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

As of And For the Year Ended June 30, 1988
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewed, audit 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 FEB 5 1989

CATABOULA PARISH SCHOOL BOARD
Monroe, Louisiana

General Purpose Financial Statements
As of and For the Year Ended
June 30, 1998

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Roland D. Kraushaar
Certified Public Accountant

1400 Texas Avenue - Alexandria, LA 71301
Post Office Box 12538 - Alexandria, LA 71315

INDEPENDENT AUDITOR'S REPORT

December 19, 1998

Catahoula Parish School Board
Jennsville, Louisiana

I have audited the accompanying general purpose financial statements of the Catahoula Parish School Board for the year ended June 30, 1998, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the School Board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Catahoula Parish School Board as of June 30, 1998, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 19, 1998, on my consideration of Catahoula Parish School Board's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My 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 U.S.

Office of Management and Budget Circular A-133, AGENTS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS, and is not 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 my opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.


Roland D. Krausbeer
Certified Public Accountant

CHAMBERLAIN PAPER BOARD, INC.
Statement of Position
ALL FUND TYPES AND ACCOUNT GROUPS

Consolidated Balance Sheet, June 30, 1978

| | GENERAL FUND | UNION RETIRED FUND | POST RETIREMENT FUND |
|--|---------------------|--------------------------|----------------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 2,788,895 | \$ 174,771 | \$ 504,344 |
| Interfund loans receivable | - | - | - |
| Due from other funds | 8,582 | 3,440 | - |
| Due from federal government | - | - | - |
| Due from state government | 76,854 | 154,009 | - |
| Investments | - | 13,363 | - |
| Accounts receivable | 9,180 | 74,137 | 3,829 |
| Land, buildings, furniture and equipment | - | - | - |
| Amounts available to the state service funds | - | - | - |
| Amounts to be provided for retirement of general long-term debt services | - | - | - |
| TOTAL ASSETS | \$ 3,073,611 | \$ 416,710 | \$ 512,173 |
| LIABILITIES AND FUND EQUITY | | | |
| LIABILITIES | | | |
| Interfund loans payable | \$ - | \$ - | \$ - |
| Due to other funds | 1,264 | 6,486 | 57 |
| Due to state government | 1,080 | 1,364 | - |
| Accounts payable | 8,785 | 17,197 | - |
| Salaries and benefits payable | 1,276,257 | 127,494 | - |
| Claims and judgments payable | - | - | - |
| Unsettled claims | - | - | - |
| Unsettled insurance payable | - | - | - |
| Payable on contracts | - | - | - |
| Portion of long-term debt payable | - | - | - |
| Other payable | - | - | - |
| Other liabilities | 254 | - | - |
| TOTAL LIABILITIES | \$ 3,027,639 | \$ 141,339 | \$ - |
| FUND EQUITY | | | |
| Investments in general fund assets | \$ - | \$ - | \$ - |
| Fund balances | - | - | - |
| Reserve for debt service | - | - | \$ 62,458 |
| Reserve for workers compensation | 154,009 | - | - |
| Reserve for disability insurance | 100,000 | - | - |
| Reserve for employee salaries accrued | 11,845 | - | - |
| Self-insured for: Retirees | 376 | - | - |
| Unsettled | 1,194,892 | 174,630 | - |
| TOTAL FUND EQUITY | \$ 1,045,972 | \$ 274,630 | \$ 62,458 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 4,113,581 | \$ 691,369 | \$ 574,631 |

The accompanying notes are an integral part of this statement.

TABLE 4

| FUND BALANCE FUND 1991 SECO | ACCOUNT GROUP | | TOTAL OPERATIONS 1991 |
|-----------------------------------|-----------------|-----------------|-----------------------------|
| | GENERAL FUND | GENERAL FUND | |
| | 1000 | 1000-1099 | |
| 1,144,976 | \$ - | \$ - | \$ 1,144,976 |
| - | - | - | 4,802 |
| - | - | - | 94,487 |
| - | - | - | 12,982 |
| - | - | - | 71,856 |
| - | 7,144,167 | - | 7,144,167 |
| - | - | 242,276 | 242,276 |
| - | - | 3,004,201 | 3,004,201 |
| 1,144,976 | \$ 7,144,167 | \$ 3,176,576 | \$ 11,465,719 |
| - | - | - | - |
| - | - | - | 4,481 |
| - | - | - | 2,148 |
| - | - | - | 50,880 |
| - | - | - | 1,000,000 |
| - | - | - | - |
| - | - | 242,276 | 242,276 |
| 144,000 | - | - | 144,000 |
| - | - | 87,800 | 87,800 |
| - | - | 3,000,000 | 3,000,000 |
| - | - | - | 24 |
| 1,144,976 | \$ - | \$ 3,176,576 | \$ 4,321,576 |
| - | \$ 7,144,167 | \$ - | \$ 7,144,167 |
| - | - | - | 712,158 |
| - | - | - | 742,800 |
| - | - | - | 142,800 |
| - | - | - | 17,301 |
| - | - | - | 871 |
| - | - | - | 3,000,000 |
| - | \$ 7,144,167 | \$ - | \$ 7,144,167 |
| 1,144,976 | \$ 7,144,167 | \$ 3,176,576 | \$ 11,465,719 |

CATONAGA PUBLIC SCHOOL BOARD
CONVENT, LOUISIANA
COMMENCING MAY 1990

STATEMENT 8

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances,
for the Year Ended June 30, 1990

| | 1989 1990 | 1989 1990 | 1989 1990 | TOTAL 1989-1990 |
|--|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | |
| LOCAL SOURCES | | | | |
| ad valorem taxes | \$ 24,175 | \$ 24,244 | \$ 479,800 | \$ 1,000,259 |
| fees (1989) | 1,400,234 | - | - | 1,400,234 |
| tuition | 11,200 | - | - | 11,200 |
| rent, charges, and commodities for services | - | 140,807 | - | 140,807 |
| use of money and property - interest earnings | 148,074 | 4,211 | 11,440 | 163,725 |
| other | 90,427 | 1,250 | 854 | 92,431 |
| GRANT SOURCES | | | | |
| federated grants by state | 7,000,000 | 221,127 | - | 7,221,127 |
| federated grants by fed | 267,280 | 221,794 | - | 489,074 |
| Federal sources | | | | |
| federated grants by fed - contracts | - | 1,873,428 | - | 1,873,428 |
| TOTAL REVENUES | \$ 9,816,056 | \$ 2,343,753 | \$ 1,491,074 | \$12,650,883 |
| EXPENDITURES | | | | |
| Current | | | | |
| Salaries | | | | |
| regular programs | \$ 3,470,000 | \$ 409,217 | \$ - | \$ 3,879,217 |
| special education programs | 284,874 | 34,888 | - | 319,762 |
| vocational education programs | 236,701 | 29,276 | - | 265,977 |
| other instructional programs | 770,868 | 10,267 | - | 781,135 |
| special programs | 10,266 | 147,270 | - | 157,536 |
| state education programs | 15,475 | 13,408 | - | 28,883 |
| Support services | | | | |
| audit support | 186,554 | 28,297 | - | 214,851 |
| professional staff support | 279,444 | 262,285 | - | 541,729 |
| general administration | 220,122 | 26,111 | 10,820 | 257,053 |
| employee administration | 280,098 | 17,200 | - | 297,298 |
| business administration | 280,150 | 2,880 | - | 283,030 |
| plant services | 401,121 | 274,217 | - | 675,338 |
| student transportation | 271,115 | 1,160 | - | 272,275 |
| central services | 28,440 | 187 | - | 28,627 |
| food services | 44,447 | 944,744 | - | 1,011,211 |
| community service programs | 1,442 | 14,270 | - | 15,712 |
| Capital outlay - facilities acquisition and construction services | - | 2,729 | - | 2,729 |
| Debt service | - | 20,280 | 460,573 | 480,853 |
| TOTAL EXPENDITURES | \$ 6,810,829 | \$ 2,761,217 | \$ 1,021,973 | \$10,593,019 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$ 3,005,227 | \$ 572,536 | \$ 469,101 | \$ 3,046,864 |

The accompanying notes form an integral part of this statement.

CONNECTICUT SENATE RECORD BOOK
 JOURNAL OF THE SENATE
 GOVERNMENTAL FUND 1990

STATEMENT B

Revised Statement of Revenue, Expenditures,
 and Changes in Fund Balances
 for the Year Ended June 30, 1990

| | GENERAL FUND | STATE GENERAL FUND | STATE GENERAL FUND | TOTAL GOVERNMENTAL FUNDS |
|---|--------------------|--------------------------|--------------------------|--------------------------------|
| STATE FINANCIAL SOURCE CATEGORIES | | | | |
| Proceeds of Borrowing | \$ - | \$ - | \$ - | \$ - |
| Individual and Corporate In- dividual and Transferor Out | 28,133 | - | - | 28,133 |
| Individual and Transferor Out | - | 131,134 | - | 131,134 |
| Operating Transfers In | 20,306 | 14,428 | 288 | 34,022 |
| Operating Transfers Out | <u>(1,212)</u> | <u>(17,193)</u> | <u>-</u> | <u>(18,405)</u> |
| TOTAL STATE FINANCIAL SOURCE CATEGORIES | \$ 47,227 | \$ 128,370 | \$ 288 | \$ 175,885 |
| OTHER CATEGORIES OF REVENUE AND OTHER SOURCES | | | | |
| Interest on Governmental Bonds and Other Bonds and Certificates and Other Loans | \$ 433,796 | \$ (22,509) | \$ 7,666 | \$ 418,953 |
| UNRESERVED FUND BALANCE AT BEGINNING OF YEAR | \$ 662,110 | \$ 339,337 | \$ 366,852 | 1,368,300 |
| FROM FUND BALANCE | 4,508 | 17,023 | | 2,187 |
| TRANSFERS TO OTHER FUNDS EXCEPT FROM OTHER FUND BALANCE | (100,000) | | | (100,000) |
| TRANSFERS FROM OTHER FUND BALANCE | 2,622 | | | 2,622 |
| FUND BALANCE AT END OF YEAR | \$1,097,653 | \$ 334,851 | \$ 374,538 | \$ 1,807,042 |

The accompanying notes are an integral part of this statement.

STATEMENT C

CHESAPEAKE POWER SERVICE FUND
 General Fund, Operations
 Operations, Non-PPF - General
 and SPECIAL REVENUE FUNDS

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget, Actual, and Actual
 for the Year Ended June 30, 1998

| | GENERAL FUND | | | SPECIAL REVENUE FUNDS | | |
|--|---------------------|---------------------|------------------------|-----------------------|---------------------|------------------------|
| | BUDGET | ACTUAL | PERCENTAGE VARIANCE | BUDGET | ACTUAL | PERCENTAGE VARIANCE |
| REVENUES | | | | | | |
| Local (401044) | | | | | | |
| ad valorem taxes | \$ 225,000 | \$ 241,775 | 1.17% | \$ 227,540 | \$ 244,340 | 1.12% |
| sales tax | 1,704,000 | 1,889,420 | 11.09% | - | - | - |
| fees: | 25,700 | 26,268 | (24.00%) | - | - | - |
| fees, charges, and special use | - | - | - | 109,840 | 149,800 | 13.64% |
| tax services | - | - | - | - | - | - |
| use of funds and property - | | | | | | |
| interest earnings | 100,100 | 108,375 | 10.82% | 1,840 | 8,870 | 1.50% |
| other | 89,170 | 96,477 | 7.29% | 1,340 | 1,460 | (10.00%) |
| State (401045) | | | | | | |
| distributed grants-in-aid | 2,884,170 | 2,886,500 | 0.78% | 217,117 | 230,700 | - |
| restricted grants-in-aid | 100,000 | 107,200 | 4.22% | 124,144 | 103,776 | (16.01%) |
| Federal (401046) | | | | | | |
| distributed - health care | - | - | - | - | - | - |
| grants-in-aid | - | - | - | - | - | - |
| distributed grants-in-aid - | | | | | | |
| subgrants | - | - | - | 1,024,419 | 1,075,419 | 10.78% |
| TOTAL REVENUES | \$ 5,290,170 | \$ 5,298,648 | 1.16% | \$ 2,274,111 | \$ 2,260,322 | 1.16% |
| EXPENDITURES | | | | | | |
| Local (401044) | | | | | | |
| Education | | | | | | |
| Regular program | \$ 4,874,100 | \$ 4,970,000 | 10.26% | \$ 442,341 | \$ 429,800 | (2.84%) |
| low fee education program | 877,175 | 897,800 | 11.23% | 34,000 | 34,000 | - |
| workforce education program | 540,187 | 528,750 | (2.07%) | 47,947 | 50,475 | 5.71% |
| other instructional programs | 127,800 | 125,440 | (1.84%) | 11,840 | 10,147 | (14.36%) |
| low fee program | 11,114 | 10,188 | (8.35%) | 111,048 | 107,100 | (3.51%) |
| Adult education programs | 14,779 | 15,175 | 11.56% | 11,983 | 10,400 | (13.20%) |
| Support services | | | | | | |
| Staff support | 144,411 | 146,410 | 1.39% | 29,470 | 29,875 | 1.37% |
| Instructional staff support | 221,420 | 219,444 | (0.90%) | 324,470 | 220,499 | (32.36%) |
| curriculum development | 211,240 | 177,117 | (15.69%) | 10,730 | 10,111 | (5.77%) |
| school administration | 119,240 | 124,048 | 10.32% | 42,410 | 41,040 | (3.19%) |
| Business administration | 290,750 | 281,175 | (3.29%) | 2,880 | 2,880 | - |
| transport services | 444,000 | 425,175 | (4.25%) | 386,200 | 375,877 | (2.69%) |
| Student transportation | 714,141 | 727,140 | 1.69% | 9,500 | 9,100 | (4.21%) |
| Central services | 21,144 | 20,440 | (3.33%) | 80 | 100 | 25.00% |
| Food services | 41,711 | 40,447 | (3.04%) | 190,470 | 196,774 | 14.62% |
| Community service programs | 7,144 | 7,000 | (2.01%) | 41,200 | 40,977 | (0.54%) |
| Capital outlay - facilities acquisition | - | - | - | 1,000 | 1,700 | 60% |
| and construction services | - | - | - | 21,000 | 20,000 | (4.76%) |
| Other services | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 8,007,117 | \$ 8,010,600 | 1.00% | \$ 2,261,111 | \$ 2,260,122 | 1.00% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$ 2,793,053 | \$ 2,771,147 | (0.79%) | \$ 1,913,000 | \$ 1,923,000 | 0.52% |

The accompanying notes are an integral part of this statement.

CHRYSLER LEASES TRUST (GLTR)
Jacksonville, Louisiana
OPERATIONAL FUND (FFO) - EQUITY
AND SPECIAL DIVIDEND FUND

Condensed Statement of Revenues, Expenses, and Changes in Fund Balances -
 Budget (2008 actual) and Actual
 For the Year Ended June 30, 2008

| | GENERAL FUND | | | SPECIAL DIVIDEND FUND | | |
|--|--------------|-------------|------------------------|-----------------------|-------------|------------------------|
| | BUDGET | ACTUAL | UNRECORDED LIABILITIES | BUDGET | ACTUAL | UNRECORDED LIABILITIES |
| REVENUE (FINANCING SOURCE) QUOTE | | | | | | |
| Rate of Return | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Expenses and transfers to operating fund transferred out | \$ 37,500 | \$ 37,500 | \$ 14,400 | \$ (37,500) | \$ (37,500) | \$ - |
| Operating transfers to operating fund | \$ 4,500 | \$ 4,500 | \$ 1,800 | \$ 11,000 | \$ 11,000 | \$ 2,000 |
| Operating transfers out | \$ - | \$ 11,500 | \$ 12,600 | \$ (2,500) | \$ (11,500) | \$ (2,000) |
| TOTAL OTHER FINANCING SOURCE QUOTE | \$ 36,500 | \$ 4,500 | \$ 1,800 | \$ (29,000) | \$ (38,000) | \$ - |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING OVER EXPENSES AND OTHER QUOTE | \$ (1,000) | \$ (32,000) | \$ (10,800) | \$ (29,000) | \$ (38,000) | \$ (2,000) |
| UNRECORDED FUND BALANCE AT BEGINNING OF YEAR | \$ 90,000 | \$ 90,000 | \$ 11,000 | \$ 50,000 | \$ 50,000 | \$ 11,000 |
| FROM FUND BALANCE | \$ 2,000 | \$ 2,000 | \$ 1,700 | \$ - | \$ (2,000) | \$ (1,000) |
| TRANSFER FUNDS - RECEIVED FROM BAL. | \$ (91,000) | \$ (91,000) | \$ (1,700) | \$ - | \$ - | \$ - |
| FUND BALANCE AT END OF YEAR | \$ 1,000 | \$ 58,000 | \$ 1,000 | \$ 21,000 | \$ 10,000 | \$ 8,000 |

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH SCHOOL BOARD
Jonestown, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 1990

INTRODUCTION

The Catahoula Parish School Board was created by Louisiana Revised Statute (LSA-R.S.17:91) to provide public education for the children in Catahoula Parish. The School Board is authorized by LSA-R.S. 17:91 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of nine members who are elected from nine districts for terms of four years.

The School Board operates 2 schools within the parish with a total enrollment of 2,294 pupils for the year ended June 30, 1990. In conjunction with the regular education programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

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

CATACOLA PARISH SCHOOL BOARD
Covington, Louisiana

Notes to the Financial Statements
(Continued)

0. FUND ACCOUNTING

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

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

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

Governmental Funds

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

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

CATHEROLA PARISH SCHOOL BOARD
Bossierville, Louisiana

Notes to the Financial Statements
(Continued)

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

Fiduciary Funds

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

D. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available. Approximately 64% of fixed assets are valued at actual cost, while the remaining 40% are valued at estimated cost based on the actual cost of the items. Donated fixed assets are valued at their fair market value on the date received.

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

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

CATAHOULA PARISH SCHOOL BOARD
Jonesville, Louisiana
Notes to the Financial Statements
(Continued)

E. BASIS OF ACCOUNTING

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

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The school board uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis. They are attached as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 30 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January and February of the current year.

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

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

CATMOULA PARISH SCHOOL BOARD
Bossierville, Louisiana

Notes to the Financial Statements
(Continued)

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

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

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

Substantially all other revenues are recognized when received by the School Board.

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

Expenditures

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

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

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

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

Other Financing Sources (Uses)

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

CAJALOUPE PARISH SCHOOL BOARD
Monroeville, Louisiana

Notes to the Financial Statements
(Continued)

F. BUDGET PRACTICES

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

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

G. ENCUMBRANCES

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

H. CASH AND CASH EQUIVALENTS

Under state law, the School Board may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. At June 30, 1988, the School Board has cash (book balances) totaling \$1,222,120.

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

CATAMOLA PARISH SCHOOL BOARD
Jacobsville, Louisiana

Notes to the Financial Statements
(Continued)

by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1988, are secured as follows:

| | |
|--|---------------|
| Bank balances | \$ 3,751,888 |
| | ----- |
| Federal deposit insurance | 100,000 |
| Pledged securities (unconsolidated) | ____3,651,888 |
| Total | \$ 3,751,888 |
| | ----- |

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the School Board, they are considered unconsolidated (Category 3) under the provisions of GASB Codification 230.106. However, Louisiana Revised Statute 29:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the School Board that the fiscal agent bank has failed to pay deposited funds upon demand.

I. INVENTORY

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

J. VACATION, SICK, AND SABBATICAL LEAVE

All twelve-month employees were free to 10 to 18 days of vacation leave each year, depending upon length of service with the School Board. Vacation leave can be accumulated. Upon separation, all unused vacation leave is forfeited.

CAJALOUPE PARISH SCHOOL BOARD
Bossierville, Louisiana

Notes to the Financial Statements
(Continued)

All School Board employees earn from 10 to 18 days of sick leave each year, depending upon the number of months employed. All employees accumulate sick leave without limitation. Upon retirement or death, unused sick leave of up to 12 days is paid to the employee or to the employee's estate at the employee's current rate of pay. Under the Louisiana Teachers Retirement System, the total unused sick leave, including the 12 days paid, is used in the retirement benefit computation as earned service for leave earned prior to July 1, 1988. For sick leave earned after July 1, 1988 under the Louisiana Teachers Retirement System and for sick leave earned under the Louisiana School Employees Retirement System, all unpaid sick leave, which excludes the 12 days paid, is used in the retirement benefit computation as earned service.

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

The cost of leave privileges, computed in accordance with the GASB Codification Section 059, is recognized as a current-year expenditure in the governmental funds when leave is actually taken or when employees or their heirs are paid for accrued leave upon retirement or death. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

At June 30, 1998, employees of the School Board have accumulated and vested \$166,816 of employee leave benefits, computed in accordance with GASB Codification Section 059. The liability is recorded within the general long-term obligations account group.

K. SALES TAX

On September 18, 1967, voters of the parish passed a 1% sales tax for an indefinite period of time. Of the 1%, 3/4 is dedicated to salaries of school teachers and other School Board employees, while the remaining 1/4 is dedicated to the operation of the parish school system. On April 7, 1987, voters approved a 1% tax for an indefinite period of time. The tax is dedicated to operating the parish school system. The School Board received a 2% sales tax. The taxes are collected by the Concordia Parish School Board and deposited in a bank account for the Cajaloupe Parish School Board. For its collection services, Concordia Parish

CATAPOLA PARISH SCHOOL BOARD
Jonestown, Louisiana

Notes to the Financial Statements
(Continued)

School Board received 3/4% of collected sales taxes. The sales taxes are recorded as revenue in the General Fund.

L. TOTAL COLUMN OF COMBINED STATEMENTS

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

L. LEVIED TAXES

The following is a summary of authorized and levied ad valorem tax millages for the year ended June 30, 1998:

| | <u>Authorized</u> | <u>Levied</u> <u>1998</u> | <u>Expiration</u> <u>Date</u> |
|---|-------------------|------------------------------|----------------------------------|
| Parishwide taxes: | | | |
| Constitutional | 4.38 | 4.38 | Indefinite |
| Special operational | 5.70 | 5.52 | 2004 |
| Special lease | 5.70 | 5.52 | 2003 |
| SCHOOL building repair and equipment | 1.60 | 1.56 | 1998 |

CATAMOLA PARISH SCHOOL BOARD
Jonesville, Louisiana

Notes to the Financial Statements
(Continued)

The following is a summary of authorized and levied ad valorem tax millages for the year ended June 30, 1998: (Continued)

| | <u>Authorized</u> | <u>Levied 1998</u> | <u>Expiration Date</u> |
|---|-------------------|------------------------|----------------------------|
| District taxes: | | | |
| Maintenance: | | | |
| School District No. 1 | 4.88 | 4.70 | 2000 |
| School District No. 2 | 5.85 | 4.85 | 2000 |
| School District No. 3 | 4.61 | 3.57 | 2007 |
| School District No. 9 | 5.10 | 4.49 | 1997 |
| School District No. 20 | 5.94 | 5.18 | 2001 |
| Bond Sinking: | | | |
| School District No. 1 - 1997 (Refunded Debt) | 6.54 | 7.10 | 2008 |
| School District No. 1 - (Refunded Debt) | 10.51 | 10.10 | 2001 |
| School District No. 2 | 18.14 | 13.91 | 2001 |
| School District No. 3 | 29.54 | 44.08 | 2014 |
| School District No. 9 | 13.08 | 10.43 | 2002 |
| School District No. 20 | 10.73 | 9.21 | 1998 |

The difference between authorized and levied millages is the result of reassessments of taxable property as required by Article 3, Section 18(f) of the Louisiana Constitution of 1974.

3. RECEIVABLES

The receivables of \$ 71,180 at June 30, 1998, are as follows:

| <u>Class of Receivable</u> | <u>General Fund</u> | <u>Special Revenue Funds</u> | <u>Debt Service Funds</u> | <u>Total</u> |
|----------------------------|-------------------------|--------------------------------------|-----------------------------------|------------------|
| Ad valorem taxes | \$ - | \$ - | \$ - | \$ - |
| Sales tax | - | - | - | - |
| Grants: | | | | |
| Federal | - | 26,170 | - | 26,170 |
| State | - | 29,430 | - | 29,430 |
| Other | <u>9,180</u> | <u>3,317</u> | <u>3,629</u> | <u>16,586</u> |
| Total | <u>\$ 9,180</u> | <u>\$ 36,177</u> | <u>\$ 3,629</u> | <u>\$ 71,186</u> |

CAJALOUPE PARISH SCHOOL BOARD
Bossierville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

4. DUE FROM/TO OTHER FUNDS

Individual balances from/to other funds at June 30, 1998, are as follows:

| | Due From Other Funds | Due To Other Funds |
|------------------------------------|----------------------------|--------------------------|
| General Fund | \$ 2,282 | \$ 1,341 |
| Special Revenue Funds: | | |
| School Building Construction | 1,288 | - |
| School District Maintenance No. 28 | 87 | - |
| School District Maintenance No. 1 | 1,042 | - |
| School District Maintenance No. 5 | - | 376 |
| Title VI Carryover | 27 | 81 |
| Title I | 1 | 1,845 |
| Title I Carryover | 38 | - |
| Title VI | 1 | - |
| Title II Carryover | 5 | - |
| Federal Special Ed | ? | 1,828 |
| Misc. Federal Projects | - | 183 |
| Total Special Revenue Funds | 3,442 | 3,883 |
| Fiduciary Funds | - | 321 |
| Debt Service | | |
| District No 28 Sinking Fund | - | 82 |
| Total | \$ 4,882 | \$ 5,002 |

5. GENERAL FIXED ASSETS

The following schedules present changes in general fixed assets for the year ended June 30, 1998:

| | Balance at July 1, 1997 | 1998 Additions | 1998 Deletions | Balance at June 30, 1998 |
|-----------|-------------------------------|-------------------|-------------------|--------------------------------|
| Land | \$ 220,818 | \$ - | \$ - | \$ 220,818 |
| Buildings | 3,718,387 | - | - | 3,718,387 |

CATHERSOLA PARISH SCHOOL BOARD
 Jonesville, Louisiana

Notes to the Financial Statements
 (Continued)

| | | | | |
|-------------------------|--------------|------------|-------------|--------------|
| Furniture and equipment | \$ 321,678 | 333,087 | 2,048,919 | 3,622,242 |
| Total | \$10,259,979 | \$ 333,087 | \$2,048,919 | \$ 7,568,147 |

4. RETIREMENT SYSTEMS

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

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

| | 1990 | |
|--|----------|----------|
| | Employee | Employer |
| Louisiana Teachers Retirement System (TRS): | | |
| Regular | 8.0 % | 16.4 % |
| Plan B | 5.0 % | 16.4 % |
| Louisiana School Employees Retirement System (LSERS) | 6.35% | 6.0 % |

The School Board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board. For the LSERS, all of the School Board's employer contributions are funded by the State of Louisiana through annual appropriations. Benefits granted by the retirement systems are guaranteed by the State of Louisiana under provisions of the Louisiana constitution of 1874. For the year ended June 30, 1990, the current-year payroll for the School Board totaled \$4,931,877. The employer contributions and total current-year payroll of covered employees for the year ended June 30, 1990, are as follows:

CATAHOULA PARISH SCHOOL BOARD
Jonesville, Louisiana

Notes to the Financial Statements
(continued)

| | <u>Regular</u> | <u>Plan B</u> | <u>LEAPS</u> | <u>Total</u> |
|------------------------|----------------|---------------|--------------|--------------|
| Employer contribution: | | | | |
| 1998 | \$ 878,429 | \$ 52,305 | \$ 34,158 | \$ 964,892 |
| Total covered | | | | |
| current-year payroll: | | | | |
| 1998 | \$5,448,474 | \$ 318,897 | \$ 574,508 | \$6,341,879 |

7. POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Catahoula Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits for retirees and similar benefits for active employees are provided through an insurance company or the State Employees Group Benefits Program, whose monthly premiums are paid jointly by the employee and by the School Board. The school board recognizes the cost of providing these benefits (the board's portion of premiums) as an expenditure when the monthly premiums are due, which was \$648,674 for 1998. The cost of retiree benefits totaled \$487,828.

8. CHANGES IN AGENCY DEPOSITS AND OTHERS

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

| | |
|--------------------------|-------------------|
| Balance at July 1, 1997 | \$ 190,364 |
| Additions | 587,549 |
| Reductions | <u>422,877</u> |
| Balance at June 30, 1998 | <u>\$ 354,936</u> |

9. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

CATACOLA PARISH SCHOOL BOARD
 Jonesville, Louisiana

Notes to the Financial Statements
 (Continued)

| | <u>Certificates of Indebtedness</u> | <u>Bonded Debt</u> | <u>Compensated Absences</u> | <u>Total</u> |
|---|---|------------------------|---------------------------------|--------------------|
| Long-term obligations at July 1, 1997 | \$ 85,000 | \$ 3,344,000 | \$ 183,501 | \$4,607,501 |
| additions | - | - | - | - |
| deductions | <u>18,000</u> | <u>253,000</u> | <u>11,985</u> | <u>250,385</u> |
| Long-term obligations at June 30, 1998 | <u>\$ 67,000</u> | <u>\$ 3,091,000</u> | <u>\$ 171,516</u> | <u>\$3,319,516</u> |

School Board general obligation bonds outstanding at June 30, 1998, mature from 1998 to 2014 with interest rates from 1.25% to 12.50%. The certificates of indebtedness outstanding at June 30, 1998, mature in 2001 with interest of 6.50% and 6.84%. The individual issues are as follows:

- General obligation refunding bonds dated September 11, 1991 - \$750,000. The remaining principal is due in annual installments of \$10,000 to \$200,000 through March 1, 2003, with interest from 4.70 to 4.80 per cent. Debt retirement payments are made from the School District No. 1 Debt Service Fund. \$ 470,000

- General obligation refunding bonds dated August 3, 1993 - \$1,850,000. The remaining principal is due in annual installments of \$50,000 to \$100,000 through March 1, 2006, with interest from 3.50 to 5.75 per cent. Debt retirement payments are made from the School District No. 1 Debt Service Fund. \$15,000

- General obligation refunding bonds dated April 29, 1993 - \$825,000. The remaining principal is due in annual installments of \$10,000 to \$100,000 through February 1, 2004, with interest from 3.25 to 5.50 per cent. Debt retirement payments are made from the School District No. 2 Debt Service Fund. \$75,000

- General obligation bonds dated March 1, 1994 - \$1,470,000. The remaining principal is due in annual installments of \$20,000 to \$125,000 through March 1, 2014, with interest from 5.10 to 10.00 per cent. Debt retirement payments are made from the School District No. 5 Debt Service Fund. 1,125,000

- General obligation bonds dated September 1, 1991 -

CATACOLA PARISH SCHOOL BOARD
Jonesville, Louisiana

Notes to the Financial Statements
(Continued)

| | |
|--|---------------------------|
| <p>\$120,000. The remaining principal is due in annual installments of \$2,000 to \$12,000 through March 1, 1982, with interest at 12.00 per cent. Debt retirement payments are made from the School District No. 9 Debt Service Fund.</p> | 40,000 |
| <p>Certificates of Indebtedness dated November 11, 1983 - \$75,000. The remaining principal due in annual installments of \$2,000 to \$11,000 through March 1, 1991, with interest of 8.5 per cent. Debt retirement payments are made from the School District No. 1 Maintenance Fund.</p> | 31,000 |
| <p>Certificates of Indebtedness dated August 29, 1984 - \$38,000. The remaining principal due in annual installments of \$6,000 to \$12,000 through March 1, 1991, with interest of 8.0 per cent. Debt retirement payments are made from the School District No. 1 Maintenance Fund.</p> | <u>31,000</u> |
| <p>Total long-term debt</p> | <u>\$3,347,000</u> |

As shown on Statement A, \$312,215 is available in debt service funds to service the bonded debt. The annual requirements to amortize all bonded debts and certificates of indebtedness outstanding at June 30, 1998, including interest of \$1,315,483 are as follows:

| YEAR ENDING JUNE 30 | PRINCIPAL PAYMENTS | INTEREST PAYMENTS | TOTAL |
|---------------------|---------------------------|---------------------------|---------------------------|
| 1998 | 288,000 | 182,874 | 470,874 |
| 2000 | 388,000 | 175,728 | 563,728 |
| 2001 | 319,000 | 168,886 | 487,886 |
| 2002 | 317,000 | 160,542 | 477,542 |
| 2003 | 325,000 | 153,229 | 478,229 |
| 2004-2018 | <u>2,795,000</u> | <u>525,424</u> | <u>3,320,424</u> |
| Total | <u>\$3,347,000</u> | <u>\$1,315,483</u> | <u>\$4,662,483</u> |

CATAHOULA PARISH SCHOOL BOARD
Jonesville, Louisiana

Notes to the Financial Statements
(Continued)

General obligation bonds totaling \$3,285,000 at June 30, 1998, are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 94:563, the School Board is legally restricted from incurring long-term bonded debt in excess of 1% per cent of the assessed value of taxable property in the parish or district. The School Board is within that statutory limitation.

11. LITIGATION AND CLAIMS

At June 30, 1998, the School Board is involved in various lawsuits. It is the opinion of management for the School Board that, at June 30, 1998, resolution of the lawsuits will not result in any material liability to the school board.

12. YEAR 2000 ISSUES

The Catahoula Parish School Board is currently reviewing its computer systems and software that may be affected by the Year 2000 issue. District level financial accounting, reporting, payroll and benefit systems have been assessed, remediated, tested and validated. School level financial, student information accounting, and employee attendance and substitute reporting systems have been tested, remediated, tested and validated. The district and school level administrative computer network systems have been tested and validated. School level computer labs and units have been tested and validated. Most software products used in the labs have been upgraded, although some remediation is still underway. District and school level food services management computer hardware and software is currently undergoing evaluation with a target date of March 1, 1999. All needed remediations will be scheduled and addressed, tested and validated prior to June 30, 1998.

CATACOLA PARISH SCHOOL BOARD
Jennerville, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 1987

SPECIAL REVENUE FUNDS

SCHOOL BUILDING CONSTRUCTION AND SPECIAL LAYWAY TAX FUNDS

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

SCHOOL DISTRICTS NO. 1, NO. 2, NO. 3, NO. 4, NO. 12, AND NO. 28 MAINTENANCE FUNDS

The school district maintenance funds account for the proceeds of ad valorem taxes levied in the various school districts to provide additional district support for maintenance, instruction, capital outlay, and replacement of equipment. In addition, School District No. 1 and No. 3 maintenance Funds make the debt retirement payments (principal and interest) for certificates of indebtedness issued by that respective district.

SPECIAL EDUCATION PUBLIC LAW 94-142 FUND

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

MISCELLANEOUS FEDERAL PROJECTS FUND

This fund is used to account for various federally funded grant projects or sub-grants passed through the Franklin Parish School Board. Descriptions of these grants are as follows:

Job Training Partnership Act

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

Louisiana Leans Staff Development Fund

This fund is used to account for a Federal Grant awarded through the Louisiana Department of Education under the authority of Title III-

CATAHOULA PARISH SCHOOL BOARD
Zionville, Louisiana

Supplemental Information Schedule
(Continued)

Grade 2000: Educate America Act. The grant title is Learn For the First Century - Professional Development Subgrant and funds are used for stipends, benefits, consultant costs and materials and supplies relating to training of teachers

ADULT EDUCATION

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

STARTING POINT PRESCHOOL

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

VOCATIONAL EDUCATION

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

AMERICA 2000 FEDERAL PROJECT FUND

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

OTHER GRANTS FUND

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

CATAHOULA PARISH SCHOOL BOARD
Jonesville, Louisiana

Supplemental Information Schedules
(CONTINUED)

ELEMENTARY AND SECONDARY EDUCATION ACT FUNDS

Title I

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

Title VI

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

Title II

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

SCHOOL LUNCH FUND

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

FEDERAL MATH AND SCIENCE GRANT

This fund is used to account for a grant awarded directly through the U. S. Department of Education. Catahoula and Concordia Parish School Boards applied and were awarded jointly this grant. Catahoula is the Fiscal Agent for the grant. The project title is "Building Bridges, Breaking Down Walls: Making Connections in Elementary School School Science and Math"

MOON RIDGE GRANT FUND

This fund is used to account for a grant awarded by the Moon Ridge

CATAHOULA PARISH SCHOOL BOARD
Monroeville, Louisiana

Supplemental Information Schedule
(Continued)

Economic Development Region, Inc. to fund a technology learning center at Block High School

LA PUBLIC BROADCASTING CHALLENGE GRANT

This fund is used to account for a sub-grant awarded by LA Public Broadcasting to a U. S. Department of Education Technology Challenge Grant. Funds are used to pay costs related to elementary-level instructional programs.

CATAHOULA K-3 INITIATIVE

This fund is used to account for a state grant awarded through the Bureau of Elementary Education. The project serves kindergartens through third grade classes in the areas of reading and math.

TECHNOLOGY FUND

This fund is used to account for a grant from the Governor's State Technology Advisory Committee and is for the purchase of classroom-based technology and technology literacy training for teachers.

SCHOOL TO WORK FUND

The fund is used to account for a sub-grant awarded by School-to-Work Alliance for data collection and a gripbusiness project at Block High School.

LEAP FUND

This fund is used to account for a grant for teacher inservice awarded by the Louisiana Systemic Initiatives Program.

GRANDS TRUSTEES SCHOOL BOARD
Financial Statements
Period ended 6/30/18

Continuing Balance Sheet, June 30, 2018

| | <u>SCHOOL BOARD CONTRIBUTION FUND</u> | <u>SCHOOL BUILDING FUND</u> | <u>GENERAL FUND</u> | <u>SPRING BUDGET RESERVE FUND</u> | <u>SPRING BUDGET RESERVE FUND - 2018</u> | <u>SPRING BUDGET RESERVE FUND - 2017</u> | <u>SPRING BUDGET RESERVE FUND - 2016</u> | <u>SPRING BUDGET RESERVE FUND - 2015</u> | <u>SPRING BUDGET RESERVE FUND - 2014</u> |
|--|---------------------------------------|-----------------------------|---------------------|-----------------------------------|--|--|--|--|--|
| ASSETS | | | | | | | | | |
| Cash and cash equivalents | 118,375 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Invested funds | - | - | - | - | - | - | - | - | - |
| Due from other funds | - | 1,254 | - | 0 | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - | - | - | - |
| Due from other governments - 2018 | - | - | - | - | - | - | - | - | - |
| Inventory - food | 0,790 | - | - | - | 31,883 | - | - | - | - |
| Inventory - fuel | 28 | - | 3,273 | - | - | - | 5,073 | - | - |
| Prepaid materials | - | - | - | - | - | - | - | - | - |
| TOTAL ASSETS | 119,193 | 1,254 | 3,273 | 0 | 31,883 | 5,073 | 5,073 | 0 | 0 |
| LIABILITIES AND FUND EQUITY | | | | | | | | | |
| Liabilities | | | | | | | | | |
| Accounts payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to other funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to other governments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts payable - 2018 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts payable - 2017 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts payable - 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts payable - 2015 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts payable - 2014 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Equity | | | | | | | | | |
| Contributed in current year | 119,193 | 1,254 | 3,273 | 0 | 31,883 | 5,073 | 5,073 | 0 | 0 |
| TOTAL FUND EQUITY | 119,193 | 1,254 | 3,273 | 0 | 31,883 | 5,073 | 5,073 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | 119,193 | 1,254 | 3,273 | 0 | 31,883 | 5,073 | 5,073 | 0 | 0 |

GAUSSULA PAPER CORP. BALANCE SHEET
 (Amounts in thousands of dollars)
 (Fiscal Years 1987)

Continuing Business Sheet, June 30, 1987

| | 1987 Total Assets | 1987 Total Liabilities | 1987 Total Equity | 1986 Total Assets | 1986 Total Liabilities | 1986 Total Equity | 1985 Total Assets | 1985 Total Liabilities | 1985 Total Equity |
|--|-------------------------|------------------------------|-------------------------|-------------------------|------------------------------|-------------------------|-------------------------|------------------------------|-------------------------|
| ASSETS | | | | | | | | | |
| Cash and cash equivalents | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 |
| Accounts receivable | - | - | - | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - | - | - | - |
| Prepaid expenses | - | - | - | - | - | - | - | - | - |
| Other assets | - | - | - | - | - | - | - | - | - |
| Total Assets | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 |
| LIABILITIES AND TOTAL EQUITY | | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Accrued liabilities | - | - | - | - | - | - | - | - | - |
| Other liabilities | - | - | - | - | - | - | - | - | - |
| Total Liabilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Common stock | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 |
| Retained earnings | - | - | - | - | - | - | - | - | - |
| Accumulated other comprehensive income | - | - | - | - | - | - | - | - | - |
| Other equity | - | - | - | - | - | - | - | - | - |
| Total Equity | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 |

STANDARD FINANCIAL REPORTING
CONVENTIONS, AND HOW
THEY RELATE TO THE
GENERAL ACCOUNTING SYSTEM

Comparing Balance Sheet, June 30, 1989

------(REPORTED AND RECORDED INFORMATION)-----

| ASSETS | 1989 BALANCE SHEET | 1988 BALANCE SHEET | 1987 BALANCE SHEET | 1986 BALANCE SHEET | 1985 BALANCE SHEET | 1984 BALANCE SHEET |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| CASH AND cash equivalents | \$ 11,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Accounts receivable | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - |
| Prepaid expenses | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Due from federal government | - | - | - | - | - | - |
| Due from state government | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Due from other organizations | - | - | - | - | - | - |
| Due from individuals | - | - | - | - | - | - |
| Due from other entities | - | - | - | - | - | - |
| Due from other sources | - | - | - | - | - | - |
| Accounts receivable | \$ 11,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| TOTAL ASSETS | \$ 11,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| LIABILITIES AND FUND EQUITY | | | | | | |
| Accounts payable | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to federal government | - | - | - | - | - | - |
| Due to state government | - | - | - | - | - | - |
| Due to other governments | - | - | - | - | - | - |
| Due to other organizations | - | - | - | - | - | - |
| Due to other entities | - | - | - | - | - | - |
| Due to other sources | - | - | - | - | - | - |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL LIABILITIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| FUND EQUITY | | | | | | |
| Unassigned fund balance | \$ 11,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| TOTAL FUND EQUITY | \$ 11,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 11,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |

STANDARD BUDGET FORM, MODEL
GENERAL, UNIFORM
SPECIAL SCHOOL LEVIES

Containing Schedule of Expenses, Expenditures,
 and Changes in Fund Balances
 For the Year Ending June 30, 1966

| | SCHOOL LEVY TYPE | SCHOOL DISTRICT CONTRIBUTION | SCHOOL DISTRICT REVENUES | SCHOOL DISTRICT EXPENSES | SCHOOL DISTRICT SURPLUS | SPECIAL SCHOOL LEVY | SPECIAL SCHOOL LEVY REVENUES | SPECIAL SCHOOL LEVY EXPENSES | SPECIAL SCHOOL LEVY SURPLUS | MISCELLANEOUS REVENUES | MISCELLANEOUS EXPENSES | TOTAL REVENUES | TOTAL EXPENSES | FUND BALANCE |
|--|------------------------|------------------------------------|--------------------------------|--------------------------------|-------------------------------|---------------------------|---------------------------------------|---------------------------------------|--------------------------------------|---------------------------|---------------------------|-------------------|-------------------|-----------------|
| | | | | | | | | | | | | | | |
| | \$ | \$ 36,378 | \$ 106,995 | \$ 106,995 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ 55,827 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | \$ 4,766 | \$ 59 | \$ 55 | \$ 55 | \$ 4,711 | - | - | - | - | - | - | - | - | \$ 4 |
| | | | | | | | | | | | | | | |
| | \$ 98,174 | \$ 1,000 | \$ 107,000 | \$ 107,000 | \$ 1,007 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ 55,827 | | | | | | | | | | | | | |
| | \$ 1,344,123 | \$ 1,144,000 | \$ 1,317,565 | \$ 1,317,565 | \$ 1,323,148 | \$ 1,125,121 | \$ 1,125,121 | \$ 1,125,121 | \$ 1,125,121 | \$ 1,344,123 | \$ 1,344,123 | \$ 1,344,123 | \$ 1,344,123 | \$ 1,344,123 |

REMARKS:
 Local levies
 All various taxes
 Fees, charges, and contributions
 For services
 Donations
 Donations and property
 Interest earnings
 Other
 Major Sources:
 Property taxes levied
 General
 Special levies levied
 State grants levied
 Federal grants levied
 Other

Total amounts

MASSACHUSETTS GENERAL INVESTMENT FUND
 INVESTMENTS, END OF YEAR
 (PERCENT OF NET ASSETS)

Excluding amounts of investments, derivatives, and changes in fund balances for the year ended June 30, 1998

| FINANCIAL INSTRUMENT CATEGORY | U.S. GOVERNMENT SECURITIES | U.S. GOVERNMENT BONDS | U.S. GOVERNMENT MUTUAL FUNDS | U.S. GOVERNMENT EQUITIES | U.S. GOVERNMENT INVESTMENTS | U.S. GOVERNMENT MUTUAL FUNDS | U.S. GOVERNMENT INVESTMENTS | U.S. GOVERNMENT MUTUAL FUNDS | U.S. GOVERNMENT INVESTMENTS |
|-------------------------------|----------------------------|-----------------------|------------------------------|--------------------------|-----------------------------|------------------------------|-----------------------------|------------------------------|-----------------------------|
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

REVENUES
 Local Services
 Federal Grants
 State Grants
 Other Income and Property
 Investment Income
 Dividend Income
 Interest Income
 Rental Income
 Other Income

TOTAL REVENUES

STATEMENTS OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 12/31/2011
THE UNIVERSITY OF TEXAS AT AUSTIN

| | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
|--|----------|-----------|-----------|-----------|----------|----------|-----------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 2,529 | \$ 11,046 | \$ 10,011 | \$ 21,220 | \$ 4,420 | \$ 1,000 | \$ 19,200 |
| Investments | 1,000 | - | - | - | - | 20 | - |
| Due from other funds | 20 | 20 | 11 | 20 | - | 20 | 1,000 |
| Accounts receivable | - | - | - | - | - | - | 1,000 |
| TOTAL ASSETS | \$ 3,549 | \$ 11,066 | \$ 10,022 | \$ 21,240 | \$ 4,420 | \$ 1,020 | \$ 20,200 |
| | | | | | | | |
| | \$ - | \$ - | \$ 175 | \$ - | \$ - | \$ - | \$ 175 |
| LIABILITIES | | | | | | | |
| Due to other funds | \$ 2,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | \$ 2,000 |
| Accounts payable | - | - | - | - | - | - | - |
| Due to and from other funds | \$ 1,549 | \$ 1,066 | \$ 1,022 | \$ 1,040 | \$ - | \$ 1,020 | \$ 1,200 |
| TOTAL LIABILITIES | \$ 3,549 | \$ 2,066 | \$ 2,022 | \$ 2,040 | \$ - | \$ 2,020 | \$ 3,200 |
| | | | | | | | |
| FUND ASSETS | \$ 2,529 | \$ 11,046 | \$ 10,011 | \$ 21,220 | \$ 4,420 | \$ 1,000 | \$ 19,200 |
| | | | | | | | |
| | \$ 1,000 | \$ 20 | \$ 11 | \$ 20 | \$ - | \$ 20 | \$ 1,000 |
| TOTAL LIABILITIES AND FUND ASSETS | \$ 3,549 | \$ 11,066 | \$ 10,022 | \$ 21,240 | \$ 4,420 | \$ 1,020 | \$ 20,200 |

2. **LIABILITIES AND FUND ASSETS**
 LIABILITIES
 Due to other funds
 Accounts payable
 Due to and from other funds

FUND ASSETS
 Fund balance - restricted
 FUND ASSETS
 TOTAL LIABILITIES AND FUND ASSETS

**GRANVILLE TRUST FOR THE
 BENEFIT OF THE
 GRANVILLE TRUSTEES FUND**
 Combining Schedule of Assets, Liabilities,
 and Changes in Fund Balances
 for the Year Ended June 30, 1994

| | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 |
|--------------------------|-----------------|------------------|------------------|-----------------|---------------|-----------------|-------------------|
| ASSETS | | | | | | | |
| Cash | \$ 4,000 | \$ 19,104 | \$ 14,389 | \$ 4,294 | \$ - | \$ 4,489 | \$ 189,500 |
| Real estate | - | - | - | - | - | - | - |
| Investments | 800 | 11 | 276 | 549 | 579 | 181 | 2,184 |
| Receivables | - | - | - | - | - | - | - |
| Other | 1,273 | 2,100 | 1,273 | 819 | - | 882 | 14,397 |
| Total Assets | 6,073 | 21,324 | 16,941 | 5,662 | 659 | 5,352 | 206,081 |
| Liabilities | - | - | - | - | - | - | - |
| Accounts payable | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - |
| Total Liabilities | - | - | - | - | - | - | - |
| Fund Balance | \$ 6,073 | \$ 21,324 | \$ 16,941 | \$ 5,662 | \$ 659 | \$ 5,352 | \$ 206,081 |

EXPENSE STATEMENTS

| | | | | | | | |
|--|------------------|------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Executive salaries | \$ 2,500 | \$ - | \$ 975 | \$ - | \$ 300 | \$ 1,625 | \$ 1,625 |
| Travel expenses | - | - | - | - | - | - | - |
| Printing, stationery, program | - | - | - | - | - | - | - |
| Postage, advertising, program | 1,000 | - | - | - | - | - | 1,000 |
| Supplies | - | - | - | - | - | - | - |
| Telephone program | - | - | - | - | - | - | - |
| Telephone | - | - | - | - | - | - | - |
| Telephone, first cabinet | - | - | - | - | - | - | - |
| General administration | 1,700 | 600 | 300 | 500 | - | 2,500 | 3,400 |
| Local administration | 2,000 | 1,200 | 1,000 | 2,000 | - | 3,200 | 4,700 |
| Business administration | - | - | - | - | - | - | - |
| Plant services | 21,000 | 16,000 | 1,000 | 1,700 | - | 18,700 | 34,700 |
| Public transportation | - | 10 | 10 | - | - | 20 | 40 |
| Legal services | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - |
| Community service program | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Facilities, maintenance and construction services | 7,000 | 700 | - | - | - | - | 7,700 |
| TOTAL EXPENDITURES | <u>\$ 37,200</u> | <u>\$ 20,200</u> | <u>\$ 3,000</u> | <u>\$ 3,500</u> | <u>\$ 300</u> | <u>\$ 3,625</u> | <u>\$ 45,825</u> |
| TRANSFERS TO OTHER DEPARTMENTS OR AGENCIES | \$ 20,000 | \$ 10,000 | \$ 500 | \$ 2,000 | \$ 1,000 | \$ 3,500 | \$ 35,000 |
| GRAND TOTALS | <u>\$ 57,200</u> | <u>\$ 30,200</u> | <u>\$ 3,500</u> | <u>\$ 5,500</u> | <u>\$ 1,300</u> | <u>\$ 7,125</u> | <u>\$ 80,825</u> |
| GRAND TOTALS OF REVENUES AND OTHER SOURCES FOR EXPENDITURES AND TRANSFERS TO OTHER DEPARTMENTS OR AGENCIES | \$ 57,200 | \$ 30,200 | \$ 3,500 | \$ 5,500 | \$ 1,300 | \$ 7,125 | \$ 80,825 |
| NET BALANCE AT END OF YEAR | \$ 10,000 | \$ 11,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| NET BALANCE AT END OF YEAR | \$ 10,000 | \$ 11,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |

CATHERINE PARISH SCHOOL BOARD
Jonesville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended June 30, 1968

DEBT SERVICE FUNDS

**SCHOOL DISTRICTS NO. 1, NO. 1 FEA, NO. 2, NO. 3, NO. 4, NO. 12, AND
NO. 24 DEBT SERVICE FUNDS**

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

CHESAPEAKE WATER WORKS BOARD
Annual 11% Increase
over 1994 Year

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
for the Year Ended Year 10, 1998

| | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| REVENUES | | | | | | | | | |
| Local Sources | | | | | | | | | |
| Water Sales | \$ 128,114 | \$ 137,428 | \$ 146,158 | \$ 155,287 | \$ 164,800 | \$ 174,700 | \$ 184,980 | \$ 195,660 | \$ 206,800 |
| Electricity and property - | | | | | | | | | |
| Interest earnings | 6,543 | 1,472 | 6,428 | 6,428 | 6,428 | 6,428 | 6,428 | 6,428 | 6,428 |
| Other | 121 | 204 | 204 | 204 | 204 | 204 | 204 | 204 | 204 |
| TOTAL | \$ 134,778 | \$ 139,104 | \$ 152,790 | \$ 161,919 | \$ 171,432 | \$ 181,332 | \$ 191,612 | \$ 202,292 | \$ 213,432 |
| State Sources | | | | | | | | | |
| Transfer to | | | | | | | | | |
| TOTAL | \$ 1,208,120 | \$ 1,208,120 | \$ 1,208,120 | \$ 1,208,120 | \$ 1,208,120 | \$ 1,208,120 | \$ 1,208,120 | \$ 1,208,120 | \$ 1,208,120 |
| EXPENDITURES | | | | | | | | | |
| Operating Expenses | | | | | | | | | |
| Transfer to | | | | | | | | | |
| TOTAL | \$ 1,144,144 | \$ 1,144,144 | \$ 1,144,144 | \$ 1,144,144 | \$ 1,144,144 | \$ 1,144,144 | \$ 1,144,144 | \$ 1,144,144 | \$ 1,144,144 |
| Capital Expenditures | | | | | | | | | |
| Interest | 80,111 | 80,111 | 80,111 | 80,111 | 80,111 | 80,111 | 80,111 | 80,111 | 80,111 |
| TOTAL | \$ 80,111 | \$ 80,111 | \$ 80,111 | \$ 80,111 | \$ 80,111 | \$ 80,111 | \$ 80,111 | \$ 80,111 | \$ 80,111 |
| CHANGES IN FUND BALANCES | | | | | | | | | |
| Operating | | | | | | | | | |
| Increase | \$ 20,523 | \$ 20,523 | \$ 20,523 | \$ 20,523 | \$ 20,523 | \$ 20,523 | \$ 20,523 | \$ 20,523 | \$ 20,523 |
| Decrease | | | | | | | | | |
| TOTAL | \$ 20,523 | \$ 20,523 | \$ 20,523 | \$ 20,523 | \$ 20,523 | \$ 20,523 | \$ 20,523 | \$ 20,523 | \$ 20,523 |
| Capital | | | | | | | | | |
| Increase | \$ 62,749 | \$ 62,749 | \$ 62,749 | \$ 62,749 | \$ 62,749 | \$ 62,749 | \$ 62,749 | \$ 62,749 | \$ 62,749 |
| Decrease | | | | | | | | | |
| TOTAL | \$ 62,749 | \$ 62,749 | \$ 62,749 | \$ 62,749 | \$ 62,749 | \$ 62,749 | \$ 62,749 | \$ 62,749 | \$ 62,749 |

ORANGEVILLE PARISH SCHOOL BOARD
Orangeville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
As of and for the Year Ended June 30, 1997

FIDUCIARY FUND TYPE - AGENCY FUND

SCHOOL ACTIVITY AGENCY FUND

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

CHANGING SALARY SCHEDULE 1990
Jonesville, Louisiana
REVENUE AND TAX - SCHOOL
UNIVERSITY SCHOOL FUND

Statement of Changes in Revenue Interest
Due to Salary
for the year ended June 30, 1990

| | <u>SALARY</u> <u>TITLES</u> | <u>ADDITIONS</u> | <u>DEDUCTIONS</u> | <u>NET</u> <u>CHANGE</u> |
|------------------------------|--------------------------------|--------------------|-------------------|-----------------------------|
| Blacks High School | \$ 10,000 | \$170,000 | \$100,000 | \$ 80,000 |
| Central High School | 2,000 | 20,000 | 10,000 | 10,000 |
| Northwood Elementary School | 1,000 | 20,000 | 10,000 | 10,000 |
| Northwood High School | 10,000 | 20,000 | 10,000 | 10,000 |
| Jonesville Elementary School | 10,000 | 20,000 | 10,000 | 10,000 |
| Jonesville Sr. High School | 10,000 | 20,000 | 10,000 | 10,000 |
| North St. High School | 10,000 | 20,000 | 10,000 | 10,000 |
| Northwood Elementary School | 10,000 | 20,000 | 10,000 | 10,000 |
| Northwood High School | 10,000 | 20,000 | 10,000 | 10,000 |
| TOTAL | \$100,000 | \$1,000,000 | \$500,000 | \$ 500,000 |

CATACOLA PARISH SCHOOL BOARD
Jonesville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES

Schedule of Compenations Paid Board Members
As of and for the Year Ended June 30, 1988

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to the School Board members is presented in compliance with House Concurrent Resolution No. 64 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 17:28, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the School Board receives \$250 per month, and the president receives an additional \$40 per month for performing the duties of his office. In addition, members of the finance committee also receive \$50 per month for attending meetings of the committee.

SCHEDULE B

CASTROVILLA PUBLIC SCHOOL BOARD
 Jonesville, Louisiana

Schedule of Compensation Paid Board Members
 For the Year Ended June 30, 1968

| | |
|--------------------------|----------|
| Lillian S. Aplin | \$ 4,200 |
| Chester Cooper | 3,100 |
| Joe A. Edwards | 4,800 |
| Charles House | 4,200 |
| Missie Manning | 4,200 |
| Clarence Martin | 4,800 |
| Dave Hays | 4,800 |
| Wayne Sanders, President | 4,800 |
| Dewey H. Hockman | 2,400 |
| Dorothy Watson | 4,200 |
| | <hr/> |
| TOTAL | \$48,400 |
| | <hr/> |

CAJALOUPE PARISH SCHOOL BOARD
Cajaloupe, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States.



Roland D. Kraushaar
Certified Public Accountant

1406 Texas Avenue - Alexandria, LA 71301
Post Office Box 12530 - Alexandria, LA 71315

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

December 19, 1998

Catahoula Parish School Board
Jonesville, Louisiana

I have audited the general purpose financial statements of the Catahoula Parish School Board as of and for the year ended June 30, 1998, and have issued my report thereon dated December 19, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Catahoula Parish School Board's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a

timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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



Richard D. Greenhear
Certified Public Accountant



Roland D. Kraushaar
Certified Public Accountant

1408 Texas Avenue Alexandria, LA 71301
Post Office Box 12530 Alexandria, LA 71315

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH ONE CIRCULAR A-133**

December 19, 1998

Catahoula Parish School Board
Jonesville, Louisiana

I have audited the compliance of the Catahoula Parish School Board with the types of compliance requirements described in the U.S. Office of Management and Budget (OSMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1998. The Catahoula Parish School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulation, contracts and grants applicable to each of its major federal programs is the responsibility of the Catahoula Parish School Board's management. My responsibility is to express an opinion on the Catahoula Parish School Board's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and one circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and one circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Catahoula Parish School Board's compliance with these requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Catahoula Parish School Board's compliance with these requirements.

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

Internal Control Over Compliance

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

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

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



Roland D. Kraschauer
Certified Public Accountant



Roland D. Kraushaar
Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL AID**

December 28, 1998

Catahoula Parish School Board
Jonesville, Louisiana

I have audited the general purpose financial statements of the Catahoula Parish School Board as of and for the year ended June 30, 1998, and have issued my report thereon dated December 19, 1998. These general purpose financial statements are the responsibility of the Catahoula Parish School Board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Catahoula Parish School Board, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Roland D. Kraushaar
Certified Public Accountant

OSWALDO PIERRE SCHOOL BOARD
 Juvleville, Louisiana

**Schedule of Federal Funds
 For the Year Ended June 30, 1988**

| <u>FEDERAL SHARROW/ PASS-THROUGH SHARROW/ PROGRAM NAME</u> | <u>CFDA NUMBER</u> | <u>AGENCY OR PASS-SHARROW NUMBER</u> | <u>1987 EXPENDITURE</u> |
|--|------------------------|--|-----------------------------|
| United States Department of Agriculture | | | |
| Passed through Louisiana Department of Education | | | |
| National School Lunch Program | 50.558 | --- | \$ 389,000 |
| School Breakfast Program | 50.551 | --- | 184,877 |
| Passed through Louisiana Department of Agriculture and Forestry | 50.500 | --- | 48,888 |
| Total United States Department of Agriculture | | | \$ 622,765 |
| United States Department of Education | | | |
| Direct Assistance | | | |
| America 2000 | 84.218a | 8218a00290-84 | \$ 21,000 |
| Federal Math & Science | 84.218g | 8218g00047 | 184,844 |
| Passed through Louisiana Department of Education: | | | |
| Adult Education - State-Administered | | | |
| Basic Grant Program | 84.503B | --- | 14,080 |
| Educationally Impaired Children - Local Educational Agencies' | 84.510 | 88-1888-10 | 638,585 |
| | 84.510 | 87-1888-10 | 80,323 |
| Handicapped State Grants | 84.507a | 88 88-13 | 88 88-13 |
| | | 88 88-13 | 125,821 |
| | | 87 880-12 | 38,372 |
| Federal, State, and Local Partnerships for Educational Improvement | 84.551 | 88-1888-10-8 | 28,822 |
| Mathematics and Science Education | 84.564 | 88-1888-10-3 | 24,881 |
| | 84.564 | 87-1888-10-28/0 | 51 |
| Federal Vocational Education | 84.548A | 28-88-12-3 8/88 | 38,821 |
| LA Loans | 84.576A | 8276A00018-81 | 48,480 |
| Starting Points Grant | 84.575 | 87/88 88 | 22,822 |
| Total United States Department of Education | | | \$2,128,051 |
| United States Department of Labor | | | |
| Passed through Louisiana Department of Labor - Job Training Partnership Act | 17.250 | 825-3-84-2c | \$ 8,188 |
| TOTAL EXPENDITURES | | | \$3,129,784 |

**CATAWUNGA PUBLIC SCHOOL BOARD
COMMISSIONED ACCOUNTANTS**

**Statement of Findings and Questioned Costs
FOR the Year Ended June 30, 1998**

SECTION I - SUMMARY OF AUDITOR'S REPORTS

Financial Statements

| | |
|--|---------------|
| Type of Auditor's Report Issued | Unqualified |
| Internal Control Over Financial Reporting: | |
| Material Weaknesses Identified | No |
| Reportable Conditions Identified Not Considered to be Material Weaknesses | None Reported |
| Non-Compliance Material to Financial Statements Noted | No |

Federal Awards

| | |
|--|---------------|
| Internal Control Over Major Programs: | |
| Material Weaknesses Identified | No |
| Reportable Conditions Identified Not Considered to be Material Weaknesses | None Reported |

| | |
|---|-------------|
| Type of Auditor's Report Issued on Compliance for Major Programs | Unqualified |
|---|-------------|

| | |
|--|----|
| Any Audit Findings Disclosed that are Required to be Reported in Accordance with Circular 8-113, Section .350(a) | No |
|--|----|

Identification of Major Programs:

| | |
|-----------------------|--|
| Local Programs | State of Federal Program |
| 16.111 | National School Lunch Program |
| 14.012 | Educationally Deprived Children - Social Educational Activities |

| | |
|---|-----------|
| Dollar Threshold to Distinguish Between Type A and Type B Programs | \$300,000 |
|---|-----------|

| | |
|--|-----|
| Auditor Qualified as Low-Risk Auditor? | Yes |
|--|-----|

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

LETTER TO: BOARD, JAMES FINDING AND QUESTIONED COSTS
IN SUMMARY REPORT