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**WEST FELICIANA PARISH SCHOOL BOARD**

**ST. FRANCISVILLE, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 1998**

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

Release Date Feb 3 1999  
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**WEST FELICIANA PARISH SCHOOL BOARD**  
**ST. FRANCISVILLE, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 1998**



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# Postlethwaite & Netterville

*A Professional Accounting Corporation*  
CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITORS' REPORT

The Members of the  
West Feliciana Parish School Board  
St. Francisville, Louisiana

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

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 general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. The West Feliciana Parish School Board has included such disclosures in Note 12. Because of the unprecedented nature of the year 2000 issue, its effects and the success or related mediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the School Board's disclosure with respect of the year 2000 issue made in Note 12. Further, we do not provide assurance that the West Feliciana Parish School Board is or will be year 2000 ready, that the School Board's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the School Board does business will be year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Feliciana Parish School Board, as of June 30, 1998, and the results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 14, 1998 on our consideration of the West Feliciana Parish School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the West Feliciana Parish School Board. 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Postlethwaite & Nettivill*

Baton Rouge, Louisiana  
December 14, 1998



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**JUNE 30, 1998**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets</b>				
Cash	\$ 1,457,455	\$ 166,685	\$ 563,499	\$ 99,319
Investments	2,940,160	-	273,080	6,881,168
Receivables	311,678	162,617	3,872	163,720
Due from other funds	382,905	-	-	-
Inventory	-	13,192	-	-
Land, building and equipment	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
Total assets	5,092,198	342,494	840,451	7,144,207
<b>Liabilities and Fund Equity</b>				
Liabilities:				
Salaries, payroll deductions and expenses payable	1,210,162	210,861	-	406,796
Due to other funds	-	30,724	-	247,031
Deposits due others	-	-	-	-
Bonds and certificates of indebtedness payable	-	-	-	-
Compensated absences payable	-	-	-	-
Total liabilities	1,210,162	241,585	-	653,827
Equity and other credits:				
Investment in general fixed assets	-	-	-	-
Retained earnings (deficit)	-	-	-	-
Fund balance:				
Reserved for workman's compensation claims	100,000	-	-	-
Reserved for debt service	-	-	840,451	-
Reserved for capital projects	-	-	-	6,490,380
Unreserved, undesignated	3,782,036	100,909	-	-
Total fund equity	3,882,036	100,909	840,451	6,490,380
Total liabilities and fund equity	\$ 5,092,198	\$ 342,494	\$ 840,451	\$ 7,144,207

The accompanying notes are an integral part of this statement.



Proprietary Fund Group	Fiduciary Fund Type	Account Groups		1998 Total (Memorandum Only)	1997 Total (Memorandum Only)
		General Fixed Assets	General Long-Term Debt		
\$ 24,125	\$ 121,887	\$ -	\$ -	\$ 2,432,970	\$ 1,992,285
-	-	-	-	10,094,408	1,243,137
-	-	-	-	641,887	186,697
-	-	-	-	382,905	672,043
-	-	-	-	13,192	15,155
-	-	19,029,358	-	19,029,358	18,869,011
-	-	-	840,451	840,451	281,725
-	-	-	9,603,466	9,603,466	363,472
<u>24,125</u>	<u>121,887</u>	<u>19,029,358</u>	<u>10,443,917</u>	<u>43,038,637</u>	<u>23,623,525</u>
234,611	-	-	-	2,062,430	1,367,296
105,150	-	-	-	382,905	672,043
-	121,887	-	-	121,887	120,782
-	-	-	9,835,000	9,835,000	165,000
-	-	-	608,917	608,917	480,197
<u>339,761</u>	<u>121,887</u>	<u>-</u>	<u>10,443,917</u>	<u>13,011,139</u>	<u>2,805,318</u>
-	-	19,029,358	-	19,029,358	18,869,011
(315,636)	-	-	-	(315,636)	93,516
-	-	-	-	100,000	100,000
-	-	-	-	840,451	281,725
-	-	-	-	6,490,380	-
-	-	-	-	3,882,945	1,473,955
<u>(315,636)</u>	<u>-</u>	<u>19,029,358</u>	<u>-</u>	<u>30,027,498</u>	<u>20,818,207</u>
\$ <u>24,125</u>	\$ <u>121,887</u>	\$ <u>19,029,358</u>	\$ <u>10,443,917</u>	\$ <u>43,038,637</u>	\$ <u>23,623,525</u>



**WEST FELICIANA PARISH SCHOOL BOARD**

**St. Francisville, Louisiana**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED JUNE 30, 1998**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
<b><u>Revenues:</u></b>			
Local sources:			
Taxes:			
Ad valorem	\$ 5,447,578	\$ -	\$ 1,259,863
Sales and use	3,018,617	-	-
Rentals, leases, and royalties	3,441	-	-
Food sales	-	170,389	-
Earnings on investments	142,274	57	49,982
Tuition - extended day program	15,590	-	-
Other	548,011	10,535	-
State sources:			
Unrestricted grants-in-aid	6,474,108	12,411	-
Restricted grants-in-aid	155,280	130,152	-
Other	56,035	-	-
Federal sources:			
Restricted grants-in-aid - direct	36,202	-	-
Restricted grants-in-aid - subgrants	-	1,984,820	-
Commodities - United States Department of Agriculture	-	55,796	-
Total revenues	<u>15,897,136</u>	<u>2,364,160</u>	<u>1,309,845</u>
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Regular education programs	6,063,015	-	-
Special education programs	1,927,750	70,035	-
Other education programs	530,066	882,544	-
Support services:			
Pupil support services	791,729	121,272	-
Instructional staff services	725,291	372,563	-
General administration service	584,146	9,289	-
School administration service	541,157	-	-
Business and central services	409,651	-	-
Plant operation and maintenance	1,485,215	4,305	-
Transportation	879,138	34,260	-
Non-Instructional Services:			
Food service	9,343	872,409	-
Community service programs	23,708	97,063	-

The accompanying notes are an integral part of this statement.



<u>Capital Projects</u>	<u>1998 Total (Memorandum Only)</u>	<u>1997 Total (Memorandum Only)</u>
\$ -	\$ 6,707,441	\$ 1,094,231
-	3,018,617	3,181,139
-	3,441	5,345
-	170,389	158,079
397,644	589,957	226,715
-	15,590	10,590
-	558,546	301,166
-	6,486,519	6,273,804
-	285,432	191,921
-	56,035	57,765
-	36,202	31,480
-	1,984,820	1,807,346
-	55,796	44,869
<u>397,644</u>	<u>19,968,785</u>	<u>13,384,450</u>

-	6,063,015	4,870,559
-	1,997,785	1,565,830
-	1,412,610	1,338,399
-	913,001	1,246,028
-	1,097,854	816,857
-	593,435	376,848
-	541,157	549,683
-	409,651	305,834
-	1,489,520	1,203,793
-	913,398	769,022
-	881,752	750,995
-	120,771	97,858

(Continued)



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED JUNE 30, 1998**

	General	Special Revenue	Debt Service
<b><u>Expenditures(cont'd)</u></b>			
Debt service:			
Principal retirement	\$	\$	\$ 330,000
Interest and bank charges	-	-	421,118
Capital Outlay	73,891	-	-
Total expenditures	14,044,100	2,463,740	751,118
Excess (deficiency) of revenues over expenditures	1,853,036	(99,580)	558,727
<b><u>Other financing sources (uses):</u></b>			
Operating transfers out	(147,873)	(20,482)	-
Operating transfers in	20,482	147,873	-
Bond issue proceeds	-	-	-
Total other financing sources (uses)	(127,391)	127,391	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,725,645	27,811	558,727
Fund balances at beginning of year	2,156,391	73,098	281,725
Fund balances at end of year	\$ 3,882,036	\$ 100,909	\$ 840,452



<u>Capital Projects</u>	<u>1998 Total (Memorandum Only)</u>	<u>1997 Total (Memorandum Only)</u>
\$ -	\$ 330,000	\$ 335,000
-	421,118	33,844
<u>3,251,730</u>	<u>3,325,621</u>	<u>398,450</u>
<u>3,251,730</u>	<u>20,510,688</u>	<u>14,659,000</u>
<u>(2,854,086)</u>	<u>(541,903)</u>	<u>(1,274,550)</u>
-	(168,355)	(716,038)
-	168,355	716,038
<u>10,000,000</u>	<u>10,000,000</u>	<u>-</u>
<u>10,000,000</u>	<u>10,000,000</u>	<u>-</u>
7,145,914	9,458,097	(1,274,550)
<u>(655,534)</u>	<u>1,855,680</u>	<u>3,130,230</u>
<u>\$ 6,490,380</u>	<u>\$ 11,313,777</u>	<u>\$ 1,855,680</u>

(Concluded)

**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 1998**

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>Revenues:</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 5,634,500	\$ 5,447,578	\$ (186,922)
Sales and use	3,044,842	3,018,617	(26,225)
Earnings on investments	130,000	142,274	12,274
Tuition - extended day program	14,010	15,590	1,580
Rentals, leases, and royalties	3,727	3,441	(286)
Food sales	-	-	-
Other	601,377	548,011	(53,366)
State sources:			
Unrestricted grants-in-aid	6,483,382	6,474,108	(9,274)
Restricted grants-in-aid	137,171	155,280	18,109
Other	58,213	56,035	(2,178)
Federal sources:			
Restricted grants-in-aid - direct	35,690	36,202	512
Restricted grants-in-aid - subgrants	-	-	-
Commodities - United States Department of Agriculture	-	-	-
Total revenues	<u>16,142,912</u>	<u>15,897,136</u>	<u>(245,776)</u>
<b>Expenditures:</b>			
Current:			
Instruction:			
Regular education	6,106,990	6,063,015	43,975
Special education	1,944,543	1,927,750	16,793
Other education	563,411	530,066	33,345
Support services:			
Pupil support	801,029	791,729	9,300
Instructional staff support	771,269	725,291	45,978
General administration	694,382	584,146	110,236
School administration	550,144	541,157	8,987
Business administration	414,839	409,651	5,188
Operation and maintenance of plant	1,531,026	1,485,215	45,811
Pupil transportation services	890,481	879,138	11,343
Non-Instructional Services:			
Food service	9,343	9,343	-
Community service program	29,178	23,708	5,470
Capital Outlay	74,788	73,891	897
Total expenditures	<u>\$ 14,381,423</u>	<u>\$ 14,044,100</u>	<u>\$ 337,323</u>

The accompanying notes are an integral part of this statement.



Special Revenue Fund

Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -
-	-	-
56	57	1
-	-	-
-	-	-
170,376	170,389	13
10,534	10,535	1
99,564	12,411	(87,153)
41,062	130,152	89,090
8,200	-	(8,200)
-	-	-
1,946,398	1,984,820	38,422
55,796	55,796	-
<u>2,331,986</u>	<u>2,364,160</u>	<u>32,174</u>
-	-	-
102,629	70,035	32,594
886,975	882,544	4,431
92,655	121,272	(28,617)
438,836	372,563	66,273
9,420	9,289	131
-	-	-
-	-	-
-	4,305	(4,305)
31,615	34,260	(2,645)
829,457	872,409	(42,952)
74,153	97,063	(22,910)
-	-	-
<u>\$ 2,465,740</u>	<u>\$ 2,463,740</u>	<u>\$ 2,000</u>

(Continued)



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 1998**

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<i>Excess (deficiency) of revenues over expenditures</i>	\$ 1,761,489	\$ 1,853,036	\$ 91,547
<b><u>Other financing sources(uses):</u></b>			
Operating transfers out	(151,616)	(147,873)	(3,743)
Operating transfers in	38,000	20,482	17,518
Total other financing sources (uses)	(113,616)	(127,391)	(13,775)
Excess of revenues and other financing sources over expenditures and other financing sources (uses)	1,647,873	1,725,645	77,772
Fund balances at beginning of year	2,156,391	2,156,391	-
Fund balances at end of year	\$ 3,804,264	\$ 3,882,036	\$ 77,772

The accompanying notes are an integral part of this statement.



Special Revenue Fund

Budget	Actual	Variance Favorable (Unfavorable)
\$ (133,754)	\$ (99,580)	\$ 34,174
(18,341)	(20,482)	(2,141)
139,672	147,873	8,201
121,331	127,391	6,060
(12,423)	27,811	40,234
73,098	73,098	-
\$ 60,675	\$ 100,909	\$ 40,234

(Concluded)





**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS**  
**PROPRIETARY FUND TYPE - GROUP INSURANCE INTERNAL SERVICE FUND**  
**FOR THE YEAR ENDED JUNE 30, 1998**

**OPERATING REVENUES**

Insurance premiums	\$ 765,875
Total operating revenues	<u>765,875</u>

**OPERATING EXPENSES**

Claims	796,459
Other insurance expense	<u>380,521</u>
Total operating expenses	<u>1,176,980</u>

**OPERATING INCOME**

(411,105)

**NON-OPERATING REVENUES**

Interest earnings	<u>1,953</u>
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**NET INCOME (LOSS)**

(409,152)

**RETAINED EARNINGS AT BEGINNING OF YEAR**

93,516

**RETAINED EARNINGS (DEFICIT) AT END OF YEAR**

\$ (315,636)

The accompanying notes are an integral part of this statement.



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND TYPE - GROUP INSURANCE INTERNAL SERVICE FUND**  
**FOR THE YEAR ENDED JUNE 30, 1998**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received on reinsurance	\$ 304,182
Cash received for insurance premium	765,875
Cash payments for claims	(1,100,641)
Cash payments for other activities	<u>(167,109)</u>
Net cash provided by operating activities	<u>(197,693)</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest earnings	<u>1,953</u>
-------------------	--------------

**NET DECREASE IN CASH AND CASH EQUIVALENTS** (195,740)

**CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR** 219,865

**CASH AND CASH EQUIVALENTS AT END OF YEAR** \$ 24,125

**RECONCILIATION OF OPERATING INCOME (LOSS) TO NET**  
**CASH FROM OPERATING ACTIVITIES:**

Operating Loss	(411,105)
Adjustments to reconcile operating loss to net cash provided by operating activities - change in assets and liabilities - increase (decrease) in claims payable	<u>213,412</u>
Net cash used by operating activities	\$ <u><u>(197,693)</u></u>

The accompanying notes are an integral part of this statement.



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

1. **Summary of Significant Accounting Policies**

The School Board complies with Generally Accepted Accounting Principles (GAAP). The School Board's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The following is a summary of the School Board's significant policies.

a. **Reporting Entity**

The West Feliciana Parish School Board (School Board) was created by Louisiana Revised Statute (LSA-R.S.) 17:51 for the purpose of providing public education for the residents of West Feliciana Parish. The School Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is authorized to establish public schools as it deems necessary, to provide adequate school facilities for the children of the parish, to determine the number of teachers to be employed, and to determine local supplement to their salaries. The School Board is currently comprised of 7 members who are elected from 7 districts for a term of four years.

The School Board operates 4 schools within the parish with a total enrollment of approximately 2,300 pupils. In conjunction with the regular educational programs, 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.

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

# WEST FELICIANA PARISH SCHOOL BOARD

St. Francisville, Louisiana

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 1. Summary of Significant Accounting Policies (continued)

#### 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 its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Revenues are accounted for in these 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 net 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 and state grant and entitlement programs established for various educational objectives.

Debt Service Fund - The Debt Service Fund, established to meet requirements of bond ordinances, is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

Capital Projects Fund - The Capital Projects Fund was established to account for capital improvements, including construction of new facilities and renovations.

#### Fiduciary Fund Type - Agency Funds:

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



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

1. **Summary of Significant Accounting Policies** (continued)

Account Groups

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

General Fixed Asset Account Group - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed asset account group, rather than in the governmental funds.

General Long-Term Debt Account Group - Long-term debt, including capitalized lease payable and compensated absences payable, expected to be financed from governmental funds is accounted for in the general long-term debt account group.

Proprietary Fund Type - (Group Insurance Internal Service Fund)

Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. The School Board has one proprietary fund, which is an internal service fund. The internal service fund accounts for the financing of the School Board's employee benefits plan provided to participating employees on a cost reimbursement basis.

c. Basis of Accounting

Basis of accounting refers to when 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 and fiduciary 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 increase (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 are reported in the financial statements on the modified accrual basis of accounting. Under the modified accrual basis, revenues are 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.

All Proprietary Fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary Fund types' operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

1. **Summary of Significant Accounting Policies** (continued)

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.

Revenues from local sources consist primarily of property and sales taxes. Property tax revenues are recorded in the year the taxes are due and payable. Property tax revenues are accrued at fiscal year end to the extent that they have been collected and unremitted by the West Feliciana Parish Tax Collector's Office. Sales taxes are recognized as revenues when received by the School Board. Other revenues from local sources consist principally of interest income which is recognized as revenue when earned.

Expenditures

Salaries are recorded as expenditures when incurred. Nine-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 leave privileges not requiring current resources is recorded in the general long-term debt account group.

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

Principal and interest on general long-term debt 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.

All Proprietary Fund types are accounted for using the accrual basis of accounting; revenues are recognized when earned and expenses are recognized when incurred.

d. **Budget Practices**

The proposed budgets for fiscal year 1998 were completed and made available for public inspection at the school board office. A public hearing was held for suggestions and comments from taxpayers. The proposed fiscal year 1998 budgets were formally adopted by the School Board after the public hearing. The budgets, which included proposed expenditures and the means of financing them, for the General and Special Revenue Funds, were published in the official journal ten days prior to the public hearings.

**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

**1. Summary of Significant Accounting Policies (continued)**

The budgets for the General and Special Revenue Funds were prepared on the modified accrual basis of accounting. Formal budgetary integration is used during the year as a management control device. Any part of appropriations which is not expensed is reappropriated in the next year. Current year transactions which are directly related to prior year's budget are reappropriated in the current year.

The School Board is authorized to transfer amounts between line items within any fund. 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.

**e. Encumbrances**

*Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded, is employed as an extension of formal budgetary integration in the General Fund. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not constitute expenditures or liabilities.*

**f. Cash, Cash Equivalents, and Investments**

Under state law, the School Board may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The School Board may invest in United States bonds, notes, bills, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Cash and cash equivalents includes cash on hand, cash on deposit, certificates of deposit and money market accounts. These deposits are stated at cost, which approximates market. Under state law, the resulting bank balances of these deposits 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 or exceed the amount on deposit with the fiscal agent.

**g. Federal Grants Receivable**

*Federal grants receivable consists of receivables for reimbursement of expenditures under various federal programs and grants. All amounts are expected to be collected within the next twelve months.*

**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 Education. The commodities are recorded as revenues and expenses when consumed. All inventory items purchased are valued at the lower of cost (first-in, first-out) or market, and donated commodities are assigned values based on information provided by the United States Department of Agriculture.

**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

1. **Summary of Significant Accounting Policies (continued)**

i. **General Fixed Assets**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in 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 at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

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.

Assets in the general fixed assets account group are not depreciated.

j. **Compensated Absences**

All 12-month employees earn from 10 to 20 days of vacation leave each year, depending on length of service with the School Board. Vacation leave cannot be accumulated. Upon separation, all unused vacation leave is forfeited.

All school board employees earn 10 to 12 days of sick leave each year depending on the number of months employed within a year. Sick leave may be accumulated without limitation. Upon death or retirement, a maximum of 25 days of unused sick leave is paid to the employee or designated heir at the employee's current rate of pay. Under the Louisiana Teacher's Retirement System, the unused sick leave is used in the retirement benefit computation as earned service. Under the Louisiana School Employees Retirement System, all unpaid sick leave, which excludes the 25 days paid, is used in the retirement benefit computation as earned service. 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. Leave may be granted for rest and recuperation and professional and cultural improvement.

The cost of compensated absence privileges is recognized as a current year expenditure in the General Fund when leave is actually taken, or when employees or their 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. **Sales, Use and Property Taxes**

The West Feliciana Parish School Board receives a two percent sales tax dedicated for salaries and related benefits, payment of principal and interest on any bonds issued by the School Board and for maintaining and operating the public schools within the Parish.



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

1. **Summary of Significant Accounting Policies (continued)**

k. **Sales, Use and Property Taxes (Continued)**

Also, the School Board is authorized to collect a one percent sales and use tax levied by the West Feliciana Parish Police Jury and the Town of St. Francisville for all sales within the incorporated area of the Town of St. Francisville. The School Board is authorized to collect a two percent sales and use tax levied by the West Feliciana Parish Police Jury for all sales outside the incorporated area of the Town of St. Francisville.

Ad valorem taxes are collected by the West Feliciana Parish Tax Collector's Office and remitted to the School Board on a monthly basis. Values are established by the West Feliciana Parish Assessor's Office each year.

Ad valorem taxes are assessed and levied on a calendar year basis, based on the assessed value on January 1 of the assessment year. However, before taxes can be levied, the tax rolls must be submitted to the State Tax Commission for approval. Taxes are due and payable by November 15. An enforceable lien attaches on the property as of November 15. As of December 31, taxes become delinquent and interest and penalty accrue. Taxes are generally collected in January, February and March of the fiscal year.

l. **Estimates**

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

m. **Total Columns**

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

2. **Ad Valorem Taxes**

The following is a summary of authorized and levied parishwide ad valorem taxes collected during the fiscal year ended June 30, 1998:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
Constitutional	4.46	4.46
Bond and interest	4.50	4.50
Special	15.00	15.00

**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

**3. Cash and Investments**

At year end, the carrying amount of the School Board's deposits was \$2,432,970 and the bank balance was \$4,354,589. Of the bank balance, \$321,826 was secured by federal depository insurance and \$4,032,763 was secured by collateral held by the pledging bank's agent in the Board's name (GASB Category 2).

The School Board owned, at June 30, 1998, a certificate of deposit for \$100,000 which was pledged to the Louisiana Department of Insurance, Office of Worker's Compensation, as required by state regulations.

The School Board's investments at June 30, 1998 consist of U. S. Government Securities and are stated at fair value. Fair Value is determined by quoted market prices. The investments are held by the broker's or dealer's trust department or agent, but not in the School Board's name.

**4. Due From/To Other Funds**

Individual balances due from/to other funds are as follows:

<u>Fund</u>	<u>Due from other funds</u>	<u>Due to other funds</u>
General Fund	\$ 382,905	\$ -
Special Revenue Funds:		
Learn & Serve		4,963
Goals 2000	-	7,634
Homeless	-	4,200
Adult Ed	-	2,310
8G Programs	-	9,522
Gateway	-	2,095
Capital Projects Fund	-	247,031
Internal Service Fund	-	105,150
 Total	 \$ 382,905	 \$ 382,905

**5. Property, Plant and Equipment**

	<u>Balance 6-30-97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6-30-98</u>
Land	\$ 208,033	\$ -	\$ -	\$ 208,033
Buildings and improvements	16,154,169	-	-	16,154,169
Furniture and equipment	2,506,809	201,899	41,552	2,667,156
 Total	 \$ 18,869,011	 \$ 201,899	 \$ 41,552	 \$ 19,029,358



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

**6. General Long-term Debt**

The following is a summary of the changes in general long-term debt for the year ended June 30, 1998:

	<u>Balance</u> <u>7-1-97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-98</u>
General Obligation Bonds	\$ 165,000	\$ 10,000,000	\$ 330,000	\$ 9,835,000
Compensated Absences	<u>480,197</u>	<u>310,450</u>	<u>181,730</u>	<u>608,917</u>
Total	<u>\$ 645,197</u>	<u>\$ 10,310,450</u>	<u>\$ 511,730</u>	<u>\$ 10,443,917</u>

A schedule of the individual issues outstanding as of June 30, 1998 is as follows:

<u>Bond Issue</u>	<u>Original</u> <u>Issue</u>	<u>Interest</u> <u>Rate</u>	<u>Final</u> <u>Payment</u> <u>Due</u>	<u>Interest</u> <u>to</u> <u>Maturity</u>	<u>Principal</u> <u>Outstanding</u>
School District No. 1:	July 1, 1997	8.00%	April 1, 2012	\$ 4,154,913	\$ 9,835,000

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. The School Board accumulates the tax proceeds in the Debt Service Fund. At June 30, 1998, the School Board has accumulated \$840,451 in debt service fund for future debt service requirements.

The general obligation bond is due as follows:

<u>Year Ending</u> <u>June 30</u>	<u>Principal</u> <u>Payments</u>	<u>Interest</u> <u>Payments</u>	<u>Total</u>
1999	475,000	527,600	1,002,600
2000	500,000	488,600	988,600
2001	535,000	447,200	982,200
2002	565,000	403,200	968,200
2003	<u>7,760,000</u>	<u>2,288,313</u>	<u>10,048,313</u>
	<u>\$ 9,835,000</u>	<u>\$ 4,154,913</u>	<u>\$ 13,989,913</u>

In accordance with Louisiana Revised Statute 39:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 35 percent of the net assessed value of taxable property. At June 30, 1998, the net assessed value of taxable property for the parish was \$304,861,862, which would result in a \$106,701,652 long-term bonded debt limit.



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

7. **Retirement Systems**

Substantially all employees of the School Board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the 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 TRS consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (504) 925-6446.

*Funding Policy.* Plan members are required to contribute 8.0 percent, 9.1 percent, and 5.0 percent of their annual covered salary for the Regular Plan, Plan A, and Plan B, respectively. The School Board is required to contribute at an actuarially determined rate. The current rate is 16.4 percent of annual covered payroll for all three membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board.

The School Board's contributions to the TRS for the years ended June 30, 1998, 1997, and 1996, were \$1,383,342, \$1,226,166, and \$1,101,602, 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, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (504) 925-6484.

**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

7. **Retirement Systems** (continued)

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

The School Board's contributions to the LSERS for the years ending June 30, 1998, 1997, and 1996, were \$39,403, \$38,068, and \$35,469, respectively, equal to the required contributions for each year.

C. **Postretirement Health Care Benefits**

The 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 are provided through an insurance company 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 School Board's portion of premiums) as an expenditure when the premiums are due. The School Board's cost of providing all health care benefits to the retired employees amounted to \$83,428 for 1998.

8. **Changes in Agency Deposits Due Others**

A summary of changes in agency fund deposits due other are as follows:

	Balance beginning of year	Additions	Deductions	Balance end of year
Sales Tax Fund	\$ -	\$ 6,012,187	\$ 6,012,187	\$ -
School Activity Agency Fund	120,782	504,666	503,561	121,887
Total	\$ 120,782	\$ 6,516,853	\$ 6,515,748	\$ 121,887

9. **Litigation and Claims**

The School Board is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Board's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the government.



**WEST FELICIANA PARISH SCHOOL BOARD**

**St. Francisville, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

10. **Risk Management**

The School Board has established the Group Insurance Internal Service Fund to account for the program of medical benefits provided by West Feliciana Parish School Board Employee Benefits Plan and Trust to employees of the School Board and their eligible dependents and beneficiaries participating in the plan. Premiums are paid into the internal service fund by other funds from employee payroll deductions, retired employees, and employer benefits. These premiums are reported as quasi-external interfund transactions. A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. For all other insurance, the School Board contracts with private providers.

The West Feliciana Parish School Board Employee Benefits Plan and Trust obtains reinsurance for excess claims. The specific excess reinsurance policy covers individual claims in excess of \$35,000 per person, with a lifetime maximum liability limit of \$965,000 per each covered participant. The aggregate excess reinsurance covers total claims of the School Board in excess of \$1,000,000 (minimum aggregate deductible), with a net claim limit per covered participant of \$35,000 and a maximum liability of \$1,000,000 per year.

A reconciliation of the unpaid claims liability as of June 30, 1998 follows:

Unpaid claims as of July 1, 1997	\$ 126,349
Incurred claims (including claims incurred but not reported as of June 30):	1,100,642
Payments on claims	( 992,379)
Unpaid claims as of June 30, 1998	<u>\$ 234,612</u>



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

11. **Expenditures - Actual and Budget**

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

	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Gateway Fund	\$ 38,019	\$ 40,211	(\$ 2,192)
Summer Child Care Fund	95,799	95,805	( 6)
Lunch Fund	852,852	857,928	( 5,076)
Homeless Fund	40,000	40,006	( 6)

12. **YEAR 2000 ISSUES**

The Year 2000 Issue consists of two shortcomings that make computer processing systems unable to read year-date data beyond the year 1999. The first shortcoming is many computer programs contain abbreviated dates which eliminate the first two digits of the year. Therefore, some computer programs may recognize January 1, 2000 as January 1, 1900 and process data incorrectly or stop processing altogether. The second shortcoming is some computers will be unable to detect the year 2000 is a leap year and may not register the additional day and data calculations may be incorrect.

The primary systems used by the West Feliciana Parish School Board are financial management, human resources management, and student information management. The vendor of these systems has provided program updates for Year 2000 compliance.



**COMBINING STATEMENTS**  
**SUPPLEMENTAL INFORMATION**





**WEST FELICIANA PARISH SCHOOL BOARD**

**St. Francisville, Louisiana**

**SPECIAL REVENUE FUNDS**

**JUNE 30, 1998**

Special revenue funds account for the proceeds of specific revenue sources (other than capital projects and debt service) that are legally restricted to expenditures for specific purposes. These funds for the most part are established for specific educational purposes and funded through the U.S. Department of Education and various departments of Louisiana State Government.

Title IV

The Title IV School Program is a federally funded program which provides drug abuse and prevention education for all students.

Title I (formerly Chapter I)

*Title I* includes programs primarily in the areas of reading and math. These programs strive to meet the special needs of economically and educationally deprived children through federal funding for teachers, aids, instructional materials, equipment and parental involvement.

Title VI

*The Title VI* federally funded block grant provides local discretion for a variety of programs. The funding provides for audio-visual material, equipment and library resources.

Goals 2000

*The Louisiana Goals 2000* program is a federally funded program to assist local school systems in developing plans as part of the National Goals 2000 - Educate America Act.

Even Start

Even Start is a Family Life - Long Learning Program which is funded primarily through federal grants; however, local matching funds are also used. The goal of Even Start as a family literacy program is to break the cycle of undereducation and poverty by helping families to help themselves.

Special Education

*IDEA B* (Individuals with Disabilities Educational Act - Part B) is a federally funded program designed to assist states in providing free, appropriate education to all handicapped children from 3 to 21 years of age in the least restrictive environment.

**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**SPECIAL REVENUE FUNDS**  
**JUNE 30, 1998**

Head Start

The objectives of the Head Start Program are to provide comprehensive health, educational, nutritional, social and other services primarily to economically disadvantaged preschool children so that the children will attain overall social competence. Parents also participate in various decision making processes related to the operation of the program.

Education for Economic Security Act - Title II

Education for Economic Security Act - Title II is a federally funded program to provide financial assistance to improve the skills of teaching and instruction in mathematics, science, computer learning, and foreign languages; and increase the access of all students to this instruction.

Adult Education

Adult Education programs offer higher education opportunities to persons who are age 16 or older.

Vocational Education (Carl Perkins)

Vocational Education is a federally funded program restricted to expenditures for salaries, supplies, and equipment to be used in vocational education programs.

Medicaid

This fund accounts for the activity related to the providing of health care services to Medicaid eligible children.

Homeless

The Homeless program, established under the Stewart B. McKinney Act, provides assistance to students who meet the definition of homeless in the form of tutoring, supplies and transportation.

8g Programs

These funds account for grants provided by the State Board of Elementary and Secondary Education to create programs which enhance or build upon regular classroom instruction.

**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**SPECIAL REVENUE FUNDS**  
**JUNE 30, 1998**

**Summer Child Care**

The summer child care program is used to provide pre-school summer activities for at-risk pre-school children.

**Gateway**

The Gateway School-to-Career Partnership is a federally funded collaboration of school districts designed to provide students with relevant education, work-readiness skills, and valued credentials that will prepare them for careers in a global economy.

**Learn & Serve**

Learn & Serve is funded to enhance community service awareness for students and their parents.

**Summer Feeding**

The summer food service fund is used to account for the operations of the summer food service program in the school system during the summer break. This program was established to ensure the availability of high-quality meals during the summer months.

**School Food Service Fund**

The School Food Service Fund includes lunch and breakfast and is used to account for the operations of the school food service programs in the parish school system during the regular school term. The basic goals of the school food service programs are to serve nutritionally adequate, attractive and moderately priced meals, to help children grow socially and emotionally, to extend educational influences to the homes of school children, and to provide learning experiences that will improve children's food habits with the ultimate goal of physically fit adults.

**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS**  
**JUNE 30, 1998**

	<u>Title IV</u>	<u>Title I</u>	<u>Title VI</u>	<u>Goals 2000</u>	<u>Even Start</u>
<b><u>Assets</u></b>					
Cash and cash equivalents	\$ -	14,255	-	\$ -	\$ 10,036
Receivables	-	43,924	2,360	27,352	18,966
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b><u>Liabilities and Fund Equity</u></b>					
Liabilities:					
Salaries, payroll deductions, and expenses payable	-	56,538	2,360	19,673	21,900
Due to other funds	-	-	-	7,634	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Fund Equity:					
Fund balance	-	1,641	-	45	7,102
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Equity	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



<u>IDEA B</u>	<u>Head Start</u>	<u>Title II</u>
\$ 4,718	\$ -	\$ 2,333
720	8,903	5,737
-	-	-
-	-	-
<u>5,438</u>	<u>8,903</u>	<u>8,070</u>
4,522	11,583	8,121
0	-	-
<u>4,522</u>	<u>11,583</u>	<u>8,121</u>
916	(2,680)	(51)
<u>\$ 5,438</u>	<u>\$ 8,903</u>	<u>\$ 8,070</u>

(Continued)



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS**  
**JUNE 30, 1998**

		<u>Adult</u> <u>Ed</u>	<u>Carl</u> <u>Perkins</u>	<u>Medicaid</u>	<u>Homeless</u>		<u>8G</u>
<b><u>Assets</u></b>							
Cash and cash equivalents	\$	-	-	14,188	5,188	\$	4,283
Receivables		3,085	1,897	-	7,101		7,055
Due from other funds		-	-	-	-		-
Inventory		-	-	-	-		-
		<u>3,085</u>	<u>1,897</u>	<u>14,188</u>	<u>12,289</u>		<u>11,338</u>
Total Assets		<u>3,085</u>	<u>1,897</u>	<u>14,188</u>	<u>12,289</u>		<u>11,338</u>
 <b><u>Liabilities and Fund Equity</u></b>							
Liabilities:							
Salaries, payroll deductions, and expenses payable		787	1,897	-	7,743		979
Due to other funds		2,310	-	-	4,200		9,522
		<u>3,097</u>	<u>1,897</u>	<u>-</u>	<u>11,943</u>		<u>10,501</u>
Total Liabilities		<u>3,097</u>	<u>1,897</u>	<u>-</u>	<u>11,943</u>		<u>10,501</u>
 Fund Equity:							
Fund balance		<u>(12)</u>	<u>-</u>	<u>14,188</u>	<u>346</u>		<u>837</u>
Total Liabilities and Fund Equity	\$	<u>3,085</u>	<u>1,897</u>	<u>14,188</u>	<u>12,289</u>	\$	<u>11,338</u>



<u>Summer Child Care</u>	<u>Gateway</u>	<u>Learn &amp; Serve</u>	<u>Summer Food</u>	<u>Food Service</u>	<u>Total</u>
15,844	-	-	308	\$ 95,532	\$ 166,685
29,549	1,005	4,963	-	-	162,617
-	-	-	-	-	-
-	-	-	-	13,192	13,192
<u>45,393</u>	<u>1,005</u>	<u>4,963</u>	<u>308</u>	<u>108,724</u>	<u>342,494</u>
10,401	1,140	-	-	63,217	210,861
-	2,095	4,963	-	-	30,724
<u>10,401</u>	<u>3,235</u>	<u>4,963</u>	<u>-</u>	<u>63,217</u>	<u>241,585</u>
34,992	(2,230)	0	308	45,507	100,909
<u>45,393</u>	<u>1,005</u>	<u>4,963</u>	<u>308</u>	<u>\$ 108,724</u>	<u>\$ 342,494</u>

(Concluded)



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**ALL SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 1998**

	<u>Title IV</u>	<u>Title I</u>	<u>Title VI</u>	<u>Goals 2000</u>	<u>Even Start</u>
<b><u>Revenues</u></b>					
Local Sources:					
Food Sales	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	-	-	-	-
Other	-	-	-	-	-
State Sources:					
Unrestricted grants-in-aid	-	-	-	-	-
Restricted grants-in-aid	-	-	-	-	-
Federal Sources:					
Restricted grants-in-aid - subgrants	14,797	584,827	11,723	100,004	148,948
Commodities - United States					
Department of Agriculture	-	-	-	-	-
Total revenues	<u>14,797</u>	<u>584,827</u>	<u>11,723</u>	<u>100,004</u>	<u>148,948</u>
<b><u>Expenditures</u></b>					
Instruction:					
Special Education programs	-	-	-	-	-
Other Education programs	-	375,910	11,399	94,931	29,098
Support services:					
Pupil support services	14,388	41,499	-	-	-
Instructional staff services	-	135,388	-	2,701	96,235
General administration	-	9,289	-	-	-
Plant operation and maintenance	-	-	-	-	-
Transportation	-	-	-	-	-
Non-Instructional Services:					
School food service	-	-	-	-	806
Community service programs	-	26,738	-	-	70,325
Total expenditures	<u>14,388</u>	<u>588,824</u>	<u>11,399</u>	<u>97,632</u>	<u>196,464</u>
Excess (Deficiency) of Revenues over Expenditures	<u>409</u>	<u>(3,997)</u>	<u>324</u>	<u>2,372</u>	<u>(47,516)</u>
Other Financing Sources (Uses)					
Operating transfers out	(409)	(1,786)	(324)	(2,327)	-
Operating transfers in	-	-	-	-	47,873
Total other sources (uses)	<u>(409)</u>	<u>(1,786)</u>	<u>(324)</u>	<u>(2,327)</u>	<u>47,873</u>
Excess (Deficiency) of Revenues and other sources over expenditures and other uses	-	(5,783)	-	45	357
Fund balances at beginning of year	-	7,424	-	-	6,745
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1,641</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ 7,102</u>





<u>IDEA B</u>	<u>Head Start</u>	<u>Title II</u>	<u>Adult Ed</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	12,411
-	-	-	-
131,453	254,336	13,536	11,407
-	-	-	-
<u>131,453</u>	<u>254,336</u>	<u>13,536</u>	<u>23,818</u>
55,350	-	-	-
-	166,714	13,266	22,089
-	-	-	-
72,696	57,702	-	1,414
-	-	-	-
-	-	-	-
-	24,970	-	-
-	-	-	-
-	-	-	-
<u>128,046</u>	<u>249,386</u>	<u>13,266</u>	<u>23,503</u>
<u>3,407</u>	<u>4,950</u>	<u>270</u>	<u>315</u>
(3,293)	(7,630)	(321)	(364)
-	-	-	-
<u>(3,293)</u>	<u>(7,630)</u>	<u>(321)</u>	<u>(364)</u>
114	(2,680)	(51)	(49)
802	-	-	37
<u>\$ 916</u>	<u>\$ (2,680)</u>	<u>\$ (51)</u>	<u>\$ (12)</u>

(Continued)



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**ALL SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 1998**

	<u>Carl Perkins</u>	<u>Medicaid</u>	<u>Homeless</u>	<u>8G</u>	<u>Summer Child Care</u>
<b><u>Revenues</u></b>					
Local Sources:					
Food Sales	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	-	-	-	-
Other	-	-	-	-	-
State Sources:					
Unrestricted grants-in-aid	-	-	-	-	-
Restricted grants-in-aid	-	-	-	30,589	-
Federal Sources:					
Restricted grants-in-aid - subgrants	25,495	24,375	40,000	-	130,797
Commodities - United States					
Department of Agriculture	-	-	-	-	-
<i>Total revenues</i>	<u>25,495</u>	<u>24,375</u>	<u>40,000</u>	<u>30,589</u>	<u>130,797</u>
<b><u>Expenditures</u></b>					
Instruction:					
Special Education programs	-	8,181	-	6,504	-
Other Education programs	25,495	735	19,777	17,661	65,258
Support services:					
Pupil support services	-	13,405	18,991	-	13,585
Instructional staff services	-	-	-	4,670	1,757
General administration	-	-	-	-	-
Plant operation and maintenance	-	-	-	-	4,305
Transportation	-	-	134	620	8,536
Non-Instructional Services:					
School food service	-	-	-	-	-
Community service programs	-	-	-	-	-
<i>Total expenditures</i>	<u>25,495</u>	<u>22,321</u>	<u>38,902</u>	<u>29,455</u>	<u>93,441</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>2,054</u>	<u>1,098</u>	<u>1,134</u>	<u>37,356</u>
Other Financing Sources (Uses)					
Operating transfers out	-	-	(1,105)	-	(2,364)
Operating transfers in	-	-	-	-	-
<i>Total other sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(1,105)</u>	<u>-</u>	<u>(2,364)</u>
Excess (Deficiency) of Revenues and <i>other sources over expenditures</i> and other uses	<u>-</u>	<u>2,054</u>	<u>(7)</u>	<u>1,134</u>	<u>34,992</u>
Fund balances at beginning of year	<u>-</u>	<u>12,134</u>	<u>353</u>	<u>(297)</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 14,188</u>	<u>\$ 346</u>	<u>\$ 837</u>	<u>\$ 34,992</u>

<u>Gateway</u>	<u>Learn &amp; Serve</u>	<u>Summer Food</u>	<u>Food Service</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 170,389	\$ 170,389
-	-	-	57	57
-	-	-	10,535	10,535
-	-	-	-	12,411
-	-	-	99,563	130,152
37,981	19,963	17,026	418,152	1,984,820
-	-	-	55,796	55,796
<u>37,981</u>	<u>19,963</u>	<u>17,026</u>	<u>754,492</u>	<u>2,364,160</u>
-	-	-	-	70,035
40,211	-	-	-	882,544
-	19,404	-	-	121,272
-	-	-	-	372,563
-	-	-	-	9,289
-	-	-	-	4,305
-	-	-	-	34,260
-	-	13,675	857,928	872,409
-	-	-	-	97,063
<u>40,211</u>	<u>19,404</u>	<u>13,675</u>	<u>857,928</u>	<u>2,463,740</u>
<u>(2,230)</u>	<u>559</u>	<u>3,351</u>	<u>(103,436)</u>	<u>(99,580)</u>
-	(559)	-	-	(20,482)
-	-	-	100,000	147,873
-	<u>(559)</u>	-	<u>100,000</u>	<u>127,391</u>
(2,230)	-	3,351	(3,436)	27,811
-	-	(3,043)	48,943	73,098
<u>\$ (2,230)</u>	<u>\$ -</u>	<u>\$ 308</u>	<u>\$ 45,507</u>	<u>\$ 100,909</u>

(Concluded)



**WEST FELICIANA PARISH SCHOOL BOARD**

**St. Francisville, Louisiana**

**FIDUCIARY FUND TYPE**

**JUNE 30, 1998**

AGENCY FUNDS

Sales Tax Fund

Collection, custodianship and disbursement of sales taxes for the entire parish are accounted for in this fund. Since these taxes are remitted to the beneficiary government (including the School Board's General Fund) this fund is considered to be a collection agent.

School Activity Funds

The activities of the various school accounts are accounted for in the School Activity Funds. While the funds are under the supervision of the School Board, these funds belong to the individual schools or their student bodies and are not available for use by the School Board.



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**AGENCY FUNDS**  
**COMBINING BALANCE SHEET JUNE 30, 1998**

	<u>Sales Tax Fund</u>	<u>Agency Funds School Activity</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ -	\$ 121,887	\$ 121,887
Due from vendor	-	-	-
Total Assets	<u>-</u>	<u>121,887</u>	<u>121,887</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
Liabilities:			
Deposits due others	-	121,887	121,887
Total Liabilities	-	121,887	121,887
Fund Equity	-	-	-
Total Liabilities and Fund Equity	<u>\$ -</u>	<u>\$ 121,887</u>	<u>\$ 121,887</u>



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**SCHEDULE OF COMPENSATION PAID BOARD MEMBERS**

**FOR THE YEAR ENDED JUNE 30, 1998**

J. Austin Daniel	\$ 4,200
Ruby Mac Givens	4,200
Elizabeth Irvine	4,200
W. Conville Lemoine, President	4,800
Diane Peabody	4,200
Thomas R. Temple	4,200
Dorothy Y. White	<u>4,200</u>
Total	\$ <u><u>30,000</u></u>



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**WEST FELICIANA PARISH SCHOOL BOARD**

**REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

**JUNE 30, 1998**

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

Release Date ~~APR 03 1999~~



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Schedule of Expenditures of Federal Awards	Exhibit C
Notes to Schedule of Expenditures of Federal Awards	Exhibit D
Schedule of Findings and Questioned Costs	Exhibit E







# Postlethwaite & Netterville

*A Professional Accounting Corporation*  
CERTIFIED PUBLIC ACCOUNTANTS

**EXHIBIT A**

8550 UNITED PLAZA BLVD., SUITE 1001 • BATON ROUGE, LOUISIANA 70809 • TELEPHONE (504) 922-4600 • FAX (504) 922-4611

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

West Feliciana Parish School Board  
St. Francisville, Louisiana

We have audited the financial statements of the West Feliciana Parish School Board as of and for the year ended June 30, 1998, and have issued our report thereon dated December 14, 1998, which was qualified because insufficient audit evidence exists to support West Feliciana Parish School Board's disclosures with respect to the Year 2000 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 West Feliciana 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 those 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*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the West Feliciana 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 matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

*Postlithaite & Metterville*

Baton Rouge, Louisiana  
December 14, 1998





# Postlethwaite & Netterville

**EXHIBIT B**

*A Professional Accounting Corporation*  
CERTIFIED PUBLIC ACCOUNTANTS

8550 UNITED PLAZA BLVD., SUITE 1001 • BATON ROUGE, LOUISIANA 70809 • TELEPHONE (504) 922-4600 • FAX (504) 922-4611

## **REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

West Feliciana Parish School Board  
St. Francisville, Louisiana

### Compliance

We have audited the compliance of the West Feliciana Parish School Board with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 1998. The West Feliciana Parish School Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the West Feliciana Parish School Board's management. Our responsibility is to express an opinion on the West Feliciana 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the West Feliciana Parish School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the West Feliciana Parish School Board's compliance with those requirements.

In our opinion, the West Feliciana 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 West Feliciana 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 West Feliciana 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 our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular 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.

### Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of the West Feliciana Parish School Board as of and for the year ended June 30, 1998, and have issued our report thereon dated December 14, 1998, which was qualified because insufficient audit evidence exists to support West Feliciana Parish School Board's disclosures with respect to the Year 2000 issue. Except as discussed in the preceding sentence, our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

*Postlethwaite + Nettusville*

Baton Rouge, Louisiana  
December 14, 1998



**WEST FELICIANA PARISH SCHOOL BOARD**  
**St. Francisville, Louisiana**

**EXHIBIT C**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 1998**

<u>Federal Grantor/ Pass-Through Grantor/ Program Name</u>	<u>CFDA Number</u>	<u>Expenditures 1998</u>
<b><u>UNITED STATES DEPARTMENT OF AGRICULTURE</u></b>		
Passed through Louisiana Department of Agriculture and Forestry - Food Distribution	10.550	\$ 55,795
Passed through Louisiana Department of Education:		
National School Lunch Program	10.555	309,389
National School Breakfast Program	10.553	108,763
Summer Food Services Program for Children	10.559	13,676
Subtotal		<u>487,623</u>
<b><u>UNITED STATES DEPARTMENT OF EDUCATION</u></b>		
Passed through Louisiana Department of Education:		
Adult Education - State-Administered Basic Grant Program	84.002	11,407
Title I - Educationally Deprived Children	84.010	590,610
Even Start Family Literacy Program	84.213	148,948
Individuals with Disabilities Educational Act - Part B	84.027	131,340
Carl Perkins Grant	84.048	25,495
Title VI - Federal, State, and Local Partnerships for Educational Improvement	84.151	11,723
Title II - Eisenhower Mathematics and Science Education - State Grants	84.164	13,587
Title IV - Drug-Free Schools and Communities - State Grants	84.186	14,797
Homeless - Stewart B. McKinney Act for the Education of Children and Youth	84.196	40,007
Goals 2000	84.276 A-B	100,004
Gateway	84.278 E	42,443
Learn & Serve		19,963
Summer Child Care		130,797
Subtotal		<u>1,281,121</u>
<b><u>UNITED STATES DEPARTMENT OF LABOR</u></b>		
Job Training Partnership Act	17.250	<u>3,690</u>
<b><u>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN RESOURCES</u></b>		
Medicaid Assistance Program	13.714	24,375
Administration for Children, Youth, and Families - Head Start	13.600	257,017
Subtotal		<u>281,392</u>
<b><u>UNITED STATES DEPARTMENT OF DEFENSE</u></b>		
ROTC - Navy Junior Reserve Officers Training Program - (Direct Funding)	None	<u>32,512</u>
Total Expenditures		<u>\$ 2,086,338</u>

Note: This schedule has been prepared on the modified accrual basis of accounting.



**WEST FELICIANA PARISH SCHOOL BOARD**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED June 30, 1998**

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of West Feliciana Parish School Board and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**NOTE B - FOOD DISTRIBUTION**

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 1998, the organization had food commodities totaling 13,192.



**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**WEST FELICIANA PARISH SCHOOL BOARD  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 1998**

**A. Summary of Audit Results**

1. The auditors' report expresses a qualified opinion on the general purpose financial statements of the West Feliciana Parish School Board. The qualified opinion was due to the non-existence of sufficient audit evidence to support the School Board's disclosures concerning Year 2000 issues.
2. There were no reportable conditions disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the West Feliciana Parish School Board were disclosed during the audit.
4. There were no reportable conditions disclosed during the audit of the major federal award programs.
5. The auditors' report on compliance for the major federal award programs for the West Feliciana Parish School Board expresses an unqualified opinion.
6. There were no findings relative to the major federal award programs for the West Feliciana Parish School Board.
7. The programs tested as major programs were the School Lunch Program and the Summer Child Care Program.
8. The threshold for distinguishing Types A and B programs was program expenditures equal to or exceeding \$300,000.
9. The West Feliciana Parish School Board was determined to be a low-risk auditee.

**B. Findings – Financial Statement Audit**

None

**C. Findings and Questioned Costs – Major Federal Award Programs Audit.**

None

