds - Special Revenue Funds  
For the Year Ended June 30, 1998**

	Statement C		
	BUDGET	ACTUAL	VARIANCE FAVORABLE
	_____	_____	UNFAVORABLE
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 1,888,810	\$ 1,908,247	\$ 19,437
Operating transfers out	-	-	-
	<u>1,888,810</u>	<u>1,908,247</u>	<u>19,437</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 1,888,810</b>	<b>\$ 1,908,247</b>	<b>\$ 19,437</b>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ (3,856,424)</b>	<b>\$ (1,683,158)</b>	<b>\$ 2,173,266</b>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY STATED</b>	<b>\$ 18,845,875</b>	<b>\$ 17,571,848</b>	<b>\$ 1,274,027</b>
<b>RESIDUAL EQUITY TRANSFER</b>	<u>0</u>	<u>(258,811)</u>	<u>(258,811)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED</b>	<b>\$ 18,845,875</b>	<b>\$ 17,313,037</b>	<b>\$ 1,532,838</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 4,889,451</b>	<b>\$ 5,629,879</b>	<b>\$ 740,428</b>

(CONTINUED)

**BOWSER PARKER SCHOOL BOARD**  
 Benton, Louisiana

**Condensed Statement of Revenues, Expenditures, and Changes  
 in Fund Balances - Budget and Actual  
 Governmental Funds - Debt Service Funds  
 For the Year Ended June 30, 1998**

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
<b>REVENUES</b>			
Local sources			
Taxes:			
All others:	\$ 2,848,000	\$ 3,180,720	\$ 332,720
Investment income	179,000	186,140	7,140
State sources	<u>123,200</u>	<u>189,078</u>	<u>65,878</u>
 Total revenues	 <u>\$ 3,150,200</u>	 <u>\$ 3,455,938</u>	 <u>\$ 305,738</u>
 <b>EXPENDITURES</b>			
Support services:			
General administration	\$ 89,160	\$ 181,827	\$ (92,667)
Debt service:			
Principal retirement	2,079,000	1,890,000	189,000
Interest and bank charges	<u>501,638</u>	<u>843,811</u>	<u>(342,173)</u>
 Total expenditures	 <u>\$ 2,669,800</u>	 <u>\$ 2,815,638</u>	 <u>\$ 145,838</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	 <u>\$ 480,398</u>	 <u>\$ 640,300</u>	 <u>\$ 159,902</u>
 <b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 0	\$ 58,728	\$ 58,728
 TOTAL OTHER FINANCING SOURCES (USES)	 <u>\$ 0</u>	 <u>\$ 58,728</u>	 <u>\$ 58,728</u>
 EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	 <u>\$ 480,398</u>	 <u>\$ 699,028</u>	 <u>\$ 218,630</u>
 FUND BALANCES AT BEGINNING OF YEAR	 <u>3,806,384</u>	 <u>3,854,833</u>	 <u>(48,449)</u>
 FUND BALANCES AT END OF YEAR	 <u>\$ 4,286,786</u>	 <u>\$ 4,553,861</u>	 <u>\$ 267,075</u>

(CONTINUED)

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

**Condensed Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual  
Governmental Funds - Capital Project Funds  
For the Year Ended June 30, 1999**

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE PAYABLE UNPAYABLE</u>
<b>REVENUES</b>			
Local sources			
Investment income	\$ 583,500	\$ 575,865	\$ (76,635)
Other	<u>895,000</u>	<u>870,000</u>	<u>(250,000)</u>
<b>Total revenues</b>	<b>\$ 1,478,500</b>	<b>\$ 1,445,865</b>	<b>\$ (326,535)</b>
<b>EXPENDITURES</b>			
Current			
Support services			
General administration	\$ 48	\$ 81,738	\$ (81,738)
Business services	95,793	882	95,821
Plant services	8	884,155	(884,155)
Facilities acquisition and construction	5,889,000	5,760,850	2,289,044
Debt service:			
Interest and bank charges	<u>25</u>	<u>195</u>	<u>(170)</u>
<b>Total expenditures</b>	<b>\$ 6,038,874</b>	<b>\$ 6,887,880</b>	<b>\$ 1,849,006</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (5,560,374)</b>	<b>\$ (5,441,995)</b>	<b>\$ 1,118,379</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 3,881,383	\$ 3,881,383	\$ 0
Operating transfers out	(5,873,088)	(5,873,088)	1,473
Bond proceeds	<u>8,289,128</u>	<u>8,890,882</u>	<u>(80,754)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 6,297,423</b>	<b>\$ 6,899,178</b>	<b>\$ (84,431)</b>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ (922,951)</b>	<b>\$ 1,357,183</b>	<b>\$ 1,480,190</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>11,590,046</b>	<b>10,881,830</b>	<b>(708,216)</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 10,667,095</b>	<b>\$ 12,239,013</b>	<b>\$ 1,571,918</b>

009000000

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

**BOSSIER PARISH SCHOOL BOARD  
Bossier, Louisiana**

**Statement of Revenue, Expense, and Changes  
in Retained Earnings (Deficit)  
Proprietary Fund Type  
For the Year Ended June 30, 2008**

Statement 03

INTERNAL SERVICE

<b>OPERATING REVENUE:</b>	
Premiums	\$ 12,000,628
 <b>OPERATING EXPENSES:</b>	
Claims	<u>12,000,628</u>
 Operating Income (Loss)	\$ 0
 <b>NON-OPERATING REVENUES:</b>	
Earnings on Investments	<u>12</u>
 Net Income (Loss)	\$ 0
 <b>RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR</b>	<u>0,202,612</u>
 <b>RETAINED EARNINGS (DEFICIT) AT END OF YEAR</b>	<u>\$ 0,202,612</u>

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



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

**Statement of Cash Flows**  
**Proprietary Fund Type**  
**For the Year Ended June 30, 1999**

Statement 8

**INTERNAL SERVICE**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Operating income (loss)	\$	37,712
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
(Increase) Decrease in receivables		(241,822)
Increase (Decrease) in accounts payable		(215,744)
Increase (Decrease) in deferred payables		871,851
		<hr/>
Net Cash Provided (used) for Operating Activities	\$	(6,003)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Earnings on investments		<hr/>
		31

Net Increase (decrease) in cash and cash equivalents	\$	(5,972)
------------------------------------------------------	----	---------

CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		<hr/>
		16,726

CASH AND CASH EQUIVALENTS AT END OF YEAR	\$	<hr/>
		10,754

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

**Essex Parish School Board**  
**Houston, Louisiana**

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

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Monroe Parish School Board  
Baton Rouge, Louisiana

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

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**Bozler Parish School Board**  
Benton, Louisiana

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

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

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

**A. REPORTING ENTITY**

The Bozler Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:51 to provide public education for the children within Bozler 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 five members who are elected from five districts for terms of four years.

The School Board operates twenty-eight schools within the parish with a total enrollment of 19,701 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

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

**B. FUNDS AND ACCOUNT GROUPS**

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

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

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

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

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

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

**Governmental Funds**

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

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

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

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

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

**Proprietary Funds**

Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to assess financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include the following:

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

**Group health insurance fund** — Monies in this fund are used to pay employee health insurance claims; the administrative cost is the insurance administrator fee administration of the plan and to pay reimbursement cost.

**Denier Parish School Board**  
**Denier, Louisiana**

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

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

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

**Fiduciary Funds**

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

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

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

**Account Groups**

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

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

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

**Governmental Funds**

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

**Bozinger Parish School Board**  
Bossier, Louisiana

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

**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**Governmental Funds (Continued)**

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

**Revenues**

**Ad valorem taxes** are receivable to record.

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

**Refillments and shared revenues** (which include state equalization and state revenue sharing) are recorded as contractual grants-in-aid at the time of receipt or earlier if the receivable to record criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

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

**Expenditures**

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

**Other Financing Sources (Uses)**

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

**Proprietary Funds**

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

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

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

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

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

**Agency Funds**

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

**D. BUDGETS**

**General Budget Policies**

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

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

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

Appropriations (zero-pointed budget balances) lapse at year end.

Final budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the division, departmental or project level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered insignificant by the Board. All budget revisions are approved by the Board.

**Encumbrances**

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



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

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

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

**B. BUDGETS (Continued)**

**Budget/Basis of Accounting**

All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with generally accepted accounting principles (GAAP) except for the general fund. Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget, that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The Board approves budgets at the function level and management can transfer amounts between line items within a function.

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

**C. CASH AND CASH EQUIVALENTS**

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

**D. INVESTMENTS**

Investments are limited by LSA-R.S. 33:2085 and the School Board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

The investments are reflected at quoted market prices except for the following which are reported/presented as per GAAP Statement No. 31:

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

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

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

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

**F. INVESTMENTS (Continued)**

**Definitions:**

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

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

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

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

**H. INVENTORY AND PREPAID ITEMS**

Except as noted below, acquisition of materials and supplies are accounted for on the purchase method, that is, the expenditures are charged when the items are purchased. The value of these materials and supplies are not considered significant at June 30, 1998, and is not shown in the accompanying balance sheet.

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

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

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

**I. FIXED ASSETS**

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

**Houma Parish School Board  
Houma, Louisiana**

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

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

**I. FIXED ASSETS (Continued)**

Public domain (infrastructure) general fixed assets (e.g., roads, bridges, sidewalks and other assets that are inseparable and of value only to the government) are capitalized.

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

**J. COMPENSATED ABSENCES**

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

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

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

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

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

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

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

**Bozler Parish School Board**  
**Broussard, Louisiana**

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

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

**J. COMPENSATED ABSENCES (Continued)**

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

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

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

**K. LONG-TERM OBLIGATIONS**

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

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

**L. FUND EQUITY**

Reservations of fund balance represent amounts that are not appropriate or are legally segregated for a specific purpose. Reservations of retained earnings are limited to outside third-party restrictions.

Designations of fund balance represent tentative management plans that are subject to change. The proprietary fund's contributed capital represents equity acquired through capital grants and capital contributions from developers, customers or other funds.

**Denaire Parish School Board**  
Bossier, Louisiana

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

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

**M. INTERFUND TRANSACTIONS**

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

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

**N. SALES TAXES**

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

The voters of Bossier Parish approved on April 13, 1999, a one-cent parish-wide sales tax to be used to supplement salaries and benefits of teachers and other School Board employees and for the operation of parish public schools.

The voters of Bossier Parish approved on September 16, 1978, a one-half-cent parish-wide sales tax to be used for the retirement of the School Board's sales tax bonds, the maintenance and upkeep of the school system's air conditioning and any other lawful purpose of the school system.

**O. CLAIMS AND JUDGEMENTS**

Losses resulting from claims and judgments are estimated in accordance with Governmental Accounting Standards Board Statement No. 10. The liabilities for such losses recorded in the governmental funds and the proprietary fund are for the amount that will be liquidated with expendable available financial resources. The remainder of the liabilities are recorded in the general long-term debt account group. Incurred but not reported claims as of June 30, 1998, have been considered in determining the accrued liabilities.

**P. DEFERRED REVENUES**

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

**Denier Parish School Board  
Bossier, Louisiana**

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

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

**Q. CAPITAL LEASES**

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

**R. MEMORANDUM ONLY - TOTAL COLUMNS**

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

**S. USE OF ESTIMATES**

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

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

**A. Material Violations of Finance-Related Legal and Contractual Provisions**

The School Board had total bank deposits of \$14,547,306 at June 30, 1998, in nine state banks. \$703,660 was on deposit with one particular bank, while \$9,833,645 was on deposit with the remaining eight state banks. The \$6,833,645 on deposit with the eight other state banks was fully insured or collateralized. However, the combination of insurance and collateral pledged by the other bank for the \$313,681 on deposit only totaled \$612,415. This left \$306,236 of the School Board's deposits with the bank uncollateralized.

**Bossier Parish School Board  
Bossier, Louisiana**

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

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

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

The following funds have a deficit in the fund balances/retained earnings at June 30, 1998:

Fund	Deficit Amount
Special revenue funds:	
Air conditioner repair and replacement	\$ 5,128
Capital project funds:	
Capital project reserve	33
Proprietary Fund - Internal Service:	
Group Health Insurance	2,583,838

Management expects to correct these deficits by transfers from the general fund or sales tax fund early in the 1998-99 fiscal year.

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

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

Fund	Budget	Actual	Unfavorable Variances
Special revenue funds:			
Math & science - Title II	\$ 55,862	\$ 180,908	\$ 125,046
Special education	538,708	857,258	318,550
Preschool	154,358	177,478	23,120
Title IV	102,463	142,518	40,055
Region VII service center	50,807	111,863	61,056
BEEF fund	180,258	184,714	4,456
Air conditioner repair and replacement	116,458	161,668	45,210
Gains 2000	183,598	286,598	103,000
Debt service funds:			
Public school bond reserve	800	133	33
Capital project funds:			
One-half cent sales tax air conditioner	-	884,153	884,153
Capital project reserve	33	136	103

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

**Bossier Parish School Board  
Bossier, Louisiana**

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

**NOTE 3 - BUDGET/GAAP RECONCILIATION**

The following schedule reconciles the amount on the combined statement of revenues, expenditures and changes in fund balance - budget-to-actual to the amount on the combined statement of revenues, expenditures and changes in fund balances:

	<u>Actual/Fund</u>
Fund balance per Statement C	\$ 548,343
Expenditures	
Current:	
Business services	( 72,083)
Plant services	( 538,524)
Statistical/transportation services	( 212,043)
Control services	( 323,870)
Debt Service:	
Principal retirement	738,510
Interest and bank charges	<u>205,512</u>
Fund balance per Statement B	<u>\$ 946,382</u>

Budget/GAAP reporting differences are a result of reclassifications. Debt service expenditures for capital leases were reported separately for GAAP reporting purposes, but were reported in the appropriate functional category for budget purposes.

**NOTE 4 - LIENED TAXES**

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

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

Property Tax Calendar

Levy date	December 31, 1997
Tax bills mailed	November 24, 1997
Total taxes are due	December 31, 1997
Lien date	January 1, 1998
Penalties and interest are added	January 1, 1998
Tax sale	May 27, 1998



**Bozard Parish School Board  
Bossier, Louisiana**

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

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

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

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

A revaluation of all property is required after 1998 to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 1998. Total assessed value was \$541,898,640 for calendar year 1997. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$117,265,830 of the assessed value in calendar year 1997.

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

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

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

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

**Brookers Parish School Board**  
**Broussard, Louisiana**

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

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

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

	<u>Date of Year</u> <u>Approval</u>	<u>Authorized</u> <u>Millage</u>	<u>Levied</u> <u>Millage</u>	<u>Expiration</u> <u>Date</u>
Parish-wide taxes:				
Constitutional	Statutory	4.22	4.22	Statutory
Special maintenance and operations	Oct. 16, 1993	9.64	9.64	2003
Special salaries and related benefits	Oct. 16, 1993	9.64	9.64	2003
Special salaries and related benefits	April 20, 1996	24.98	24.98	2006
Bond and interest		Variable	12.57	1999

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

**NOTE 5 - CASH AND CASH EQUIVALENTS**

At June 30, 1998, the School Board has cash and cash equivalents (book balances) totaling \$30,779,097.

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

At year-end, the School Board's carrying amount of deposits was \$31,234,322 and the bank balance was \$30,547,366. Of the bank balance, \$1,300,987 was covered by federal deposit insurance or by collateral held by the School Board's agent in the School Board's name (GASB Category 1). \$9,146,285 was collateralized with securities held by the pledging financial institution's trust department or agent but not in the School Board's name (GASB Category 2). The remaining balance of \$104,256 is not secured by the pledge of securities and is a violation of state law.

Even though the pledged securities are considered collateralized (Category 2) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1329 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 has failed to pay deposited funds upon demand.

At year-end, cash equivalents carried at fair value net, included in the above deposits totaled \$24,648,385. These cash equivalents were composed of short-term (less than 90 days) investments in government securities. Because the securities were held by the School Board's agent in the name of the School Board, these cash equivalents are considered Category 1 under the provisions of GASB Statement 3.

**Bayou Parish School Board  
Bossier, Louisiana**

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

**NOTE 4 - RECEIVABLES**

The receivables of \$4,834,873 June 30, 1998, are as follows:

Class of Receivable	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Incentive Service Fund	Total
<b>Intragovernmental</b>						
<b>Land</b>						
Ad valorem taxes	\$ 13,305	\$ -	\$13,790	\$ -	\$ -	\$ 27,095
Sales taxes	-	1,780,608	-	-	-	1,780,608
State	1,168,590	67,231	-	-	-	1,235,821
Federal	128,967	879,772	-	-	-	1,008,739
<b>Accounts</b>						
Interest	86,234	68,868	19,338	71,883	3	246,495
Accounts	125,352	85,171	-	-	462,382	672,905
<b>Total</b>	<b>\$1,462,048</b>	<b>\$2,807,332</b>	<b>\$33,128</b>	<b>\$71,883</b>	<b>\$462,382</b>	<b>\$4,834,873</b>

**NOTE 5 - FIXED ASSETS**

The changes in general fixed assets are as follows:

	Balance July 1, 1992		Balance June 30, 1998	
		Additions	Deletions	
Land	\$ 199,338	\$ 111,878	\$ -	\$ 311,216
Buildings and improvements	95,794,800	-	-	95,794,800
Furniture and equipment	19,523,533	1,662,207	4,776,315	16,409,425
Transportation equipment	6,749,252	2,514,505	768,344	8,495,413
Construction in progress	-	4,622,533	-	4,622,533
<b>Total</b>	<b>\$121,366,923</b>	<b>\$8,910,123</b>	<b>\$5,544,659</b>	<b>\$124,732,387</b>

**NOTE 6 - RETIREMENT SYSTEMS**

**Plan description**

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

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

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

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

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

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

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

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

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

Teachers' Retirement System of Louisiana  
Post Office Box 94123  
Baton Rouge, Louisiana 70804-9123  
(225) 933-6446

Louisiana School Employees' Retirement System  
Post Office Box 94105  
Baton Rouge, Louisiana 70804  
(225) 933-6485

**Funding Policy**

Each system is administered and controlled at the state level by a separate board of trustees, with contribution rates approved and amended by the Louisiana Legislature. Benefits of the systems are funded by employee and employer contributions. Benefits granted by the retirement systems are guaranteed by the state of Louisiana under provisions of the Louisiana Constitution of 1944. 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 reimbursements from the School Board. For the LSERS, the School Board's employer contribution is funded by the state of Louisiana through annual appropriations.

**Denzer Parish School Board**  
**Denzer, Louisiana**

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

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

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

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

	Regular	Plan A
Louisiana Teachers' Retirement System		
Regular	8.00%	10.00%
Plan A	9.00%	10.00%
Louisiana School Employees' Retirement System	6.25%	6.00%

Total covered payroll of the School Board for TRS - Regular Plan, TRS - Plan A, and LEERS for the year ended June 30, 1998 amounted to \$46,341,040, \$449,534, and \$5,520,963, respectively. Employer contributions for the year ended June 30, 1998 and each of the two preceding years are as follows:

	TRS		LEERS	
	Annual Actuarially Required Contribution	Percentage of Annual Required Contribution Paid	Annual Actuarially Required Contribution	Percentage of Annual Required Contribution Paid
Fiscal Year ending:				
June 30, 1998	\$7,626,329	90.55%	\$293,209	89.09%
June 30, 1997	8,358,850	91.32%	329,916	100.00%
June 30, 1996	8,276,871	82.00%	336,580	100.00%

Annual actuarially required contributions for each plan above is based on the plan's annual financial report for that year except for the year ended June 30, 1998. Each annual actuarially required contribution for the year ended June 30, 1998 is based upon each plan's annual financial report for the year ended June 30, 1997 which is the latest information available.

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

In accordance with state statutes, the Denzer 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 were provided through an insurance program, whose monthly premiums are paid jointly by the employees and the School Board. The cost of retiree benefits totaled \$1,872,332 in 1998 for approximately 808 retirees.

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

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

**NOTE 10 - SALARIES AND OTHER PAYABLES**

The payables of \$15,513,438 at June 30, 1998, are as follows:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Interest Sinking Funds	Total
Salaries and withholding	\$ 6,763,628	\$ 653,668	\$ -	\$ -	\$ -	\$ 7,417,296
Accounts payable	4,544,358	745,450	646	324,597	642,105	6,457,348
Claims and judgments payable	183,997	-	-	-	-	183,997
Incurred but not reported claims	126,314	-	-	-	1,362,663	1,735,297
<b>Total</b>	<b>\$11,580,480</b>	<b>\$1,399,118</b>	<b>\$646</b>	<b>\$324,597</b>	<b>\$2,004,768</b>	<b>\$15,513,438</b>

**NOTE 11 - COMPENSATED ABSENCES**

At June 30, 1998, employees of the School Board have accumulated and vested \$3,219,174 of employee leave benefits, including \$649,997 of salary related benefits. Employee leave benefits are computed in accordance with GASB Codification Section 300. This amount is not expected to be paid from current available resources; therefore the liability of \$3,219,174 is recorded within the general long-term debt account group.

**NOTE 12 - LEASES**

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

Item	Total
25 school buses	\$ 970,434
Energy equipment	4,080,318
	<b>\$5,050,752</b>

**Denier Parish School Board  
Brenn, Louisiana**

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

**NOTE 11 - LEASES (Continued)**

The following is a schedule of future minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of June 30, 1998:

Fiscal Year	CFRans	Energy Equipment	Total
1998-1999	\$108,973	\$ 538,525	\$ 647,498
1999-2000	-	538,525	538,525
2000-2001	-	538,525	538,525
2001-2002	-	538,525	538,525
2002-2003	-	538,525	538,525
2003-2005	-	762,808	762,808
Total minimum lease payments	108,973	3,655,333	3,764,306
Less amounts representing interest	1,833	613,301	615,134
Present value of net minimum lease payments	<u>\$106,140</u>	<u>\$2,042,032</u>	<u>\$2,148,172</u>

Capital lease payments are funded by general operating revenues and are paid from the general fund.

**NOTE 12 - CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS**

The changes in deposits due others are as follows:

	Balance July 1, 1997	Additions	Deletions	Balance June 30, 1998
Agency funds				
School activity	<u>\$1,073,418</u>	<u>\$4,189,368</u>	<u>\$4,038,484</u>	<u>\$1,224,302</u>

**NOTE 14 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

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

	Balance July 1, 1997	Additions	Debt Retiremt/ Payments	Balance June 30, 1998
Bonds and notes payable	\$11,379,798	\$11,080,808	\$1,975,195	\$12,485,411
Capital leases payable	3,685,873	-	738,541	2,947,332
Compensated absences payable	3,076,813	1,043,960	-	4,120,773
Claims and judgments	<u>82,330</u>	<u>          </u>	<u>82,131</u>	<u>198,199</u>
	<u>\$18,224,814</u>	<u>\$12,124,768</u>	<u>\$2,795,867</u>	<u>\$20,553,715</u>

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

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

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

All School Board bondholders outstanding at June 30, 1998, in the amount of \$72,601,004 are general obligation bonds and notes payable with maturities from 1999 to 2037 and interest rates from zero to ten percent. Bonds/notes principal and interest payable in the next fiscal year are \$2,498,794 and \$1,240,305, respectively. The individual issues are as follows:

School District	Date	Issue		Remaining Interest Rate	Final Payment Date	Interest to Maturity	Principal Outstanding June 30, 1998
		Amount	Rate				
<b>General Obligation Bonds</b>							
#01 Refunding Bonds	1992	\$1,350,000	2.75% - 4.80%	3-01-99	\$	13,500	\$ 290,000
#24 Refunding Bonds	1992	1,330,000	2.75% - 4.25%	3-01-99		13,300	260,000
#3 Refunding Bonds	1992	1,310,000	3.15% - 4.75%	3-01-99		12,200	285,000
#15 Refunding Bonds	1992	5,010,000	4.00% - 4.60%	3-01-99		38,500	650,000
#27 Refunding Bonds	1992	875,000	3.80% - 4.75%	3-01-99		6,800	145,000
<b>General Obligation Bond</b>							
Parish-wide - 1996	1996	8,000,000	4.50% - 10.80%	3-01-16	3,994,700		8,000,000
Parish-wide - 1997	1997	8,000,000	4.50% - 10.80%	3-01-17	3,800,500		8,000,000
<b>General Obligation Notes</b>							
Notes Payable - BPA	1988	979,689	Non-interest	7-01-05	NA		207,157
Notes Payable - BPA	1988	1,011,899	Non-interest	7-31-08	NA		553,847
Certificate of Indebtedness	1998	3,800,000	4.50% - 7.50%	2-01-05	412,400		3,800,000
					<u>\$1,898,600</u>		<u>\$21,600,000</u>

All principal and interest requirements are funded in accordance with Louisiana law by annual ad valorem tax levy on taxable property within the parish and through general fund operations. At June 30, 1998, the School Board has accumulated \$4,240,850 in the debt service fund for future debt requirements. General obligation bonds payments are paid from the debt service fund. General obligation notes are paid from the general fund.

The bonds and notes are due as follows:

Years Ending June 30	General Obligation Bonds Payable		General Obligation Notes Payable		Total
1999	\$ 2,968,718		\$ 751,204		\$ 3,719,922
2000	1,968,730		762,542		2,731,272
2001	1,559,000		768,246		2,327,246
2002	1,547,230		781,804		2,329,034
2003	1,543,000		794,308		2,337,308
2004-2017	<u>21,336,119</u>		<u>599,034</u>		<u>21,935,153</u>
	83,241,208		4,188,490		87,429,698
Less interest			<u>11,481,208</u>	<u>412,400</u>	<u>11,893,608</u>
Total principal	<u>\$18,800,000</u>		<u>\$3,741,004</u>		<u>\$22,541,004</u>



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

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

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

In accordance with Louisiana Revised Statute 90:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 20 percent of the assessed value of taxable property. At June 30, 1998, the statutory limit is \$126,664,190, and outstanding bonded debt totals \$23,601,084.

**NOTE 15 - INTERFUND TRANSACTIONS**

**Interfund receivables/payables:**

	<u>Due From</u>	<u>Due To</u>
General fund	\$5,579,624	\$1,049,408
Special revenue funds:		
Title I	1,741	137,683
Title VI		80,883
Math and science - Title II		62,938
Special education	4,293	385,245
Franchises		121,845
Title IV		85,853
Region VII service-center		38,208
Sales tax		2,981,804
School food service	13,878	35,392
BEGG fund		3,398
Air conditioner repair and replacement	185,391	185,376
Grade 2000		70,289
Debt service funds		
Public school bond reserve		20,305
Unified tax fund		60,084
Capital project funds		
One-half cent sales tax air conditioner	88,936	
Unified construction fund		194,866
Internal service fund		\$21,901
	<b>\$5,789,662</b>	<b>\$5,789,662</b>

**Bossier Parish School Board  
Bossier, Louisiana**

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

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

**Interfund operating transfers:**

Operating transfers for the year ended June 30, 1998, were as follows:

<b>Fund</b>	<b>To</b>	<b>Out</b>
General fund	\$18,490,518	\$ 145,260
Special revenue funds		
Title I		31,804
Title VI	947	454
Math and science - Title II		5,804
Special education	798	1,529
Preschool	40,154	12,836
Title IV	5,178	6,378
Sales tax		19,440,781
School food service	231,226	
BPPF fund	1,685,191	
Cash 2000	4,835	
Debt service funds		
Unified tax fund	55,725	
Capital project funds		
One half rate sales tax air conditioner	3,981,343	3,981,343
Capital project interest		1,655,190
Unified construction fund	55,725	55,725
	<u>\$25,335,600</u>	<u>\$25,325,838</u>

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

**Reservations:**

**Inventory Reserve**

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

**Expended Items Reserve**

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

**Douder Parish School Board  
Bossier, Louisiana**

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

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

**Reservations (Continued)**

**Debt Service**

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

**Designations**

**Risk Retention**

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

**NOTE 17 - LITIGATION AND CLAIMS**

**Litigation**

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

**Self-Insurance**

The School Board is partially self-insured for workers' compensation, health insurance and general liability coverage. Claims are funded through employer contributions and operating funds of the School Board. The School Board maintains stop-loss coverage with an insurance company for claims in excess of \$250,000 per occurrence for workers' compensation and \$300,000 for health insurance coverage. All known claims filed and no estimate of reserves but no reported claims based on experience of the School Board are made and accrued as necessary in the financial statements.

**Grant Reimbursance**

The School Board participates in a number of federal awards programs. Although the grant programs have been audited in accordance with the Single Audit Act Amendments of 1996 through June 30, 1998, these programs are still subject to financial and compliance audits and resolution of previously identified questioned costs. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the School Board expects such amounts, if any, to be immaterial.

**Tax Arbitrage Rules**

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

**Becker Parish School Board**  
**Benton, Louisiana**

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

**NOTE 17 - LITIGATION AND CLAIMS (Continued)**

**Construction Projects**

The construction of two new schools was in progress at year-end. The construction cost is being funded by the issuance of general obligation bonds. Costs incurred on this project and estimated total cost to complete are \$4,829,935 and \$12,374,865, respectively, as of June 30, 1998.

**NOTE 18 - RISK MANAGEMENT**

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

At June 30, 1998, \$242,511 of the fund balance of the general fund is designated for payment of future claims.

The School Board initiated a risk management program for workers' compensation many years ago. During the fiscal year a total of \$173,817 was paid in claims. An excess coverage insurance policy covers individual claims in excess of \$293,000.

The School Board initiated a risk management program for employees health insurance several years ago. Premiums are paid into the health insurance internal service fund by all other funds and are available to pay claims, claim amounts and administrative costs of the program. An excess coverage insurance policy covers individual claims in excess of \$300,000. Interfund premiums are based primarily upon the individual funds' payroll and are reported as expenditures in the individual funds. The incurred but not reported claims at year end of \$1,597,463 has been accrued based upon the third party administrator's calculation using historical claim experience.

The internal service fund - health insurance had net income during the fiscal year of \$77,785 and at June 30, 1998, had a fund deficit of \$2,183,833.

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

	Beginning of Fiscal Year	Claims and Changes in	Benefits Payments and Claims	Balance at Fiscal Year-End
	Liability	Estimates		
Group health insurance				
1998-1997	\$1,354,000	\$13,122,779	\$12,764,671	\$2,514,730
1997-1998	2,514,732	11,278,712	12,854,926	2,739,518
Workers' compensation				
1998-1997	572,586	123,649	178,443	517,802
1997-1998	93,082	178,924	133,612	138,314

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

**Bossier Parish School Board  
Bossier, Louisiana**

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

**NOTE 19 - SUBSEQUENT EVENTS**

On October 3, 1998, elections were held for the twelve seats of the Bossier Parish School Board. Five new members were elected and will be sworn in at the first meeting in January 1999.

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

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

The state of Louisiana made pension contributions (regarding Professional Improvement Program) directly to the Teachers' Retirement System of Louisiana on behalf of the School Board in the amount of \$100,000. This amount was recognized as state revenue and a corresponding expenditure in the applicable fund from which the salary was paid.

**NOTE 21 - RESIDUAL EQUITY TRANSFER**

On July 1, 1987, the School Board relinquished control of the Bossier Parish Community College (BPCC) to the state of Louisiana. The state became solely responsible for funding and operating BPCC. In addition, operations of the BPCC Criminal Justice Institute was assumed along with the operations of BPCC.

The School Board accounted for BPCC in the BPCC special revenue fund. Related student Pell grants and supplemental educational opportunity grants were accounted for in the federal student grants special revenue fund and the student employment program was accounted for in the federal work study special revenue fund. Finally, the Criminal Justice Institute was accounted for in the criminal justice special revenue fund.

Each of these funds were discontinued on July 1, 1993. A residual equity transfer was made to the general fund and is reflected in both the combined and combining statements of revenues, expenditures, and changes in fund balance.

**Bossier Parish School Board  
Bossier, Louisiana**

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

**Bossier Parish School Board  
Bossier, Louisiana**

**SPECIAL EDUCATION FUNDS**

**TITLE I**

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

**TITLE VI**

To assist state and local educational agencies to improve elementary and secondary education.

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

**MATH AND SCIENCE - TITLE II**

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

**SPECIAL EDUCATION**

To provide grants to states to assist them in providing a free appropriate public education to all children with disabilities.

**PRE-SCHOOL**

**SPECIAL EDUCATION - PRE-SCHOOL GRANTS**

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

**PAYMENTS TO STATES FOR CHILD CARE ASSISTANCE**

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

(Continued)

**Bossier Parish School Board  
Bossier, Louisiana**

**SPECIAL REVENUE FUNDS**

**PRESCHOOL (Continued)**

**PRESCHOOL GRANTS**

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

**TITLE IX**

To establish state and local programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

**REGIONAL SERVICE CENTER**

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

**SALES TAX**

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

**SCHOOL FOOD SERVICE**

National School Food Service Program  
School Breakfast Program  
Food Distribution Communities

To assist through cash grants and food donations in providing a nutritious breakfast and lunch service for school students and to encourage the domestic consumption of nutritious agricultural commodities.

**BASE FUND**

This fund was initially set up as part of state legislation in 1955 and represents revenue from the home-usage facility in Bossier Parish. The annual proceeds are to be used for the enhancement of education in Bossier Parish.

**AIR CONDITIONER REPAIR AND REPLACEMENT**

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

*(Continued)*



**Bossier Parish School Board  
Bossier, Louisiana**

**SPECIAL REVENUE FUNDS**

**GOALS 2000**

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

**BPCF FUND**

This fund accounted for the Bossier Parish Community College through June 30, 1997. The state of Louisiana took over operation of the college on July 1, 1997. Current year activity consisted solely of a residual equity transfer to the general fund.

**CRIMINAL JUSTICE**

The criminal justice program was included in the transfer of BPCF to the control of the state. Current year activity consisted solely of a residual equity transfer.

**FEDERAL STUDENT GRANTS**

The program previously accounted for in this fund was associated with the Bossier Parish Community College, which was transferred to the control of the state on July 1, 1997. Current year activity consisted solely of a residual equity transfer to the general fund.

**FEDERAL WORK STUDY**

The program previously accounted for in this fund was associated with the Bossier Parish Community College, which was transferred to the control of the state on July 1, 1997. Current year activity consisted solely of a residual equity transfer to the general fund.

*(Continued)*

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

Consolidating Balance Sheet  
Special Revenue Funds  
June 30, 1988

	TITLE I	TITLE VI	MATH AND SCIENCE - TITLE II	SPECIAL EDUCATION
<b>ASSETS</b>				
Cash and cash equivalents	\$ 180,088	\$ 48,828	\$ 29,260	\$ 85,024
Receivables	488,458	18,074	58,442	184,421
Interfund receivable	1,741	0	0	4,380
Inventory	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 670,287</b>	<b>\$ 66,902</b>	<b>\$ 87,702</b>	<b>\$ 269,825</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	\$ 483,832	\$ 3,412	\$ 4,833	\$ 64,360
Interfund payable	157,880	80,087	82,869	208,345
Deferred revenues	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 641,712</b>	<b>\$ 83,499</b>	<b>\$ 87,702</b>	<b>\$ 272,705</b>
<b>Fund Balances:</b>				
Reserved for inventory	\$ 0	\$ 0	\$ 0	\$ 0
Unreserved - undesignated	0	0	0	0
<b>Total fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 641,712</b>	<b>\$ 83,499</b>	<b>\$ 87,702</b>	<b>\$ 272,705</b>

EXHIBIT 1

PRESCHOOL	TITLE IV	REGIONAL SERVICE CENTER	SALES TAX	SCHOOL FOOD SERVICE	SEEP FUND
\$ 70,000	\$ 81,878	\$ 878	\$ 3,240,071	\$ 1,203,289	\$ 4,808,862
81,582	8,819	84,800	1,783,148	80,889	908,143
0	0	0	0	15,876	0
0	0	0	0	83,665	0
<u>\$ 121,648</u>	<u>\$ 91,707</u>	<u>\$ 88,358</u>	<u>\$ 7,023,189</u>	<u>\$ 1,283,387</u>	<u>\$ 4,716,805</u>
0	8,740	33,808	382,842	484,428	2,887
121,648	85,850	38,309	3,891,094	85,782	2,499
0	0	0	0	14,173	0
<u>\$ 121,648</u>	<u>\$ 91,707</u>	<u>\$ 88,358</u>	<u>\$ 7,023,189</u>	<u>\$ 484,421</u>	<u>\$ 4,882</u>
0	0	0	0	81,448	0
0	0	3,332	3,898,469	603,491	4,714,805
0	0	3,332	3,898,469	603,498	4,714,802
<u>\$ 121,648</u>	<u>\$ 91,707</u>	<u>\$ 88,381</u>	<u>\$ 7,023,189</u>	<u>\$ 1,283,382</u>	<u>\$ 4,716,802</u>

(CONTINUED)

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

Comptroling (Balance Sheet)  
Special Revenue Funds  
June 30, 1988

	AIR CONDITIONING		
	REPAIR AND REPLACEMENT	GOALS FUND	SPECS FUND
<b>ASSETS</b>			
Cash and cash equivalents	\$ 0 \$	41,400 \$	0
Receivables	0	52,400	0
Interfund receivable	103,000	0	0
Inventory	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<b>\$ 103,000 \$</b>	<b>\$ 93,800 \$</b>	<b>\$ 0</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries and other payables	\$ 5,344 \$	17,000 \$	0
Interfund payable	103,000	76,200	0
Deferred revenues	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities</b>	<b>\$ 108,344 \$</b>	<b>\$ 93,200 \$</b>	<b>\$ 0</b>
<b>Fund Balances:</b>			
Reserved for inventory	\$ 0 \$	0 \$	0
Unreserved - undesignated	<u>(5,344)</u>	<u>0</u>	<u>0</u>
<b>Total Fund Balances</b>	<b>\$ (5,344) \$</b>	<b>\$ 0 \$</b>	<b>\$ 0</b>
<b>TOTAL LIABILITIES AND FUND-BALANCES</b>	<b>\$ 103,000 \$</b>	<b>\$ 93,200 \$</b>	<b>\$ 0</b>

Table 1

<u>CRIMINAL JUSTICE</u>	<u>FEDERAL STUDENT GRANTS</u>	<u>FEDERAL WORK STUDY</u>	<u>TOTAL</u>
\$	\$	\$	\$
11,884,751	0	0	11,884,751
2,887,002	0	0	2,887,002
123,803	0	0	123,803
92,445	0	0	92,445
<u>14,787,001</u>	<u>0</u>	<u>0</u>	<u>14,787,001</u>
\$	\$	\$	\$
1,388,118	0	0	1,388,118
3,844,908	0	0	3,844,908
14,712	0	0	14,712
<u>5,247,738</u>	<u>0</u>	<u>0</u>	<u>5,247,738</u>
\$	\$	\$	\$
92,445	0	0	92,445
8,387,287	0	0	8,387,287
8,449,742	0	0	8,449,742
<u>14,709,011</u>	<u>0</u>	<u>0</u>	<u>14,709,011</u>

(CONCLUDED)

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

**Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Special Revenue Funds  
For the Year Ended June 30, 1998**

	TITLE I		BIRTH AND SCIENCE -		SPECIAL EDUCATION			
	TITLE I	TITLE II	TITLE B	TITLE C	TITLE D			
<b>REVENUES</b>								
Local sources:								
Taxes:								
Sales and use	\$	0	\$	0	\$	0		
Interest earnings		0		0		0		
Fund services		0		0		0		
Other		0		0		0		
State sources:								
Equalization		0		0		0		
Other		0		0		0		
Federal sources:	2,844,276	92,361	126,112		896,276			
<b>Total revenues</b>	\$ 2,844,276	\$ 92,361	\$ 126,112		\$ 896,276			
<b>EXPENDITURES</b>								
Current:								
Instruction:								
Regular programs	\$	1,040	\$	947	\$	11,856	\$	10,280
Special Programs		1,822,780		66,242		0		359,894
Support services:								
Student services		107,486		0		0		44,383
Instructional staff support		144,273		660		14,098		273,287
General administration		696,577		1,525		6,056		164,361
School administration		270		0		0		6,021
Business services		41,583		6,820		0		23,673
Plant services		1,249		0		98,118		33,233
Food services		0		0		0		0
<b>Total expenditures</b>	\$ 2,800,415	\$ 92,814	\$ 126,106		\$ 857,586			
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$ 43,861	\$ 0	\$ 0		\$ 38,690			

Exhibit 3

PRESCHOOL	TOTAL IV	REGION VI SERVICE CENTER	SALES TAX	SCHOOL FOOD SERVICE	SEEP FUNDS
\$ 0	\$ 0	\$ 0	\$ 17,856,887	\$ 0	\$ 0
0	0	0	144,287	40,829	152,227
0	0	0	0	1,385,345	0
0	0	0	0	7,819	521,204
0	0	0	0	800,894	0
0	0	89,483	0	0	28,088
<u>112,188</u>	<u>142,718</u>	<u>14,200</u>	<u>0</u>	<u>2,805,570</u>	<u>0</u>
\$ 112,188	\$ 142,718	\$ 14,200	\$ 17,298,684	\$ 3,185,987	\$ 712,588
\$ 48,048	\$ 0	\$ 60,718	\$ 0	\$ 0	\$ 194,472
8,308	2,727	0	0	0	0
51,084	67,668	0	0	0	0
28,408	2,815	0	0	0	0
17,388	55,859	3,704	181,857	0	244
1,152	0	0	0	0	0
0	4,812	17,008	1,881,528	0	0
0	0	28,527	0	0	0
0	0	0	0	5,887,579	0
<u>132,428</u>	<u>142,818</u>	<u>111,688</u>	<u>1,828,588</u>	<u>5,887,579</u>	<u>194,714</u>
\$ 132,428	\$ 142,818	\$ 111,688	\$ 1,828,588	\$ 5,887,579	\$ 194,714
\$ 24,218	\$ 2,702	\$ 1,882	\$ 15,888,488	\$ 248,882	\$ 882,088

(CONTINUED)

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

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

	<u>TITLE I</u>	<u>TITLE VI</u>	<u>MATH AND SCIENCE - TITLE II</u>	<u>SPECIAL EDUCATION</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	\$ 0	\$ 907	\$ 0	\$ 300
Operating transfers out	<u>(27,000)</u>	<u>(434)</u>	<u>(5,884)</u>	<u>(7,000)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES):</b>	<u>\$ (27,000)</u>	<u>\$ (527)</u>	<u>\$ (5,884)</u>	<u>\$ (6,700)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES:</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY STATED:</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>RESIDUAL EQUITY TRANSFER</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED:</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



Sheet 2

PRE-SCHOOL	TITLE IV	REGIONAL SERVICE CENTER	SALES TAX	SCHOOL FOOD SERVICE	MEET FUND
\$ 46,154	\$ 3,175	\$ 0	\$ 0	\$ 211,220	\$ 1,000,137
(75,826)	(9,338)	0	(75,440,773)	0	0
\$ 24,328	\$ (6,163)	\$ 0	\$ (75,440,773)	\$ 211,220	\$ 1,000,137
\$ 0	\$ 0	\$ 0	\$ 1,000	\$ (3,471,100)	\$ 2,280,110
\$ 0	\$ 0	\$ 0	\$ 1,000	\$ 1,240,000	\$ 1,240,000
0	0	0	0	0	0
\$ 0	\$ 0	\$ 0	\$ 1,000	\$ 1,240,000	\$ 1,240,000
\$ 0	\$ 0	\$ 0	\$ 1,000	\$ 1,240,000	\$ 1,240,000

(CONTINUED)

**BOSSIER PARISH SCHOOL BOARD**  
 Bossier, Louisiana

**Comparing Statement of Revenues, (Expenditures),  
 and Changes in Fund Balances  
 Special Revenue Funds  
 For the Year Ended June 30, 1998**

	<b>AM (COND)FUND</b>		<b>BPCC</b>
	<b>REPAIR AND</b>	<b>GOALS 2000</b>	<b>FUND</b>
	<b>REPLACEMENT</b>	<b>FUND</b>	<b>FUND</b>
<b>REVENUES:</b>			
<b>Local sources:</b>			
<b>Taxes</b>			
Sales activities	\$ 0	\$ 0	\$ 0
Interest earnings	1,483	0	0
Food service	0	0	0
Other	0	0	0
<b>State sources:</b>			
Equalization	0	0	0
Other	0	0	0
<b>Federal sources:</b>	<u>0</u>	<u>241,750</u>	<u>0</u>
<b>Total revenues</b>	<b>\$ 1,483</b>	<b>\$ 241,750</b>	<b>\$ 0</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
<b>Instruction:</b>			
Regular programs	\$ 0	\$ 80,000	\$ 0
Special Programs	0	1,200	0
<b>Support services:</b>			
Student services	0	0	0
Instructional staff support	0	14,400	0
General administration	0	8,300	0
School administration	0	0	0
Business activities	0	128,600	0
Plant services	94,800	3,600	0
<b>Fiscal services</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total expenditures</b>	<b>\$ 94,800</b>	<b>\$ 248,800</b>	<b>\$ 0</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (100,000)</b>	<b>\$ 0</b>	<b>\$ 0</b>

EXHIBIT

CRIMINAL JUSTICE	FEDERAL STUDENT GRANTS	FEDERAL WORK STUDY	TOTAL
\$	\$	\$	\$
0	0	0	17,654,667
0	0	0	349,848
0	0	0	1,363,348
0	0	0	628,850
0	0	0	608,004
0	0	0	128,882
0	0	0	7,021,658
\$	\$	\$	\$
0	0	0	27,648,748
\$	\$	\$	\$
0	0	0	609,330
0	0	0	1,078,228
0	0	0	600,280
0	0	0	478,833
0	0	0	601,468
0	0	0	8,272
0	0	0	1,840,882
0	0	0	300,898
0	0	0	3,887,872
\$	\$	\$	\$
0	0	0	11,887,833
\$	\$	\$	\$
0	0	0	18,656,621

(continued)

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

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Special Revenue Funds  
For the Year Ended June 30, 1998

	AIR CONDITIONING REPAIR AND REPLACEMENT		BPCC Funds	
	00145-2088	00145-2088	00145-2088	00145-2088
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	\$	\$	\$ 4,800	\$
Operating transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$	\$	\$ 4,800	\$
<b>(EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES)</b>	(284,000)	0	0	0
<b>FUND BALANCES AT BEGINNING OF YEAR, AS ORIGINALLY STATED</b>	\$ 184,000	\$	\$ 0	\$ 184,000
<b>REVERSAL, EQUITY TRANSFER</b>	0	0	(284,000)	0
<b>FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED</b>	\$ 184,000	\$	\$ 0	\$ 0
<b>FUND BALANCES AT END OF YEAR</b>	\$ 0,000	\$	\$ 0	\$ 0

**Exhibit 3**

<u>CRIMINAL JUSTICE</u>	<u>FEDERAL STUDENT GRANTS</u>	<u>FEDERAL WORK STUDY</u>	<u>TOTAL</u>
\$ 0 0	0 0	0 0	1,038,241
<u>0</u>	<u>0</u>	<u>0</u>	<u>116,688,252</u>
\$ 0 0	0 0	0 0	117,670,298
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,661,180)</u>
\$ (147,194) 0	0 0	2,388 0	11,371,848
<u>147,194</u>	<u>0</u>	<u>(2,388)</u>	<u>(28,912)</u>
\$ 0 0	0 0	0 0	11,330,936
<u>0</u>	<u>0</u>	<u>0</u>	<u>9,448,142</u>

(CONCLUDED)

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

Exhibit 5-1

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

	TITLE		BALANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Federal sources	\$ 2,700,210	\$ 2,844,210	\$ (144,000)
<b>Total revenues</b>	<u>\$ 2,700,210</u>	<u>\$ 2,844,210</u>	<u>\$ (144,000)</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	\$ 1,700,000	\$ 1,833,830	\$ 133,830
Support services:			
Student services	177,830	407,400	(229,570)
Instructional staff support	150,800	144,210	(6,590)
General administration	816,917	809,717	(7,200)
School administration	0	210	(210)
Business services	0	41,500	(41,500)
Plant services	50,830	1,845	(49,985)
<b>Total expenditures</b>	<u>\$ 2,700,210</u>	<u>\$ 2,808,410</u>	<u>\$ 91,800</u>
<b>EXCESS (deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 0</u>	<u>\$ 55,800</u>	<u>\$ 55,800</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers out	\$ 0	\$(57,800)	\$(57,800)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 0</u>	<u>\$(57,800)</u>	<u>\$(57,800)</u>
<b>EXCESS (deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**BOSSIER PARISH SCHOOL BOARD**  
 Bossier, Louisiana

Exhibit D-4

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

	*****TITLE V*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Federal sources	\$ 110,420	\$ 81,881	\$ (28,539)
<b>Total revenues</b>	<u>\$ 110,420</u>	<u>\$ 81,881</u>	<u>\$ (28,539)</u>
<b>EXPENDITURES</b>			
Current			
Instruction	\$ 100,880	\$ 87,180	\$ 13,699
Support services:			
Instructional staff support	3,407	580	2,827
General administration	1,883	1,520	363
Business services	0	3,200	(3,200)
Plant services	200	0	200
<b>Total expenditures</b>	<u>\$ 110,420</u>	<u>\$ 89,084</u>	<u>\$ 21,336</u>
<b>(EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES)</b>	<u>\$ 0</u>	<u>\$ (7,203)</u>	<u>\$ (7,203)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Opening transfers in	\$ 0	\$ 947	\$ 947
Opening transfers out	<u>0</u>	<u>(947)</u>	<u>(947)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>(EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES)</b>	<u>\$ 0</u>	<u>\$ (7,203)</u>	<u>\$ (7,203)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ (7,203)</u>	<u>\$ (7,203)</u>

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

**Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Budget and Actual  
Special Revenue Fund  
For the Year Ended June 30, 2008**

Exhibit 5-3

	-----BOTH BY SOURCE-TITLE-----		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Federal grants	\$ 25,892	\$ 255,731	\$ 229,839
<b>Total revenues</b>	<u>\$ 25,892</u>	<u>\$ 255,731</u>	<u>\$ 229,839</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	\$ 18,825	\$ 11,858	\$ 6,967
Support services:			
Instructional staff support	55,895	14,895	41,000
General administration	1,892	8,238	6,346
Plant services	200	55,780	55,580
<b>Total expenditures</b>	<u>\$ 76,812</u>	<u>\$ 90,771</u>	<u>\$ 13,959</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 0</u>	<u>\$ 164,960</u>	<u>\$ 164,960</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers out	\$ 0	\$ (16,892)	\$ (16,892)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 0</u>	<u>\$ (16,892)</u>	<u>\$ (16,892)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

EXHIBIT 3-4

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

	*****SPECIAL EDUCATION*****		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
<b>REVENUES</b>			
Federal sources	\$ 528,728	\$ 528,772	\$ 44
<b>Total revenues</b>	<u>\$ 528,728</u>	<u>\$ 528,772</u>	<u>\$ 44</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	\$ 187,147	\$ 379,824	\$ (192,677)
Support services:			
Student services	0	44,800	(44,800)
Instructional staff support	284,822	272,207	12,615
General administration	41,328	104,391	(63,063)
School administration	0	8,091	(8,091)
Business services	0	23,672	(23,672)
Plant services	8,700	28,200	(19,500)
<b>Total expenditures</b>	<u>\$ 528,728</u>	<u>\$ 951,558</u>	<u>\$ (422,830)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 0</u>	<u>\$ 1,228</u>	<u>\$ 1,228</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 0	\$ 708	\$ 708
Operating transfers out	<u>0</u>	<u>(1,228)</u>	<u>(1,020)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 0</u>	<u>\$ (1,228)</u>	<u>\$ (1,228)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

Exhibit 2-B

**Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Budget and Actual  
Special Revenue Fund  
For the Year Ended June 30, 2010**

	*****PRESCHOOL*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE
<b>REVENUES</b>			
Federal sources	\$ 114,280	\$ 113,398	\$ (1,052)
<b>Total revenues</b>	\$ 114,280	\$ 113,398	\$ (1,052)
<b>EXPENDITURES</b>			
Current:			
Instruction	\$ 79,950	\$ 48,948	\$ 30,940
Support services:			
Student services	0	57,000	(57,000)
Instructional staff support	28,000	28,400	(8,400)
General administration	2,000	11,365	(9,400)
School administration	0	5,152	(5,152)
<b>Total expenditures</b>	\$ 114,000	\$ 152,428	\$ (32,880)
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$ 0	\$ (24,318)	\$ (24,318)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 0	\$ 48,154	\$ 48,154
Operating transfers out	0	(25,000)	(25,000)
<b>Total Other Financing Sources (Uses)</b>	\$ 0	\$ 24,318	\$ 24,318
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE AT END OF YEAR</b>	\$ 0	\$ 0	\$ 0

**BOEBER PARISH SCHOOL BOARD  
Bossier, Louisiana**

Table 3.0

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

	*****TITLE 8*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Federal sources	\$ 112,400	\$ 143,718	\$ 31,318
Total revenues	<u>\$ 112,400</u>	<u>\$ 143,718</u>	<u>\$ 31,318</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	\$ 0	\$ 2,737	\$ (2,737)
Support services:			
Student services	75,175	97,005	(21,830)
Instructional staff support	21,830	2,914	18,916
General administration	15,000	35,800	(20,800)
Business services	0	4,012	(4,012)
Plant services	400	0	400
Total expenditures	<u>\$ 112,400</u>	<u>\$ 142,518</u>	<u>\$ (10,000)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 0</u>	<u>\$ 1,200</u>	<u>\$ 1,200</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 0	\$ 5,118	\$ 5,118
Operating transfers out	<u>0</u>	<u>(5,118)</u>	<u>(5,118)</u>
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**BOSSIER PARISH SCHOOL BOARD**  
**Bossier, Louisiana**

Exhibit 2.7

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

	-----REGION VI SERVICE CENTER-----		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
State sources	\$ 26,000	\$ 26,483	\$ 483
Federal sources	<u>18,300</u>	<u>14,200</u>	<u>(4,101)</u>
 Total revenues	 \$ <u>44,300</u>	 \$ <u>40,683</u>	 \$ <u>(3,617)</u>
 <b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	\$ 20,000	\$ 20,740	\$ (740)
Support services:			
General administration	0	3,704	(3,704)
Business services	0	17,856	(17,856)
Plant operations	<u>0</u>	<u>20,502</u>	<u>(20,502)</u>
 Total expenditures	 \$ <u>20,000</u>	 \$ <u>62,802</u>	 \$ <u>(42,802)</u>
 <b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	 \$ <u>0</u>	 \$ <u>1,881</u>	 \$ <u>1,881</u>
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	 <u>0</u>	 <u>1,000</u>	 <u>(1,000)</u>
 <b>FUND BALANCE AT END OF YEAR</b>	 <u>\$ 0</u>	 <u>\$ 2,881</u>	 <u>\$ 2,881</u>

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

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

EXHIBIT 1-B

	-----SALES TAX-----		
	BUDGET	ACTUAL	BALANCE FAVORABLE (UNFAVORABLE)
	-----	-----	-----
<b>REVENUES:</b>			
<b>Local sources:</b>			
Taxes:			
Sales and use	\$ 11,488,000	\$ 11,804,587	\$ 316,587
Miscellaneous	120,000	194,287	74,287
Total revenues	<u>\$ 11,608,000</u>	<u>\$ 11,998,874</u>	<u>\$ 390,871</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
Support services:			
General administration	\$ 181,857	\$ 181,857	\$ 0
Business services	1,809,348	1,809,348	0
Total expenditures	<u>\$ 1,991,205</u>	<u>\$ 1,991,205</u>	<u>\$ 0</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 9,616,795</u>	<u>\$ 10,007,669</u>	<u>\$ 390,871</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers out	\$ (21,524,400)	\$ (19,440,780)	\$ 2,083,620
Total Other Financing Sources (Uses)	<u>\$ (21,524,400)</u>	<u>\$ (19,440,780)</u>	<u>\$ 2,083,620</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ (8,897,605)</u>	<u>\$ (2,473,285)</u>	<u>\$ 3,387,694</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>6,898,962</u>	<u>7,280,793</u>	<u>481,831</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 3,807,508</u>	<u>\$ 3,807,508</u>

BOSSIER PARISH SCHOOL BOARD  
Bossier, Louisiana

Page 28

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

	SCHOOL FOOD SERVICE		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Local sources:			
Interest earnings	\$ 48,000	\$ 43,829	\$(4,171)
Food service	1,371,000	1,393,845	\$(22,845)
Other	2,500	7,845	5,345
State sources:	804,073	804,804	\$(731)
Federal sources	2,870,000	2,869,370	630
Total revenues	\$ 5,895,573	\$ 5,119,397	\$ 776,176
<b>EXPENDITURES</b>			
Current:			
Food services	\$ 5,895,280	\$ 5,907,370	\$ 12,090
Total expenditures	\$ 5,895,280	\$ 5,907,370	\$ 12,090
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$ (200,237)	\$ (848,403)	\$ 648,166
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 231,850	\$ 231,538	\$(312)
Total Other Financing Sources (Uses)	\$ 231,850	\$ 231,538	\$(312)
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	\$ (46,387)	\$ (616,865)	\$ 570,478
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	1,059,766	1,048,060	11,706
<b>FUND BALANCE AT END OF YEAR</b>	\$ 1,013,379	\$ 431,195	\$ 582,184

**BOSSIER PARISH SCHOOL BOARD**  
 Denon, Louisiana

EXHIBIT 3-10

**Statement of Revenues, Expenditures, and Changes  
 in Fund Balance - Budget and Actual  
 Special Revenue Fund  
 For the Year Ended June 30, 2008**

	*****BEEF FUND*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Local sources:			
Interest earnings	\$ 100,000	\$ 152,257	\$ 52,257
Other	90,000	571,354	481,354
State sources:			
Other	0	38,088	38,088
<b>Total revenues</b>	<u>\$ 190,000</u>	<u>\$ 761,699</u>	<u>\$ 571,699</u>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	\$ 600,000	\$ 104,470	\$ (495,530)
Support services:			
General administration	280	244	36
<b>Total expenditures</b>	<u>\$ 600,280</u>	<u>\$ 104,714</u>	<u>\$ (495,564)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 289,720</u>	<u>\$ 656,985</u>	<u>\$ 367,185</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 1,600,000	\$ 1,600,000	\$ 0
<b>Total other financing sources (uses)</b>	<u>\$ 1,600,000</u>	<u>\$ 1,600,000</u>	<u>\$ 0</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ 1,760,280</u>	<u>\$ 2,256,985</u>	<u>\$ 496,705</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>2,415,000</u>	<u>2,455,408</u>	<u>40,408</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 4,175,280</u>	<u>\$ 4,711,893</u>	<u>\$ 536,613</u>

**BOSSIER PARISH SCHOOL BOARD**  
 Bossier, Louisiana

Exhibit 3-11

**Statement of Revenues, Expenditures, and Changes  
 in Fund Balances - Budget and Actual  
 Special Revenue Fund  
 For the Year Ended June 30, 1988**

	<b>*AIR CONDITIONER REPAIR AND REPLACEMENT*</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Local sources:			
Investment income	\$ 2,800	\$ 1,483	\$ (1,317)
Total revenues	\$ 2,800	\$ 1,483	\$ (1,317)
<b>EXPENDITURES</b>			
Current:			
Support services:			
Plant services	\$ 118,400	\$ 121,138	\$ (2,738)
Total expenditures	\$ 118,400	\$ 121,138	\$ (2,738)
<b>EXCESS (Deficiency) OF REVENUES    OVER EXPENDITURES</b>	\$ (115,600)	\$ (119,655)	\$ (4,055)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	115,600	124,288	8,688
<b>FUND BALANCES AT END OF YEAR</b>	\$ 0	\$ 4,633	\$ 4,633



**BOSSIER PARISH SCHOOL BOARD**  
 Bossier, Louisiana

EXHIBIT 3-13

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

	*****GOALS 2000*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	-----	-----	-----
<b>REVENUES</b>			
Federal sources	\$ 180,000	\$ 241,732	\$ 61,732
<b>Total revenues</b>	<u>\$ 180,000</u>	<u>\$ 241,732</u>	<u>\$ 61,732</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	\$ 180,000	\$ 82,188	\$ 97,812
Support services:			
Instructional staff support	8,000	14,422	(6,422)
General administration	171	8,568	(7,697)
Business services	0	128,828	(128,828)
Plant services	2,114	2,658	(444)
<b>Total expenditures</b>	<u>\$ 180,085</u>	<u>\$ 246,664</u>	<u>\$ (66,579)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 0</u>	<u>\$ (4,932)</u>	<u>\$ (4,932)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 0	\$ 4,932	\$ 4,932
<b>Total other financing sources (uses)</b>	<u>\$ 0</u>	<u>\$ 4,932</u>	<u>\$ 4,932</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Denver Parish School Board  
Bossier, Louisiana**

**DEBT SERVICE FUNDS**

**PUBLIC SCHOOL BOND RESERVE  
UNIFIED TAX FUND**

The debt service funds are used to accumulate monies to pay outstanding bond issues. The bonds were issued by the respective school districts to acquire funds for building sites and to purchase, erect, and improve school buildings, equipment, and furnishings. The bond issues are financed by an ad valorem tax on property within the territorial boundaries of the respective wards.

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

**Combining Balance Sheet**  
**Self-Service Funds**  
**June 30, 1998**

Exhibit 4

	<u>PUBLIC</u> <u>SCHOOL BOND</u> <u>RESERVE</u>	<u>UNIFIED</u> <u>TAX</u> <u>FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash	\$ 1,188,888	\$ 2,727,880	\$ 4,286,848
Receivables	3,415	29,722	55,440
<b>TOTAL ASSETS</b>	<u>\$ 1,194,322</u>	<u>\$ 2,757,602</u>	<u>\$ 4,321,888</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 57	\$ 579	\$ 640
Interfund payables	28,322	80,184	88,456
<b>Total liabilities</b>	<u>\$ 28,379</u>	<u>\$ 80,763</u>	<u>\$ 89,100</u>
<b>Fund Balances:</b>			
Reserved for debt service	\$ 1,143,914	\$ 2,895,899	\$ 4,040,853
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 1,184,388</u>	<u>\$ 2,976,662</u>	<u>\$ 4,321,888</u>

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

**Comparing Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Debt Service Fund  
For the Year Ended June 30, 1998**

Schedule B

	PUBLIC SCHOOL BOND RESERVE	UNIFIED TAX FUND	TOTAL
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 0 \$	3,100,720 \$	3,100,720
Investment income	91,278	134,884	226,162
State sources	<u>0</u>	<u>100,076</u>	<u>100,076</u>
<b>Total revenues</b>	<b>\$ 91,278 \$</b>	<b>\$ 3,494,280 \$</b>	<b>\$ 3,494,280</b>
<b>EXPENDITURES</b>			
Support services:			
General administration	\$ 0 \$	191,627 \$	191,627
Debt Service:			
Principal retirement	0	1,890,000	1,890,000
Interest and fees charges	<u>133</u>	<u>843,433</u>	<u>983,571</u>
<b>Total expenditures</b>	<b>\$ 133 \$</b>	<b>\$ 2,894,959 \$</b>	<b>\$ 2,894,959</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 91,145 \$</b>	<b>\$ 400,100 \$</b>	<b>\$ 530,283</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	<u>0</u>	<u>89,728</u>	<u>89,728</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 0 \$</b>	<b>\$ 89,728 \$</b>	<b>\$ 89,728</b>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ 91,145 \$</b>	<b>\$ 494,868 \$</b>	<b>\$ 590,830</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>3,062,731</u>	<u>3,673,094</u>	<u>3,673,094</u>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 3,140,916 \$</b>	<b>\$ 3,288,028 \$</b>	<b>\$ 3,288,028</b>

**BOSSIER PARISH SCHOOL BOARD**  
**Bossier, Louisiana**

**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual**  
**Self Service Fund**  
**For the Year Ended June 30, 1998**

EXHIBIT 5-1

	*****PUBLIC SCHOOL BOARD RESERVE*****		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Local sources:			
Investment income	\$ 54,000	\$ 81,275	\$ 27,275
Total revenues	\$ 54,000	\$ 81,275	\$ 27,275
<b>EXPENDITURES</b>			
Debt service:			
Interest and bank charges	\$ 100	\$ 100	\$ 100
Total expenditures	\$ 100	\$ 100	\$ 100
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$ 53,900	\$ 81,175	\$ 27,275
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,004,375</u>	<u>1,082,721</u>	<u>78,346</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 1,058,275</u>	<u>\$ 1,163,896</u>	<u>\$ 105,621</u>

**BOSSIER PARISH SCHOOL BOARD**  
**Bossier, Louisiana**

**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual**  
**Debt Service Fund**  
**For the Year Ended June 30, 1998**

Exhibit 9-3

	*****DEBT SERVICE FUND*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 3,648,000	\$ 3,185,728	\$ 462,272
Investment income	120,000	124,894	4,894
State sources	<u>150,000</u>	<u>188,078</u>	<u>38,078</u>
Total revenues	\$ <u>3,918,000</u>	\$ <u>3,498,700</u>	\$ <u>419,300</u>
<b>EXPENDITURES</b>			
Support services:			
General administration	\$ 88,150	\$ 181,827	\$ (93,677)
Debt service:			
Principal retirement	3,078,000	1,880,000	1,198,000
Interest and bank charges	<u>821,100</u>	<u>845,078</u>	<u>(23,978)</u>
Total expenditures	\$ <u>3,909,250</u>	\$ <u>2,826,905</u>	\$ <u>1,082,345</u>
<b>EXCESS (Deficiency) OF REVENUES</b> <b>OVER EXPENDITURES</b>	\$ <u>12,750</u>	\$ <u>671,795</u>	\$ <u>659,045</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ _____	\$ 55,735	\$ (55,735)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ _____	\$ <u>55,735</u>	\$ <u>(55,735)</u>
<b>EXCESS (Deficiency) OF REVENUES AND</b> <b>OTHER SOURCES OVER EXPENDITURES</b> <b>AND OTHER USES</b>	\$ <u>12,750</u>	\$ <u>727,530</u>	\$ <u>714,780</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>2,432,830</u>	<u>2,670,654</u>	<u>237,824</u>
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u>2,445,580</u>	\$ <u>3,398,184</u>	\$ <u>952,604</u>

**Winnipeg Parish School Board  
Benton, Louisiana**

**CAPITAL PROJECT FUNDS**

**ONE-HALF CENT SALES TAX ALLOCATIONS**

**CAPITAL PROJECT RESERVE**

**UNITED CONSTRUCTION FUND**

The capital project funds are used to account for the acquisition and/or construction of major capital facilities by the School Board. Proceeds from general obligation bond sales are accounted for in these funds until the capital projects are completed.

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

**Combining Balance Sheet**  
**Capital Project Funds**  
**June 30, 1988**

Exhibit T

	<u>GENERAL GOVT</u>	<u>CAPITAL</u>	<u>UNFIDED</u>	
	<u>SALES TAX AND</u>	<u>PROJECT</u>	<u>CONSTRUCTION</u>	
	<u>CONSUMER</u>	<u>RESERVE</u>	<u>FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 347,333	\$ 0	\$ 11,043,007	\$ 12,294,890
Receivables	2,890	0	88,003	11,895
Intertund receivables	38,530	0	0	38,530
<b>Total assets</b>	<b>\$ 388,753</b>	<b>\$ 0</b>	<b>\$ 11,079,473</b>	<b>\$ 12,468,226</b>
 <b>(LIABILITIES AND FUND BALANCES)</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	\$ 97,802	\$ 33	\$ 407,000	\$ 504,835
Intertund payable	0	0	194,888	194,888
<b>Total liabilities</b>	<b>\$ 97,802</b>	<b>\$ 33</b>	<b>\$ 601,428</b>	<b>\$ 702,463</b>
 <b>Fund balances:</b>				
Unassigned	\$ 891,449	\$ 233	\$ 10,394,042	\$ 11,885,895
<b>Total Liabilities and Fund Balances</b>	<b>\$ 989,251</b>	<b>\$ 266</b>	<b>\$ 11,079,473</b>	<b>\$ 12,468,226</b>



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

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

EXHIBIT B

	<u>ONE-HALF-CENT SALES TAX AIR CONDITIONER</u>	<u>CAPITAL PROJECT RESERVE</u>	<u>UNIFIED CONSTRUCTION FUND</u>	<u>TOTAL</u>
<b>REVENUES:</b>				
<b>Local sources:</b>				
Investment Income	\$ 43,000	\$ 21,877	\$ 500,480	\$ 575,357
Other	0	239,488	0	239,488
<b>Total revenues</b>	<b>\$ 43,000</b>	<b>\$ 261,365</b>	<b>\$ 500,480</b>	<b>\$ 804,845</b>
<b>(EXPENDITURES)</b>				
<b>Current:</b>				
<b>Support services:</b>				
General administration	\$ 0	\$ 0	\$ 51,778	\$ 51,778
Business services	0	0	662	662
Plant services	884,153	0	0	884,153
Facilities acquisition and construction	0	0	5,900,880	5,900,880
<b>Debt service:</b>				
Interest and bond charges	0	128	0	128
<b>Total expenditures</b>	<b>\$ 884,153</b>	<b>\$ 128</b>	<b>\$ 6,213,298</b>	<b>\$ 7,097,579</b>
<b>(EXCESS (deficiency) OF REVENUES OVER EXPENDITURES)</b>				
	<b>\$ (841,153)</b>	<b>\$ (147,267)</b>	<b>\$ (4,712,818)</b>	<b>\$ (5,701,238)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	\$ (3,891,283)	\$ 0	\$ 0	\$ (3,891,283)
Operating transfers out	(3,891,283)	(7,655,997)	(58,725)	(8,606,005)
Bond proceeds	0	0	8,000,000	8,000,000
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (8,000,000)</b>	<b>\$ (7,655,997)</b>	<b>\$ 7,941,275</b>	<b>\$ (7,714,722)</b>
<b>EXCESS (deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>				
	<b>\$ (932,153)</b>	<b>\$ (7,803,265)</b>	<b>\$ 3,228,457</b>	<b>\$ (5,506,961)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>1,812,336</b>	<b>1,307,857</b>	<b>1,198,140</b>	<b>4,318,333</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 880,183</b>	<b>\$ (475,408)</b>	<b>\$ 4,426,600</b>	<b>\$ 4,831,375</b>

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

**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual**  
**Capital Project Fund**  
**For the Year Ended June 30, 1998**

Exhibit B-1

	**ONE-HALF CENT SALES TAX AIR CONDITIONER**		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Local sources:			
Investment income	\$ 80,000	\$ 40,800	\$ (39,200)
<b>Total revenues</b>	<b>\$ 80,000</b>	<b>\$ 40,800</b>	<b>\$ (39,200)</b>
<b>EXPENDITURES</b>			
Current:			
Support services:			
Plant services	\$ 0	\$ 864,950	\$ (864,950)
<b>Total expenditures</b>	<b>\$ 0</b>	<b>\$ 864,950</b>	<b>\$ (864,950)</b>
<b>EXCESS (deficiency) OF REVENUES</b> <b>OVER EXPENDITURES</b>	<b>\$ 80,000</b>	<b>\$ (824,150)</b>	<b>\$ (904,150)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 2,881,280	\$ 2,880,280	\$ 0
Operating transfers out	<u>(2,881,280)</u>	<u>(2,880,280)</u>	<u>0</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXCESS (deficiency) OF REVENUES AND</b> <b>OTHER SOURCES OVER EXPENDITURES</b> <b>AND OTHER USES</b>	<b>\$ 0</b>	<b>\$ (824,150)</b>	<b>\$ (824,150)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,614,670</u>	<u>1,800,208</u>	<u>(1,538)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 1,614,670</b>	<b>\$ 976,058</b>	<b>\$ (638,612)</b>

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

**Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual  
Capital Project Fund  
For the Year Ended June 30, 1988**

Exhibit 9-2

	CAPITAL PROJECT RESERVE		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
<b>Local Source:</b>			
Investment Income	\$ 50,000	\$ 21,877	\$ (28,123)
Other	600,000	719,408	119,408
<b>Total revenues</b>	<u>\$ 650,000</u>	<u>\$ 741,285</u>	<u>\$ 91,285</u>
<b>EXPENDITURES</b>			
<b>Other services:</b>			
Interest and bank charges	\$ 38	\$ 138	\$ 100
<b>Total expenditures</b>	<u>\$ 38</u>	<u>\$ 138</u>	<u>\$ 100</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 650,462</u>	<u>\$ 741,287</u>	<u>\$ 90,825</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers out	\$ (1,050,000)	\$ (1,050,000)	\$
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (1,050,000)</u>	<u>\$ (1,050,000)</u>	<u>\$</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ (399,538)</u>	<u>\$ (308,713)</u>	<u>\$ (90,845)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,361,380</u>	<u>1,307,867</u>	<u>(53,513)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 961,842</u>	<u>\$ 999,154</u>	<u>\$ 37,312</u>

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

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

Exhibit B-5

	CAPITAL CONSTRUCTION FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Local sources			
Investment income	\$ 400,000	\$ 500,420	\$ 100,420
<b>Total revenues</b>	<u>\$ 400,000</u>	<u>\$ 500,420</u>	<u>\$ 100,420</u>
<b>EXPENDITURES</b>			
Current:			
Support services:			
General administration	\$ 40	\$ 1,178	\$ (1,138)
Business services	18,780	880	18,121
Facilities acquisition and construction	8,000,000	8,140,000	2,000,044
<b>Total expenditures</b>	<u>\$ 8,018,820</u>	<u>\$ 8,143,088</u>	<u>\$ 2,800,432</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$ (7,558,820)</u>	<u>\$ (7,702,668)</u>	<u>\$ 2,088,880</u>
<b>OTHER FUNDING SOURCES (USES)</b>			
Operating transfer out	\$ (80,120)	\$ (80,120)	\$ 0
Bond proceeds	8,098,720	8,800,890	(80,170)
<b>TOTAL OTHER FUNDING SOURCES (USES)</b>	<u>\$ 8,018,600</u>	<u>\$ 7,844,770</u>	<u>\$ (80,170)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ 401,170</u>	<u>\$ 2,310,290</u>	<u>\$ 2,860,127</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>8,228,588</u>	<u>7,760,740</u>	<u>(467,848)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 8,629,758</u>	<u>\$ 10,071,030</u>	<u>\$ 2,331,272</u>

**Bossier Parish School Board  
Bossier, Louisiana**

**AGENCY FUNDS**

**SCHOOL ACTIVITY AGENCY FUNDS**

The activities of the various individual school accounts are accounted for in the school activity agency fund. While the accounts are under the supervision of the School Board, they belong to the individual schools as their student bodies and are not available for use by the School Board.

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

Exhibit 10

**SCHEDULE OF CHANGELIN DEPOSITS (BY OTHERS)**  
School Activity Agency Fund  
For the Year Ended June 30, 1998

<b>SCHOOL</b>	<b>Balance, Beginning</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance, Ending</b>
Adult Learning Center	\$ 317	\$ 13,000	\$ 10,174	\$ 3,143
Arlow High	100,000	487,280	500,197	126,910
Agathe Elementary	40,700	80,889	100,404	21,185
Ballade Elementary	50,350	90,247	104,054	46,483
Beaton Elementary	25,500	140,734	144,458	21,776
Benton Middle High	60,400	400,274	570,400	110,254
Bossier Alternative School	1,810	10,220	7,810	4,220
Bossier Achievement Center	12,811	41,501	38,810	15,502
Bossier Technical Center	1,788	1,470	1,884	1,374
Bossier Elementary	14,830	28,171	20,800	14,830
Bossier High	64,800	381,319	710,807	65,292
Buile Elementary	504	10,200	10,400	3,004
Central Park Elementary	10,240	40,800	30,800	20,240
Cope Middle	27,784	148,360	157,350	48,794
Curtis Elementary	30,280	50,880	60,870	20,290
Elm Grove Middle	49,711	187,000	170,800	65,911
Geacorse Middle	44,811	187,040	180,700	61,151
Haughton High	70,480	304,817	480,893	194,404
Horn Elementary	21,170	60,800	60,884	21,086
Ida Wells Center	1,000	1,344	1,280	1,064
Madame Jean Elementary	40,070	50,880	40,280	50,670
Parkey High	41,580	400,200	384,821	469,259
Plain (Boeing) Elementary	10,880	44,230	41,710	13,400
Plain (Boeing) Middle	0,000	60,811	74,500	16,311
Plaquemine Park Elementary	10,280	60,380	63,680	16,980
Plain Elementary	10,000	60,811	70,884	1,927
Proctor Middle	70,700	170,800	170,420	171,080
Rouses Elementary	27,010	100,840	100,780	127,070
Rouses Middle	21,000	107,064	101,480	46,584
Stadwest Elementary	20,260	70,270	60,270	30,260
Sun City Elementary	10,000	60,160	67,000	13,160
Water Elementary	11,000	57,560	60,570	17,990
<b>Total</b>	<b>\$ 1,073,410</b>	<b>\$ 4,380,280</b>	<b>\$ 4,820,484</b>	<b>\$ 1,233,206</b>

**Greene Parish School Board  
Bossier, Louisiana**

**GENERAL-FIXED ASSETS ACCOUNT GROUP**

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

ROXBURY PARISH SCHOOL BOARD  
Boston, Louisiana

SCHEDULE OF GENERAL FIXED ASSETS -  
BY SOURCE  
June 30, 1993

Exhibit 15

**GENERAL FIXED ASSETS:**

Land	\$ 498,428
Buildings and improvements	65,734,887
Furniture and equipment	17,288,428
Transportation equipment	8,482,073
Construction in progress	<u>4,028,800</u>

**TOTAL GENERAL FIXED ASSETS**

**\$ 126,082,616**

**INVESTMENT IN GENERAL FIXED ASSETS:**

Investment prior to June 30, 1993	\$ 58,154,100
Investment subsequent to June 30, 1993	
Capital Projects Funds	38,847,888
General Funds	28,100,888
School Food Service Fund	358,275
Federal aid	2,184,800
State aid	1,052,000
Gifts and donations	<u>487,800</u>

**TOTAL INVESTMENT IN GENERAL FIXED ASSETS**

**\$ 129,085,701**



**BOSCHÉ PARISH SCHOOL BOARD**  
Bosché, Louisiana

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS -  
BY FUNCTION AND ACTIVITY**  
For the Year Ended June 30, 1998

EXHIBIT 12

FUNCTION AND ACTIVITY	BALANCE		BALANCE	
	__JULY 1, 1997__	__ADDITIONS__	__DELETIONS__	__JUNE 30, 1998__
<b>Instructional</b>				
High schools	\$ 38,998,807	\$ 1,222,844	\$ 48,080	\$ 39,244,811
Middle schools	22,817,280	2,672,862	0	25,000,179
Elementary schools	52,815,850	705,847	11,424	54,009,473
Community college	11,824,238	0	3,008,100	7,109,650
<b>Total Instructional</b>	<b>\$ 106,456,175</b>	<b>\$ 4,601,553</b>	<b>\$ 3,057,504</b>	<b>\$ 107,999,793</b>
<b>Supporting services</b>				
General and school administration	\$ 5,824,681	\$ 1,120,880	\$ 320,820	\$ 6,624,801
Fleet and maintenance	4,922,028	18,224	0	4,955,850
Food Service equipment	1,386,878	109,745	18,880	1,477,813
Transportation equipment	6,746,252	2,614,585	708,144	8,652,693
<b>Total Supporting Services</b>	<b>\$ 18,879,839</b>	<b>\$ 3,863,434</b>	<b>\$ 1,047,844</b>	<b>\$ 21,695,429</b>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 125,336,014</b>	<b>\$ 8,464,987</b>	<b>\$ 4,105,348</b>	<b>\$ 130,595,295</b>

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

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

FUNCTION AND ACTIVITY	BALANCE		
	LAND	BUILDINGS AND IMPROVEMENTS	FURNITURE AND EQUIPMENT
<b>Instructional</b>			
High schools	\$ 89,129	\$ 23,099,473	\$ 4,490,883
Middle schools	183,104	29,311,708	1,246,883
Elementary schools	198,100	57,344,819	3,894,887
Community college	19,000	7,119,910	
Total instructional	\$ 389,333	\$ 87,875,910	\$ 9,702,653
<b>Supporting activities</b>			
General and school administration	\$ 17,058	\$ 1,899,895	\$ 2,261,187
Plant and maintenance	7,600	295,819	4,895,049
Food service equipment			1,308,531
Transportation equipment			
Total supporting services	\$ 24,658	\$ 2,195,714	\$ 8,464,767
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 413,991</b>	<b>\$ 90,071,624</b>	<b>\$ 18,167,420</b>

**Exhibit 13**

<u>TRANSPORTATION</u>		<u>CONSTRUCTION</u>		
<u>Equipment</u>	<u>0</u>	<u>IN</u>	<u>PROGRESS</u>	<u>TOTAL</u>
\$	0	\$	1,000,000	\$ 30,244,821
			3,348,374	30,280,278
				34,800,473
				<u>7,038,000</u>
<u>\$</u>	<u>0</u>	<u>\$</u>	<u>3,448,374</u>	<u>\$ 100,871,750</u>
\$	0	\$	1,381,300	\$ 4,648,887
				4,834,889
				1,500,591
	<u>0,495,812</u>		<u>0</u>	<u>0,495,812</u>
<u>\$</u>	<u>0,495,812</u>	<u>\$</u>	<u>1,381,300</u>	<u>\$ 19,800,414</u>
<u>\$</u>	<u>0,495,812</u>	<u>\$</u>	<u>4,835,832</u>	<u>\$ 120,692,200</u>

**Beauregard Parish School Board  
Bossier, Louisiana**

**GENERAL**

**Exhibit 14**

**Schedule of Compensation Paid Board Members  
For the Year Ended June 30, 1998**

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 receives \$400 per month, and the president receives \$600 per month for performing the duties of his office. For the year ended June 30, 1998, one member's seat was vacant for one-half of a month resulting in \$150 not being paid for the one-half month.

<u>Board Member</u>	<u>Amount</u>
David Harvey, President	\$ 6,000
Annita Jackson, Vice-President	6,000
Michael M. Gortem	6,000
Henry L. Burns	6,000
Margaretta Hedden	6,000
Vivian M. Richardson	6,000
Elizabeth S. Cassidy	6,000
Mary Margaret Hay	6,000
J. W. Slack	150
Kenneth M. Wiggins	3,150
John Darby	6,000
Eldon W. Fortson	6,000
David Brasseur	3,000
Pauline J. Toupin	150
	<u>\$71,250</u>

**Multiple membership activity**  
**Financial Activities**

Overall Expenditure by Province - All Commercial Fund Types  
 Fund year-ended 31/03/2018 (except Year 0, 2018)

	2015	2015/16	2016	2016/17	2017	2017/18	2018	2018/19	2019	2019/20
<b>Expenditure</b>										
Administrative	\$ 21,500,000	\$ 26,734,018	\$ 34,183,834	\$ 44,619,117	\$ 52,938,017	\$ 61,938,017	\$ 70,938,017	\$ 80,938,017	\$ 91,938,017	\$ 102,938,017
Commercial activity administration	1,100,000	4,071,000	1,007,000	2,461,000	2,461,000	2,461,000	2,461,000	2,461,000	2,461,000	2,461,000
Contract and other administration	11,000,000	10,484,000	11,000,000	10,234,000	10,234,000	10,234,000	10,234,000	10,234,000	10,234,000	10,234,000
Procurement	1,144,000	4,071,000	4,071,000	4,071,000	4,071,000	4,071,000	4,071,000	4,071,000	4,071,000	4,071,000
Transportation services	1,844,000	2,100,000	1,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Other administrative services	4,000,000	3,944,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Food services	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Capital works (non-asset)	10,000,000	1,371,000	1,000,000	2,144,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Employed staff	1,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Services, third charges, utilities	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Expenses (including light)	-	-	-	-	-	-	-	-	-	-
<b>Total expenditure</b>	<b>\$ 33,544,000</b>	<b>\$ 49,262,018</b>	<b>\$ 52,183,834</b>	<b>\$ 73,334,117</b>	<b>\$ 77,938,017</b>	<b>\$ 88,172,017</b>	<b>\$ 98,172,017</b>	<b>\$ 108,172,017</b>	<b>\$ 118,172,017</b>	<b>\$ 128,172,017</b>

Notes:

(1) The amounts include the following funds: Overall Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Fund.

(2) Road Service Fund operations are included in Overall Revenue Funds beginning in 2019. Also beginning in 2019, the Revenue Funds are reported for the Annual Service Fund.

(3) The amount of "Other" was excluded from all fund-level financial statements as operations are included prior to 2018. The Revenue Fund's Commercial Activity

Account total included in Overall Revenue Funds from 2018 - 2019.

(4) Employee benefits for prior years were allocated to general and special administrations. The allocation of employee benefits to functional categories is subject to ongoing requirements for the Government's Department of Education.

Excluded - non-proprietary independent audited copies.

**INDIVIDUAL INVESTMENT ACCOUNTS - 401(k)**  
**Balance Accounts**

Control Element by Source - All 401(k) Investment Fund Types (1)  
 Fund years ended Dec 31, 1992 through Dec 31, 1993

	1988	1989-91	1991	1992	1993	1994	1995	1996	1997	1998
<b>Balance from fund assets:</b>										
All-investor funds	\$ 5,910,000	\$ 5,800,000	\$ 7,110,000	\$ 7,200,000	\$ 7,200,000	\$ 7,110,000	\$ 7,110,000	\$ 7,000,000	\$ 6,800,000	\$ 6,600,000
State funds	1,810,000	1,800,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
State loans	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Investment earnings	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Fund sales	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Subsidy	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Other	800,000	800,000	2,110,000	800,000	100,000	1,000,000	800,000	800,000	2,000,000	1,700,000
<b>Total investment fund assets</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Balance from non-fund assets:</b>										
State equities	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Investment banking	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Professional investment program	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Other	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
<b>Total non-fund assets</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>
<b>Balance from total assets</b>	<b>\$4,900,000</b>	<b>\$4,900,000</b>	<b>\$4,900,000</b>	<b>\$4,900,000</b>	<b>\$4,900,000</b>	<b>\$4,900,000</b>	<b>\$4,900,000</b>	<b>\$4,900,000</b>	<b>\$4,900,000</b>	<b>\$4,900,000</b>
<b>Total assets</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>

(1) None

(2) The above table includes the following funds: General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Fund.

(3) The Budgetary Control System (BACS) General Fund was included in Special Revenue Fund for 1988-1990. Also beginning in 1988, the Revenue Fund was incorporated for an Internal Revenue Fund. For 1995, the Revenue Fund was incorporated for an Internal Revenue Fund and, therefore, its operations are included in Internal Revenue Fund and Investment Management Fund.

Disclaimer: we are not providing independent audit report.

MISSISSIPPI PUBLIC SCHOOLS - BOARD  
Bates, Louisiana

Table 3

Property Tax Levies and Collections  
Fiscal years ended June 30, 1989 through June 30, 1998

Fiscal Year	Total School Bond Tax Assessment	Current Tax Collections	Percent of Tax Levy Collected	Delinquent Tax Collections		Total Taxes, Interest, and Penalties Collected	Total Collections At-a-Peak of Current Tax Levy
				Total	Penalty		
1989-90	\$ 5,002,485	\$ 4,000,112	80.0%	\$ 21,854	\$ 1,849	\$ 6,090,862	\$6,079
1990-91	5,142,487	4,488,819	87.3%	15,876	711	6,090,448	60,895
1991-92	5,281,045	4,158,059	78.9%	14,448	878	5,179,231	99,199
1992-93	5,211,372	5,066,338	97.2%	19,890	1,516	5,114,722	94,899
1993-94	7,443,641	7,539,546	100.8%	26,128	3,624	7,579,496	89,298
1994-95	7,888,249	7,149,228	90.6%	16,288	4,799	7,261,317	102,896
1995-96	7,183,871	7,096,184	98.8%	30,180	2,816	7,139,992	99,095
1996-97	7,888,769	7,933,824	100.6%	34,384	3,118	7,974,327	101,196
1997-98 (1)	11,747,843	11,811,248	100.6%	31,878	15,685	11,899,114	100,816
1997-98	11,568,791	14,481,453	124.8%	78,150	28,562	14,633,469	161,116

Enclosed - see accompanying independent auditor's report.

Notes:

(1) The 1996-97 tax assessment included an additional levy passed in April, 1996 for employee benefits and salaries.

Table 4

**BOSSIERE PARISH SCHOOL BOARD**  
Bossier, Louisiana

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

Year	Assessed Value	Estimated Actual Value	Ratio of Assessed Value to Estimated Actual Value
1989	\$ 246,480,390	\$ 1,856,146,329	12.99
1990	246,591,890	1,876,677,970	12.99
1991	248,942,499	1,891,626,988	12.99
1992	250,693,640	1,940,386,183	12.99
1993	251,333,215	1,966,626,329	12.99
1994	258,433,791	2,233,620,700	12.99
1995	258,227,219	2,311,839,337	12.99
1996	256,211,299	2,296,213,829	12.99
1997	301,894,500	3,076,940,088	10.09
1998	361,899,600	3,663,644,337	12.99

Notes:

(1) Per Bossier Parish Tax Assessor

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**BOONVILLE PARISHAL DISTRICT, BOONVILLE  
Greene, Louisiana**

Property tax rates and Tax Levies - All Direct and Overlaying Commitments  
Fiscal years ended June 30, 2000 through June 30, 1999

Fiscal Year	Tax Rates Per \$1,000 of Assessed Value (1)			Tax Levies (2)			Tax Levies (3)		
	Parish (2)	Boonville	Subtotal	Parish (2)	Boonville	Subtotal	Parish (3)	Boonville	Total
1999	00.59	0.71	86.74	3,175,070	\$ 1,600,000	\$ 1,000,000	\$ 3,668,124	\$ 3,668,124	\$ 14,356,877
1998	00.69	0.69	82.07	3,141,316	1,533,756	1,148,447	3,138,062	3,138,062	13,089,032
1997	00.69	0.69	78.28	3,099,304	1,609,000	1,230,000	3,668,403	3,668,403	12,381,084
1996	00.65	0.65	75.09	3,057,014	1,606,000	1,211,273	3,298,144	3,298,144	13,014,814
1995	00.65	0.65	80.22	3,117,149	1,756,000	1,348,000	3,379,149	3,379,149	13,434,077
1994	00.65	0.65	78.42	3,117,000	2,000,000	1,066,000	4,383,000	4,383,000	16,031,163
1993	00.73	0.69	75.42	3,117,000	2,440,000	1,199,000	4,481,123	4,481,123	16,334,073
1992	00.65	0.69	75.42	3,030,000	4,390,487	2,770,000	1,660,799	4,390,487	19,349,479
1991	01.00	0.69	80.39	3,211,676	3,000,000	1,547,000	3,199,176	3,199,176	17,081,188
1990	00.65	0.69	80.39	3,117,000	3,487,000	1,568,250	3,000,250	3,000,250	26,176,203

Notes:

- (1) Per Boonville Parish Tax Assessor  
 (2) The parish taxes include the following:  
 Boonville Parish Tax  
 Couillard Tax  
 Library Maintenance Tax  
 Cemetery Bonds Tax  
 Bonds Drain Tax  
 Assessor's Tax  
 Boonville Parish District Tax  
 Cemetery Bonds Tax  
 Cemetery Bonds Tax  
 (3) Includes one local loan for millage for education benefits  
 (4) Per CAPS of the City of Boonville-City as of 10/20/97

Continued - all accompanying independent auditor's reports

**INDUSTRIE-FORWARD SCHOOL BONDING**  
Basis: Louisiana

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

Fiscal years ended June 30, 1996 through June 30, 1998

Fiscal Year	Booster Population (1)	Assessed Value (\$)	Open Bonded Debt (\$)	Less Debt Service Payable (\$)	Net Bonded Debt (\$)	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1994-95	95,712	\$ 246,490,258	\$ 20,895,000	\$ 2,872,518	\$ 18,022,482	7.33%	\$ 187
1995-96	95,088	248,991,990	18,880,000	4,227,480	14,652,520	5.89%	178
1996-97	97,289	248,942,488	16,870,000	3,882,221	12,987,779	5.23%	149
1997-98	98,384	250,493,960	14,885,000	3,494,584	11,390,416	4.55%	129
1998-99	98,289	253,918,215	12,985,000	1,781,278	11,203,722	4.42%	123
1999-00	97,388	248,433,276	9,880,000	1,222,557	8,657,443	3.49%	87
2000-01	99,498	259,212,218	7,750,000	1,493,188	6,256,812	2.42%	71
1993-94	92,933	259,211,899	8,870,000	1,894,281	6,975,719	2.69%	74
1994-95	93,079	261,494,358	12,980,000	3,489,825	9,490,175	3.63%	89
1995-96	94,792	262,493,658	13,880,000	4,240,853	9,639,147	3.67%	102

Notes:

(1) Louisiana Economic Assistance Program (LEAP) operated by Northeast Louisiana University Center for Business and Economic Research (operating since 1985).

(2) Assessed value is the Total Assessed Valuation of all property formed by Frontier Parish, beginning in 1975, property was assessed at 10% on land and residential property and 12% on commercial property.

(3) Includes general obligation bonds payable only.

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**BOEASIS PUBLIC SCHOOLS - BOARDS**

Benton, Louisiana

**Statement of Assets, Liabilities, and Contributing General Funded Data**  
As of June 30, 1998

Name of Governing Entity	Net Debt Outstanding (G)	Percentage Applicants in This Unit	School Board's Share of Debt
Boeas School Board	\$ 14,639,147	100%	\$ 14,639,147
Boeas Public City	5,096,232	100%	5,096,232
	<u>\$ 20,735,379</u>		<u>\$ 20,735,379</u>

**Note:**

(1) Values may differ from values within Boeas Public City due to a small percentage of taxpayers. These amounts are not included.

(2) This represents the debt of all the contributors who reside in Boeas Public.

Qualified - an accompanying independent auditors report.

Table 8

**BOARD OF PUBLIC SCHOOL BOARD**

Bossier, Louisiana

**Computation of Legal Debt Margin**

June 30, 1998

Assessed Value		\$	341,898,000
Debt limit (one-half percent (1.5%) of assessed value) (1)			5,128,470
Amount of debt applicable to debt limit (2)			
Total general bonded debt	\$	18,000,000	
Less: Amount in debt service funds		4,300,000	
Total amount of debt applicable to debt limit			14,000,000
Legal debt margin	\$	112,898,000	

**Notes:**

- (1) This percentage is in accordance with Art. 109 of 1990 Regular Session of the Louisiana Legislature (S.S. 90-263(D)).  
 (2) Includes general obligation bonds only.

Unaudited - see accompanying independent auditors' report.

ACCOUNTING PRACTICES: BOND  
ISSUE SCHEDULES

Ratio of Annual Debt Service Expenditures to  
Outstanding Debt to Total General Expenditures

(Fiscal years ended June 30, 1989 through June 30, 1995)

Year Ending June 30	1995 Service Expenditures (Amount and Fiscal Change) (1)			Ratio of Debt Service to General Expenditures (Percent)
	Principal (2)	Total	Total Expenditures (3)	
1989	\$ 1,495,000	\$ 1,495,000	\$ 28,354,320	5.29%
1990	1,795,000	1,872,000	67,385,345	2.79%
1991	1,958,000	1,700,000	75,377,026	2.53%
1992	2,000,000	1,500,000	77,876,152	2.57%
1993	2,000,000	1,800,000	78,864,141	2.54%
1994	2,555,000	1,500,000	80,864,046	3.16%
1995	2,800,000	420,000	82,111,137	3.40%
1996	2,875,000	204,110	84,877,686	3.39%
1997	1,900,000	688,000	86,874,349	2.19%
1998	1,850,000	800,000	118,764,897	1.56%

Notes:

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

(2) Includes general expenditures for General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

Special Revenue Fund expenditures are included in Special Revenue Funds beginning in 1990. Also beginning in 1995,

Debt Service Fund expenditures are included in Debt Service Funds, since it began to be accounted for as

an account service fund. The Interest/Paid-in-Community College's included in the Special Revenue Funds for the

years 1996-1998.

## BOGARD EVALUATION SERVICES, INCORPORATED

Bossier, Louisiana

Revenue Bond Coverage  
Under Tax Bonds

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

Fiscal Year	Gross Revenues (1)	Expenditures (2)	Net Revenues	Debt Service Requirements		Coverage
				Principal	Interest and Sinking Fund Payments	
1993	\$ 3,981,244	\$ 28,115	\$ 3,953,129	\$ 180,288	\$ 236,115	\$ 798,713
1994	5,073,839	97,834	5,075,792	560,088	389,379	795,379
1995	10,468,046	110,854	10,357,191	613,088	174,835	798,036
1996	10,703,556	125,660	10,577,896	683,288	209,810	794,010
1997	11,848,664	60,833	11,787,831	695,000	182,363	795,363
1998	12,508,031	66,483	12,441,548	733,000	62,038	795,038
1999	14,276,688	112,803	14,163,885	793,000	48,323	814,029
1996 - 99	\$	\$	\$	\$	\$	\$
1997	\$	\$	\$	\$	\$	\$
1998	\$	\$	\$	\$	\$	\$

## Notes:

(1) Includes operating revenues and interest income.

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

(3) Revenues are full term of the bond, one and one-half years after first received. Overhead costs is deducted in the computation of the debt service. Budget's safety net bond.

(4) Revenues funds were paid off in the 1993 fiscal year.

Overhead - are non-recurring independent's auditor's report.

POSSIBLE IMPAIRED SKILLS BOUND  
 Basins, Louisiana

Table 11

Demographic Statistics  
 Fiscal year ended June 30, 1989 through June 30, 1995

Fiscal Year	Population (A)	Median Age (D)	School Enrollment (C)	Average Daily Membership (E)	Unemployment Rate (F)	Per Capita Income (G)
1989	96,752	26.6	17,624	17,827	11.70%	\$ 12,399
1990	96,098	26.2	17,382	17,468	11.87%	12,099
1991	97,298	26.6	17,393	17,473	6.79%	12,782
1992	98,008	26.9	17,797	18,040	7.29%	14,709
1993	98,800	27.1	17,878	18,137	7.13%	15,644
1994	97,800	27.1	18,279	18,238	7.13%	16,811
1995	98,400	27.3	18,442	18,397	7.90%	17,777
1996	98,203	26.8	18,441	17,496	7.67%	18,998
1997	95,179	26.8	18,607	18,483	6.80%	20.5
1998	95,792	26.8	18,311	18,347	5.56%	20.8

Notes:

- (1) Louisiana Economic Assistance Program (LEAP) sponsored by Northeast Louisiana University Center for Business and Economic Research (nbucre.org/leap/leap.html).
- (2) Estimates derived from City of Monroe and Employment Security Office.
- (3) These figures do not include the Monroe Parish Community College.
- (4) 1989-1992 Research Division, Louisiana Tools; 1993-1997 Louisiana Economic Assistance Program (LEAP).

Source: not necessarily independent and/or repeat.

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

**Property Value, Contributions, and Bond Deposits**

Calendar years ended December 31, 1988 through December 31, 1997

Calendar Year	Property Value (1)		Bond Deposits (2)	Commercial Contributions (2)		Revised Contributions (1)	
	Commercial	Residential		Number of Units	Value	Number of Units	Value
1988	\$ 1,094,116,071	\$ 622,034,128	\$ 461,030,000	53	\$ 6,071,668	160	\$ 18,062,881
1989	1,281,136,386	619,281,245	464,652,000	28	10,848,024	212	18,119,230
1990	1,281,921,326	626,309,492	416,100,000	176	4,934,828	152	8,298,713
1991	1,272,596,337	632,780,358	448,654,000	175	3,280,633	177	28,177,341
1992	1,219,087,423	660,416,726	411,150,000	224	8,128,872	201	21,660,446
1993	1,488,194,029	937,736,124	411,150,000	228	6,831,519	272	46,668,928
1994	1,511,212,065	600,177,251	447,150,000	287	28,288,319	458	50,132,462
1995	1,203,502,377	740,311,289	441,250,000	498	20,381,446	259	28,499,688
1996	2,094,890,000	1,232,890,089	504	298	67,406,679	800	87,430,878
1997	1,294,764,927	1,167,876,388	504	266	26,713,668	261	48,053,883

**Notes:**

(1) Per Bossier Parish Tax Assessor.

(2) Louisiana Electronic Assessment Program (LEAP).

Unaudited - per accompanying independent auditor's report.



Table 13

**BOSSER FUNDSE BORDS, BORDS**  
 Bases, Louisiana

 Principal Transactions  
 June 30, 1998

Share	Industry	Account Value	Percentage of Total Account Valuation
Andromeda Electric Power Co.	Public Utility	\$ 14,034,330	4.05%
Calvert Lubricants Co. L.P.	Oil and Gas	10,440,675	3.04%
Commercial Development S.E.	Office	10,208,150	2.89%
Bank South	Public Utility	8,781,940	2.47%
Center High	Chemical	7,422,349	2.07%
Int'l Capital Centre	Office	6,741,078	1.89%
Louisiana B&W/Int'l	Office	5,731,800	1.61%
Nuclear Energy Corporation	Oil and Gas	5,138,710	1.45%
Bank One, Louisiana	Banking	4,800,000	1.34%
Kansas City Southern National	Banking	2,800,000	0.77%
Total for the principal categories		78,930,079	19.81%
Total for remaining categories		299,848,023	80.19%
Total for all categories		\$ 378,778,102	100.00%

 Excluded - see accompanying independent auditor's report  
 Source - Boston Public Trust Advisory

BOSSIER PARISH SCHOOL BOARDS  
 Budgets, Levies and  
 Assessments Data

Fiscal years ended Year 05, 2000 through Year 08, 2008

Fiscal Year	Number of Graduates	Average Daily Membership	Average Daily Assessments		Percent of Assessments
			Amount	Per Pupil or Child	
1989	1,000	11,827	16,787	1,429	94.42%
1990	998	11,626	16,652	1,419	94.31%
1991	994	11,425	16,508	1,409	94.20%
1992	841	11,223	16,374	1,400	94.09%
1993	833	11,021	16,239	1,390	93.98%
1994	899	11,228	17,109	1,519	93.87%
1995	891	11,027	17,028	1,546	93.76%
1996	928	10,843	17,091	1,574	93.65%
1997	871	10,641	17,393	1,639	93.54%
1998	998	10,847	17,908	1,649	93.43%

Unaudited - see accompanying independent auditors' report.

Table 1.5

**BENDER PRAIRIE SCHOOL BOARD**  
**Personnel Statistics**

Personnel Statistics Data  
 For 2010-2011

Instructional Staff	Contracted	Contracted P.	Average
<b>High Schools:</b>			
• Acton	565	23,174	41.00
• Benson	575	71,600	23.59
• Boulder	575	52,500	18.14
• Brighton	540	90,410	27.88
• Fritch	542	33,820	26.78
• Twin Springs	558	81,920	28.28
<b>Middle Schools:</b>			
• Cope	260	32,247	16.23
• Elm Oren	287	24,108	12.69
• Fremont	308	36,208	18.12
• Huerfano	322	60,000	28.49
• Rockwell	325	33,414	24.88
<b>Elementary Schools</b>			
• Twin Springs	252	45,199	12.54
			(Continued)

\* Average figures include Acton High School and students, Boulder Prairie Community College, Boulder Prairie Innovation Center, and Apollo Elementary School (located in east part of food.

Unaudited - see accompanying independent auditor's report.

BOISDE FULTON SCHOOLS BOARD  
Bossier, Louisiana

Manufacturers Statistical Data  
Jan. 30, 1998

Inventory Sites Continued	Contracted	Capacity, Pk.	Average
<b>Reservoirs, Marshes</b>			
Archie	1008	60,128	1.09
Bertha	1008	43,508	0.98
Berrie	1005	31,185	1.11
Bessie	1002	64,508	4.98
Buster	1005	31,492	4.28
David Park	1047	41,608	0.00
Coak	1005	39,000	1.00
Earl	1005	40,078	1.44
Madeline	1002	50,500	0.00
Plantation Park	1002	10,192	0.10
Ray	1004	81,000	0.00
Rocky Moss	1004	29,000	0.00
T. L. Keith	1000	50,000	1.1
Southwell Place	1006	52,702	30.1
San City	1006	40,000	0
Walter	1005	51,480	0.50
<b>Other Subtractive Sites</b>			
Bossier Parish Community College (B)	1008	9,204	0
Bossier Life Skills Center	1009	11,000	1.28
BPCO Grand Junction Institute (D)	1007	20,798	0.68
Bossier Career Center	1009	40,000	0.58

(Continued)

Notes:

- (1) Included with Pine Elementary storage.  
 (2) Included with Bertha High School storage.  
 (3) Included with Archie High School storage - Community College originally located in Archie High School. In 1998, a new library and classroom building was erected adjacent to the high school.  
 (4) These sites are owned from the School Board by the State of Louisiana who operates the Community College and Central Inshore Institute.



# ALLEN, GREEN & COMPANY, LLP

MEMBERSHIP FIRM ACCOUNTANTS

P.O. Box 973

Metairie, LA 70002-0973

Metairie Office  
Metairie, LA 70001  
Telephone: (504) 885-4400  
Facsimile: (504) 885-4884  
Website: [www.aggcpa.com](http://www.aggcpa.com)

8880 South Lakes Office Bldg.  
500 P. Building 6, Suite 600  
Baton Rouge, LA 70815  
Telephone: (225) 747-1200  
Facsimile: (225) 747-0297

David L. Ryan, CPA  
is Licensed  
Accounting Code 1  
The Order, CPA

Maige Williams, CPA

## Independent Auditors' Report on Applying Agreed-Upon Procedures

Bossier Parish School Board  
Bossier, Louisiana

We have performed the procedures enumerated below, which were agreed to by Bossier Parish School Board, solely to assist the users in evaluating management's assertion about the effectiveness of Bossier Parish School Board's compliance with Act 343 of 1995 concerning the Bossier Educational Excellence Fund (BEEF) (a special revenue fund of the Bossier Parish School Board) for the year ended June 30, 1998, included in management's letter dated October 1, 1998. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PROCEDURES	FINDINGS
<b>Pursuant to LSA-RS. 4:552</b>	
<b>Randomly select three months collections and determine that the following two statements are true:</b>	
1. An admission fee was collected of up to \$2.50 (\$2 is permissible and the extra 50 cents is for parish roads) for each passenger boarding or embarking upon a river boat in the parish.	The governing bodies of each governmental entity in Bossier Parish agreed to accept a fixed annual amount in lieu of a passenger boarding fee.
2. 15% of the applicable admission fee revenue collected within the parish of Bossier was allocated to the Bossier Educational Excellence Fund.	None.

PROCEDURES	FINDINGS
<p><b>Paragraph to LSA-R.S. 17:408.2 A</b></p>	
<p>Test the fund's records to ascertain that the following statement is true:</p>	
<p>1. The Donner Educational Excellence Fund was established.</p>	<p>None.</p>
<p><b>Paragraph to LSA-R.S. 17:408.2 B (1)</b></p>	
<p>Test the fund's records to ascertain that the following statements are true:</p>	
<p>1. Funds collected pursuant to LSA-R.S. 4:592 (A) and allocated pursuant to LSA-R.S. 4:552 (A)(2)(g) were transferred to the depository of the DEEF.</p>	<p>The \$50,000 fixed monthly payment from river boat gaming was transferred into the Capital Project Reserve Fund of the Donner Parish School Board through December 1993. Beginning in January 1994, monthly payments were transferred to the depository of the DEEF. Two transfers were made from the Capital Project Reserve Fund to the DEEF in December 1997, and in April 1998, which represented monies collected for DEEF in prior months but deposited in the Capital Project Reserve Fund.</p>
<p>2. Funds collected pursuant to LSA-R.S. 4:163.1 (D) and allocated pursuant to LSA-R.S. 4:163.1 (D)(2)(c) were transferred to the depository of the DEEF.</p>	<p>None.</p>
<p>3. The bank account is in the official depository of the Donner Parish School Board.</p>	<p>None.</p>
<p>4. The School Board invested the principal only in the following:  Direct obligations of the U. S. Government.  Time certificates of deposits of state banks organized under the laws of Louisiana and national banks having their principal offices in Louisiana.</p>	<p>None.</p>
<p>5. The amount of earnings shall be kept account of separately from fund principal.</p>	<p>None.</p>
<p>6. The amount of earnings shall be available for the School Board to withdraw as provided in this statute.</p>	<p>None.</p>

PROCEDURES	FINDINGS
<p><b>Pursuant to LSA-R.S. 17:408.2 B (1)</b></p> <p>Test the fund's records to ascertain that the following statement is true:</p>	
<p>1. All monies attributable to the BEEF as created by Act No. 379 of the 1983 Session and unexpended on August 15, 1993, was deposited in the fund created per LSA-R.S. 17:408.2.</p>	<p>None.</p>
<p><b>Pursuant to LSA-R.S. 17:408.2 C</b></p> <p>Test the fund's records to ascertain that the following statements are true:</p>	
<p>1. The principal of the BEEF was not appropriated.</p>	<p>None.</p>
<p>2. The principal of the BEEF was used only for income-producing investments.</p>	<p>Monthly payments from river boat gaming were transferred into the Capital Project Reserve Fund of the Bossier Parish School Board in months prior to December 1997. The earnings that accumulated during the period that the monies were in the Capital Project Reserve Fund were transferred along with the principal in December 1997, and April 1998. Accordingly, the earnings from the amounts accumulated in the Capital Project Reserve Fund were transferred to the BEEF by June 30, 1998.</p>
<p>3. The investment income for a calendar year was not withdrawn by the Bossier Parish School Board before January 1 of the next calendar year.</p>	<p>None.</p>
<p>4. The investment income withdrawn did not exceed the earnings which had accrued during the prior calendar year.</p>	<p>None.</p>



PROCEDURES	FINDINGS
<b>Paragraph to LSA-R.S. 17:408.2 B</b>	
<b>Randomly select and test twenty-five disbursements (assuming there is this number of disbursements during the period ended June 30, 1993) from the fund to determine that the expenditures complied with the following statute stipulation:</b>	
1. The earnings from the fund were expended only for instructional enhancement in the educational program in Bossier Parish.	None.
2. The earnings from the fund were not expended for the following: <ul style="list-style-type: none"><li>■ Administrative</li><li>■ Custodial</li><li>■ Maintenance expenses</li><li>■ Capital expenses</li></ul>	None.
3. Equipment and supplies purchased with such funds were for educational purposes only.	None.
<b>Paragraph to LSA-R.S. 17:408.1 D (Continued)</b>	
<b>Test the fund's records to ascertain that the following statement is true:</b>	
The audit of the Bossier Parish School Board specifically addresses compliance with the provisions of LSA-R.S. 17:408.1.	None.

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

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

*Allen, Green & Company, LLP*

ALLEN, GREEN & COMPANY, LLP

STATE OF LOUISIANA  
DEPARTMENT OF EDUCATION  
Baton Rouge, Louisiana

RECEIVED  
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Baton Rouge, Louisiana  
STATE OF LOUISIANA  
DEPARTMENT OF EDUCATION  
Baton Rouge, Louisiana

Board Parish School Board  
Brenn, Louisiana

Compliance with Single Audit Act  
Amendments of 1964 and Other Information  
For the Year Ended June 30, 1966

Under provisions of state law, this report is a public document. A copy of this report has been distributed to the schools, or reviewed, visited and other appropriate public officials. This report is available for public inspection at the State Board office of the Legislative Audit Unit, where transcripts of the office of the parish clerk of court.

Release Date \_\_\_\_\_



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

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

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# ALLEN, GREEN & COMPANY, LLP

MEMBER FIDELITY ACCOUNTANTS

P.O. BOX 970

Metairie, LA 70002

LA Tax Consultants  
Metairie, LA 70001  
Telephone: (504) 885-4477  
Facsimile: (504) 885-6664  
Website: [www.aggcpa.com](http://www.aggcpa.com)

CPA Services Office/Prac.  
C.O.P. Building 8, Suite 400  
Metairie, LA 70002  
Telephone: (504) 885-1000  
Facsimile: (504) 885-1000

Ernest L. Allen, CPA  
is Professional  
Accounting Firm's

Tim Green, CPA

Maige Williamson, CPA



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

### Board Members

Board Parish School Board  
Bossier, Louisiana

We have audited the financial statements of Board Parish School Board, Bossier, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated October 1, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that we reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as items 98-01 and 98-02.

### Management Letter Items

We also noted certain immaterial instances of noncompliance which we have reported to management of the School Board in a separate letter dated October 1, 1998, included later in this report.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Board Member  
Bossier Parish School Board  
Bossier, Louisiana

Management Letter Items

We also noted other matters involving the internal control over financial reporting which we have reported to management of the School Board in a separate letter dated October 1, 1998, included later in this report.

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

*Allen, Green & Company, LLP*

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana  
October 1, 1998

# ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 870

Metairie, LA 70001-0870

2214 Lakeside Drive  
Metairie, LA 70001  
Telephone: (504) 885-4444  
Facsimile: (504) 885-4444  
Website: [www.aggcpa.com](http://www.aggcpa.com)

2000 Green Acres Office Park  
Metairie, Louisiana, Suite 400  
Metairie, LA, 70001  
Telephone: (504) 885-4444  
Facsimile: (504) 885-4444

Edward L. Abel, CPA  
is Professional  
Accounting Firm's

Ted Green, CPA

Margie Williamson, CPA



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

### Board Members

Bozette Parish School Board  
Baton Rouge, Louisiana

### Compliance

We have audited the compliance of the Bozette Parish School Board, Baton Rouge, Louisiana, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular No. A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1998. The School Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

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

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

### Internal Control Over Compliance

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

Board Member  
Rossier Parish School Board  
Bossier, Louisiana

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the School Board's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. This reportable condition is described in the accompanying schedule of findings and questioned costs on form 98-FR.

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

#### Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of Bossier Parish School Board, Bossier, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated October 3, 1998. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular No. A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

*Allen Green & Company, LLP*

ALLEN, GREEN & COMPANY, LLP

Morant, Louisiana  
October 3, 1998



**Bossier Parish School Board  
Bossier, Louisiana**

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 1998**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	CFDA Number	Pass-Through Contract No.	Expenditures
<b>CASH FEDERAL AWARDS</b>			
<b>United States Department of Agriculture</b>			
<i>Passed Through Louisiana Department of Education:</i>			
School Breakfast Program	18.553	088-01-1986	\$ 488,904
National School Lunch Program	18.555	088-01-1988	2,042,819
<i>Passed Through Louisiana Department of Treasury:</i>			
Schools and Roads - Grants to States (National Forest Lands)	18.685	Not available	____82,545
<b>Total United States Department of Agriculture</b>			<u>2,531,622</u>
<b>United States Department of Education</b>			
<i>Direct Programs:</i>			
Impact Aid (Title VIII)	84.041	Not applicable	688,858
<i>Passed Through Louisiana Department of Education:</i>			
Adult Education - State Grant Program	84.082	Not available	195,852
Title I (Grants to Local Educational Agencies)	84.000	95-1A5A-08 98-1A5A-08	2,547,818
<i>Special Education:</i>			
Grants to States (Part B)	84.027	95-PT-08,98-PT-08	851,719
Preschool Grants	84.173	95-PP-08,98-PT-08	113,308
Grants for Infants and Families with Disabilities (Part H - Infant/Toddler)	84.181	98-CIT3-08	6,888
<i>Vocational Education:</i>			
Basic Grants to States	84.048	18-88-08,98-89C	141,288
Trade-Prep. Education	84.243	18-98-08-83-PE	143,355
School-to-Work	84.187A	Not available	23,887
Innovative Education Program Strategies - Title VI	84.288	95-1A5A-08 98-1A5A-08	97,406
<b>Title II (Employer Professional Development)</b>	84.281	95-1A5A-08 98-1A5A-08	185,312
<b>Title IV (Safe and Drug-Free Schools - State Grant)</b>	84.186	93-1A5A-08 98-1A5A-08	149,873
<i>Passed Through the Office of the Louisiana Lieutenant Governor:</i>			
Loans for the 21st Century (Civics 2000 State Grants)	84.576	Not available	____251,544
<b>Total United States Department of Education</b>			<u>3,285,883</u>

(Continued)

**Bossier Parish School Board  
Bossier, Louisiana**

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 1998**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	CFDA Number	Pass-Through Account No.	Expenditures
<b>CASH FEDERAL AWARDS (Continued)</b>			
United States Department of Health and Human Services			
Passed Through the Louisiana Department of Education:			
Child Care and Development Block Grant (Matching Points Preschool)	63.575	66-PT-006-2	\$ 70,888
Title XIX			
EPSDT/ Extended School Nurs	13.714	1403100	112,803
EPSDT/ Title I/Extended Social Worker	13.714	1403100	18,000
Medical Assistance Program (Medical)	13.714	1791175	____70,988
Total United States Department of Health and Human Services			____261,794
United States Department of Labor			
Passed Through the Coordinating and Development Corporation:			
Job Training Partnership Act (JTPA)	17.258	Not available	____5,000
United States Department of Defense			
Direct Programs:			
Department of The Army			
Flood Control Projects	11.906	Not applicable	987
RDIC	11.103N	Not applicable	358,125
Troops to Teachers	11.103N	Not applicable	____8,870
Total United States Department of Defense			____367,982
Total Cash Federal Awards			____8,411,161
<b>NONCASH FEDERAL AWARDS</b>			
United States Department of Agriculture			
Passed Through Louisiana Department of Agriculture and Forestry:			
Food Distribution (Commodities)	10.558	Not available	____376,841
TOTAL FEDERAL AWARDS			<u>8,788,004</u>
			(Continued)

**Booner Parish School Board  
Bossier, Louisiana**

**Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 1998**

**NOTE 1 - GENERAL**

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

**NOTE 2 - BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in note 1 of the Notes to the General-Purpose Financial Statements of the School Board's general-purpose financial statements.

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

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

	<u>Federal Amounts</u>
General fund	31,776,343
Special revenue funds:	
Title I	2,544,219
Title VI	92,900
Math and science - Title II	185,112
Special education fund	539,779
Preschool	113,108
Title IV	143,718
Region VII service center	14,309
School food service	2,985,779
Grant 2000	<u>341,352</u>
Total	<u>38,299,099</u>

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

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

**Bossier Parish School Board  
Bossier, Louisiana**

**Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 1998**

**NOTE 3 - MAJOR FEDERAL AWARDS**

The dollar threshold of \$500,000 was used to distinguish between Type A and Type B federal programs. For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

**NOTE 4 - NONCASH PROGRAMS**

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

**NOTE 5 - IFPA LOANS**

The balance outstanding at June 30, 1998, of the loan received in a previous fiscal year under former CFDA #86.700 for asbestos removal was \$751,804.

**Benke Parish School Board  
Benke, Louisiana**

**Schedule of Findings and Questioned Costs  
As of and for the Year Ended June 30, 1998**

**PART I - Summary of the Auditor's Results**

**Financial Statement Audit**

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

**Audit of Federal Awards**

- iv. There was a reportable condition required to be disclosed by OMB Circular No. A-133.  
The reportable condition disclosed was not considered a material weakness as defined by OMB Circular No. A-133.
- v. The type of report the auditor issued on compliance for major programs was unqualified.
- vi. The audit disclosed audit findings which the auditor is required to report under OMB Circular No. A-133, Section 518(a).
- vii. The major federal programs are:

CFDA #04.010 CFDA #04.040 CFDA #12.100N	Title I Grants to Local Educational Agencies Impact Aid (Title VII) B/TC
-----------------------------------------------	--------------------------------------------------------------------------------

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

CFDA #10.550 CFDA #10.550	School Breakfast Program National School Lunch Program
CFDA #04.020 CFDA #04.370	Special Education - Grants to States (IDEA, Part B) Special Education - Preschool Grants (IDEA, Preschool)
- viii. The dollar threshold used to distinguish between Type A and Type B programs as described in OMB Circular No. A-133, Section 518(f) was \$500,000.
- ix. The auditors does not qualify as a low-risk auditor under OMB Circular No. A-133, Section 530.





**Imperial Parish School Board  
Bossier, Louisiana**

**Schedule of Findings and Questioned Costs  
As of and for the Year Ended June 30, 1998**

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

**Reference # and title: 84-F3 Federal Financial Reporting**

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

<u>Program Name</u>	<u>CFDA Number</u>	<u>Federal Award Year</u>
Adult Education - State Grant Program	84.802	1997,1998
Title I Grants to Local Educational Agencies	84.810	1997,1998
Grants to States (Part E)	84.827	1997,1998
Preschool Grants	84.373	1997,1998
Grants for Infants and Families with Disabilities (Part H - Infant/Toddler)	84.393	1998
Basic Grants to States	84.848	1998
Tech-Prep Education	84.243	1998
School-to-Work	84.182N	1998
Innovative Education Program Strategies - Title VI	84.258	1997,1998
Title II (Discretionary Professional Development)	84.283	1997,1998
Title IV (Safe and Drug-Free Schools - State Grant)	84.388	1997,1998
Loan for the 21st Century (Goals 2000 State Grants)	84.576	1997,1998
Child Care and Development Block Grant (Sharing Points Procedure)	93.377	1998
EPSCoE National School Nurse	13.714	1998
EPSCoE Title IX/Equal Social Worker	13.714	1998
Medical Assistance Program (Medical)	13.714	1998
Job Training Partnership Act (JTPA)	07.250	1998

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

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

**Proper perspective for judging the prevalence and consequences:** The School Board has 17 federal programs on a cost reimbursement basis. Total awards under these programs are \$4,883,452.

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

**Cause:** The accounting for the federal programs is overlaid work-wise.

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

**Recommendation to prevent future occurrences:** All project completion reports should be reconciled to the general ledger on a timely basis.



**Douglas Parish School Board  
Bossier, Louisiana**

## **Other Information**

The information in the following section concerns management's actions or intentions concerning prior and current-year audit findings and is required by U. S. Office of Management and Budget (OMB) Circular No. A-533. This information has been prepared by the management of the Douglas Parish School Board. Management accepts full responsibility, as required by OMB Circular No. A-133, for the accuracy of the information. This information has not been audited by the auditors except as required by OMB Circular No. A-133 Section 300(c), and accordingly, no opinion is expressed. Section 300(c) requires the auditor to follow-up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the auditee, and report, as a current-year audit finding when the auditor concludes that the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding.

**Parish Parish School Board  
Bossier, Louisiana**

**Summary Schedule of Prior Audit Findings  
June 30, 1995**

**Finding reference #: 95-1**

**Title: Bank Deposit Collateralization**

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

**Condition:** Deposits for the general fund totaling \$124,765 as of June 30, 1995, at one bank were not adequately collateralized. LSA-R.S. 39:1225 requires deposits to be collateralized. Total deposits at the bank totaled \$1,377,435 making uncollateralized deposits 9.09% of the total deposits. Uncollateralized deposits are not covered by either FDIC insurance and/or securities pledged by the bank. Uncollateralized deposits could be lost in the event the bank were to become insolvent.

**Planned corrective action:** The staff will monitor collateralized deposits more frequently.

**Finding reference #: 95-2**

**Title: Budget Educational Excellence Fund (BEEF)**

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

**Condition:** All funds collected pursuant to LSA-R.S. 17:93(A) and allocated pursuant to LSA-R.S. 17:93 (A)(2)(f), as authorized by LSA-R.S. 17:408.2, were not transferred to the depository of the BEEEF (a special revenue fund of the School Board). Funds totaling \$418,663 were collected and deposited into the capital project reserve fund (a capital project fund of the School Board). The School Board may have violated the provisions of LSA-R.S. 17:408.2 requiring the funds collected to be deposited into the BEEEF.

**Corrective action taken:** The Board has transferred all collections, prior and present, into the BEEEF fund.

**Finding reference #: 95-3**

**Title: Budgets not Adopted**

**Initially occurred: Fiscal Year Ended June 30, 1995.**

**Condition:** The School Board failed to adopt a financial budget for the criminal justice fund, federal student grants fund, and the federal work study fund, three of the School Board's seventeen special revenue funds. The School Board is in violation of LSA-R.S. 39:1384 which requires budgets to be adopted for the general fund and all special revenue funds.

**Corrective action taken:** Budgets have been adopted for all funds.

**Bossier Parish School Board  
Bossier, Louisiana**

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

**Finding reference #: 97-4**

**Title: Segregation of Payroll Function**

**Initially occurred: Fiscal Year Ended June 30, 1994.**

**Condition:** Segregation of duty is an important component of the internal control situation. The two personnel in the payroll department handle all the functions concerning payroll. They set up new employees, enter rates and time, print and distribute payroll checks. Payroll cost probably comprises eighty percent of the total expenditures of the School Board. The situation provides a very weak internal control situation in the payroll preparation area.

**Corrective action taken:** Payroll duties have been segregated.

**Finding reference #: 97-5**

**Title: Bossier Parish Community College**

**Initially occurred: Fiscal Year Ended June 30, 1997.**

**Condition:** Bossier Parish Community College (BPCC) has been operated by the Bossier Parish School Board since the College's inception in 1968. Most of the bill paying and accounting was maintained at the central office of the School Board. The college collected tuition and other monies, made deposits and paid some bills at the College campus. Some of the accounting for the College was handled by the College's personnel through computer terminals located at the College campus. This practice has existed for a number of years.

During the 1997-1998 fiscal year the physical handling of financial transactions continued as had been the practice of the past. However, the inputting of accounting data by the personnel at the College stopped at mid-year. A significant amount of the financial transactions of the college was accumulated manually several months after year-end and was recorded for the audit report purpose by journal entries.

This situation provided a weak internal control situation for monitoring of the operation of the College. As a result any reporting of financial information generated from the School Board's accounting package for the last half of the fiscal year would have been incomplete for the Bossier Parish Community College fund.

**Corrective action taken:** BPCC was transferred to the state of Louisiana on July 1, 1997.

**Bozler Parish School Board  
Brenn, Louisiana**

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

**Finding reference #: 97-6**

**Title: Federal Financial Reporting**

**Initially occurred: Fiscal year ended June 30, 1996.**

**Comments:** Good internal control over the reporting process for cost reimbursement programs requires timely reconciliations of all project completion reports to the general ledger. Project completion reports are not being reconciled to the general ledger for all programs. Those programs which are reconciled to the general ledger are not being performed in a timely manner. The School Board has 18 federal programs on a cost reimbursement basis. Total awards under these programs are \$1,480,984. Reconciliations were performed for \$2,442,719 of the awards. This situation may cause the possible filing of incorrect reports and possible loss of funds from non-report.

**Planned corrective action:** All project completion reports will be reconciled to the general ledger on a timely basis.

**Finding reference #: 97-7**

**Title: Segregation of Payroll Functions**

**Initially occurred: Fiscal Year Ended June 30, 1994.**

**Condition:** Segregation of duty is an important component of the internal control structure. The four personnel in the payroll department handle all the functions concerning payroll. They set up new employees, enter rates and time, print and distribute payroll checks. Payroll cost probably comprises eighty percent of the total expenditures of the School Board. The situation provides a very weak internal control situation in the payroll preparation area.

**Corrective action taken:** Payroll functions have been segregated.

**Bossier Parish School Board  
Bossier, Louisiana**

**Corrective Action Plan for Current Year Findings and Questioned Costs  
As of and for the Year Ended June 30, 1998**

**Finding reference Fund title: 28-81 Collateralization of Bank Deposits**

**Condition:** At June 30, 1998, the School Board had \$713,660 on deposit with one of the nine banks utilized by the School Board. Collateral pledged by the bank as of June 30, 1998, totaled \$612,425. This left \$101,235 of the School Board's deposits with the bank uncollateralized. The School Board had total bank deposits of \$10,547,306 at June 30, 1998, at nine area banks. \$713,660 was on deposit with one particular bank while \$8,833,649 was on deposit with the remaining eight area banks. The \$8,833,649 on deposit with the eight other area banks was fully insured or collateralized.

**Corrective action planned:** The staff will monitor collateralized deposits more frequently.

**Person responsible for corrective action:**

Frank Rougeon, Director - Finance, Business Affairs  
Bossier Parish School Board  
P. O. Box 2080  
Bossier, LA 71026-2080

Telephone: (318) 549-5808  
Fax: (318) 549-5044

**Anticipated completion date:** By June 30, 1998.

**Finding reference Fund title: 28-82 Unfavorable Variances in Excess of 5%**

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

	Budget	Actual	Variance
<b>Revenues and other sources:</b>			
Capital project funds:			
Capital project reserves	\$683,500	\$345,345	\$338,157
<b>Expenditures and other uses:</b>			
Special revenue funds:			
Region VII service center	56,807	111,895	55,088
Air conditioning repair and replacement	116,458	351,168	234,710
Capital project funds:			
One-half cent sales tax air conditioning	3,961,363	4,805,516	844,153

**Corrective action planned:** Budgeted and actual amounts will be monitored and amendments made in accordance with LSA-R.S. 26-1313.

**Person responsible for corrective action:**

Frank Rougeon, Director - Finance, Business Affairs  
Bossier Parish School Board  
P. O. Box 2080  
Bossier, LA 71026-2080

Telephone: (318) 549-5808  
Fax: (318) 549-5044

**Anticipated completion date:** By June 30, 1998.

**Benoit Parish School Board  
Benoit, Louisiana**

**Corrective Action Plan for Current-Year Findings and Questioned Costs  
As of and for the Year Ended June 30, 1995**

<b>Finding reference and title</b>	<b>YS-E2</b>	<b>Federal Financial Reporting</b>
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**Condition:** Project completion reports are not being recorded in the general ledger for all programs. Those programs which are accounted to the general ledger are not being performed in a timely manner. The School Board has 17 federal programs on a cost reimbursement basis. Total awards under these programs are \$4,885,432.

**Corrective action planned:** All project completion reports will be recorded to the general ledger on a timely basis.

**Person responsible for corrective action:**

Frank Rougeau, Director - Finance, Business Affairs  
Benoit Parish School Board  
P. O. Box 2000  
Benoit, LA 70606-2000

Telephone (318) 548-5000  
Fax (318) 548-5044

**Anticipated completion date:** By June 30, 1995.

**Denier Parish School Board  
Bossier, Louisiana**

**Management Letter Items**

# ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

§ 203(a)(3)(B)

Metairie, LA 70001-4870

201 Poydras Street  
Metairie, LA 70001  
Telephone: (504) 885-4877  
Facsimile: (504) 885-4884  
Website: [www.aggcpa.com](http://www.aggcpa.com)

5750 Greenway Avenue Office Park  
3007-B, Metairie, LA 70002  
Metairie, LA 70002  
Telephone: (504) 885-0088  
Facsimile: (504) 885-0087

Ernest L. Wilco, CPA  
*(A Professional Accounting Firm)*

The Green, CPA

Wayne Armstrong, CPA



## Management Letter

### Board Members

Dezair Parish School Board

Baton Rouge, Louisiana

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

However, during our audit, we noted certain matters involving internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated October 1, 1998, on the financial statements of the School Board. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

### 20-201 Fund Balances of the Operational Funds

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

Year-End	Fund Balance	Total Governmental Fund Expenditures	Fund Balance as a % of the Total Govt. Fund Expenditures
1996	\$ 8,176,494	\$ 91,803,640	8.91%
1997	11,428,400	184,074,549	10.57%
1998	3,442,310	130,764,937	4.93%

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



Board Initiatives  
District Parish School Board  
Bossier, Louisiana

**Recommendation:** The School Board should examine the reasons behind the drop in fund balances. Once the cause is determined, consideration of the causes should be included in the budgeting process to help assure that another similar drop does not occur in the next fiscal year.

**Management's Response:** The staff will recommend to the School Board that the budget should not exceed the fund balances. Resources will be recommended to exceed expenditures in the budgeting process.

#### **88-02 Accounting for Vacation Leave**

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

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

1. Some computerized accounting is already performed in payroll.
2. Accounting for vacation leave is very similar to the accounting for sick leave which is already performed in payroll.
3. Adapting the sick leave programs may not be very difficult.
4. Control over the process would be strengthened greatly.

**Management's Response:** The vacation leave will be centralized under the payroll department.

#### **88-03 School Using Two Bank Accounts**

**Comment:** According to LSA-R.S. 17:414.3, each school shall maintain one bank account which is the responsibility of the principal or an administrator acting in his/her capacity. One of the 12 schools in the parish uses two bank accounts; one bank account for the general fund and one bank account for a club or activity. The amount in the general fund account was \$298.53 as of June 30, 1998, and the amount in the second account was \$2,183.00 as of June 30, 1998.

**Recommendation:** Each school should maintain only one bank account in accordance with LSA-R.S. 17:414.3.

**Management's Response:** This item has been corrected. The internal auditor will emphasize to each principal that only one account should be maintained.

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

### **98-04 Travel Expenditures**

**Comment:** These travel expenditures based on a random sample of ten travel disbursements appeared to have incomplete documentation.

**Recommendation:** The School Board should consider performing quarterly or semi-annual reviews of travel disbursements. The School Board could assign such reviews to the internal auditor as part of the yearly internal audit schedule.

**Management's Response:** Each travel document will be reviewed for completeness and not paid if incomplete.

### **98-05 Self-Insured Group Health/Retirement Plan**

**Comment:** The group health insurance internal service fund experienced a net income this year for the first time since the fiscal year ended June 30, 1991. Expectations are that the fund will improve and continue to perform well in the future. However, the fund continues to carry forward a large deficit balance in the retained earnings account of \$2,343,870. The deficit is mainly due to large losses of \$1,264,269, \$944,183, \$753,864, and \$732,334 in the fiscal years ending June 30, 1992 through June 30, 1995.

**Recommendation:** A one-time transfer should be made from the general fund in order to cover this deficit. However, considering the declining balances discussed in item 98-011, this transfer may need to be spread over the next two or three years in order to avoid placing too heavy of a demand on cash flows. Once the deficit is eliminated and if the fund continues to do well in future years, the School Board should consider setting up a reserve in the group health fund as a "rainy-day" fund. This would help to reduce future risk of a large loss due to unexpected expenses.

**Management's Response:** The staff will recommend that this deficit be amortized over two to three years and recommend that a reserve fund be established after this deficit is eliminated.

### **98-06 Advance Notice on Budget Adoption Less Than Ten Days**

**Comment:** LSA-R.S. 1306 requires political subdivisions to publish a notice in the official journal stating that the proposed budget is available for public inspection at least ten days prior to the public hearing. The advertisement for the annual financial budget for the fiscal year ended June 30, 1998, was published on June 11, 1997, and the public hearing was held on June 15, 1997, 4 days before the public hearing.

**Recommendation:** The School Board should ensure that the notice is published a minimum of ten days prior to the public hearing.

**Management's Response:** This item was resolved with the adoption of the 1998-1999 budget.

### **98.01 Year 2000 Compliance Disclosures Required**

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

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

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

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

**Recommendation:** The School Board should begin work immediately in order to ensure compliance with these new requirements.

**Management's Response:** The staff has begun and will continue to work on these new requirements, in order to ensure compliance.

### **98.02 Deposit of Receipts**

**Comments:** LSA-R.S. 9:1212 and good internal control over receipts require deposits be made daily, if practical. We tested forty individual receipts (checks) received by the School Board on five different days spread over eight months. Twenty-three were not deposited within three business days; however, twenty of the receipts were below \$1,750. The three largest receipts were for \$65,128, \$61,868, and \$10,885.

**Recommendation:** Because the School Board's central office is not located very close to the fiscal agent's bank, daily deposits of small amounts are not practical. However, good internal control and good business practices would not allow large sums of receipts to be held on hand. The School Board may wish to establish a policy which sets a maximum amount which can be on hand. If the total receipts on hand exceed the limit, then a deposit would be made at the end of the day.

**Management's Response:** The staff will increase efforts to ensure the timeliness of deposits.

Board Member  
Bossier Parish School Board  
Bossier, Louisiana

#### **SUMMARY Fixed Asset Listing**

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

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

**Recommendation:** The School Board should immediately begin to look at this issue and should begin the process of gathering and organizing necessary information. Accurate fixed asset accounting can be a large task to tackle. By being forward-looking and beginning immediately, the School Board can accomplish the task over the next two or three years which will allow greater accuracy and reduce the costs and confusion associated with making this change.

**Management's Response:** The staff will gather the necessary information and work to consolidate all information to create a comprehensive listing.

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



ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana  
October 5, 1998

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

**State of Police Management Letter Items  
June 30, 1998**

**Management Letter Item #1 Closing Procedures**

**Initially occurred:** Fiscal year ended June 30, 1997.

**Conditions:** During closing for the year ended June 30, 1997, there was some confusion among at least some of the bookkeepers as to proper closing procedures. Since the close-out procedures occur only once a year, bookkeepers may not be as familiar with these procedures. The School Board may wish to consider formalizing procedures into a handbook, holding a seminar or workshop to cover procedures, etc., to assist the bookkeepers.

**Corrective action taken:** An in-service training session was held concerning proper closing procedures.

**Management Letter Item #2 Vacation Leave**

**Initially occurred:** Fiscal year ended June 30, 1997.

**Conditions:** Accounting for vacation leave is very decentralized. Vacation leave is handled in approximately five different locations.

1. The Central Office for office personnel
2. Personnel for the principals and transportation
3. The Maintenance Staff for maintenance
4. The Evaluation Center for those employees
5. The Resource Center for those employees

None of the five use the School Board's computer system and the School Board's computer system generates no payments for accrual purposes at year-end. The only computerized accounting performed is in the payroll department, where current-year days taken are accounted for. However, no accounting is performed for the balances available to be taken or the dollar amounts of those liabilities.

**Planned corrective action:** The vacation leave will be centralized under the payroll department. See current-year management letter included earlier in this report.

**Becker Parish School Board  
Bossier, Louisiana**

**Status of Prior Management Letter Items  
June 30, 1998**

**Management Letter Item #3     Advance Notice on Budget Adoption Less than Two Days**

**Initially occurred:** Fiscal year ended June 30, 1997.

**Condition:** The advertisement for the notification of the actual financial budget adoption was published on August 26, 1996, and the public hearing was held on September 3, 1996.

**Corrective action taken:** This item was resolved with the adoption of the 1998-1999 budget.

**Management Letter Item #4     Self-Insured Group Health Insurance Plan**

**Initially occurred:** Fiscal year ended June 30, 1997.

**Condition:** The Statement D (Statement of Revenues and Expenditures) in the Comprehensive Annual Financial Report continues to reflect a challenging situation concerning the self-insured group hospitalization plan. At June 30, 1996, and again at June 30, 1997, the fund balance reflects a deficit of approximately \$2.5 million. The situation needs to be studied to determine what can be changed or improved in order to eliminate the deficit. It may be that a one-time transfer should be made from the general fund to correct the situation.

**Planned corrective action:** The staff will recommend that this deficit be amortized over two to three years and recommend a reserve fund be established after this deficit is eliminated.

