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EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Financial Report

Year Ended June 30, 1938

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Reference Date FEB 3 1938

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MANAGEMENT LETTER

Mr. Albert Baskris, Jr., Superintendent
and Members of the Evangeline Parish School Board
Villa Platte, Louisiana 70584

During our audit of the financial statements of the Evangeline Parish School Board for the year ended June 30, 1998, we noted a certain area in which improvements in the accounting system and financial practices of the School Board should be considered, therefore, the following recommendations are deemed appropriate:

- 98-1 Regarding the individual schools, invoices and/or proper documentation should be maintained on all expenditures.
- 98-2 The cash deposits of the School Board were undersecured in the amount of \$21,679. Efforts should be made to ensure that the proper amount of securities pledged are obtained at all times to cover deposit balances.

We would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us in the performance of our audit. Should you have any questions or need assistance in implementing any of our recommendations, please feel free to contact us.

Kolder, Champagne, Slaven & Rainey, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Villa Platte, Louisiana
November 12, 1998

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INDEPENDENT AUDITORS' REPORT

Dr. Robert Eckstein, Jr., Superintendent,
and Members of the Evangelical Parish School Board
Village Station, Louisiana

We have audited the accompanying general purpose financial statements of the Evangelical Parish School Board, as of and for the year ended June 30, 1999, 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.

Except as discussed in the following paragraph, 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. Those standards require that we 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 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.

Governmental Accounting Standards Board Technical Bulletin No. 1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. The Evangelical Parish School Board has included such disclosures in Note 15. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support Evangelical Parish School Board's disclosures with respect to the year 2000 issue made in Note 15. Further, we do not provide assurance that Evangelical Parish School Board is or will be year 2000 ready, that Evangelical Parish School Board's year 2000 remediation efforts will be successful in whole or in part, or that parties with which Evangelical Parish School Board does business will be year 2000 ready.

MEMBERSHIP
AND AFFILIATIONS OF
KOLDER, CHAMPAONE, SLAVEN &
RAINEY, LLC

In our opinion, except for the effects of such adjustments, if any, we might have been determined to be necessary had we been able to examine evidence regarding year 2008 disbursements, the general-purpose financial statements referred above present fairly, in all material respects, the financial position of Evangelical Parish School Board, as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated November 20, 1998 on our consideration of the school board's internal control over financial reporting and our tests of the 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 Evangelical Parish School Board taken as a whole. The accompanying schedule of expenditures of federal awards as required by U. S. Office of Management and Budget Circular A-129, Audits of States, Local Governments, and Non-Profit Organizations, and the financial information listed as "supplemental information" in the table of contents, 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 financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Evangelical Parish School Board.

Kalder, Champagne, Hoven & Raivey, LLC
Certified Public Accountants

Wills Vinton, Louisiana
November 20, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

TRAILBLAZER PARTY STORES, INC.
1974-1975, 1975-1976, 1976-1977
Expanded Balance Sheet - All Fund Types and Account Groups
June 30, 1977

	EXPANDED BALANCE SHEET		EXPANDED BALANCE SHEET		EXPANDED BALANCE SHEET		EXPANDED BALANCE SHEET		EXPANDED BALANCE SHEET	
	General	Special	General	Special	General	Special	General	Special	General	Special
ASSETS										
Cash and money-bearing deposits	\$1,087,454	\$1,726,400	\$1,087,454	\$1,726,400	\$1,087,454	\$1,726,400	\$1,087,454	\$1,726,400	\$1,087,454	\$1,726,400
Real estate	16,482	-	-	-	-	-	-	-	-	-
Due from other funds	80,871	-	-	-	-	-	-	-	-	-
Inventory	-	48,388	-	48,388	-	48,388	-	48,388	-	48,388
Lease, furniture, and equipment	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Amount available to carry service funds forward to be provided for subsequent years	-	-	-	-	-	-	-	-	-	-
Total	\$1,184,817	\$1,774,788	\$1,184,817	\$1,774,788	\$1,184,817	\$1,774,788	\$1,184,817	\$1,774,788	\$1,184,817	\$1,774,788
LIABILITIES AND OTHER DEBITS										
Accounts payable	71,960	-	71,960	-	71,960	-	71,960	-	71,960	-
Accounts receivable	306,400	11,960	306,400	11,960	306,400	11,960	306,400	11,960	306,400	11,960
Due to other funds	80,871	-	80,871	-	80,871	-	80,871	-	80,871	-
Unpaid payroll	2,295,871	233,867	2,295,871	233,867	2,295,871	233,867	2,295,871	233,867	2,295,871	233,867
Unpaid salaries	80,200	-	80,200	-	80,200	-	80,200	-	80,200	-
Unpaid services funds payable	-	-	-	-	-	-	-	-	-	-
Unpaid payroll and services funds payable	-	-	-	-	-	-	-	-	-	-
Unpaid interest payable	-	-	-	-	-	-	-	-	-	-
Total	\$2,754,232	\$235,827	\$2,754,232	\$235,827	\$2,754,232	\$235,827	\$2,754,232	\$235,827	\$2,754,232	\$235,827

	EXPANDED BALANCE SHEET		EXPANDED BALANCE SHEET		EXPANDED BALANCE SHEET		EXPANDED BALANCE SHEET		EXPANDED BALANCE SHEET	
	General	Special	General	Special	General	Special	General	Special	General	Special
LIABILITIES										
Accounts payable	71,960	-	71,960	-	71,960	-	71,960	-	71,960	-
Accounts receivable	306,400	11,960	306,400	11,960	306,400	11,960	306,400	11,960	306,400	11,960
Due to other funds	80,871	-	80,871	-	80,871	-	80,871	-	80,871	-
Unpaid payroll	2,295,871	233,867	2,295,871	233,867	2,295,871	233,867	2,295,871	233,867	2,295,871	233,867
Unpaid salaries	80,200	-	80,200	-	80,200	-	80,200	-	80,200	-
Unpaid services funds payable	-	-	-	-	-	-	-	-	-	-
Unpaid payroll and services funds payable	-	-	-	-	-	-	-	-	-	-
Unpaid interest payable	-	-	-	-	-	-	-	-	-	-
Total	\$2,754,232	\$235,827	\$2,754,232	\$235,827	\$2,754,232	\$235,827	\$2,754,232	\$235,827	\$2,754,232	\$235,827

	EXPANDED BALANCE SHEET		EXPANDED BALANCE SHEET		EXPANDED BALANCE SHEET		EXPANDED BALANCE SHEET		EXPANDED BALANCE SHEET	
	General	Special	General	Special	General	Special	General	Special	General	Special
OTHER DEBITS										
Due to other funds	80,871	-	80,871	-	80,871	-	80,871	-	80,871	-
Unpaid payroll	2,295,871	233,867	2,295,871	233,867	2,295,871	233,867	2,295,871	233,867	2,295,871	233,867
Unpaid salaries	80,200	-	80,200	-	80,200	-	80,200	-	80,200	-
Unpaid services funds payable	-	-	-	-	-	-	-	-	-	-
Unpaid payroll and services funds payable	-	-	-	-	-	-	-	-	-	-
Unpaid interest payable	-	-	-	-	-	-	-	-	-	-
Total	\$2,457,142	\$233,867	\$2,457,142	\$233,867	\$2,457,142	\$233,867	\$2,457,142	\$233,867	\$2,457,142	\$233,867

The accompanying notes are an integral part of this statement.

COMMISSION ON THE BUDGET, 1980-81
 WILKINSON, LOUISIANA

Continued Statement of Revenues, Expenditures and Changes in Fund Balances -
 (a) Governmental Fund Types
 Year Ended June 30, 1980

	Governmental Fund Types				Total	
	General	Govt. of Revenue	GOA	GOA Special	UNASSIGNED FUND	GOA
Revenues:						
Section sources -						
1980:						
All revenues	\$ 1,216,777	\$7,159,197	\$275,876	\$ -	\$ 8,751,750	\$ 8,751,750
Sales and use	2,282,588	-	-	-	2,282,588	2,282,588
Interest earnings	260,426	21,191	7,480	15,445	294,742	294,742
Other	137,620	271,587	-	-	409,207	409,207
Other sources:						
Equalization	\$1,265,859	500,000	-	-	\$1,765,859	\$1,765,859
State	473,700	877,155	-	-	1,350,855	1,350,855
Federal, special	-	2,221,885	-	-	2,221,885	2,221,885
Total revenues	<u>\$ 3,053,560</u>	<u>\$10,780,825</u>	<u>\$283,356</u>	<u>\$15,445</u>	<u>\$14,133,230</u>	<u>\$14,133,230</u>
Expenditures:						
Instruction -						
Regular program	\$7,799,466	68,186	-	-	\$7,867,652	\$7,867,652
Special interest programs	2,644,170	260,848	-	-	2,905,018	2,905,018
Special programs	540,124	1,236,566	-	-	1,776,690	1,776,690
Adult and continuing education programs	-	38,878	-	-	38,878	38,878
Vocational education programs	879,111	543,378	-	-	1,422,489	1,422,489
Other instructional programs	545	556,570	-	-	557,115	557,115
Support services -						
Capital support services	879,750	121,471	-	-	1,001,221	1,001,221
Instructional staff support	758,592	921,261	-	-	1,680,853	1,680,853
General administration	776,589	34,248	-	\$1,267	1,112,104	1,112,104
School administration	1,207,776	14,257	-	-	1,222,033	1,222,033
Business services	770,865	34,248	-	-	805,113	805,113
Operation and maintenance of plant services	1,622,155	1,756,188	-	499	3,378,842	3,378,842
Student transportation	2,475,986	27,759	-	-	2,503,745	2,503,745
Central services	62,897	299,740	-	-	362,637	362,637
Non-instructional services:						
Food services	59	2,498,660	-	-	2,498,719	2,498,719
Community activities	2,366	-	-	-	2,366	2,366
Facilities acquisition and construction	84,131	8,477	-	79,897	172,505	172,505
Other services -						
Principal	99,000	-	171,000	-	270,000	270,000
Interest and fiscal charges	27,888	-	44,111	-	71,999	71,999
Total expenditures	<u>\$8,577,291</u>	<u>\$12,897,229</u>	<u>\$24,181</u>	<u>\$15,445</u>	<u>\$13,430,150</u>	<u>\$13,430,150</u>
Excess (deficiency) of revenues over expenditures	<u>1,476,269</u>	<u>7,883,602</u>	<u>242,175</u>	<u>39,000</u>	<u>9,701,046</u>	<u>9,701,046</u>
Other financing source (uses):						
Proceeds from bonds	-	-	-	2,298,440	2,298,440	2,298,440
Operating transfers in	68,354	142,026	-	-	210,380	210,380
Operating transfers out	(228,287)	(481,924)	-	-	(710,211)	(710,211)
Total other financing source (uses)	<u>39,067</u>	<u>66,102</u>	<u>-</u>	<u>2,298,440</u>	<u>2,303,609</u>	<u>2,303,609</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>1,447,202</u>	<u>7,915,704</u>	<u>242,175</u>	<u>3,596,880</u>	<u>9,704,655</u>	<u>9,704,655</u>
Fund balances, beginning	<u>786,383</u>	<u>1,298,800</u>	<u>586,161</u>	<u>-</u>	<u>1,671,344</u>	<u>1,671,344</u>
Fund balances, ending	<u>\$ 1,233,585</u>	<u>\$1,181,004</u>	<u>\$728,336</u>	<u>\$1,596,880</u>	<u>\$ 2,739,805</u>	<u>\$ 2,739,805</u>

The accompanying notes are an integral part of this statement.

Consolidated Fiscal Years 2000
Billie Martin, Louisiana

Consolidated Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget 2000 Actual and Actual
Governmental Fund Types - General and Special Revenue Funds
For 2000 June 30, 2000

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	Budget	Actual	Variance (Excess/Deficiency)	Budget	Actual	Net 2000 -
						Fiscal Year Excess/Deficiency
Revenues:						
Perfor. expenses -						
fees						
Advancements	\$ 1,184,000	\$ 1,176,777	\$ 7,223	\$1,267,188	\$1,269,668	\$ 2,484
Sales and use	2,024,700	2,280,948	257,248	-	-	257,248
License earnings	175,834	175,444	390	33,500	33,500	-
Other	582,474	577,443	5,031	270,750	271,207	457
State apportion.						
Special facilities	21,125,000	21,565,000	440,000	500,000	500,000	-
Other	774,000	876,799	102,799	900,000	911,100	11,100
Federal apportion.						
Total apportion.	25,586,000	26,278,000	692,000	2,200,000	2,200,000	0
Expenditures:						
Construction -						
Regular program	12,237,191	11,788,486	448,705	12,227	44,784	5,187
Special education programs	3,657,440	3,685,170	27,730	340,070	344,948	4,878
Special programs	204,808	205,729	921	1,588,200	1,589,344	1,144
State and other buying	-	-	-	44,568	20,419	24,149
Capital programs	871,424	825,184	46,240	142,784	143,278	494
Other (part-time) programs	11,123	545	10,578	73,240	184,470	113,230
Support services -						
High support services	665,574	670,643	5,069	104,471	105,141	-
Instructional and support	461,626	746,852	285,226	1,248,443	890,141	358,302
General administrative	376,898	374,589	2,309	39,794	38,860	934
School administration	1,288,424	1,271,276	17,148	17,540	14,717	2,823
Business services	274,829	271,843	2,986	27,210	26,164	1,046
Operational and maintenance						
of plant services	1,554,185	1,452,755	101,430	1,271,454	1,286,134	14,680
Student transportation	2,299,736	2,479,388	179,652	26,111	27,136	1,025
Custodial services	99,425	94,293	5,132	50,194	48,726	1,468
Non-Instructional services						
Food services	1,256	69	1,287	2,437,944	2,438,490	546
Security services	9,271	2,344	6,927	-	-	9,271
Facilities acquisition and						
construction	117,262	24,133	93,129	26,996	6,477	90,652
Text services	112,868	112,868	-	-	-	-
Total expenditures	25,227,722	25,227,722	0	2,328,027	2,328,027	0
Excess (deficiency) of						
revenues over						
expenditures	(54,722)	12,888	67,146	217,158	211,622	5,536
Other financing during Year's						
Operating leases in	71,768	48,894	22,874	50,000	50,000	-
Operating leases out	(17,202)	(128,887)	111,685	(26,242)	(48,200)	21,958
Total other financing	54,566	(80,000)	134,566	23,758	2,800	21,958
Excess (deficiency) of						
revenues over						
expenditures						
and other uses	625,442	642,740	17,298	500,447	499,440	1,007
Fund balances, beginning	281,888	281,888	-	1,208,011	1,208,011	-
Fund balances, ending	\$ 907,666	\$ 924,628	\$ 16,962	\$1,428,478	\$1,407,451	\$ 21,027

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SCHOOL BOARD
Wilde Place, Louisiana

NOTES TO FINANCIAL STATEMENTS

INTRODUCTION

The Evangeline Parish School Board (School Board) was created by Louisiana Revised Statute (RS) 17:51 to provide public education for the children within Evangeline Parish. The school board is authorized by 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 15 members who are elected from 13 districts for concurrent terms of four years.

The School Board operates 15 schools within the parish. In conjunction with the regular education program, some of these schools offer special education and/or adult education programs. Additionally, the school board provides transportation and school food services for the students.

(1) Summary of Significant Accounting Policies

A. REPORTING ENTITY

For financial reporting purposes, the School Board includes all funds, account groups, and activities for which the school board exercises financial accountability. The school board members are elected by the public, have decision making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. Certain units of local government, over which the School Board exercises no oversight responsibility, such as the parish police jury, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the school board. The school board is not a component unit of any other entity and does not have any component units which require inclusion in the general purpose financial statements.

B. Basis of Presentation, Fund Accounting

The accounts of the School Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues, and expenditures or

EVANGELINE PARISH SCHOOL BOARD
WILLS PLACE, LOUISIANA

Notes to Financial Statements (Continued)

expenses, as appropriate. Revenues are accounted for in three individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Fund Types -

Governmental funds are those through which most governmental functions of the School Board are financed. The acquisition, use and balances of the school board's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon the income determination. The following are the school board's governmental fund types:

General Fund

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

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the revenues and expenditures related to Federal, state and local grants and entitlement programs and special district funds established for various objectives.

Debt Service Funds

Debt Service Funds, established to meet requirements of bond covenants, are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

Fiduciary Fund Type -

Fiduciary funds are used to account for assets held by the School Board in a trustee or agency capacity. The School Board maintains one fiduciary fund type, agency funds. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

EVANOLINE PARISH SCHOOL BOARD
VILLA PLATEAU, LOUISIANA

Notes to Financial Statements (CONTINUED)

Agency Funds -

The School Board maintains three agency funds. The Clearing and Payroll Funds, account for amounts deposited and subsequently expended for payroll and related benefits. The School Activity Fund accounts for assets held by the School Board in a custodial capacity.

Account Groups -

Account groups are used to establish accounting control and accountability for the School Board's general fixed assets and general long-term debt. The account groups are not funds. They are combined only with the measurement of financial position, not with measurement of results of operations.

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds.

General Long-Term Debt Account Group

Long-term debt expected to be financed from governmental funds is accounted for in the general long-term debt account group, not in the governmental funds.

C. Basis of Accounting

Basis of accounting refers to when the revenues and expenditures are recognized and reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of 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 governmental and fiduciary fund types (agency funds) are reported in the financial statements on the modified accrual basis of accounting. Under the modified accrual basis, revenues are

EVANGELINE PARISH SCHOOL BOARD
Wills Parish, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

recorded when they become both measurable and available. Available means expected to be collected within two months for property taxes and generally within the next twelve months for other revenues. The following practices in recording revenues and expenditures have been used for the governmental funds:

Revenues

Federal and state entitlements, which include state equalization and state revenue sharing, are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants which are restricted as to the purpose of the expenditures are recorded when the reimbursable expenditures have been made.

All valorem taxes are recorded in the year the taxes are due and payable. All valorem taxes are assessed in November by the Parish Assessor based on the assessed value, become due on December 1st of each year, and become delinquent on January 1. An enforceable lien attaches to the property as of January 1. The taxes are generally collected in December, January, and February of the fiscal year. Property tax revenues are accrued at fiscal year end to the extent that they have been collected and are unencumbered by the Evangeline Parish Tax Collector's Office. Such amounts are measurable and available to finance current operations.

Sales and use tax revenues are recorded in the month collected by the Evangeline Parish Sales and Use Tax Commission.

Crop rentals and royalties are recognized when received because they are not objectively measurable.

Interest income on time deposits are recorded when received.

Expenditures

Salaries are recorded as expenditures when incurred. Month-month employee salaries are incurred over a nine month period but paid over a twelve month period.

Compensated absences are recognized as expenditures when leave is actually taken or when employees (or heirs) are paid for accrued leave upon retirement or death, while the cost of earned leave privileges not requiring current resources is recorded in the general long-term debt account group.

EVANGELINE PARKS SCHOOL BOARD
WILKIE PLACE, HOUSTON

Notes to Financial Statements (Continued)

Commitments under construction contracts are recognized as expenditures when earned by the contractor.

Principal and interest on general long-term obligations are not recognized until due.

All other expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if it is expected to be paid within the next twelve months. Liabilities which will not be liquidated with expendable available financial resources are recorded in the general long-term debt account group.

Deferred Revenues

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

3. Budget Practices

The proposed budgets for fiscal year 1998 were completed and made available for public inspection at the School Board office on July 18, 1997. A public hearing was held on July 18, 1997 for suggestions and comments from taxpayers, at which time the 1998 budgets were formally adopted by the School Board. The budget for the General Fund was published in the official journal 30 days prior to the public hearing.

The budgets for the General and Special Revenue Funds were prepared on a modified accrual basis, consistent with generally accepted accounting principles (GAAP).

Formal budgetary accounts are integrated into the accounting system during the year as a management control device. Appropriations are valid only for the year in which made, and any part of each appropriation which is not expended lapses at the end of each fiscal year.

The level of control over the budget is exercised at the function or program level for the General and Special Revenue Funds. The Superintendent is authorized to transfer budget amounts

BOUNCELOUSE PARISH SCHOOL BOARD
Willa Platte, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

within each function; however, any supplemental appropriations that exceed the total expenditures of any fund requires School Board approval. As required by state law, when actual revenues within a fund are failing to meet estimated annual budgeted revenues by five per cent or more, and/or actual expenditures within a fund are exceeding estimated budgeted expenditures by five per cent or more, a budget amendment to reflect such changes is adopted by the School Board in an open meeting. Budgeted amounts included in the financial statements include the original adopted budget and all subsequent amendments. Amendments to the budget were not material.

G. Encumbrances

Encumbrance accounting orders which purchase orders for the reimbursement of services are recorded in order to reserve that portion of the applicable appropriation, is not employed by the School Board as an extension of formal budgetary integration in the funds.

F. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits includes amounts in demand deposits, money market accounts and time deposits which are stated at cost. Cash balances of all funds are combined to the extent possible. 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.

G. Short-Term Interfund Receivables/Payables

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

H. 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

SCARLETT HARKINS SCHOOL BOARD
Wildie Platte, Louisiana

Notes to Financial Statements (Continued)

recorded as revenues when received; however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.

2. General Fixed Assets

Land, buildings, and furniture and equipment are recorded as expenditures in the governmental funds and are capitalized in the general fixed assets account group at historical cost or estimated historical cost, if actual cost is not available. Depreciated fixed assets are valued at their estimated market value on the date of donation. Approximately 45 per cent of general fixed assets are valued at historical cost, while the remaining 55 per cent are valued at estimated cost. Estimated cost was computed by multiplying the assessed valuation of each building, for which historical cost was not available, times the Consumer Price Index (CPI) relative to the estimated date of acquisition and/or construction of each building.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. No depreciation has been provided on general fixed assets, and less interest has been capitalized.

2. Commercial Employees

Twelve-month employees earn from 5 to 10 days of vacation leave each year, depending on length of service with the School Board. Vacation leave cannot be accumulated. All School Board employees earn from 10 to 15 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 sick leave of up to 20 days is paid to the employee or his heirs at the employee's current rate of pay, and all unused sick leave is used in the retirement benefit computation as earned service.

Substantial 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 substantial leave after three years of continuous service or two semesters of substantial leave after six or more years of continuous service. Substantial leave benefits are recorded as an expenditure in the period paid.

EVANGELINE PARISH SCHOOL BOARD
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

The cost of leave privileges is recognized as a current-year expenditure in the governmental funds when leave is actually taken or when employees (or heirs) are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

K. Long-Term Obligations

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account group.

Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

L. Fund Balances

Reserves

Reserves represent those portions of fund balances not appropriable for expenditures or legally segregated for a specific future use.

Designated

Designated fund balances represent tentative plans for future use of financial resources.

M. Sales Tax

On May 13, 1967, the voters of Evangeline Parish approved a one percent sales tax which, after payment of necessary costs and expenses of collecting the tax, is dedicated for payments of salaries of teachers employed by the public elementary and secondary schools and for the operation of the public elementary and secondary schools of Evangeline Parish. The sales tax is collected by the Evangeline Parish Sales and Use Tax Commission for a fee of 3 percent of the weekly collections.

EVANOLINE PARISH SCHOOL BOARD
Wilde Place, Louisiana

Notes to Financial Statements (Continued)

8. Comparative Data and Total Columns on Combined Statements

Comparative total data for the prior year has been presented in the financial statements in order to provide an understanding of changes in the School Board's financial position and operations. However, comparative data (i.e., presentation of prior year total by fund type) has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total columns on the combined statements - overview are captioned Memorandum only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, summary 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.

12) Cash and Interest-Bearing Deposits

At June 30, 1999, the School Board has cash and interest-bearing deposits in cash balances totaling \$7,894,528, as follows:

Money market accounts	\$5,294,448
Time deposits	2,600,080
Total	\$7,894,528

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the remaining cash balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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. Deposits balances (cash balances) at June 30, 1999, are secured as follows:

Bank balances	\$21,385,387
Federal deposit insurance	475,000
Pledged securities	2,202,182
Total	24,062,569
deficiency of securities pledged over deposits	\$ (31,488)

PARISH OF EASTERN WARDEN SCHOOL BOARD
Villie Parish, Louisiana

Notes to Financial Statements (Continued)

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.O. 20-1129 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the school board that the fiscal agent has failed to pay deposited funds upon demand.

43) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the School Board in September or October and are actually billed to taxpayers in December. Billed taxes become delinquent on January 1 of the following year.

The Parish Tax Collector bills and collects the property taxes for the School Board. Property tax revenues are recognized when levied by the agent that they result in actual collection.

For the year ended June 30, 2020 ad valorem taxes totaling \$6.11 million were levied on assessed property (special wide-general corporate purposes only) and were dedicated as follows:

General corporate purposes	4.46 million
Special tax for salaries and benefits of teachers and other employees in the school system	6.80 million
Special School District No. 7 tax for debt retirement	6.88 million
Special School District No. 3 tax for debt retirement	7.80 million
Special School District No. 3 school improvement tax (maintenance and operations)	11.80 million
Special School District No. 7 school improvement tax (maintenance and operations)	11.75 million
Special Hamile High School improvement tax (for athletic department)	2.00 million

The taxes remitted were \$2,782,210 for the year ended June 30, 2020.

44) Receivables

A summary of receivables at June 30, 2020 follows:

Department of Education - Grants	\$ 497,978
U. S. Department of Treasury - Grants	802,798
St. Landry Parish Police Jury - (17794) - Grants	_____17,288
Total	\$1,318,118

DORCHESTER PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

15) Interfund Receivables, payable

	Interfund Receivables	Interfund Payables
General Fund	\$988,311	\$ -
Special Revenue Funds:		
District 2 Maintenance	-	4,374
District 7B Maintenance	-	7,438
Louisiana Statewide Grant	-	28,278
Writing to Read	-	2,238
Early Childhood Education	-	4,907
Starting Point	-	18,371
Adult Education	-	8,928
JTPA	-	3,878
E-S Reading Math Initiative	-	28,254
Title II	-	18,094
TEEA-8	-	29,448
TEEA Chapter 3	-	258,828
Vocational Education	-	96,444
Drug Free School	-	7,155
First Step	-	15,738
Summer Program	-	12,784
Technology Grants	-	268,284
Pre-School Flow Through	-	8,882
Title VI	-	2,068
Charter Schools	-	18,288
Debt Service Fund - School District No. 7	7,418	-
Agency Fund - School Activity Fund	-----	28,008
	\$988,729	\$688,708
	-----	-----

16) Fixed Assets

The changes in general fixed assets are as follows:

	Balance (July 1, 2007)	Additions	Disposals	Balance (June 30, 2008)
Land	\$ 343,877	\$ 78,000	\$ -	\$ 421,877
Buildings and improvements	13,308,736	-	-	13,308,736
Furniture and equipment	8,088,489	763,258	184,450	8,667,297
Buses and vehicles	228,228	27,028	-	255,256
	-----	-----	-----	-----
Total	\$20,969,330	\$868,286	\$184,450	\$21,653,166
	-----	-----	-----	-----

EVANGELINE PARISH SCHOOL BOARD
Witte Parish, Louisiana

Notes to Financial Statements (Continued)

17) Changes in General Long-Term Debt

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

	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations payable on July 1, 1997	\$1,150,000	\$1,518,435	\$2,150,435
Additions	3,380,000	88,821	3,468,821
Deductions	<u>385,000</u>	<u> </u>	<u>385,000</u>
Long-term obligations payable at June 30, 1998	\$4,145,000	\$1,607,256	\$5,852,256

Bonds payable at June 30, 1998 is comprised of the following individual issues:

\$1,150,000 1996 School Bonds of School District No. 7 due in annual installments of \$95,000 to 1995,000 through April 1, 2008; interest at 4.48-4.90 percent; payable by levy of ad valorem tax	\$1,150,000
\$200,000 General Obligation Bonds, Series 1993 School District No. 1 due in annual installments of \$51,000 to \$91,000 through March 1, 2006; interest at 5.18 percent to 6.80 percent; payable by levy of ad valorem tax	\$200,000
\$780,000 1994 Certificates of Indebtedness, due in annual installments of \$200,000 to \$115,000 through March 1, 2001; interest at 5.50 percent to 6.05 percent; payable by General Fund revenues	<u>\$280,000</u>
	<u>\$4,145,000</u>

Compensated absences

Compensated absences reported at June 30, 1998, reflect only amounts due to employees for all unused sick leave, up to a maximum of 95 days, that have 18 or more years of service. The leave records were maintained in such a manner that the additions and deductions could not readily be identified separately; therefore, the additions and deductions are included in the previous schedule as a net addition.

EMERALDLINE PARISH SCHOOL BOARD
Villie Plaquemine, Louisiana

Notes to Financial Statements (Continued)

The annual requirements to amortize all bonds outstanding at June 30, 1998, including interest payments of \$2,546,418, follows:

<u>Year Ending June 30,</u>	<u>General Obligation</u>
1999	\$ 341,478
2000	482,814
2001	458,943
2002	458,813
2003	328,203
2004 - 2005	1,488,880
2006 - 2013	1,181,100
2014 - 2018	1,467,110
	\$8,421,638

In accordance with S.A. 18,982, the school board is legally restricted from incurring long-term bonded debt in excess of 1% of the assessed value of taxable property. As June 30, 1998, the statutory limit is \$10,488,821, and outstanding bonded debt totals \$3,795,806.

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

A. Teachers' Retirement System of Louisiana (TRS)

Plan Description:

The School Board participates in the membership plans of the TRS, the Regular Plan and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and assumed by state statute. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, P.O. Box 84123, Baton Rouge, Louisiana 70804-9223, or by calling (804) 838-8448.

MONTELEONE PARISH SCHOOL BOARD
Ville Platte, Louisiana

NOTE TO FINANCIAL STATEMENTS (Continued)

Funding Policy -

Plan members are required to contribute 4.8 percent and 5.3 percent of their annual covered salary for the Regular Plan and Plan A, respectively. The school board is required to contribute at an actuarially determined rate. The current rate is 31.4 percent of annual covered payroll for both membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the TRS, as provided by state law, is funded by the state of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board.

The school board's contributions to the TRS for the years ending June 30, 1998, 1997, and 1996 were \$4,142,348, \$4,012,087, and \$3,784,871, respectively, equal to the required contributions for each year.

B. Louisiana School Employees' Retirement System (LSERS)

Plan Description -

The LSERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The LSERS issues a publicly available financial report that includes financial statements and required supplementary information for the LSERS. That report may be obtained by writing to the Louisiana School Employees' Retirement System, P.O. Box 44818, Baton Rouge, Louisiana 70824, or by calling (225) 838-6484.

Funding Policy -

Plan members are required to contribute 4.35 percent of their annual covered salary and the school board is required to contribute at an actuarially determined rate. The current rate is 4.8 percent of annual covered payroll. Member contributions and employer contributions for the LSERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the LSERS is funded by the state of Louisiana through annual appropriations and by remittances from the school board.

EVANGELINE PARISH SCHOOL BOARD
VILLE PLAZA, LOUISIANA

Notes to Financial Statements (Continued)

The School Board's contributions to the LRSER for the years ending June 30, 1996, 1997, and 1998 were \$643,875, \$653,665, and \$243,898 respectively, equal to the required contributions for each year.

(10) Postemployment Health Care Funding

In accordance with State statutes, the School Board provides certain continuing health care 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. Currently, 128 retirees are receiving benefits. These Benefits for Retirees are provided through the State Employees Group Benefits Program whose monthly premiums are paid jointly by the retirees 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. The School Board's total cost of providing these benefits was \$278,938 for the year ended June 30, 1998.

(11) Leases

Obligations under capital leases, which are considered immaterial to the financial statements, are not included in the general long-term debt account group as of June 30, 1998.

(12) Contingencies

A. Contingencies

In June 30, 1998, the School Board is involved in several lawsuits. It is the opinion of the School Board, after conferring with legal counsel, that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the School Board's financial position.

B. Grant Audit

The School Board receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursements by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the School Board, such disallowances, if any, will not be significant.

WABASH-LAKE PARISH SCHOOL BOARD
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

(8) Progress - Actual and Budget

The following individual funds had actual revenues under budgeted revenues for the year ended June 30, 1998 which are not apparent from the general purpose financial statements:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Miscellaneous Variances</u>
Special revenue funds:			
State 1000/LEACH BONDS	\$ 249,818	\$ 223,873	\$ 25,944
IEBA-B	599,874	389,748	210,126
Title I	2,828,810	2,885,888	57,078
Technology Grants	345,933	385,850	39,917
Adult Education	54,854	49,540	5,314
Pre-school flow through	21,135	21,260	1,125
Charter Schools	21,108	49,281	2,817

(9) Risk Management - Worker's Compensation

The school board has established a limited risk management program for worker's compensation effective April 1, 1998. The school board contracted with Littleton Risk Services, Inc. as claims administrator for this program. The School Board purchased commercial insurance for individual claims in excess of \$670,000. Changes in the claims liability amount in previous fiscal years were as follows:

	<u>Beginning of Fiscal Year Liabilities</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year-End</u>
1998-1999	\$ 23,288	\$102,823	\$ 79,317	\$127,793
1997-1998	\$127,775	\$208,434	\$233,888	\$ 99,288
1997-1998	\$ 92,889	\$579,973	\$479,783	\$103,059

EVANGELINE PUEBIS SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

1241 Compensation of Board Members

A detail of the compensation paid to individual board members for the year ending June 30, 1988 follows:

<u>Board member</u>	<u>Amount</u>
Wayne Gardner	\$ 1,200
Dr. Bobby Bookatal	1,200
Bobby Euges	1,200
Donald McDyeally	1,200
Clarence Lafitte	1,200
Gerwin Lafitte	1,200
John David Landreman	1,200
Stanley Leger	1,200
Cecil Hunter	8,400
Arthur Avery	1,200
Leon Skinner	1,200
Earl John Collins	1,200
James Widrine	<u>1,200</u>
Total	\$37,800

1242 Impact of Year 1980 on Computer Programs (Revisited)

The year 1980 issue is the result of computer programs being written using two digits rather than four to define the applicable year. Any of the school board's computer programs that have time sensitive software may recognize a date using '80' as the year 1908 rather than the year 2008. This could result in a system failure or miscalculations causing disruptions of operations, including, among other things, a temporary inability to process transactions, or engage in similar normal business activities.

According to school board officials, the computer system of the school board is currently year 1980-compliant.

SUPPLEMENTAL INFORMATION

SCHEDULE OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS

SPECIAL REVENUE FUNDS

- District 2 Maintenance and District 18 Maintenance Funds** - To account for receipts and use of the proceeds of ad valorem taxes levied for the purpose of maintaining and improving the schools within each district and the proceeds of state revenue received.
- Berlin High School Athletic Fund** - To account for the receipt and use of proceeds of ad valorem taxes levied for the operation and maintenance of the Berlin High School athletic department.
- Writing to Read** - To account for funds from state sources to provide a computer based introduction to writing and reading for grades K and 1 in all elementary schools in the parish.
- Goals 2000/Learn Grant** - To account for funds from state and federal sources for the purpose of providing teachers and principals with training in teaching strategies, implementing new state standards, new assessment methods and science curriculum.
- E-3 Reading/Math Initiative** - To account for funds from state sources to improve reading skills of E-3 students who are at risk or experiencing difficulty in reading.
- Early Childhood Education** - To account for funds from state sources to provide assistance in developing high-risk four-year old children.
- Starting Point** - To account for a federally financed program directed toward developing at-risk four year old children.
- Adult Education** - To account for funds from federal and state sources utilized to provide instruction to adults working toward a high school diploma and to provide continuing education courses.
- Technology Grants** - To account for state funds used for the purpose of connecting all schools via a LAN, connecting all schools to the internet, support and maintain hardware software and equipment and train teachers to integrate technology into the curriculum.
- Job Training Partnership Act Programs** - To account for funds from the Job Training Partnership Act Program of the St. Landry Parish Police Jury. The programs are designed to prepare economically disadvantaged individuals and other individuals facing serious barriers to employment and who are in special need of such training to obtain productive employment.

Continued

SPECIAL REVENUE FUNDS (CONTINUED)

Education for Economic Security Act - Title III Fund - Title II of the Education for Economic Security Act (ESEA) is a program by which the federal government provides funds to the school board for projects which 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.

Education of the Handicapped Act Funds - (IDEA-B) - IDEA-B Funds are federally financed programs of free education in the least restricted environment in children with exceptionalities.

Chapter 1 - Title I of the Improving America's Schools Act (IASA) replaces Elementary and Secondary Education Act funding. The federal funds are allocated and administered by the state for programs designed for educationally deprived children. Funds are utilized to provide supplementary instruction in both reading and mathematics.

Vocational Education - To account for state allocated federal funds to assist and conduct vocational education programs for persons who desire and need education and training for employment.

Drug Free School - To account for state allocated federal funds to be used in educational programs which provide guidance and counseling on drugs.

Field Work - To account for state allocated federal funds to provide transportation and educational and computer instruction toward attainment of a GED diploma for welfare recipients.

Special Education Medicaid - To account for federal funds to provide medical assistance for students.

Special Education Summer Program - To account for state funds provided by the Louisiana State Legislature under Act 56 of 1990 to provide extended school year programs.

Special Education Pre-School Five Through - To account for state allocated federal funds to be used in developmental programs for pre-school children to ensure growth in the areas of cognitive, motor, social, and help and language.

(continued)

SPECIAL REVENUE FUNDS (CONTINUED)

Lunch Fund - The Lunch Fund is a program that provides nourishing morning and noon meals for students in all grades. This fund is supplemented by both federal and state funds that are based on reimbursement and participation.

School to Work - To account for state funds used for the development and implementation of a Louisiana school-to-work system.

Special Education Child Search - To account for state funds to be used for family service coordination and other early intervention services for eligible children who are not on Medicaid or for services not reimbursable by Medicaid.

Title VI - Title VI of the Improving America's Schools Act (IASA) is a program by which the Federal government provides the teaching force with access to programs for the continued improvement of their professional skills and the opportunity to acquire the knowledge and skills needed to instruct and prepare all American students for the next century.

Charter Schools - To account for federal funds to be used for planning and early implementation of an approved pilot/demonstration site for charter schools.

Foreign Language Incentive - To account for federal funds awarded to eligible public elementary schools that have met the requirements in Section 1204 of the Elementary and Secondary Education Act of 1983, as amended by the Improving America's Schools Act of 1994 (Pub. L. 103-382). These funds must be used to enhance foreign language instruction at the public elementary schools in the district.

FINANCIAL STATEMENTS: STATE
 VILLAGE OF CHICAGO
 General Revenue Fund

Combining Balance Sheet
 June 30, 2008

Character 2 Description	Balance Sheet Amount	Balance Sheet Amount	Early in Period Amount	Early in Period Amount	Early in Period Amount	Early in Period Amount	Early in Period Amount	Early in Period Amount	Early in Period Amount	Total	Total
Available for General Operations	169,322	169,322	169,322	169,322	169,322	169,322	169,322	169,322	169,322	169,322	169,322
Capital Assets	169,322	169,322	169,322	169,322	169,322	169,322	169,322	169,322	169,322	169,322	169,322
Total	338,644	338,644	338,644	338,644	338,644	338,644	338,644	338,644	338,644	338,644	338,644

Assets and Liabilities are reported

LIABILITIES AND FUND BALANCES

Accounts Payable	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365	35,365
Accounts Receivable	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287
Due to Other Funds	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
Total Liabilities	39,045	39,045	39,045	39,045	39,045	39,045	39,045	39,045	39,045	39,045	39,045
Fund Balance - Assigned	299,599	299,599	299,599	299,599	299,599	299,599	299,599	299,599	299,599	299,599	299,599
Fund Balance - Unassigned	0	0	0	0	0	0	0	0	0	0	0
Total Fund Balance	299,599	299,599	299,599	299,599	299,599	299,599	299,599	299,599	299,599	299,599	299,599
Total Liabilities and Fund Balance	338,644	338,644	338,644	338,644	338,644	338,644	338,644	338,644	338,644	338,644	338,644

TRUSTEES TRUSTEE SCHOOL FUND
 1914-15 term, continued
 Special Income Funds

Continuing Balance Sheet (continued)
 Apr. 30, 1916

ASSETS

Cash and interest-bearing deposits
 Receivables
 Inventory

Total assets

	1915-16 Balance Forward	1915-16 Receipts	Special Income Funds	1914-15 Balance	Receipts Transfer Forward	Total
Cash and interest-bearing deposits	\$ 579,663	10,144	\$ 65,209	\$ 508	\$ 74,000	\$ 1,278,907
Receivables	-	-	3,124	-	-	3,124
Inventory	807,663	83,144	896,528	-	-	1,787,335
	\$ 1,387,326	93,288	1,657,766	\$ 508	\$ 74,000	\$ 3,123,888

LIABILITIES AND FUND BALANCE

Liabilities:

Cash certificate
 Accounts payable
 Due to other funds

Total liabilities

Fund balance:

Unexpended for inventory
 Unexpended under special
 1914-15 fund balance

Total fund balance and fund balance

	1915-16 Balance Forward	1915-16 Receipts	Special Income Funds	1914-15 Balance	Receipts Transfer Forward	Total
Cash certificate	\$ 766	1,233	1,678	-	-	\$ 3,677
Accounts payable	10,278	4,483	-	4,608	11,289	30,658
Due to other funds	178,282	11,258	10,661	-	11,258	211,459
	\$ 189,326	17,074	12,339	\$ 4,608	\$ 22,547	\$ 243,894
Unexpended for inventory	-	-	25,224	-	-	25,224
Unexpended under special 1914-15 fund balance	-	-	167,341	-	-	167,341
	\$ 189,326	17,074	192,565	\$ 4,608	\$ 22,547	\$ 403,120

Financial Report COMM. 8840

Wile Field, Louisiana

Special Revenue Fund

Operating Statement of Revenues, Expenditures, and Changes in Fund Balance
For 2000 June 30, 1999

	Account 2 Revenues	Account 76 Revenues	State High School Fund	Writing for Bond	State/Other Loan Fund	F-F Bonding Fund Initiation	Fully Allocated Amount
Revenues:							
Part 10 revenues -							
State							
Ad valorem	\$1,025,787	\$199,750	333,890	\$ -	\$ -	\$ -	\$ -
Interest earnings	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Part 20 revenues -							
Equity/lottery	-	-	-	255,811	55,510	144,516	45,837
Other	-	-	-	-	28,380	-	-
Part 30 revenues -							
Total revenues	<u>1,025,787</u>	<u>199,750</u>	<u>333,890</u>	<u>255,811</u>	<u>83,890</u>	<u>144,516</u>	<u>45,837</u>
Expenditures:							
Part 10 -							
Regular program	-	-	20,628	-	-	-	-
Special education programs	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	55,168
Adult and continuing education programs	-	-	-	-	-	-	-
Vocational education programs	-	-	-	-	-	-	-
Other instructional programs	-	-	-	288,790	162,098	259,801	-
Part 20 -							
Student services	-	-	-	-	-	-	-
Food support services	-	-	-	-	-	-	-
Instructional staff services	-	-	-	-	91,356	1,195	-
General administration	31,126	2,148	6,368	-	-	-	-
School administration	44,761	9,336	-	-	-	-	-
Business operations	-	-	-	-	-	-	-
Special lab and maintenance of plant services	771,871	127,713	-	-	-	-	-
Student transportation	-	-	-	-	-	-	-
General services	-	-	-	-	-	-	-
Part 30 -							
Non-faculty related services - Food services	-	-	-	-	-	-	-
Part 40 -							
Faculty acquisition and commodation	-	-	-	-	-	-	-
Total expenditures	<u>487,687</u>	<u>139,197</u>	<u>27,996</u>	<u>288,790</u>	<u>163,454</u>	<u>260,996</u>	<u>55,168</u>
EXCESS DEFICIT/SHORTAGE OF REVENUES OVER EXPENDITURES							
	<u>538,100</u>	<u>60,553</u>	<u>3,894</u>	<u>-63,239</u>	<u>-79,564</u>	<u>-</u>	<u>-20,331</u>
Other Financing sources (uses):							
Operating transfers in	-	-	-	60,569	-	-	2,698
Operating transfers out	-	-	-	-	11,489	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,569</u>	<u>11,489</u>	<u>-</u>	<u>2,698</u>
EXCESS DEFICIT/SHORTAGE OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES							
	<u>538,100</u>	<u>60,553</u>	<u>3,894</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning	<u>173,180</u>	<u>323,875</u>	<u>5,722</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ 711,280</u>	<u>\$ 384,428</u>	<u>\$ 9,616</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNIVERSITY OF THE STATE OF NEW YORK
State Finance, Institutions
Special Revenue Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances - CONTINUED
 Year Ended June 30, 1999

	1998		1999		Percentage	
	Actual	Change	Actual	Change	1998	1999
	(thous.)	(thous.)	(thous.)	(thous.)	(thous.)	(thous.)
Revenues						
Partish sources -						
Taxes						
ad valorem	-	-	-	-	-	-
interest earnings	-	-	-	-	-	23,500
other	-	-	-	-	-	271,000
Other sources -						
equitation	-	-	-	-	-	50,000
other	-	-	-	-	50,000	-
Federal sources	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>1,000,000</u>
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>1,074,500</u>
Expenditures						
Instructional -						
Support programs	-	-	-	-	-	-
special education programs	-	-	-	-	25,713	25,201
general programs	-	10,000	-	500	-	-
Adult and continuing education programs	-	-	-	-	-	-
Vocational education programs	146,770	-	-	-	-	-
Other instructional programs	-	-	60,300	-	-	-
Support services -						
tuition support services	-	-	-	100,000	-	-
instructional staff services	-	20,000	-	-	-	-
general administration	-	-	-	-	-	-
student administration	-	-	-	-	-	294
business services	-	-	-	-	-	-
operation and maintenance of plant services	-	-	10,000	300	-	800
student transportation	-	200	10,000	-	2,000	-
control services	-	-	-	-	-	-
Non-instructional services -						
food services	-	-	-	-	-	1,400,000
Facility acquisition and construction	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>1,000,000</u>
Total expenditures	<u>146,770</u>	<u>120,200</u>	<u>110,300</u>	<u>100,600</u>	<u>122,000</u>	<u>1,001,000</u>
Excess (deficiency) of revenues over expenditures	<u>-124,770</u>	<u>12,800</u>	<u>1,700</u>	<u>11,400</u>	<u>-10,000</u>	<u>73,500</u>
Other financing (source, deficit)						
operating transfers in	-	1,000	0	10,000	-	-
operating transfers out	<u>111</u>	<u>(100)</u>	<u>(1,000)</u>	<u>-</u>	<u>(111)</u>	<u>(100)</u>
Total other financing sources (uses)	<u>111</u>	<u>(100)</u>	<u>(1,000)</u>	<u>10,000</u>	<u>(111)</u>	<u>(100)</u>
Excess (deficiency) of revenues and other financing over expenditures and other uses	<u>-124,659</u>	<u>12,700</u>	<u>700</u>	<u>21,400</u>	<u>-10,111</u>	<u>73,400</u>
Fund balances, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>701,000</u>
Fund balances, ending	<u>-124,659</u>	<u>12,700</u>	<u>700</u>	<u>21,400</u>	<u>-10,111</u>	<u>774,400</u>

Actual 10/2013	Special Dividend 10/1/13	Yield %	Market Return	Total pp Language Invest Ltd	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$1,200,000
-	-	-	-	-	20,000
-	-	-	-	-	271,000
-	-	-	-	-	30,000
11,000	11,417	-	-	-	95,100
<u>11,000</u>	<u>11,417</u>	<u>21,000</u>	<u>28,111</u>	<u>-</u>	<u>3,000,000</u>
-	-	-	-	-	20,000
-	11,111	-	20,714	-	200,000
-	-	11,700	-	-	1,000,000
-	-	-	-	-	20,000
10,000	-	-	-	-	100,000
-	-	-	-	-	100,000
1,704	2,444	20,000	-	-	100,000
-	-	-	-	-	100,000
-	0	-	-	-	20,000
-	-	-	10,000	-	1,000,000
-	-	-	-	-	20,000
-	-	-	-	-	200,000
-	-	-	-	-	2,000,000
<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>20,000</u>	<u>-</u>	<u>3,000,000</u>
-	-	-	-	-	20,000
<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>20,000</u>	<u>-</u>	<u>3,000,000</u>
-	-	-	-	-	20,000
-	-	-	-	-	100,000
<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>20,000</u>	<u>-</u>	<u>3,000,000</u>
-	-	-	-	-	20,000
-	-	-	-	-	100,000
<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>20,000</u>	<u>-</u>	<u>3,000,000</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$1,200,000

DEBT SERVICE FUNDS

District 1 Sinking Fund - To accumulate monies for the payment of the 1983 bonds of School District No. 1 of the Fifth police jury ward, Evangeline Parish, Louisiana, which are serial bonds due in annual installments, plus interest, through maturity in 1995. Debt service is financed by the levy of an ad valorem tax.

District 7 Sinking Fund - To accumulate monies for the payment of the 1988 school bonds of School District No. 7, which are serial bonds due in annual installments, plus interest, through maturity in 1998. Debt service is financed by the levy of an ad valorem tax.

MEMPHIS PUBLIC SCHOOL BOARD
 White Plains, Louisiana
 Debt Service Funds

Combining Balance Sheet
 June 30, 1998

	<u>No. 1</u>	School District <u>No. 7</u>	<u>TOTAL</u>
ASSETS			
Interest-bearing deposits	\$44,354	\$12,878	\$128,388
Due from other funds	-----	7,418	7,418
Total assets	\$44,354	\$42,388	\$135,704
	-----	-----	-----
LIABILITIES AND FUND BALANCE			
Liabilities	0	0	0
Fund balance:			
Reserved for debt service	\$44,354	\$42,388	\$128,388
Total liabilities and fund balance	\$44,354	\$42,388	\$135,704
	-----	-----	-----

EVANGELINE PARISH SCHOOL BOARD
 Villa Marie, Louisiana
 Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 1998

	School District		Totals
	No. 1	No. 7	
Revenues:			
Parish sources -			
Taxes:			
Ad valorem	\$80,110	\$538,864	\$618,974
Interest earnings	<u>4,580</u>	<u>1,862</u>	<u>6,442</u>
Total revenues	<u>\$84,690</u>	<u>\$540,726</u>	<u>\$625,416</u>
Expenditures:			
Debt service -			
Principal	\$8,000	180,000	\$188,000
Interest	27,788	7,800	35,588
Paying agent fees	<u>3,384</u>	<u>2,330</u>	<u>5,714</u>
Total expenditures	<u>\$39,172</u>	<u>\$189,930</u>	<u>\$229,102</u>
Excess (deficiency) of revenues over expenditures	50,518	(49,204)	1,314
Fund balances, beginning	<u>\$21,148</u>	<u>\$2,084</u>	<u>\$23,232</u>
Fund balances, ending	\$71,666	\$46,880	\$118,546
	*****	*****	*****

CAPITAL PROJECTS FUND

F. F. Stewart Construction Fund - To account for the financing and construction of a new elementary school within School District No. 7 and renovations and improvements to the Basil High School/Hodges school. Funds have been provided through the issuance of \$3,325,000 General Obligation School Bonds, Series 1998.

EVANOLINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Capital Projects Fund
 W. H. STEWART CONSTRUCTION FUND

Balance Sheet
 June 30, 1978

ASSETS

Interest-bearing deposits	\$3,288,480

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 8,000

Fund balance:	
Designated for subsequent year's expenditures	\$3,288,480

Total liabilities and fund balance	\$3,288,480

BOYDDELIER PARISH SCHOOL BOARD
Wills Plant, Louisiana
Capital Projects Fund
W. F. STEWART CONSTRUCTION FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
June 30, 1988

Revenues:	
Local sources -	
Interest earnings	\$ <u>23,840</u>
Expenditures:	
General administration	35,897
Operation and maintenance of plant	
services	480
Facilities acquisition and	
construction	<u>72,522</u>
Total expenditures	<u>108,900</u>
Deficiency of revenues over	
expenditures	(85,060)
Other financing sources:	
Proceeds from bonds	<u>3,258,470</u>
Excess of revenues and other	
financing sources over	
expenditures	3,258,470
Fund balance, beginning	<u> </u>
Fund balance, ending	<u>\$3,258,470</u>

FUNDING FUNDS

Money Funds

Clearing Fund and Payroll Fund - To account for amounts deposited and subsequently expended for payroll and related expenditures.

School Activity Funds - To account for individual school monies on deposit in various bank accounts.

EVERGREEN PRIMER SCHOOL BOARD
 Ville Platte, Louisiana
 Fiduciary Funds
 Agency Funds

Combined Balance Sheet
 June 30, 1998

	Closing and Payroll	School ACTIVITY	<u>TOTAL</u>
ASSETS			
Cash and cash equivalents	\$ 347	\$293,218	\$293,465
	*****	*****	*****
LIABILITIES			
Accounts payable	\$ 347	\$ -	\$ 347
School activity funds payable	-	273,218	273,218
Due to other funds	-	<u>29,822</u>	<u>29,822</u>
Total liabilities	\$ 347	\$293,218	\$293,465
	*****	*****	*****

STANLEY HOPE PATRICK SCHOOL BOARD
 2114 Florida, East of the
 Interstate, Fourth
 Agency, Florida

Comparing Statement of Changes in Assets and Liabilities
 From October 31, 1998

	Balance July 1, 1997	ADDITIONS	DEDUCTIONS	Balance June 30, 1998
CURRENT ASSETS				
CASH				
Cash	\$ -	\$ 46,544	\$ 46,542	\$ 467
ACCOUNTS RECEIVABLE				
Accounts payable	\$ -	\$ 46,544	\$ 46,542	\$ 467
OTHER				
ASSETS				
Due from other funds	\$ -	\$ 167,247,776	\$ 167,247,776	\$ -
LIABILITIES				
Cash overdraws	\$ -	\$ -	\$ -	\$ -
Payroll taxes payable	-	\$ 167,247,776	\$ 167,247,776	-
Due to other funds	-	-	-	-
Total Liabilities	\$ -	\$ 167,247,776	\$ 167,247,776	\$ -
NET ASSETS				
ASSETS				
Cash	\$ 177,217	\$ 1,362,463	\$ 1,362,462	\$ 177,218
LIABILITIES				
School activity funds payable	\$ 177,217	\$ 1,362,463	\$ 1,362,462	\$ 177,218
Due to other funds	<u>26,800</u>	<u>-</u>	<u>-</u>	<u>26,800</u>
Total Liabilities	\$ 204,017	\$ 1,362,463	\$ 1,362,462	\$ 204,018
NET ASSETS - ALL FUNDS (UNDE)				
ASSETS				
Cash	\$ 177,217	\$ 1,362,463	\$ 1,362,462	\$ 177,218
Due from other funds	-	\$ 20,817,154	\$ 20,817,154	-
Total Assets	\$ 177,217	\$ 20,994,617	\$ 20,994,616	\$ 177,218
LIABILITIES				
Accounts payable	\$ -	\$ 46,544	\$ 46,542	\$ 467
Due to other funds	\$ 26,800	\$ -	\$ -	\$ 26,800
Payroll taxes payable	-	\$ 167,247,776	\$ 167,247,776	-
SCHOOL activity funds payable	<u>150,417</u>	<u>-</u>	<u>1,362,462</u>	<u>150,417</u>
Total Liabilities	\$ 277,217	\$ 167,294,320	\$ 167,294,320	\$ 277,217

EPISCOPALIAN DARTER SCHOOL BOARD
 Wills Plantation, Louisiana
 Pioneers Funds
 Agency Funds
 School Activity Funds

Schedule of Changes in Deposits Due Others
 Year Ended June 30, 1988

School	Balance July 1, 1987	Additions	Deductions	Balance June 30, 1988
Basile High	\$ 23,000	\$ 184,410	\$ 176,700	\$ 18,710
Bayou Church High	18,448	107,718	100,000	26,166
Chauvinier High	18,478	84,851	80,000	23,329
Manou High	20,181	180,004	180,000	20,185
Manou Lower Elementary	18,400	70,000	67,500	20,900
Pine Pointe High	70,000	300,000	300,000	70,000
Vidrine High	40,000	127,000	120,000	47,000
Wills Plantation High	50,000	180,000	180,000	50,000
Wills Plantation Elementary	4,000	70,000	68,000	16,000
James Stephens Elementary	10,000	40,000	30,000	20,000
Manou Upper Elementary	1,000	70,000	69,000	2,000
W. H. Stewart Elementary	1,000	20,000	20,000	1,000
Curver Elementary	000	20,000	20,000	0,000
Rector Heath Elementary	0,000	40,000	30,000	10,000
Carver School	1,000	10,000	10,000	1,000
Total Balances	\$270,010	\$1,360,000	\$1,344,000	\$286,010

GENERAL LONG-TERM DEBT ACCOUNT STATE

TO ACCOUNT FOR UNSECURED principal amounts of general long-term debt expected to be financed from governmental type funds. Payment of maturing obligations, including interest, is accounted for in the debt service fund.

PROVIDENCE STADIUM SCHOOL BOARD
 11111 Klatsop Avenue

Statement of General Long-Term Debt
 June 30, 2019

	2019 Certificated Individuals	School District No. 1	School District No. 1	School District No. 1	Annual Compounded Interest	Total
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT						
Amount available to debt service fund for debt retirement	\$ -	\$ 89,209	\$ 43,389	\$ -	\$ -	\$ 132,598
Amounts to be provided from -						
ad valorem taxes	-	359,854	3,308,413	-	-	3,668,267
general fund revenues	333,322	-	-	3,622,822	-	3,956,144
Total available and to be provided	333,322	449,063	3,751,800	3,622,822	3,622,822	8,389,829
GENERAL LONG-TERM DEBT SCHEDULE						
Amount payable and certificates of indebtedness due within one year	\$100,000	\$ 88,000	\$ -	\$ -	\$ -	\$ 188,000
Due after one year	318,000	329,000	3,310,000	-	-	3,957,000
Compounded interest payable	-	-	-	3,622,822	-	3,622,822
Total general long-term debt payable	418,000	417,000	3,310,000	3,622,822	3,622,822	8,400,624

INTERNAL CONTROL, COMPLIANCE

AND

OTHER GRANT INFORMATION

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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

Dr. Albert Rayburn, Jr., Superintendent,
and Members of the Evangelical Parish School Board
Villie Platte, Louisiana

We have audited the general purpose financial statements of the Evangelical Parish School Board as of and for the year ended June 30, 2008, and have issued our report thereon dated November 13, 2008. Our report was qualified because insufficient audit evidence exists to support the School Board's disclosures with respect to the Year 2008 issue. Except as discussed in the preceding sentence, 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 Evangelical Parish 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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted a certain immaterial instance of noncompliance that we have reported to Management in a separate letter dated November 13, 2008.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Evangelical Parish 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 weaknesses 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 internal control

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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. However, we noted a matter involving the internal control over financial reporting that we have reported to the School Board in a separate letter dated November 13, 1988.

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

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Wills Plaza , Louisiana
November 13, 1988

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH ONE CIRCULAR A-133

Er: Albert Beckris, Jr., Superintendent,
and Members of the Evangeline Parish School Board
Wills Point, Louisiana

Compliance

We have audited the compliance of the Evangeline Parish School Board with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Requirement that are applicable to each of its major federal programs for the year ended June 30, 1998. The Evangeline Parish School Board's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the Evangeline Parish 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 One Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Those standards and One Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance 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 these 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 Evangeline Parish School Board's compliance with these requirements.

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

MEMBER OF
SERVICES GROUP
OF
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INTERNAL CONTROL OVER COMPLIANCE

The management of the Evangeline 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 our audit, we considered the Evangeline 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 the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with GAO Circular A-133.

Our 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

Ryder, Champagne, Haven & Rainey, LLC
Certified Public Accountants

Wills Pointe, Louisiana
November 13, 2008

RESERVE BALANCE SHEET - BUREAU OF INDIAN AFFAIRS
 FEDERAL RESERVE BANK OF PHOENIX
 FEDERAL RESERVE BANK OF PHOENIX
 FEDERAL RESERVE BANK OF PHOENIX

Account Name	FY1977	FY1978	FY1979	FY1980	FY1981	FY1982
<p>Indian Affairs - Bureau of Indian Affairs</p> <p>Indian Affairs - Bureau of Indian Affairs</p> <p>Indian Affairs - Bureau of Indian Affairs</p> <p>Indian Affairs - Bureau of Indian Affairs</p> <p>Indian Affairs - Bureau of Indian Affairs</p> <p>Indian Affairs - Bureau of Indian Affairs</p>						
<p>Total</p>						

* Bureau of Indian Affairs

EVANGELINE PARISH SCHOOL BOARD
Witte Biarte, Louisiana

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS
Year Ended June 30, 1999

101 Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards presents the Federal grant activity of the Evangeline Parish School Board and is presented on the modified accrual basis of accounting, which is described in Note 2 to the general-purpose financial statements for the year ended June 30, 1999. The information in this schedule is presented in accordance with the requirements of OMB Circular A-128, audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

102 Commodities

Monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. As June 30, 1999, the School Board had \$66,898 of commodity inventory remaining.

BRASSFIELD PARISH SCHOOL BOARD
Witte Field, Louisiana

Schedule of Findings and Questioned Costs
Year Ended June 30, 1990

Part I. Summary of Auditor's Results:

1. A qualified report was issued on the financial statements.
2. No reportable conditions in internal control were disclosed by the audit of the financial statements.
3. No material noncompliance was disclosed.
4. No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed no audit findings required to be reported under Section 510(a) of Circular 8-113.
7. The major program was:
U. S. Department of Education/Louisiana Department of Education's Title I Grants to Local Educational Agencies.
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 508(b) of Circular 8-113 was \$990,000.
9. The auditors did qualify as a low-risk auditor under Section 510 of Circular 8-113.

Part II. Findings which are required to be reported in accordance with generally accepted governmental auditing standards:

There are no findings that are required to be reported under the above guidance.

EVANGELINE PARISH SCHOOL BOARD
Waller Parish, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 1988

Part III. Findings and Questioned Costs for Federal awards which include health provisions as defined in Section 1185(c) of Chapter 4225:

There are no findings that are required to be reported under the above guidance.

FRONTLORD PUBLIC SCHOOLS BOARD
 11111 Kestrel, Lincoln

Summary Schedule of Prior Audit Findings
 Year Ended June 30, 1988

Reference Number	Fiscal Year Finding Initially Occurred	Description of Finding/ Management Letter comment	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action (Action Taken)
1.	1986-88	Adopting and Amending Budgets: The school board's budgetary controls were not operating effectively and certain requirements of the of the Louisiana Local Government Budget Act were not met.	N/A	N/A

EXCHANGE PARISH SCHOOL BOARD
Villie Platte, Louisiana

Corrective Action Plan
Year Ending June 30, 1988

Accounting Letter Item #1:

Principals will be informed at the next principal's meeting of the requirements for maintaining proper documentation of expenditures. Also, the School Board will be conducting random on-site audits to ensure that all schools are following the above guidelines.

Accounting Letter Item #2:

Procedures will be implemented to ensure that all deposits are covered by the proper amount of securities pledged.